



ANNUAL BUDGET 2018

*Larry Cochran, Parish President
Grant Dussom, CPA, Finance Director*

*Parish of St. Charles
Hahnville, Louisiana*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**St. Charles Parish Council
Louisiana**

For the Fiscal Year Beginning

January 1, 2017

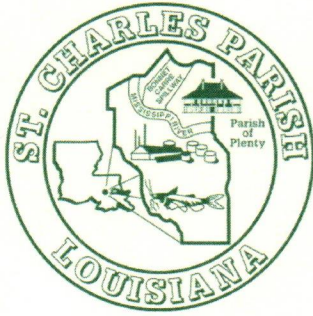
Executive Director

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ST. CHARLES PARISH

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LARRY COCHRAN
PARISH PRESIDENT

September 21, 2017

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 2018 Consolidated Operating and Capital Budget.

In 2017, 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, constructing a complete flood protection system, and reducing the pressure on the General Fund so that other services such as Recreation, Emergency Preparedness, and support services delivered by RSVP and the Department of Community Services can continue.

This document follows an intensive examination and the 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 2018. 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 our Parish citizens.

The priorities, which are in line with the goals of the Parish Council, are incorporated into this document as follows:

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

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

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.

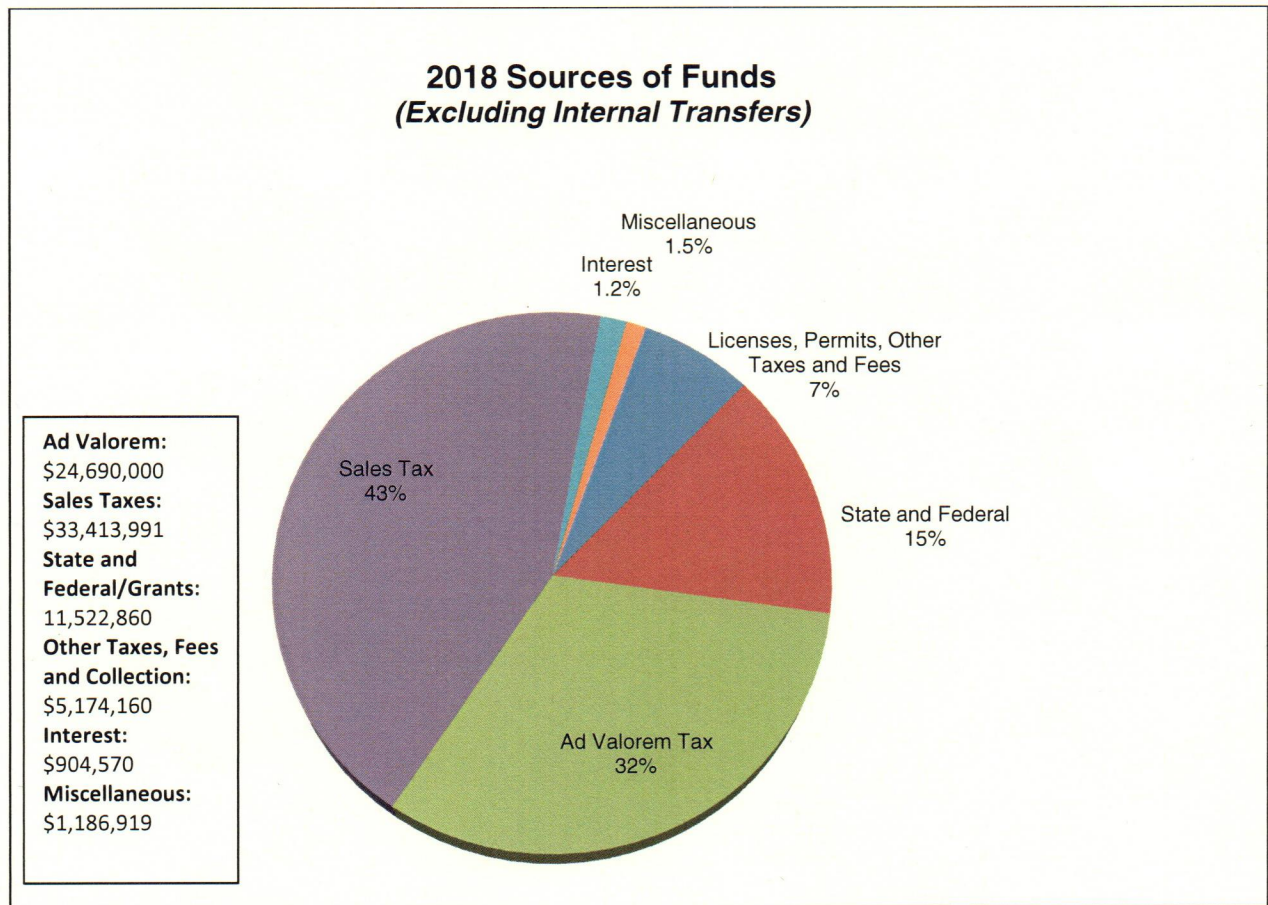
Flood and hurricane protection for the entire Parish will remain a priority to protect the lives and property of our residents.

BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2018 includes revenues and other financing sources of \$76,893,500 plus estimated fund balances carried over from 2017 (beginning fund balances) of \$65,178,011 and expenditures of \$101,175,626. The summary of operating and capital budget for proprietary funds includes revenues of \$27,841,031 cash expenses of \$22,586,149 and non-cash depreciation expenses of \$6,652,000.

REVENUES

Sales tax collections equal 43% of budgeted revenues, and ad valorem taxes equal 32% for governmental funds. The remaining sources of revenue for governmental funds are shown below.



User fees provide 95% of the revenues in Proprietary funds. The remaining 5% comes from Ad Valorem Tax Revenue, transfers from Bond Proceeds, Grants and interest earnings.

Ad Valorem tax revenues are expected to decrease approximately 3% in 2018. In August of 2017, my administration along with the Parish Council, decided to roll back nine of the Parish's fourteen controlled Millages, leaving the General Fund, the Levee Millage, Council on Aging, and our two Wastewater Millages. This rollback of .50 mills will result in a savings to our residents of approximately \$570,000. One of my main goals when taking office was to show that the Parish Government can do more with less and by lowering these millages and I strongly believe that this is one step in the right direction in order to accomplish that goal.

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 large increase in Sales Taxes for the 2018, a definite positive for the Parish as 2013 through 2016 were met with significant decreases.

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 are 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**

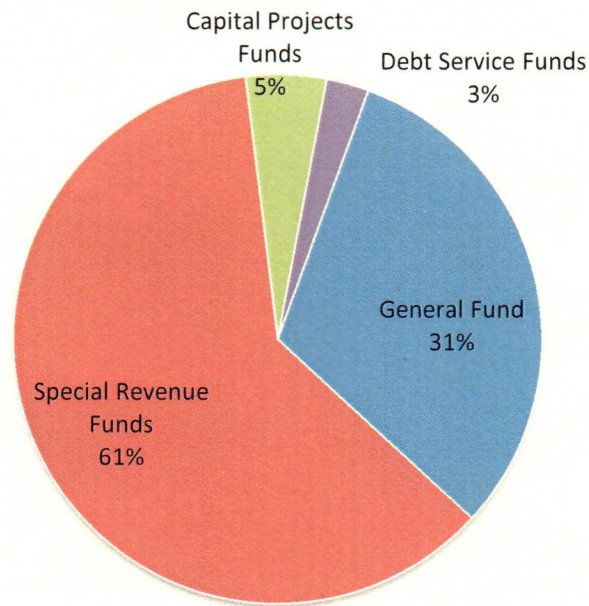
Year		Collections	% Change
2009	Actual	32,710,536	
2010		28,288,787	-15.63%
2011		31,081,468	8.99%
2012		41,172,166	24.51%
2013		32,415,159	-27.02%
2014		29,753,818	-8.94%
2015		28,792,560	-3.34%
2016		28,204,280	-2.09%
2017	Projected	31,965,322	11.77%
2018	Budgeted	33,413,991	15.59%

APPROPRIATIONS:

The total Governmental Fund Budget for 2018 is \$101,175,626 which is \$14,451,739 lower than that of the projected ending 2017 budget, a total decrease of 12.5%. 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.

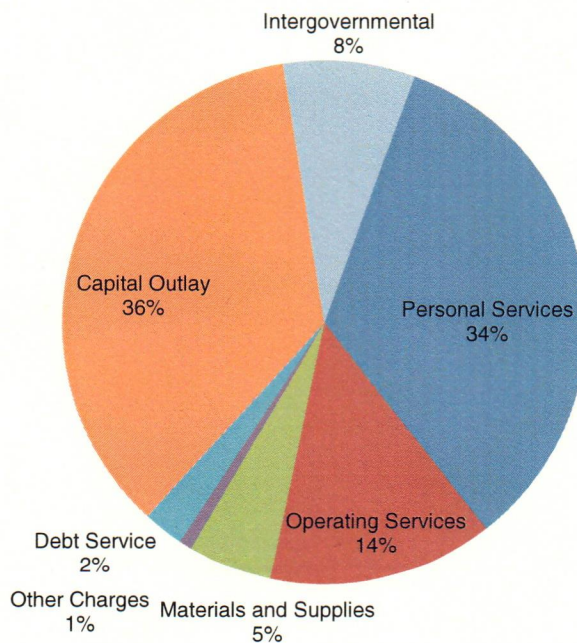
Government Appropriations by Fund

General Fund :
 \$31,627,655
Special Revenue Funds:
 \$61,934,367
Capital Projects Funds:
 \$4,986,000



2018 Appropriations by Budget Code Governmental Funds

Personal Services:
 \$34,229,833
Operating Services:
 \$14,068,761
Materials and Supplies:
 \$5,235,470
Other Charges:
 \$810,020
Debt Service:
 \$2,577,794
Capital Outlay:
 \$36,033,866
Intergovernmental:
 \$8,219,882



The primary reason for the decrease in appropriations from 2017 to 2018 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$22,565,899, with the two driving factors being capital outlay for the Magnolia Pump Station of approximately \$11.5 million, estimated to be completed by the end of 2017, and is budgeted in Fund 123 – Flood Protection Fund. The other large factor contributing to the decrease from 2017 is the completion of multiple public work projects, resulting in just over an \$8 million decrease from 2017.

Throughout this budget message, I will make comparisons to the Parish's 2016 financial information because it is the most recent audited financial information available. Expectations of the estimated 2017 financial information, the original 2017 budget and the proposed 2018 budget are also presented herein.

GENERAL FUND

The actual ending 2016 General Fund balance of \$40,278,704 was \$1,525,627 higher than that of 2015. The ending fund balance for 2017 is estimated to be \$21,114,636. The 2018 budget includes \$5,388,703 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$14,410,778. Included in these expenditures are transfers totaling \$1,953,600. The transfers include \$1,709,000 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$185,000 for RSVP and \$59,600 for Solid Waste.

As was the case in 2017, Year 2018'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 2018 and 2019 and will allow this Administration to increase fund balance 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 2016, over \$2,140,730 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, fifty-six percent (57%) 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 established a minimum required fund balance of no less than \$7 million. In keeping the General Fund balance at \$14,410,778, it allows us adequate funding in case of an emergency such as a hurricane or man-made disaster. As I have stated numerous times,

one of the primary goals of my administration is to restore the balance of the General Fund to a level well above the council ordained base minimum. With everything that has been happening on the state level, the threat of losing the crucial inventory tax, and the possibility of a devastating hurricane impacting our great Parish, my administration will strive to keep this balance as high as possible and only utilize it for projects that will protect the great residents of St. Charles Parish and provide a better quality of life for all residents of St. Charles Parish.

It should be noted that the General Fund is providing seventy-two (72) percent of the cost of the Summer Feeding Program. This program was started with Federal funds many years ago. In 2017, approximately \$19,787 was received in Federal funds and the General Fund provided approximately \$47,791 for a total cost of \$67,578.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$2,231,263 for Emergency Preparedness, \$5,888,850 for operating and maintaining general governmental buildings, \$3,475,292 for Planning & Zoning, CZM and ICC Building Codes, \$2,166,479 for the District Attorney's Office, \$1,715,861 for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1,495,348 for 29th Judicial District court system.

The requested budget for Personal services in the General Fund is increasing approximately \$946,770, or 6.2% from the 2017 original budgeted amount, which is primarily attributed to the requested of addition of three new employees in the ICC Building Codes Department which are made up of new Certified Building Official and two new inspectors as well as the 2.2% cost of living adjustment and the 1% to 3% merit raises budgeted for 2018.

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 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 the benefits was approved and a formal trust (The St. Charles Parish Retiree Benefits Funding Trust) was created. To actually fund our total obligation; the Parish would be required to reserve \$11,991,441 to reach our

current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For 2018, a total of \$947,076 is in the budget as a contribution to the St. Charles Parish Retiree Benefits Funding Trust. This amount has been allocated between each department based upon the number of employees by department.

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 \$14,270,667 from the projected end result for 2017. Just as in 2017, expected revenues budgeted for 2017 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 2018 are approximately \$27,333,166 which is 44% less than the budgeted amount for the year ending 2017. 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 \$22,533,701 of Roads and Drainage projects to be completed by the end 2017 with another \$14,109,606 budgeted for 2018. Should these projects be implemented, the unrestricted fund balance will end at approximately \$9,901,667, down from the \$14,176,162 expected to remain as of 12/31/2017.

The Roads and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over fifty-seven percent (57%) of the revenues expected in 2018 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 budgeted funds 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. Also, 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 203 individuals for 2018 and thus stands to bear a significant portion of the \$11.9 million current obligation for our net post-employment benefit obligation. The amount budgeted in 2018 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$319,110.

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 \$6,379,010, including \$2,748,500 of Capital Outlay. These expenditures are \$800,060 above the revenue that is expected to be generated in 2018. As a result of this deficit, there is a budgeted \$1,709,000 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 \$185,000.

The Millage supporting the Road Lighting Fund was reduced by .4 mills in 2015 and again by .02 mills in 2017, 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 \$2,452,294.

Expenditures in the Mosquito Control Fund have also increased from our projected result at the end of 2017. 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 \$133,590 from that originally requested in 2017 which is directly attributed to the 2.2% cost of living adjustment for 2018 and 1% to 3% merit raises.

All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2018 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 \$4,914,770 by the end of 2018. This large decrease is attributed to the new Series 2017A, \$15 million bond that Parish successfully obtained on September 7, 2017 for the purpose of continuing progress on our Westbank Hurricane Protection Levee. As a result of this new Bond, we have reopened Fund 310 – Westbank Hurricane Protection Levee Fund, with its sole purpose to track the four projects that will comprise the next phase of the West Bank levee beginning with the Ellington Phase II in 2017 followed by the Magnolia Levee Lift budgeted for 2018.

Also included in the 2018 Capital Outlay expenditures are \$578,000 for Recreation Facilities Construction for various parks. The funding for these parks was provided by subdivision developers and thus can only be used in their areas wherein those particular subdivisions were developed.

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 November of 2016, St. Charles Parish renewed our Solid Waste contract with a new vendor, Pelican Waste, and the contract began May 1, 2017 and will expire April 30, 2022.

This new contract came in at the same price as the previous provider, thus residents will not see any significant increases in their current bill, while the only actual increase they will see will be the annual cost of living adjustments. My administration along with the Council worked very hard soliciting for solid waste providers and negotiating the best rate for our residents and businesses and I am very happy to report that the prices have remained the same.

With the passage of the new Wastewater Facility millage, this will allow the 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 anticipated ad valorem tax revenue generated from this new millage is approximately \$1.3 million.

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 16, 2017, the Parish has utilized all \$6.5 million of this loan for Capital Outlay.

On June 6, 2017, the Parish received approval for a new \$8 million, 0.95% 20 year loan with the Department of Environmental Quality for vital sewer improvements. The principal and interest on this loan will be paid from the new Wastewater Facility millage and will have a maximum debt service of just over \$400 thousand per year. It should also be noted, that the other Sewer Millage currently in place, known as the Sewer Bond Millage, is set to be paid in full in March of 2019. Once this bond is paid, the current 1.11 mills used to pay this bond, will revert to the Wastewater Facility Millage, thus granting the Wastewater department an additional \$1.4 million per year and thus putting this department on the path to sustainability.

During 2016, 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. As a result rates were adjusted in 2016 to compensate for these regulations as well as the ever increasing costs of maintaining our system. With these rising costs, the Department is expected to end with revenues exceeding expenditures by approximately \$660,000. Fortunately, the rate increase that occurred in 2016 were able to combat these rising costs and going forward, cost of living increases will only occur in January of each year, thus the department will continue to sustain itself without the need of funding from the General Fund.

PERSONAL SERVICES

Personal Services, wages and benefits, are budgeted to increase 3.3% in the governmental funds and 4.3% in proprietary funds over the original budget for 2017 which include a 2.2% cost of living increase for our employees and up to 3% in merit raises for eligible employees. The primary reason for the increase is the 2.2% Cost of Living as well as the addition of three new employees to the ICC Building Codes Department under governmental funds and the addition of five new employees for the Wastewater Department.

Medical insurance benefits for Parish employees have increased approximately 173% from 2000 to 2016. In 2000, the Parish paid \$488 per month for family coverage and is currently paying \$1,334 per month. That is an additional \$10,152 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 2018 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 based upon economic factors and the system's return on investment. In 2003 the employer (Parish) paid 7.75%, which rose to a high of 16.75% in 2013. Since 2014, the employer contribution rate has been steadily declining to a current 2017 rate of 12.5%, with the rate for 2018 projected to be 11.5%, with an estimated budget cost to the Parish of \$3,076,041, down approximately \$47,500 from the 2017 Budget estimate.

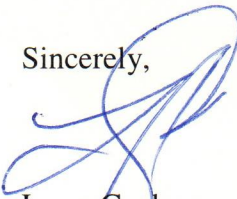
I know that our employees are our most important asset and I will always keep them and their well-being in mind through every budget process.

FUTURE REQUIREMENTS

Final decisions on budgetary matters belong, quite properly, to the Legislative Branch. On the way to those final decisions, I hope 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.

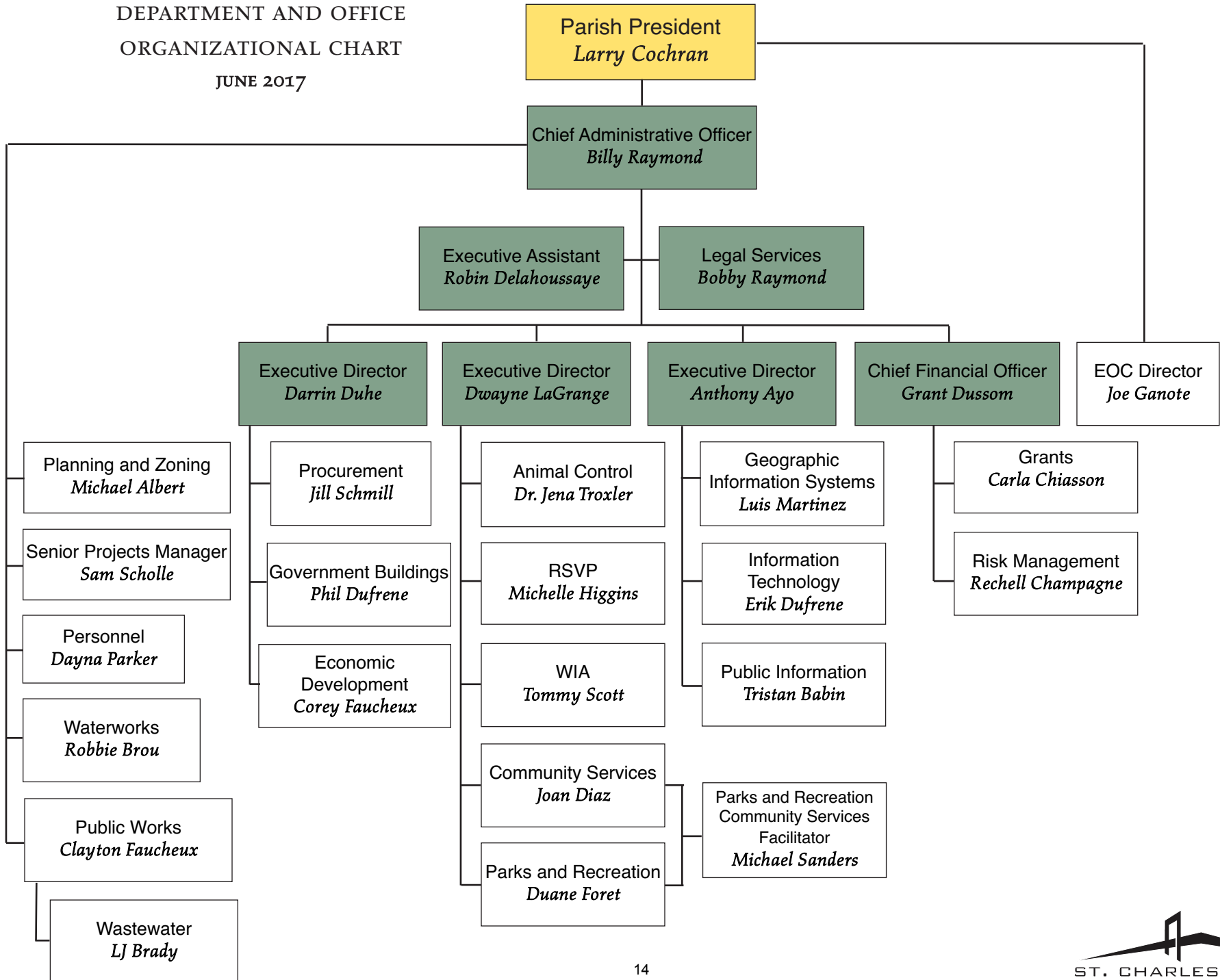
In closing, I want to thank the staff of the Finance Department, the Finance Director, the Chief Administrative Officer, and all department heads and staff who worked with us for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can and we look forward to working with you to make 2018 another great year for St. Charles Parish.

Sincerely,



Larry Cochran
Parish President

ST. CHARLES PARISH
 DEPARTMENT AND OFFICE
 ORGANIZATIONAL CHART
 JUNE 2017



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 2017 Annual Operating Budget was as follows:

Date	Action
June 5, 2017	Instructional letter forwarded to departments by CFO.
July 1, 2017 – July 31, 2017	Conduct Department Budget meetings to formulate the Proposed 2018 Parish Budget Requests.
July 21, 2017	District and Agency Proposed Budgets due.
August 1, 2017	Begin inputting Proposed 2018 Consolidated Operating and Capital Budget data into the computer system.
August 23, 2017	Present Preliminary Budget Draft to the Parish President.
September 15, 2017	Fax Notice of Availability of Proposed 2018 Budget to Newspaper for Public Inspection.
September 15, 2017	Budget Ordinance and Summary to Council Secretary for introduction on October 2, 2017 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 2 and 16 will announce Public Hearing dates for the Public Hearings of the 2018 Budget. All are invited to attend.
September 21, 2017	Public Notice of Availability of Proposed 2018 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 24, 2017	Parish President formally presents the 2018

	Proposed Parish Budget to Council.
October 24, 26 and 30, 2017	3 Required Budget Hearings open to the public to be held on: October 24, 2017 – 8:00am – Council Chambers October 26, 2017 – 6:00pm – Council Chambers October 30, 2017 – 6:00pm – Council Chambers
October 30, 2017	Council Approval of Budget.
January 1, 2018	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2017, 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 2018 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 \$18,785,000 as of 9/18/2017. 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, 2016 was \$133,260,763.

Debt Obligations

The Parish currently has three types of Bonds outstanding – Public Improvement Bonds, General Obligation Bonds, and Revenue Bonds. Public Improvement and general obligations bonds are accounted for in the Debt Service Funds, which are serviced through the collection of parish ad valorem and sales taxes. The Revenue Bonds, which are accounted for in the Enterprise Funds, are serviced by revenues from operations. In 2010, the Parish was awarded a Public Improvement Sales tax revenue bond which is to cover construction costs up to \$6.5 million for the Wastewater Department. In July of 2017, the Parish was awarded a new Public Improvement revenue bond which is to cover construction costs up to \$8 million for the Wastewater Department. Since the bond is similar to the previous DEQ loan, the principal outstanding will increase each year as projects are initiated.

The Parish was also awarded a \$15 million general obligation limited tax Bond for our Levee. The Bond has a twenty year life and it is expected to bring us through the next phase of the Westbank Hurricane Protection Levee. The Parish anticipates going out for another \$15/\$20 million bond in year 2020 to continue the progress of our levee. A breakdown of three types of debt, including their maturities is provided below:

	Date of Issuance	Authorized and Issued	Interest Rate	Maturity Date	Principal Outstanding	Interest to Maturity
GENERAL OBLIGATION BONDS:						
Sewer Ref - 2012	4/10/2012	12,500,000	3.65-4.0	3/1/2019	3,785,000	102,074
2017A Levee Bond	9/7/2017	15,000,000	2.0-5.0	3/1/2037	15,000,000	6,477,849
TOTAL GENERAL OBLIGATION BONDS					18,785,000	6,579,923
PUBLIC IMPROVEMENT BONDS:						
PIST Series 2003	7/1/2003	2,620,000	1.94	6/20/2023	1,930,000	154,909
Limited Tax Bond -Consol. WW & Wstwtr (2017)	6/6/2017	8,000,000	.95 %	3/1/2039	87,144	17,944
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	690,000	307,724
TOTAL PUBLIC IMPROVEMENT BONDS					2,707,144	480,577
REVENUE BONDS:						
Consol. WW & Wstwtr - Ref (2007A)	1/30/2007	23,975,000	4.0-5.0	7/1/2036	22,170,000	12,543,579
PIST Revenue Bond, Series 2010 DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	4,657,000	161,226
TOTAL REVENUE BONDS					26,827,000	12,704,805
TOTALS					\$48,319,144	\$19,765,305

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 \$101,175,626 for 2018, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted General Fund Balance for 2018 is \$14,515,778.

Reporting Entity

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

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes

appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship between the primary government and the other organization. In addition, an organization that is fiscally dependent on the primary government or has a potential to provide specific financial benefits to the primary government should be included in the reporting entity.

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

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

1. St. Charles Parish Communications District

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

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

The Library Service District was established by parish ordinance on November 9, 1948, under the provisions of Louisiana Revised Statute 25:211. Funding is provided from ad valorem taxes, state aid, state grants, and book fines. Expenditures are restricted to library services. A five-member board of control, appointed by the same elected Council that governs the Parish, governs the library. The district's board is not the same as the elected Parish Council, and it does not provide services only to the Parish government. The district is fiscally dependent upon the Parish Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. It is reported as a discretely presented component unit. The library does not issue separate financial statements. It has a fiscal year ending December 31.

3. St. Charles Parish Hospital Service District

This special district provides hospital services to St. Charles Parish citizens. The Council appoints the board members of the Hospital Service District and can remove them at will. While the District is responsible for obtaining voter approval for the levy of taxes or debt issuance, all related

Louisiana State Bond Commission approvals must be obtained through the Parish. For these reasons, the Parish has the ability to impose its will on the District.

St. Charles Parish Hospital Service District has a fiscal year ending on December 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *Carr, Riggs & Ingram, LLC* at 3501 North Causeway Boulevard, Suite 810, Metairie, LA 70002. More detailed information regarding operational results is available from the Parish for the period ending December 31, 2016.

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

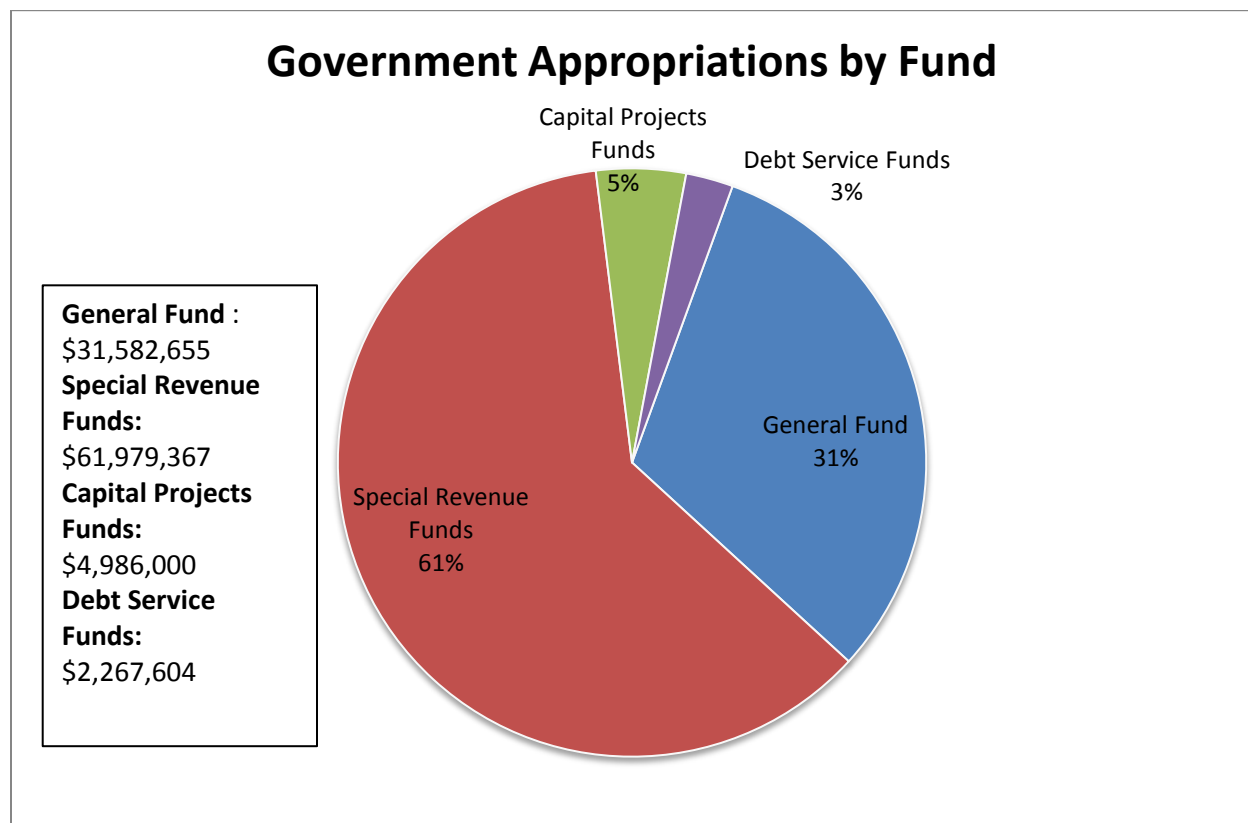
Legal requirements applicable to budget amendments are set forth in the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.). In accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and 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.

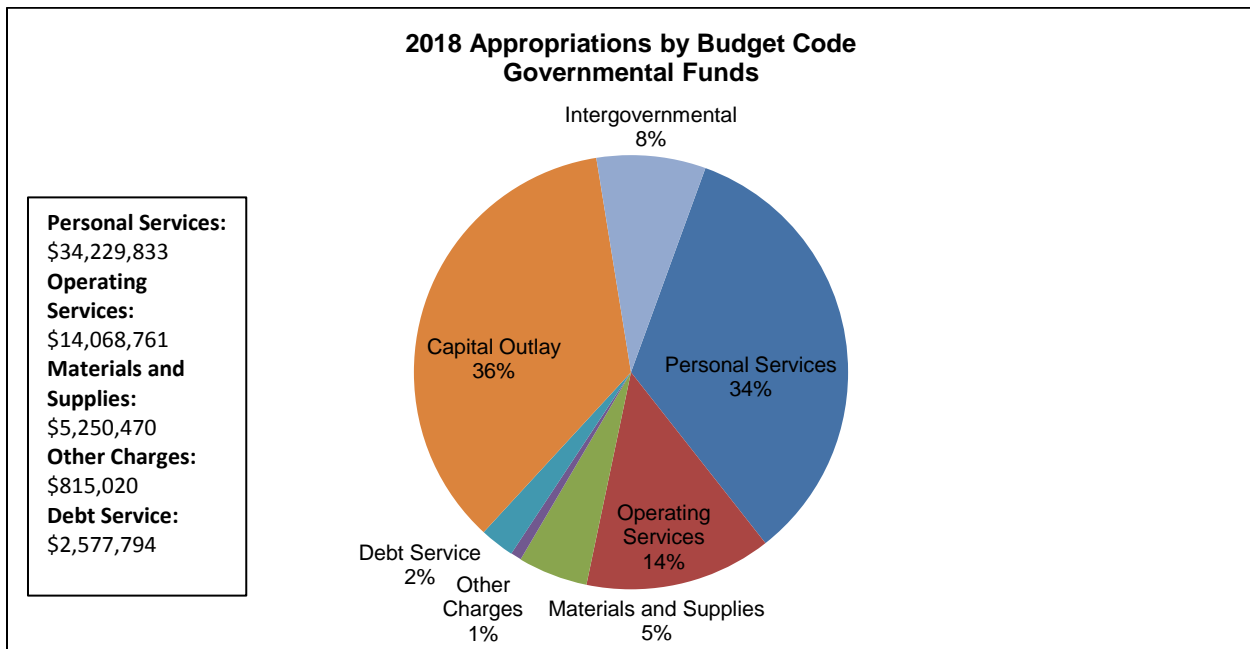
Budget Highlights

The total Governmental Fund budget for 2018 is \$101,175,626, while the total budget for the Parish Proprietary Funds is \$29,238,149. The Governmental Fund budget decreased by \$14,451,739 from the prior year's 2017 projected ending budget, a total decrease of 12.5%. The primary reason for the decrease in appropriations from 2017 to 2018 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$22,545,899, with the two driving factors being capital outlay for the Magnolia Pump Station of approximately \$11.5 million, estimated to be completed by the end of 2017, and is budgeted in Fund 123 – Flood Protection Fund. The other large factor contributing to the decrease from 2017 is the completion of multiple public work projects, resulting in just over an \$8 million decrease from 2017.

Proprietary Funds increased by \$1,337,062 from the 2017 budget, a total increase of 4.7% which is primarily due to the increase in personal services for 2018 due to the addition of five new positions to the Wastewater department combined with the 2.2% cost of living and up to 3% merit raises. 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 increased for 2018, with the primary increase being in Personal Services, which is primarily attributed to the addition of three new employees for the ICC Building Codes Department, as well as the 2.2% Cost of Living and up to 3% merit for all employees. Special Revenue Funds increased 19.5% from FY2016, an increase of \$10.1 million, which is attributed to \$6.4 million increase in capital outlay, primarily associated with the West Bank Levee as well as a \$3.5 increase in Intergovernmental charges, which is primarily associated with the Parish’s portion of the West Bank Vicinity/Armoring with the Lafourche Basin Levee District, with an estimated Parish portion cost of \$3 million. Debt service funds are budgeted to increase \$826,957 due to the new \$15 million Limited Tax Levee Bond that was awarded to the Parish in September 2017. The Capital Projects Funds for the Parish increase significantly as a result of this new \$15 million Bond, the proceeds of which will be used for four portion of the West Bank Levee, with just over \$5 million expected to be spent each year for the next four years.



Personal Services increased 3.2% from the original 2017 budget, which is primarily attributed to the 2.2% cost of Living raise combined with a 1 to 3% Merit raise. Operating Services increased 2.6% from the original 2017 budget, which is primarily attributed to increased contractual services as a result of the Hazard Mitigation Home lifting program. Materials and Supplies remained relatively stagnant, with a slight decrease from 2017, while Debt Service increased significantly in from 2017 to 2018 due the new \$15 million levee bond. Capital Outlay witnessed a 42% increase from 2017, primarily attributed to Public Works Projects, Recreation Projects, and an increase Hurricane Protection Levee projects budgeted for 2018 as a result of the new \$15 million bond.

Revenue Assumptions

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

Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall increase for 2018 of 14% as compared to the 2017 original budget. The increase is an increase in grant revenues associated with the West Bank Levee as well as a projected \$3.5 million increase in Sales taxes over 2017 as a result of numerous industrial expansions taking place throughout the Parish. The following is a general overview of revenues, along with detailed discussions for the more significant items.

The Parish anticipates a 3.52% increase in Sales Tax revenue for 2017 and a decrease in Ad Valorem tax revenue.

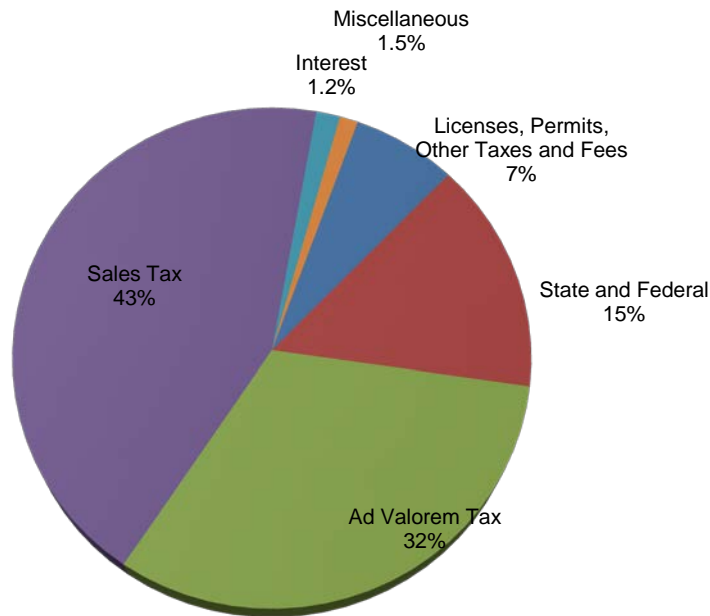
Given the volatility of Sales Taxes over the past 10 years, i.e. Sales taxes fluctuated as much as 27%; these temporary increases cannot be relied on, especially in times of economic turmoil. With that being said, when these temporary spikes do arise, the Parish in turn devotes these additional funds 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 2016 Projected Ending and 2017 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2016 Budget	% of Total	2017 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	59,384,224	62.46%	58,138,483	61.40%	-2.10%
Licenses & Permits	1,330,200	1.40%	1,300,450	1.40%	-2.24%
Intergovernmental	4,562,006	4.80%	5,195,736	5.5%	13.89%
Charges for Services	28,912,485	30.41%	29,059,075	30.70%	0.51%
Interest	264,048	0.28%	447,710	0.50%	69.56%
Miscellaneous	623,933	0.66%	535,625	0.60%	-14.15%
Total	95,076,896		94,677,079		-0.42%

**2018 Sources of Funds
(Excluding Internal Transfers)**

Ad Valorem:	\$24,690,000
Sales Taxes:	\$33,413,991
State and Federal/Grants:	11,523,860
Other Taxes, Fees and Collection:	\$5,174,160
Interest:	\$904,570
Miscellaneous:	\$1,186,919



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 76% of total sources in the 2018 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$58.1 million of the total \$76.8 million generated externally in the 2018 budget.

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

History of Tax Collections					
	2012	2013	2014	2015	2016
Ad valorem	\$23,765,758	\$24,732,161	\$25,644,015	\$22,283,275	\$26,995,325
Sales	41,172,766	35,144,273	29,753,818	28,792,560	28,204,280
Alcoholic Beverage Tax	50,889	48,166	46,431	47,960	45,980
Airport Expansion Agreement	1,381,602	296,893	974,547	685,235	846,010
Cable TV franchise tax	732,794	767,347	823,155	868,466	661,440
Total	67,103,989	61,422,342	57,241,966	52,677,496	57,753,035

Ad Valorem Tax

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. As 2016 was a reassessment year, the Parish witnessed an unusual phenomenon in that the assessed value of the Parish decreased from the prior year. The total impact was 2%, meaning the Parish would now collect 2% less in tax revenue than it did in 2016. Ad valorem rebounded in 2017 however, and although Inventory was still down, the assessed value of the parish actually increased 3% from the Prior Year. The Parish council and the Administration decided in August of 2017 to roll back a total of .5 mills, to lighten the burden on the taxpayers, but still allow the Parish to collect the same, if not slightly more revenue than it did in the previous year.

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 2016 the most recent year of reassessment.

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

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

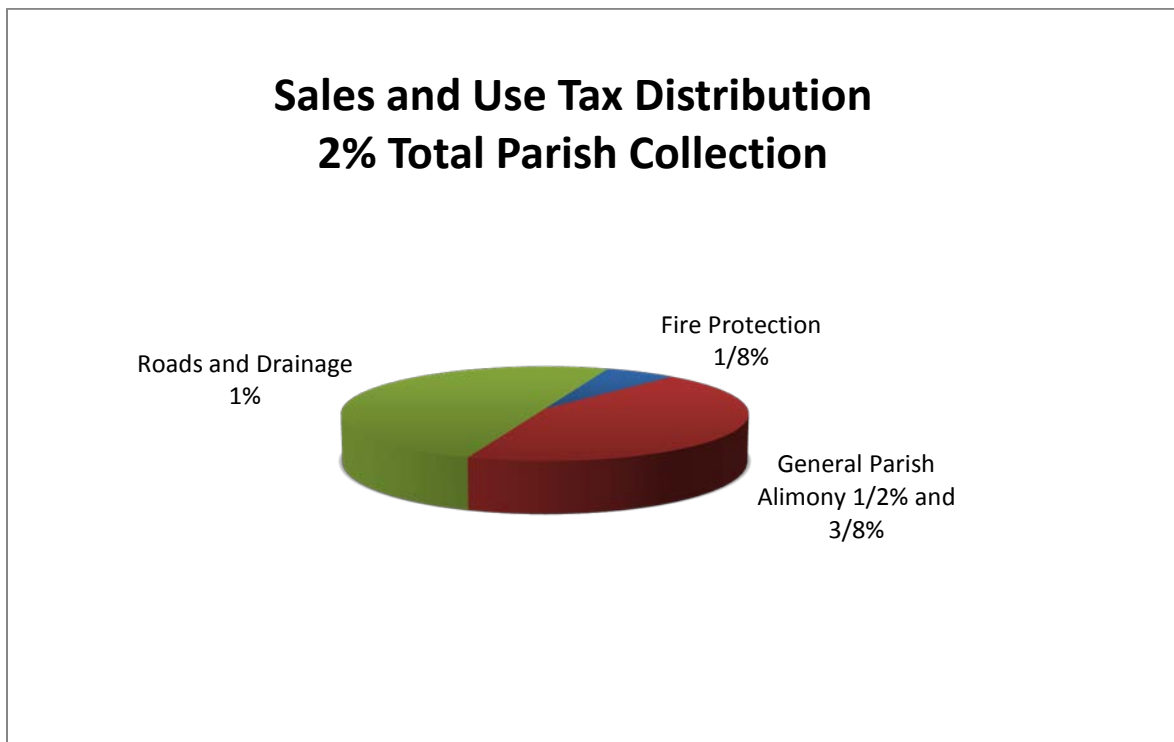
Taxing District	Current 2017 Millage	Approved 2017 Millage
General Parish Tax	3.17	3.17
Levee	4.07	4.07
ARC	0.70	0.67
Parish Recreational Program	3.02	2.96
Parish Council on Aging	0.96	0.96
Mosquito Control	1.10	1.08
Public Library Maint. & Operations	4.45	4.35
Road Lighting	1.03	1.01
Health Unit	0.64	0.61
Public Roads	6.04	5.90
Fire Protection	1.53	1.45
E-911 Tele Ser M&O	0.99	0.97
Waste Water Facility	1.09	1.09
Parish Sewer Bonds	1.11	1.11

Sales Tax

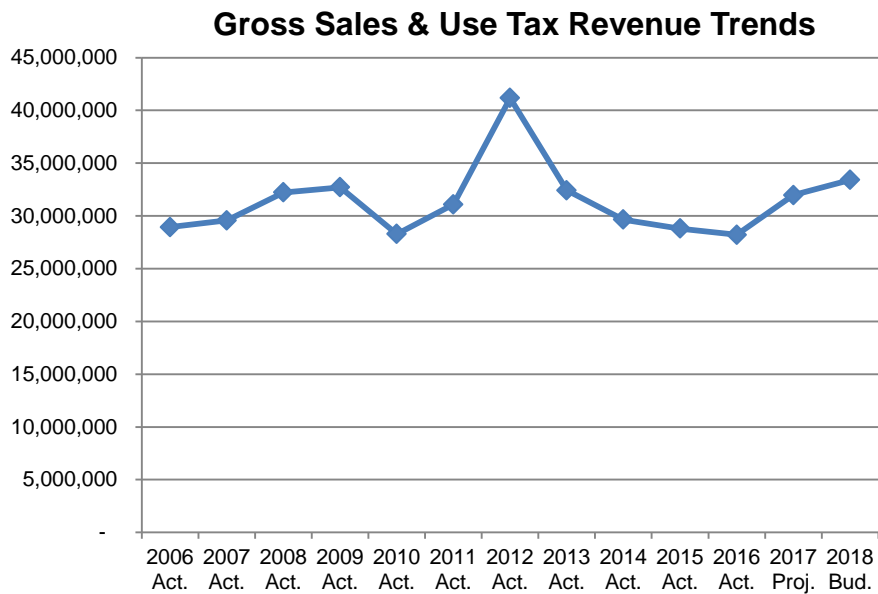
The Parish levies one percent, one-half percent, three-eighth percent, and one-eighth percent sales tax. The Parish and the St. Charles Parish School Board have entered into an agreement in which the School Board collects the Parish's sales and use taxes for a stipulated fee. The School Board remits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

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

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



Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the highest increase in the Parish’s history. Sales taxes continued to decrease from 2012 through 2016, but finally rebounded in 2017 with an estimated 13% increase. Additionally, sales taxes are expected to increase another 5% in 2018, which is a definite positive for the Parish. This newly experienced growth is a result of major expansions at the Monsanto Facility in Luling as well as the upcoming Entergy Expansion on the East Bank of the Parish.



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

The 2018 estimate of sales taxes totals \$33,413,991. 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 2018, these funds represent approximately 10.9% of the Parish Governmental Funds total revenue, down 67% from 2017. 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 2017, a large decrease is expected for 2018 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 \$9.25 million in 2018. 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 were reduced significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates will again be lowered in 2018

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. St. Charles Parish however was approved for a \$6.5 million, 0.95%, 20 year, DEQ loan in 2011, which has provided much needed funding for significant capital improvement to the Wastewater department, specifically to its two Treatment Plants located on the East and West Bank of the Parish, as well as vital upgrades to six of its major sewer lift stations. As of September 19, 2017, the department has utilized the total \$6.5 million.

With the success of the original \$6.5 million DEQ loan, the Parish was awarded and additional \$8 million DEQ, 0.95% loan in June of 2017, the debt service of which will be paid from the new Wastewater Facility Millage. This new loan will allow the department to continue progress on much needed repairs to the infrastructure of our aging facilities.

With the passage of the new Wastewater Facility Millage in 2015, the Wastewater Department will now receive \$1,325,000 annually, which will put the department back on the path of financial sustainability.

Waterworks User Fee

The water works user fee is estimated to produce \$12.3 million in 2018. This fee, along with Service Fees, Collection fees, Delinquent Charges, Billing Fees, as well as Hazard Mitigation grants, will provide for capital improvements and the operation and maintenance of the Water system. The Department of Waterworks is also facing ever increasing regulations and cost of doing business. While the department continues to maintain all water quality standards set by the State of Louisiana and achieve national recognition, additional revenue must be identified to maintain our system. As a result of the increased rates approved by the council in 2015, which went into effect January 1, 2016, total expenditures for the department are budgeted to be approximately \$559,689 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 \$3.7 million in the year 2018 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund). In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. To compensate for this increase, the Parish began a series of two \$.45 cent rate increases in 2016 and concluded in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. The fund balance within Solid Waste remains healthy. In May of 2017, the Parish switched Solid Waste Providers and continued with the same price of the previous provider.

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 2018 General Fund includes the use of \$5.3 million of fund balance. The 2018 General Fund includes \$3.7 million as a source to provide for capital improvements and capital outlay, \$1.3 million of which are related to the replacement of the Courthouse Chiller unit. The projects funded through fund balances are detailed in the Budget Message.

The 2018 Special Revenue Funds (in aggregate) include the use of \$13.4 million of fund balance mainly as a source to provide for capital improvements and capital outlay. Capital Outlay represents approximately 56.4% 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 2018 Parish Transportation fund includes funding from the State for the 2018 Road Maintenance Program. The 2018 Road Lighting Fund includes is projected to show a decrease of \$431,951 to its fund

balance, which is directly attributed the Council and the Administration reducing the valorem tax in 2017. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2018 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$14.1 million or 45% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2018, it is estimated that approximately \$14.1 million worth of capital projects will be started and or completed, on top of the \$22.5 million worth of capital projects expected to be completed by the end of 2017, 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 \$750,060 or 71% 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 50% of their own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut. As the Recreation department currently has limited funding for Capital Outlay, a transfer of \$1,649,000 from the General Fund to Recreation for Capital Outlay has been budgeted for 2018, but transfers for capital projects every year cannot continue, especially considering the \$159,793 transfer from 2017 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 2018 Budget is an ending General Fund Balance of \$14.5 million, which is approximately \$7.4 million over the base reserve.

A breakdown of fund balances by fund type is provided below to highlight the projected changes in fund balances as defined by St. Charles Parish for our governmental funds, i.e. the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. See the 2018 projected for each below:

General Fund	
Beginning Fund Balance	\$ 21,114,636
Additions	
Revenues	
Taxes	20,276,000
Licenses	1,308,750
Grants	2,265,974
Fees	876,800
Indirect Cost Allocation	629,100
Other	882,328
Total Revenues	26,238,952
Total Means of Financing	47,353,588
Subtractions	
Expenditures	
Personal Services	16,122,497
Operating Services	7,172,652
Materials and Supplies	1,279,610
Other Charges	672,040
Debt Service	3,000
Capital Outlay	3,654,700
Intergovernmental	2,678,156
Transfers	1,255,155
Total Expenditures	32,837,810
Net Increase/(Decrease) in Fund Balance	(6,598,858)
Ending Fund Balance	\$ 14,515,778

Special Revenue Funds	
Beginning Fund Balance	\$ 31,243,253
Additions	
Revenues	
Taxes	37,347,000
Grants	9,257,886
Fees	1,472,610
Other	423,040
Transfers	1,834,000
Total Revenues	50,334,536
Total Means of Financing	81,577,789
Subtractions	
Expenditures	
Personal Services	18,107,336
Operating Services	6,895,799
Materials and Supplies	3,970,860
Other Charges	142,980
Capital Outlay	27,373,166
Intergovernmental	5,489,226
Transfers	2,730,836
Total Expenditures	64,710,203
Net Increase/(Decrease) in Fund Balance	(14,375,667)
Ending Fund Balance	\$ 16,867,586

Debt Service Funds	
Beginning Fund Balance	\$ 1,476,549
Additions	
Revenues	
Taxes	1,996,991
Transfers	1,098,472
Interest	15,960
Miscellaneous	67,331
Total Revenues	3,178,754
Total Means of Financing	4,655,303
Subtractions	
Expenditures	
Operating Services	310
Debt Service	2,574,794
Intergovernmental	52,500
Transfers	322,401
Total Expenditures	2,950,005
Net Increase/(Decrease) in Fund Balance	228,749
Ending Fund Balance	\$ 1,705,298

Capital Projects Funds	
Beginning Fund Balance	\$ 11,343,573
Additions	
Revenues	
Grants	-
Interest	73,730
Transfers	-
Total Revenues	73,730
Total Means of Financing	11,417,303
Subtractions	
Expenditures	
Capital Outlay	4,986,000
Transfers	2,500
Total Expenditures	4,988,500
Net Increase/(Decrease) in Fund Balance	(4,914,770)
Ending Fund Balance	\$ 6,428,803

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 2018, there are approximately \$3.7 million of Capital Projects budgeted, the largest of which is the replacement of the Courthouse chillers for over \$1.3 million. The remaining projects for 2018 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 2018, there are approximately \$27.3 million of Capital Projects budgeted for all Parish Special Revenue funds. The majority of these projects are budgeted in the Parish's Roads and Drainage Fund, which also represents the Parish's largest department, Public Works. The Road's and Drainage Fund accounts for approximately \$14.1 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 \$1.3 million set aside for Paul Maillard

Revitalization Program; the Parish Transportation Fund has set aside \$500,000 for the 2018 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 \$3.1 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 \$1.56 million for the Paul Maillard Revitalization Program. For further detail on these projects, please look under the special revenue section of the 2018 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$2.6 Million of the total \$27.3 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$325,000 for IMTT Field Improvements, \$550,000 for a West Bank Boat Launch, \$489,000 for a Veterans Memorial Park, and \$300,000 for a Dog Park.

Due to the approval of the Parish residents in May of 2015, a new Special Revenue fund was added for 2016 titled the Flood Protection Fund, which relates to the construction as well as maintenance and operation of the Parish's Levee system. This fund is setting aside \$9.8 million for the Levee construction.

Capital Projects Funds – Capital Projects

For 2018, there are approximately \$4.9 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount is attributed to the new \$15 million Limited Tax Levee bond related to the West Bank Hurricane Protection Levee. The remaining \$550 thousand related to capital outlay in the Recreation Facilities Construction fund for park improvements to Bayou Gauche, Boutte, Hahnville, Destrehan and St. Rose Parks. 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, park improvements in the areas mentioned above for the Recreation Facilities Construction fund.

Enterprise Funds – Capital Projects

The capital projects for 2018 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. 932 animals were adopted in 2017 and Parish Employees help train 62 volunteers to help with the day to day activities of the shelter.

Community Services

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

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

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

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

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

Community Service Department Program Descriptions

Home Energy Assistance

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

Emergency Assistance Programs

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

H.O.M.E Program

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

Emergency Home Repair Program

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

Weatherization Program

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

Summer Food Service Program

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

St. Rose Community Center

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

Communications District (911)

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

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

The Office of The Contract Monitor is responsible for monitoring the contracts for Solid Waste, Recycling, Mosquito Control and Street Lighting. Each division of the Contract Monitor, now Public Works, is listed below:

Solid Waste (Enterprise Fund)

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

- Receiving complaint/request phone calls from parish residents
- Receiving parish website requests, reply to residents
- Logging all data into the solid waste database

- Sending daily log sheets of complaints/request to the solid waste provider via electronic mail.
- Receive feedback from solid waste provider and update database
- Daily inspections of the truck routes for missed collections and dispatch trucks
- Daily inspections of the truck routes for possible boom piles
- Assisting the solid waste provider with rerouting due to street closures
- Monitor proper truck usage at River Birch Landfill
- Review and approve solid waste provider invoice and landfill invoices
- Supervise cart deliveries and repairs
- Approve residents for handicap service; obtain proper medical paperwork and forward to solid waste provider
- Run database reports for council
- Compile monthly report for Parish President
- Organize and run special clean up routes for pre-storm events such as tropical depressions and hurricanes
- Monitor and run storm debris contract in the event of a hurricane
- Monitor and run storm debris monitoring contract in the event of a hurricane
- Monitor the recycling contract
- Receive and record all recycling request/complaints, input data
- Inspect and monitor dumpster locations for proper service
- Organize removal of dumpster overflow and distribute to empty dumpsters
- Review and approve recycle invoices
- Receive, process and close out all St. Charles Parish Council work orders in reference to recycling

Road Lighting Fund (Special Revenue Fund)

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

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

Mosquito Control Fund (Special Revenue Fund)

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

- Monitor the Mosquito Control contract

- Receive request/complaint calls in reference to mosquito control and forward data to contractor for proper service.
- Log daily mosquito control routes including aerial spraying
- Organize special event spraying for parish, residential and commercial events
- Monitor and notify parish 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 2017, 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 2017:

- 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 2018 will be just productive as 2017. 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 203.2 budgeted employees who are dedicated to providing services in the most safe, reliable, efficient manner at a minimum cost to the citizens of St. Charles Parish.

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

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

- Public Works has 8 road crews, 4 crews on each side of the river, normally consisting of 5 employees in each crew. The daily activities of these crews consist of cleaning and re-digging of ditches, cleaning culverts, replacing damaged and/or undersized culverts, repairs of roadways, trimming of trees and other various maintenance activities.
- Public Works has 4 carpenter crews, normally consisting of a carpenter and a helper that work parish wide to repair and replace damaged catch basins and replace driveways associated with culvert replacements.
- Public Works has a grass cutting crew on each side of the river that normally consists of a lead person, 4 to 6 tractor operators, groundskeepers and laborers. Grass cutting is carried out on a revolving cycle approximately 10 months of the year.
- Public Works also has 6 drainage crews, 3 on each side of the river, normally consisting of 2 employees in each crew. The daily activities of these crews are to maintain approximately 131 drainage pumps in top operating order and maintain the stations and grounds surrounding the Parish's 52 pump stations.
- Public Works also staffs a projects crew that consists of a foreman, operators, and laborers to clean the major drainage canals, perform heavy lifting of equipment and pumps and to assist special project work.
- In 2016, Public Works processed seventeen hundred eighty two (1,782) work orders. Of these work orders the drainage, pump maintenance, and road crews completed all for a 100% completion rate. The Department continues to follow up on any work orders to modify the order due to the circumstances changing.
- In 2016, Public Works engineering staff processed and approved twenty-four (24) commercial developments and no residential subdivisions. All were reviewed in accordance with St. Charles Parish Code for compliance.

Capital Project Management

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

some of their larger projects. Our focus is to establish a well-maintained and future oriented infrastructure with emphasis on effective drainage and cost effective use of the department's financial resources.

The Public Works Capital Management Team consists of the Director, Assistant Director and Superintendent of Public Works, the Assistant Superintendent of Drainage, 3 Engineers, 4 Project Inspectors and 2 Accountants. The team is assisted by the Parish's Legal, Risk Management, and Grant Departments along with various other support personnel.

Public Works has successfully managed over 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.

2018 Annual Budget

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

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

Finance				
Purchasing				
Personnel				
Legal Services				
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				
Commnity Services Subgrants				
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 2018 budget for the Parish of St. Charles. For more details about parish activities, see www.stcharlesparish-la.gov/government/parish-president/department-reports.

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 reestablish a healthy General Fund balance well above the mandated base reserve of \$7 million.
- 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

Fund Balance

- Projected to end 2018 with a General Fund balance to \$14.4 million, an increase of approximately \$2 million from the original ending 2017 budget.

ANIMAL CONTROL

- Shelter staff members were trained on how to shoot professional portrait-style photos of adoptable animals through a grant from the Shelter Art Foundation. The photos have helped increase adoption rates.
- In 2017, Animal Control Department has 932 successful adoptions from the shelter.
- In 2017, the department trained 62 volunteers to help with the day to day operations of the shelter.

BUSINESS AND CAREER SOLUTIONS CENTER

- The River Parishes Business and Career Solutions Center exceeded state performance measures in seven out of eight categories.
- The center provided job support services for 7,502 adult and 15 youth participants in 2017.
- The center found employment for 301 individuals in 2017.

COMMUNITY SERVICES

- The Department of Community Services served 1,003 families in 2015 with 74 percent of those returning clients and 26 percent new clients.
- The Killona Community Center was constructed and will be serving the youth and adult population of that community with a drop-in program, computer training and more in 2018.
- Summer Food service served 8,089 meals in 2017.

CONTRACT MONITOR

- All streetlights along Ormond Boulevard in Destrehan were replaced with LEDs, which are more efficient and cost-effective.
- Through October 2017, the Contract Monitor's office fielded 3,430 total calls for service related to solid waste pickup, with 7,897 cubic yards of construction and demolition debris removed.

ECONOMIC DEVELOPMENT AND TOURISM

- Average annual wages in 2017 for workers in the top 10 economic sectors in St. Charles Parish was approximately \$97,000.
- Local employers announced approximately \$2.3 Billion of local capital investment in 2016, which is expected to generate an estimated 175 permanent and over 4,000 construction job opportunities for local residents.

EMERGENCY OPERATIONS CENTER

- The EOC received a national certification through the Emergency Management Accreditation Program through cooperation with contributing local agencies.

GEOGRAPHIC INFORMATION SYSTEMS

- In 2017, the Geographic Information System (GIS) office conducted new high-resolution aerial photography, Light Imaging Detection and Ranging (LiDAR) and bathymetric surveys to support the appeal process of the FEMA digital flood insurance rate maps. This work also aids in the identification of potential drainage issues throughout the parish. The new data allows the parish to create more sophisticated tools and analysis, which is useful for decision-making.
- Created an award winning application to assist residents in reporting issues.
- Constructed a fully digital zoning map to be utilized by all.

GOVERNMENT BUILDINGS

- Courthouse security and access controls were completed in conjunction with the St. Charles Parish Sheriff's Office and EOC.
- In progress and completed building projects include the renovation of the old Madere's Garage building in Hahnville, the renovation of the third floor of the courthouse for administration and

council offices, the installation of an emergency generator at the St. Charles Parish Animal Shelter and the Killona Community Center building, and the construction of the New District Attorney Building.

INFORMATION TECHNOLOGY

- Parish government data and voice services were switched from AT&T to Cox at a cost savings.
- The telephone system was migrated from Avaya to Mitel IP.

LEVEE PROTECTION

- The parish completed construction of Phase I of the 2.2-mile Willow ridge reach of the West Bank Hurricane Protection Levee in 2015. Construction is beginning on the reach's tie-in to the Davis Diversion Guide levee and the Willow ridge Pump Station.
- The 2018 parish budget includes \$9.8 million for levee work. Voters approved a new 30-year, 4-mill property tax to fund construction, operations and maintenance of the parish's outer flood protection system.
- Work continues on all other levee reaches, with the Ellington reach beginning construction in 2018.
- The federal West Shore levee, which will protect the community of Montz on the East Bank has been given final approval and is waiting funding by Congress.

Projects under Construction

- Eastbank Levee Lift -\$1.6 million
- Walker Pump Station - \$3.6 million
- Willow ridge Pump Station - \$3.8 million
- Willowdale T-wall Levee Extension - \$2.1 million
- Ellington Levee Phase I - \$5.3 million
- Magnolia Ridge Pump Station - \$11.5 million

PERSONNEL

- St. Charles Parish's Wellness Committee coordinated wellness checkups for parish employees to help decrease health insurance premium costs in the future.

PLANNING AND ZONING

- The Parish Council approved the first phase of the parish's zoning code update, which now allows a special permit for accessory dwelling units.
- The first-ever St. Charles Parish Coastal Master Plan is awaiting state and federal approval. The plan allows for more local control of the parish's wetland and coastal resources.
- 217 preliminary play approvals were submitted
- 303 building permits were issued

PUBLIC WORKS

Projects under Construction

- Primrose Canal Road Crossing Improvements (Luling): \$1.9 million
- 2017 Road Maintenance Program: \$1.1 million
- Mimosa Drainage Improvements (Luling): \$735,156
- Dunleith Canal Stabilization Phase VII (Destrehan): \$1.5 million
- River Bend, US 61 Culverts - \$2.5 Million
- Emergency Pump Station Generators (4): \$218,822

RECREATION

- New fitness stations have been installed around the walking track at both the West and East Bank Bridge Parks through the United Way of St. Charles.
- The youth basketball program partnered with the New Orleans Pelicans to provide participants with uniforms and membership in the Junior National Basketball Association, among other benefits, at a discounted rate.

RETIRED AND SENIOR VOLUNTEER PROGRAM

- St. Charles Parish boasts 633 enrolled volunteers who served 70,000 hours. This is equal to \$1,649,200 worth of services.
- RSVP members spearhead local Martin Luther King Jr. and 9/11 Days of Service, collecting 400 books for local children and 2,600 servings of sports drinks for military service members.

WATERWORKS

- Waterworks recently won a water fluoridation quality award from the U.S. Center of Disease Control, representing two of only four water systems in Louisiana to be recognized.
- Engineering began on the refurbishment of the West Bank “B” plant clarifier, which was constructed approximately 50 years ago.
- 141 water line installations were completed in 2017
- Department awarded drinking water excellence (Best Tasting Water of South Central Louisiana) and water exceeds all regulations.

WASTEWATER

- Voters approved a 30-year, 2.2 mill property tax renewal to support Wastewater infrastructure upgrades. As a result sewer rates were actually lowered in 2016 and will again be lowered in 2017.
- Fully utilized the \$6.5 million, 0.95% DEQ loan for vital Wastewater Improvements and received word that the Parish will receive an additional \$8 million DEQ 0.95% loan for further sewer improvements. The principal and interest from this new loan will be paid from the new Wastewater Facility Millage.
- Received a new \$8 million, 0.95% DEQ loan in June of 2017 for additional Wastewater Improvements, the debt service of which will be paid from the new Wastewater facility millage.
- Upgrades to the CC1 lift station in Destrehan were completed, as well as fixes to major points of

infiltration in St. Rose.

- Primrose project completed in early 2017.
- Completed upgrades to Montz, Norco, Anna St. and Ama lift stations in 2017.
- Ellington Force Main relocation completed in 2017

ST. CHARLES PARISH GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016			2017			2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 26,995,325	\$ 24,460,000	\$ 24,460,000	\$ 25,363,943	\$ 32,021	\$ 25,395,964	3.83%	\$ 24,690,000	-2.78%
Sales taxes	28,204,280	29,856,911	29,856,911	12,957,606	19,007,716	31,965,322	7.06%	33,413,991	4.53%
Other taxes	1,616,245	1,536,000	1,536,000	205,926	1,322,074	1,528,000	-0.52%	1,516,000	-0.79%
Licenses and permits	1,348,498	1,313,250	1,313,250	1,245,258	77,842	1,323,100	0.75%	1,308,750	-1.08%
Intergovernmental revenues	15,612,251	6,059,651	21,617,066	3,377,245	31,801,079	35,178,324	62.73%	11,523,860	-67.24%
Fees, charges, and commissions	1,294,651	1,029,900	1,029,900	728,750	492,737	1,221,487	18.60%	1,181,100	-3.31%
Fines and forfeitures	897,507	922,250	922,250	514,423	665,884	1,180,307	27.98%	1,168,310	-1.02%
Investment earnings	661,440	410,310	410,310	316,612	548,573	865,185	110.86%	904,570	4.55%
Miscellaneous	1,067,070	685,550	685,550	452,724	381,135	854,859	24.70%	1,186,919	38.84%
Total Revenues	77,697,267	66,273,822	81,831,237	45,162,487	54,329,061	99,512,548		76,893,500	
EXPENDITURES:									
Personal Services	27,761,713	33,149,473	33,149,473	13,747,129	16,555,545	30,302,674	-8.59%	34,229,833	12.96%
Operating Services	10,997,106	13,708,401	13,673,401	4,630,414	8,828,664	13,459,078	-1.57%	14,068,761	4.53%
Materials & Supplies	3,909,452	5,292,917	5,292,917	2,044,830	3,123,898	5,168,728	-2.35%	5,250,470	1.58%
Other Charges	(190,578)	810,920	810,920	237,056	546,364	783,420	-3.39%	815,020	4.03%
Debt Service	3,193,699	1,752,837	1,752,837	1,616,729	503,135	2,119,864	20.94%	2,577,794	21.60%
Capital Outlay	26,838,125	25,343,088	59,602,095	9,582,389	48,867,376	58,599,765	-1.68%	36,013,866	-38.54%
Intergovernmental	4,354,345	4,756,722	5,552,722	1,883,093	3,310,743	5,193,836	-6.46%	8,219,882	58.26%
Total Expenditures	76,863,862	84,814,358	119,834,365	33,741,640	81,735,725	115,627,365		101,175,626	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	833,405	(18,540,536)	(38,003,128)	11,420,847	(27,406,664)	(16,114,817)		(24,282,126)	
OTHER FINANCING SOURCES (USES):									
Transfer in	1,578,629	2,378,208	17,924,537	51,496	17,942,598	17,994,094	0.39%	3,569,917	-80.16%
Transfer out	(6,519,369)	(3,764,733)	(3,764,733)	(1,240,288)	(17,044,951)	(18,285,239)	385.70%	(4,949,337)	-72.93%
Proceeds from the sale of assets	48,777	1,000	1,000	7,384	5,322	12,706	1170.60%	1,000	-92.13%
Total Other Financing Sources	(4,891,963)	(1,385,525)	14,160,804	(1,181,408)	902,969	(278,439)		(1,378,420)	
Net change in Fund Balance	(4,058,558)	(19,926,061)	(23,842,324)	10,239,439	(26,503,695)	(16,393,256)		(25,660,546)	
Fund Balance -Beginning	85,629,825	42,244,515	58,247,742			81,571,267		65,178,011	
Fund Balance - Ending	\$ 81,571,267	\$ 22,318,454	\$ 34,405,418			\$ 65,178,011		\$ 39,517,465	

ST. CHARLES PARISH
GOVERNMENTAL - MAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 19,302,663	\$ 17,115,000	\$ 17,115,000	\$ 17,795,359	\$ 22,187	\$ 17,817,546	4.10%	\$ 17,360,000	-2.57%
Sales taxes	27,566,102	29,212,576	29,212,576	12,633,764	18,686,189	31,319,953	7.21%	32,767,000	4.62%
Other taxes	1,616,245	1,536,000	1,536,000	205,926	1,322,074	1,528,000	-0.52%	1,516,000	-0.79%
Licenses and permits	1,348,498	1,313,250	1,313,250	1,245,258	77,842	1,323,100	0.75%	1,308,750	-1.08%
Intergovernmental revenues	14,256,653	4,358,673	19,184,833	2,649,324	15,084,500	17,733,824	-7.56%	9,919,307	-44.07%
Fees, charges, and commissions	878,875	715,400	715,400	488,375	364,223	852,598	19.18%	844,100	-1.00%
Fines and forfeitures	114,119	124,250	124,250	59,356	86,344	145,700	17.26%	122,700	-15.79%
Investment earnings	594,420	366,670	366,670	267,192	464,868	732,060	99.65%	770,340	5.23%
Miscellaneous	1,007,799	616,500	616,500	413,182	346,186	780,368	26.58%	1,116,588	43.08%
Total Revenues	66,685,374	55,358,319	70,184,479	35,757,736	36,454,413	72,233,149		65,724,785	
EXPENDITURES:									
Personal Services	24,308,416	29,299,803	29,299,803	12,148,468	14,735,601	26,884,069	-8.24%	30,528,848	13.56%
Operating Services	7,879,776	10,343,448	10,308,448	3,288,716	6,508,631	9,797,347	-4.96%	10,248,787	4.61%
Materials & Supplies	3,509,408	4,730,967	4,730,967	1,803,739	2,782,235	4,585,974	-3.06%	4,690,670	2.28%
Other Charges	(266,439)	719,930	719,930	222,027	447,578	669,605	-6.99%	729,790	8.99%
Debt Service	2,804,299	1,356,330	1,356,330	1,331,172	24,408	1,355,580	-0.06%	1,362,226	0.49%
Capital Outlay	24,813,792	21,336,288	54,789,040	8,843,593	41,135,298	50,128,891	-8.51%	27,751,866	-44.64%
Intergovernmental	3,632,343	4,007,022	4,803,022	1,386,656	3,037,426	4,424,082	-7.89%	7,415,182	67.61%
Total Expenditures	66,681,595	71,793,788	106,007,540	29,024,371	68,671,177	97,845,548		82,727,369	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,779	(16,435,469)	(35,823,061)	6,733,365	(32,216,764)	(25,612,399)		(17,002,584)	
OTHER FINANCING SOURCES (USES):									
Transfer in	601,746	637,098	16,183,427	1,496	16,182,663	16,184,159	0.00%	637,445	-96.06%
Transfer out	(4,857,754)	(2,170,140)	(2,170,140)	(50,000)	(16,598,046)	(16,648,046)	667.14%	(3,361,361)	-79.81%
Proceeds from the sale of assets	45,133	1,000	1,000	3,578	4,822	8,400	740.00%	1,000	-88.10%
Total Other Financing Sources	(4,210,875)	(1,532,042)	14,014,287	(44,926)	(410,561)	(455,487)		(2,722,916)	
Net change in Fund Balance	(4,207,096)	(17,967,511)	(21,808,774)	6,688,439	(32,627,325)	(26,067,886)		(19,725,500)	
Fund Balance -Beginning	78,076,640	35,624,087	51,627,314			73,869,544		47,801,658	
Fund Balance - Ending	\$ 73,869,544	\$ 17,656,576	\$ 29,818,540			\$ 47,801,658		\$ 28,076,158	

ST. CHARLES PARISH
GOVERNMENTAL - NONMAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016		2017				2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 7,692,662	\$ 7,345,000	\$ 7,345,000	\$ 7,568,584	\$ 9,834	\$ 7,578,418	3.18%	\$ 7,330,000	-3.28%
Sales taxes	638,178	644,335	644,335	323,842	321,527	645,369	0.16%	646,991	0.25%
Intergovernmental revenues	1,355,598	1,700,978	2,432,233	727,921	16,716,579	17,444,500	617.22%	1,604,553	-90.80%
Fees, charges, and commissions	415,776	314,500	314,500	240,375	128,514	368,889	17.29%	337,000	-8.64%
Fines and forfeitures	783,388	798,000	798,000	455,067	579,540	1,034,607	29.65%	1,045,610	1.06%
Investment earnings	67,020	43,640	43,640	49,420	83,705	133,125	205.05%	134,230	0.83%
Miscellaneous	59,271	69,050	69,050	39,542	34,949	74,491	7.88%	70,331	-5.58%
Total Revenues	11,011,893	10,915,503	11,646,758	9,404,751	17,874,648	27,279,399		11,168,715	
EXPENDITURES:									
Personal Services	3,453,297	3,849,670	3,849,670	1,598,661	1,819,944	3,418,605	-11.20%	3,700,985	8.26%
Operating Services	3,117,330	3,364,953	3,364,953	1,341,698	2,320,033	3,661,731	8.82%	3,819,974	4.32%
Materials & Supplies	400,044	561,950	561,950	241,091	341,663	582,754	3.70%	559,800	-3.94%
Other Charges	75,861	90,990	90,990	15,029	98,786	113,815	25.09%	85,230	-25.12%
Debt Service	389,400	396,507	396,507	285,557	478,727	764,284	92.75%	1,215,568	59.05%
Capital Outlay	2,024,333	4,006,800	4,813,055	738,796	7,732,078	8,470,874	76.00%	8,262,000	-2.47%
Intergovernmental	722,002	749,700	749,700	496,437	273,317	769,754	2.67%	804,700	4.54%
Total Expenditures	10,182,267	13,020,570	13,826,825	4,717,269	13,064,548	17,781,817		18,448,257	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	829,626	(2,105,067)	(2,180,067)	4,687,482	4,810,100	9,497,582		(7,279,542)	
OTHER FINANCING SOURCES (USES):									
Transfer in	976,883	1,741,110	1,741,110	50,000	1,759,935	1,809,935	3.95%	2,932,472	62.02%
Transfer out	(1,661,615)	(1,594,593)	(1,594,593)	(1,190,288)	(446,905)	(1,637,193)	2.67%	(1,587,976)	-3.01%
Proceeds from the sale of assets	3,644	-	-	3,806	500	4,306	0.00%	-	0.00%
Total Other Financing Sources	(681,088)	146,517	146,517	(1,136,482)	1,313,530	177,048		1,344,496	
Net change in Fund Balance	148,538	(1,958,550)	(2,033,550)	3,551,000	6,123,630	9,674,630		(5,935,046)	
Fund Balance -Beginning	7,553,185	6,620,428	6,620,428			7,701,723		17,376,353	
Fund Balance - Ending	\$ 7,701,723	\$ 4,661,878	\$ 4,586,878			\$ 17,376,353		\$ 11,441,307	

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016			2017			% Change Last Adopted vs Projected Actual	2018	
	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	% Change Projected Actual vs Proposed
OPERATING REVENUES									
Ad Valorem Taxes	\$ -	\$ 1,290,000	\$ 1,290,000	\$ 1,343,258	\$ 1,082	\$ 1,344,340	4.21%	\$ 1,325,000	-1.44%
Charges for services	24,982,320	26,264,350	26,264,350	10,141,957	15,186,735	25,328,692	-3.56%	25,582,581	1.00%
Connection and service fees	368,025	395,650	395,650	165,415	243,619	409,034	3.38%	414,450	1.32%
Sewer development revenues	78,680	-	-	-	-	-	-	-	-
Delinquent charges	527,208	490,000	490,000	257,564	237,436	495,000	1.02%	495,000	0.00%
Disaster Relief -FEMA	14,975	-	-	-	-	-	-	-	-
Non-employer contributions	77,886	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	64,548	23,500	23,500	20,909	4,124	25,033	6.52%	24,000	-4.13%
Total Operating revenues	26,113,642	28,463,500	28,463,500	11,929,103	15,672,996	27,602,099		27,841,031	
OPERATING EXPENSES									
Personal Services	10,187,268	10,657,716	10,657,716	4,684,892	5,412,039	10,096,931	-5.26%	11,120,441	10.14%
Operating Services	7,254,427	7,996,512	7,996,512	2,862,309	4,824,718	7,687,027	-3.87%	7,849,833	2.12%
Material & Supplies	2,593,258	2,960,473	2,960,473	1,087,665	1,904,571	2,992,236	1.07%	3,073,481	2.72%
Other Charges	6,591,747	6,791,284	6,791,284	30,344	6,777,390	6,807,734	0.24%	6,876,544	1.01%
Intergovernmental	265,062	315,250	315,250	155,021	162,138	317,159	0.61%	317,850	0.22%
Total Operating expenses	26,891,762	28,721,235	28,721,235	8,820,231	19,080,856	27,901,087		29,238,149	
Operating Income (loss)	(778,120)	(257,735)	(257,735)	3,108,872	(3,407,860)	(298,988)		(1,397,118)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	44,275	37,400	37,400	9,470	81,495	90,965	143.22%	95,190	4.64%
Grants	37,500	260,557	329,302	-	326,136	326,136	-0.96%	-	-100.00%
Loss on sale of Assets	152,135	23,000	23,000	9,717	13,914	23,631	2.74%	23,000	-2.67%
Bond interest and paying agent fees	(792,302)	(980,688)	(980,688)	(2,350)	(978,338)	(980,688)	0.00%	(965,538)	-1.54%
Total Non-operating revenues (expenses)	(558,392)	(659,731)	(590,986)	16,837	(556,793)	(539,956)		(847,348)	
Income (loss) before contributions and transfers	(1,336,512)	(917,466)	(848,721)	3,125,709	(3,964,653)	(838,944)		(2,244,466)	
Issuance of Bond	-	-	-	-	706,021	706,021	100.00%	7,293,979	933.11%
Special Items -Assets	560,802	-	-	-	-	-	0.00%	-	0.00%
Transfer in	344,032	59,300	59,300	-	41,850	41,850	-29.43%	59,600	42.41%
Transfer out	(134,052)	(138,000)	(138,000)	-	(138,000)	(138,000)	0.00%	(138,000)	0.00%

CONTINUED

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016			2017			2018		
	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
Change in Net Position	(565,730)	(996,166)	(927,421)			(229,073)		4,971,113	
Total net position -Beginning	109,000,533	108,130,164	108,130,164			107,490,813		107,261,740	
Special Item -Prior Period Adjustment	(943,990)	-	-			-		-	
Total net position -Beginning as restated	108,056,543	108,130,164	108,130,164			107,490,813	-	107,261,740	
Total net position -Ending	107,490,813	107,133,998	107,202,743			107,261,740		112,232,853	
Net investment in capital assets	99,629,147	97,838,594	97,838,594			94,826,498		94,969,634	
Restricted for debt service	2,451,939	2,289,071	2,289,071			2,115,083		2,288,048	
Restricted for capital projects	5,969,746	7,066,590	7,577,638			7,357,705		7,256,018	
Unrestricted	(560,019)	(60,257)	(502,560)			2,962,454		7,719,153	

St. Charles Parish
2018 Consolidated Financial Schedule
All Funds
Revenues and Other Financing Sources

Sales Tax	\$	33,413,991
Ad Valorem Tax		26,015,000
Other Tax		1,516,000
Licenses and Permits		1,308,750
State and Federal Grants		11,523,860
Charges for Services		28,841,441
Interest Income		999,760
Miscellaneous Income		1,234,919
Bond Proceeds		6,328,441
Transfers		3,689,517
	<u>\$</u>	<u>114,871,679</u>

St. Charles Parish
2018 Consolidated Financial Schedule
All Funds
Expenditures and Other Financing Uses

General Fund	\$	33,581,255
Parish Transportation Fund		500,000
Road Lighting District 1		1,698,701
Workforce Investment Act		1,012,903
Criminal Court Fund		1,126,405
Road and Drainage		36,406,828
Recreation		6,379,010
Mosquito Control		1,431,650
Retired Senior Volunteer Program (RSVP)		290,065
Government Buildings M&O (Emergency 911)		1,180,820
Flood Protection Fund		14,638,821
Debt Service Funds		2,950,005
Capital Project Funds		4,988,500
Wastewater Fund		13,476,910
Waterworks Fund		12,926,567
Solid Waste Fund		3,938,210
	<u>\$</u>	<u>136,526,650</u>

GENERAL FUND

SUMMARY STATEMENT

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 4,003,980	\$ 3,815,000	\$ 3,815,000	\$ 3,909,223	\$ 4,777	\$ 3,914,000	2.60%	\$ 3,860,000	-1.38%
Sales taxes	12,523,829	13,285,000	13,285,000	5,723,045	8,576,955	14,300,000	7.64%	14,900,000	4.20%
Other taxes	1,616,245	1,536,000	1,536,000	205,926	1,322,074	1,528,000	-0.52%	1,516,000	-0.79%
Licenses and permits	1,348,498	1,313,250	1,313,250	1,245,258	77,842	1,323,100	0.75%	1,308,750	-1.08%
Intergovernmental revenues	3,498,864	1,469,976	1,469,976	699,503	1,494,274	2,193,777	49.24%	2,265,974	3.29%
Fees, charges, and commissions	744,068	625,900	625,900	449,247	311,783	761,030	21.59%	754,100	-0.91%
Fines and forfeitures	114,119	124,250	124,250	59,356	86,344	145,700	17.26%	122,700	-15.79%
Investment earnings	317,885	185,240	185,240	129,521	240,449	369,970	99.72%	394,840	6.72%
Miscellaneous	947,574	616,500	616,500	361,080	346,123	728,203	18.12%	1,116,588	53.33%
Total Revenues	25,115,062	22,971,116	22,971,116	12,782,159	12,460,621	25,263,780		26,238,952	
EXPENDITURES:									
Personal Services	12,945,925	15,175,727	15,175,727	6,452,401	7,803,553	14,255,954	-6.06%	16,122,497	13.09%
Operating Services	5,544,334	6,999,452	6,964,452	2,304,365	4,447,112	6,751,477	-3.06%	7,172,652	6.24%
Materials & Supplies	754,875	1,214,861	1,214,861	364,938	844,576	1,209,514	-0.44%	1,279,610	5.80%
Other Charges	(477,926)	667,765	667,765	200,855	417,000	617,855	-7.47%	672,040	8.77%
Debt Service	-	3,000	3,000	-	1,500	1,500	-50.00%	3,000	100.00%
Capital Outlay	2,266,764	3,857,000	3,892,000	1,692,533	2,045,594	3,888,127	-0.10%	3,654,700	-6.00%
Intergovernmental	2,175,478	2,732,958	2,732,958	871,733	1,546,946	2,418,679	-11.50%	2,678,156	10.73%
Total Expenditures	23,209,450	30,650,763	30,650,763	11,886,825	17,106,281	29,143,106		31,582,655	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	1,905,612	(7,679,647)	(7,679,647)	895,334	(4,645,660)	(3,879,326)		(5,343,703)	
OTHER FINANCING SOURCES (USES):									
Transfer in	601,746	637,098	637,098	1,496	636,334	637,830	0.11%	637,445	-0.06%
Transfer out	(984,583)	(1,800,140)	(1,800,140)	(50,000)	(15,872,972)	(15,922,972)	784.54%	(1,893,600)	-88.11%
Proceeds from the sale of assets	2,852	1,000	1,000	237	163	400	-60.00%	1,000	150.00%
Total Other Financing Sources	(379,985)	(1,162,042)	(1,162,042)	(48,267)	(15,236,475)	(15,284,742)		(1,255,155)	
Net change in Fund Balance	1,525,627	(8,841,689)	(8,841,689)	847,067	(19,882,135)	(19,164,068)		(6,598,858)	
Fund Balance -Beginning	38,753,077	21,290,145	21,290,145			40,278,704		21,114,636	
Fund Balance - Ending	\$ 40,278,704	\$ 12,448,456	\$ 12,448,456			\$ 21,114,636		\$ 14,515,778	

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2016			2017			2018		
	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	4,003,980	3,815,000	3,815,000	3,909,223	4,777	3,914,000	2.60%	3,860,000	-1.38%
General Sales Tax (1/2%)	7,167,769	7,600,000	7,600,000	3,275,244	4,924,756	8,200,000	7.89%	8,500,000	3.66%
General Sales Tax (3/8%)	5,356,060	5,685,000	5,685,000	2,447,801	3,652,199	6,100,000	7.30%	6,400,000	4.92%
Alcoholic Beverage Tax	45,980	46,000	46,000	9,302	33,698	43,000	-6.52%	46,000	6.98%
Airport Expansion Agreement	724,255	650,000	650,000	-	705,000	705,000	8.46%	690,000	-2.13%
Cable TV - Franchise Fees	846,010	840,000	840,000	196,624	583,376	780,000	-7.14%	780,000	0.00%
Alcoholic Beverage - Low Content	4,907	4,800	4,800	4,437	63	4,500	-6.25%	4,800	6.67%
Alcoholic Beverage - High Content	8,786	8,000	8,000	7,931	69	8,000	0.00%	8,000	0.00%
License - Occupational General	801,847	800,000	800,000	772,363	4,137	776,500	-2.94%	775,000	-0.19%
License - Insurance	531,043	500,000	500,000	459,627	73,373	533,000	6.60%	520,000	-2.44%
License - Bingo	215	200	200	-	200	200	0.00%	200	0.00%
License - Taxi Cabs	1,700	250	250	900	-	900	260.00%	750	-16.67%
Civil Defense	29,141	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
Hazard Mitigation Grant	874,267	-	-	-	-	-	0.00%	106,397	100.00%
CSBG-Administration	29,883	28,472	28,472	14,455	14,017	28,472	0.00%	27,254	-4.28%
CSBG-Program Activities	90,324	86,304	86,304	45,842	40,462	86,304	0.00%	87,523	1.41%
Summer Food Service Program	27,578	25,000	25,000	8,815	10,972	19,787	-20.85%	20,000	1.08%
Energy Assistance	24,515	24,750	24,750	22,283	2,467	24,750	0.00%	30,000	21.21%
Home Program	102,380	85,000	85,000	-	93,750	93,750	10.29%	92,400	-1.44%
Land Lease	20,178	19,000	19,000	20,628	-	20,628	8.57%	20,000	-3.04%
Dept. of Health & Human Services	19,132	18,000	18,000	15,994	-	15,994	-11.14%	16,000	0.04%
Mass Transit Assistance	328,024	80,000	80,000	33,448	51,552	85,000	6.25%	85,000	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	75,000	75,000	-	150,000	150,000	100.00%	150,000	0.00%
Office of Community Development	197,967	-	-	-	-	-	0.00%	-	0.00%
Severance Tax	674,113	300,000	300,000	227,672	522,328	750,000	150.00%	750,000	0.00%
Parish Royalty Fund	435,779	250,000	250,000	118,079	292,921	411,000	64.40%	400,000	-2.68%
Video Poker	297,488	300,000	300,000	122,294	201,706	324,000	8.00%	300,000	-7.41%
State Payment in Lieu of Taxes	70,094	70,000	70,000	47,895	23,947	71,842	2.63%	70,000	-2.56%
SPLIT - Community Services	28,800	28,200	28,200	20,000	10,000	30,000	6.38%	30,000	0.00%
LACAP - Share the Warmth	426	250	250	98	152	250	0.00%	400	60.00%
LACAP - Client Education	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Other Grants	-	-	-	2,000	-	2,000	100.00%	1,000	-50.00%
Court Costs, Fees, Charges	14,485	13,000	13,000	5,735	6,765	12,500	-3.85%	12,500	0.00%
Zoning & Subdivision Fees	137,536	130,000	130,000	63,262	56,738	120,000	-7.69%	125,000	4.17%
Sale of Maps & Publications	53	500	500	35	85	120	-76.00%	200	66.67%
Bookkeeping & Admin Services	211	5,000	5,000	5,527	173	5,700	14.00%	1,500	-73.68%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2016	2017					2018		
	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.)									
Miscellaneous Revenues	5,374	2,000	2,000	5,286	364	5,650	182.50%	2,000	-64.60%
Motor Vehicle Transaction Fee	30,117	24,000	24,000	9,921	16,079	26,000	8.33%	24,000	-7.69%
Driver's License Reinstatement Fee	1,427	1,400	1,400	-	1,516	1,516	8.29%	1,400	-7.65%
ICC Inspection Fees	363,278	300,000	300,000	232,170	167,830	400,000	33.33%	360,000	-10.00%
Weed & Grass Cutting Charges	6,981	8,000	8,000	6,486	1,514	8,000	0.00%	8,000	0.00%
Weed & Grass Cutting - Tax Roll	26,780	18,000	18,000	17,288	9,412	26,700	48.33%	25,000	-6.37%
Removal of Derelict Structure Charges	565	500	500	3,674	-	3,674	634.80%	500	-86.39%
Animal Control	10,642	4,500	4,500	11,315	8,685	20,000	344.44%	20,000	0.00%
Coroner - Other Fees	13,675	10,000	10,000	6,275	5,725	12,000	20.00%	12,000	0.00%
Institutional Charges	45,800	25,000	25,000	16,000	18,000	34,000	36.00%	30,000	-11.76%
Rental of Parks & Buildings	41,054	47,500	47,500	38,685	11,315	50,000	5.26%	80,000	60.00%
Registration Fees -Miscellaneous	778	1,000	1,000	-	-	-	100.00%	500	100.00%
Summer Enrichment - Registration Fees	4,320	4,000	4,000	6,965	205	7,170	79.25%	7,000	-2.37%
Concessions	19,042	5,000	5,000	8,147	(147)	8,000	100.00%	8,000	0.00%
Facility Use Fee	21,950	26,500	26,500	12,476	7,524	20,000	-24.53%	36,500	82.50%
Court Fines	3,652	3,500	3,500	1,055	1,945	3,000	-14.29%	3,500	16.67%
Witness Fees - Deputies	722	750	750	175	525	700	-6.67%	700	0.00%
Criminal Jury Fees-Act 1031 of 2003	91,244	100,000	100,000	48,320	71,680	120,000	20.00%	100,000	-16.67%
Juvenile Fees	18,501	20,000	20,000	9,806	12,194	22,000	10.00%	18,500	-15.91%
Interest Earnings	313,084	180,000	180,000	124,573	235,427	360,000	100.00%	380,000	5.56%
Interest Earnings - Minimum Premium	388	240	240	348	422	770	220.83%	840	9.09%
Royalties	4,413	5,000	5,000	4,600	4,600	9,200	84.00%	14,000	52.17%
Rents/Leases	17,100	15,000	15,000	2,221	2,779	5,000	-66.67%	5,000	0.00%
Homeowners Road Home Proceeds	31,664	-	-	40,768	-	40,768	100.00%	434,588	966.00%
Mortgage Assistance Program	1,609	3,000	3,000	404	-	404	-86.53%	1,000	147.52%
Gifts & Donations	140,417	117,500	117,500	61,656	58,344	120,000	2.13%	120,000	0.00%
Revenue for Indirect Cost -Comp.Units	273,234	241,000	241,000	-	285,000	285,000	18.26%	285,000	0.00%
Revenue for Indirect Cost -Tax Agencies	21,190	-	-	-	-	21,000	100.00%	21,000	0.00%
Refunds - Insurance	462,360	240,000	240,000	256,031	-	256,031	6.68%	250,000	-2.36%
Proceeds from Sale of Assets	2,852	1,000	1,000	237	163	400	-60.00%	1,000	150.00%
Transfer from 1/2% Reserve	1,667	1,450	1,450	1,496	1,834	3,330	129.66%	3,590	7.81%
Transfer from Criminal Court	6,748	365	365	-	5,400	5,400	1379.45%	4,755	-11.94%
Indirect Cost Allocation Reimbursement	593,331	635,283	635,283	-	629,100	629,100	-0.97%	629,100	0.00%
TOTAL REVENUES	25,719,660	23,609,214	23,609,214	12,783,892	13,097,118	25,902,010		26,877,397	

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

		2016		2017				2018		
		Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
001-400110	Council	1,033,763	1,263,246	1,263,246	485,899	768,952	1,254,851	-0.66%	1,310,411	4.43%
001-400111	Council - District I	30,638	64,456	64,456	11,352	45,259	56,611	-12.17%	61,466	8.58%
001-400112	Council - District II	37,952	75,961	75,961	21,152	36,804	57,956	-23.70%	73,676	27.12%
001-400113	Council - District III	27,997	57,106	57,106	12,030	45,031	57,061	-0.08%	56,936	-0.22%
001-400114	Council - District IV	32,594	63,646	63,646	15,118	40,218	55,336	-13.06%	62,576	13.08%
001-400115	Council - District V	47,771	75,966	75,966	24,177	48,079	72,256	-4.88%	75,776	4.87%
001-400116	Council - District VI	25,142	54,201	54,201	11,812	23,364	35,176	-35.10%	46,151	31.20%
001-400117	Council - District VII	35,851	62,341	62,341	14,159	46,917	61,076	-2.03%	62,241	1.91%
001-400118	Council - Division A	33,543	60,801	60,801	13,183	47,403	60,586	-0.35%	60,926	0.56%
001-400119	Council - Division B	34,362	70,631	70,631	16,358	53,053	69,411	-1.73%	70,531	1.61%
001-400130	Ordinance & Proceedings	31,425	36,000	36,000	11,160	21,040	32,200	-10.56%	36,000	11.80%
001-400140	Public Information	261,967	340,410	340,410	157,913	190,182	348,095	2.26%	432,000	24.10%
001-400150	Police Jury Association	40,186	42,000	42,000	29,093	20,907	50,000	19.05%	54,000	8.00%
001-400205	District Court	461,651	515,605	515,605	227,872	245,423	473,295	-8.21%	490,500	3.64%
001-400206	District Crt - Division C	312,092	328,938	328,938	148,902	155,096	311,998	-5.15%	319,868	2.52%
001-400207	District Crt - Division D	346,506	366,055	366,055	130,436	211,999	342,435	-6.45%	342,735	0.09%
001-400208	District Crt - Division E	318,070	332,260	332,260	153,922	169,973	323,895	-2.52%	325,245	0.42%
001-400210	Grand Jury	15,370	17,000	17,000	6,052	11,448	17,500	2.94%	17,000	-2.86%
001-400235	District Attorney	1,193,849	2,186,134	2,186,134	754,933	1,265,898	2,170,831	-0.70%	2,166,479	-0.20%
001-400240	Clerk of Court	-	287,976	287,976	93,245	194,731	287,976	0.00%	282,400	-1.94%
001-400290	Ward Courts	136,601	145,785	145,785	69,131	72,844	141,975	-2.61%	145,850	2.73%
001-400310	Parish President	860,520	831,075	831,075	361,249	434,436	795,685	-4.26%	857,530	7.77%
001-400410	Registrar of Voters	108,657	139,495	139,495	49,577	79,818	129,395	-7.24%	148,915	15.09%
001-400420	Elections	11,195	39,300	39,300	795	15,855	16,650	-57.63%	35,000	110.21%
001-400510	Finance	1,159,656	1,262,420	1,262,420	551,884	686,546	1,238,430	-1.90%	1,357,075	9.58%
001-400530	Purchasing	522,051	606,264	606,264	271,635	324,482	596,117	-1.67%	606,970	1.82%
001-400540	Personnel	478,660	571,910	571,910	243,864	290,671	534,535	-6.54%	541,230	1.25%
001-400545	Legal Services	363,302	436,741	436,741	174,445	195,750	370,195	-15.24%	424,845	14.76%
001-400550	Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
001-400560	Taxation - Collector	210,922	238,113	238,113	-	179,451	179,451	-24.64%	183,521	2.27%
001-400610	Planning & Zoning	1,294,689	1,855,601	1,855,601	580,674	928,902	1,509,576	-18.65%	1,900,916	25.92%
001-400611	Coastal Zone Management	728,395	700,833	700,833	354,911	621,392	976,303	39.31%	708,513	-27.43%
001-400612	ICC Building Codes	548,618	571,193	571,193	248,922	289,706	538,628	-5.70%	865,863	60.75%
001-400620	Data Processing	209,590	209,020	209,020	125,414	114,686	240,100	14.87%	227,150	-5.39%
001-400625	Info Technology	778,992	955,320	955,320	349,907	583,363	933,270	-2.31%	962,320	3.11%
001-400626	GIS	287,888	614,140	614,140	155,066	379,891	534,957	-12.89%	427,335	-20.12%
001-400630	Research and Investigation	81,150	98,700	98,700	58,000	35,800	93,800	-4.96%	126,200	34.54%

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**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

	2016		2017				2018			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	326	50,000	50,000	2,192	47,808	50,000	0.00%	50,000	0.00%
001-400640	General Government Buildings	4,116,038	5,762,190	5,762,190	2,305,865	3,240,450	5,546,315	-3.75%	5,848,850	5.45%
001-400650	Retirement System Contributions	132,062	139,210	139,210	129,154	-	129,154	-7.22%	141,000	9.17%
001-400670	Retired Employees Group Insurance	178,462	225,000	225,000	97,371	103,654	201,025	-10.66%	232,000	15.41%
001-400675	Risk Management	(489,536)	419,400	419,400	164,592	253,813	418,405	-0.24%	446,270	6.66%
001-400680	Grants Administration	236,686	290,165	290,165	110,108	138,242	248,350	-14.41%	276,130	11.19%
001-410100	Sheriff	1,358,152	1,690,653	1,690,653	504,812	951,418	1,456,230	-13.87%	1,715,861	17.83%
001-410530	Juvenile	68,456	278,045	278,045	20,014	54,571	74,585	-73.18%	92,975	24.66%
001-410710	Emergency Preparedness	385,457	436,580	436,580	195,318	229,682	425,000	-2.65%	449,150	5.68%
001-410711	Emergency Preparedness Subsidiary	814,546	667,450	667,450	500,469	366,641	867,110	29.91%	968,053	11.64%
001-410712	EOC - 24 Hours	694,129	814,440	814,440	342,829	396,016	738,845	-9.28%	814,060	10.18%
001-410800	Motor Vehicles	27,569	32,430	32,430	12,089	17,771	29,860	-7.92%	32,940	10.31%
001-430160	Coroner	452,541	521,835	521,835	252,904	316,950	569,854	9.20%	581,250	2.00%
001-430180	Animal Control	691,615	764,230	764,230	350,145	412,221	762,366	-0.24%	880,645	15.51%
001-430225	Health & Safety Rehab	61,933	64,815	64,815	29,953	34,912	64,865	0.08%	68,115	5.01%
001-430226	Revitalization Program	-	9,000	9,000	-	8,107	8,107	0.00%	9,200	13.48%
001-430231	Community Services	540,011	566,666	566,666	231,778	319,944	551,722	-2.64%	780,484	41.46%
001-430232	Energy Assistance	19,662	49,420	49,420	8,684	36,447	45,131	-8.68%	46,423	2.86%
001-430233	Summer Feeding	87,766	96,239	96,239	24,035	43,543	67,578	-29.78%	72,278	6.95%
001-430234	St. Rose Community Center	222,085	206,662	206,662	92,870	107,360	200,230	-3.11%	250,924	25.32%
001-430235	Community Service Subgrants	6,270	12,500	12,500	979	10,937	11,916	-4.67%	14,915	25.17%
001-430247	CSBG - Administration	29,883	47,665	47,665	16,976	11,554	28,530	-40.14%	35,030	22.78%
001-430248	CSBG - Program Activities	90,324	144,600	144,600	52,807	35,956	88,763	-38.61%	100,080	12.75%
001-430250	Home Program	201,412	361,535	361,535	37,809	187,133	224,942	-37.78%	323,465	43.80%
001-450300	New Community Center	266,129	315,313	315,313	101,372	209,893	311,265	0.00%	350,910	12.74%
001-465220	Parish Farm Agent	87,412	96,627	96,627	39,318	56,659	95,977	-0.67%	99,417	3.58%
001-465230	Economic Development	770,129	908,590	908,590	314,580	552,349	866,929	-4.59%	934,650	7.81%
001-465235	Tourist Information Center	50,300	89,680	89,680	10,062	72,498	82,560	-7.94%	91,310	10.60%
001-465260	Veterans Administration	5,076	5,080	5,080	2,538	2,542	5,080	0.00%	2,020	-60.24%
001-465290	Public Housing	2,940	3,600	3,600	960	1,840	2,800	-22.22%	3,600	28.57%
001-475000	Debt Service	-	3,000	3,000	-	1,500	1,500	-50.00%	3,000	100.00%
001-480000	Transfers	984,583	1,800,140	1,800,140	50,000	15,872,972	15,922,972	784.54%	1,893,600	-88.11%
TOTAL EXPENDITURES	24,194,033	32,450,903	32,450,903	11,936,825	32,971,253	45,066,078	33,476,255			

COUNCIL
ACCOUNT NUMBER: 001-400110

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	631,820	672,000	672,000	307,749	373,251	681,000	1.34%	695,000	2.06%
Council - FICA	1,031	1,200	1,200	372	628	1,000	-16.67%	1,200	20.00%
Council - Retirement	79,601	82,000	82,000	37,621	43,379	81,000	-1.22%	78,000	-3.70%
Council - Life/Health Insurance	105,175	136,500	136,500	63,453	57,047	120,500	-11.72%	156,000	29.46%
Council - Workers Compensation	3,313	3,400	3,400	1,508	1,792	3,300	-2.94%	3,400	3.03%
Council - Unemployment Comp.	395	420	420	193	227	420	0.00%	440	4.76%
Council - Medicare	8,893	9,800	9,800	4,319	4,981	9,300	-5.10%	10,200	9.68%
Council - Disability	2,211	2,400	2,400	1,165	1,235	2,400	0.00%	2,500	4.17%
Council - Deferred Compensation	15,281	18,000	18,000	9,545	11,455	21,000	16.67%	23,000	9.52%
Council - Dental Insurance	730	720	720	350	300	650	-9.72%	720	10.77%
Council - OPEB Contribution	15,506	20,000	20,000	9,052	9,948	19,000	-5.00%	24,000	26.32%
Council - Miscellaneous	110	640	640	55	585	640	0.00%	640	0.00%
TOTAL PERSONAL SERVICES	864,066	947,080	947,080	435,382	504,828	940,210		995,100	
OPERATING SERVICES:									
Council - Ads, Dues & Subscriptions	2,447	5,635	5,635	3,545	2,090	5,635	0.00%	5,635	0.00%
Council - Printing	3,785	8,900	8,900	695	8,205	8,900	0.00%	8,900	0.00%
Council - Postage	-	350	350	-	350	350	0.00%	350	0.00%
Council - Telephone	2,523	8,577	8,577	779	7,798	8,577	0.00%	8,577	0.00%
Council - Rentals	1,188	6,500	6,500	-	6,500	6,500	0.00%	6,500	0.00%
Council - Maint. of Property & Equip.	1,920	11,750	11,750	3,028	8,722	11,750	0.00%	11,750	0.00%
Council - Contractual Services	31,386	52,039	52,039	8,777	43,262	52,039	0.00%	52,039	0.00%
Council - Professional Services	21,877	77,520	77,520	1,585	75,935	77,520	0.00%	77,520	0.00%
Council - Employee Liability	3,385	2,280	2,280	689	1,366	2,055	-9.87%	2,160	5.11%
Council - General Liability	9,400	11,785	11,785	3,570	6,915	10,485	-11.03%	11,050	5.39%
TOTAL OPERATING SERVICES	77,911	185,336	185,336	22,668	161,143	183,811		184,481	
MATERIALS & SUPPLIES:									
Council - Office & Communications Equip.	15,959	25,000	25,000	2,478	22,522	25,000	0.00%	25,000	0.00%
Council - Office Supplies	16,006	21,300	21,300	5,548	15,752	21,300	0.00%	21,300	0.00%
Council - Food & Clothing	26,965	16,700	16,700	4,103	12,597	16,700	0.00%	16,700	0.00%
Council - Maint. of Bldgs. & Grounds	688	1,755	1,755	240	1,515	1,755	0.00%	1,755	0.00%
Council - Tools & Equipment	436	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	60,054	65,755	65,755	12,369	53,386	65,755		65,755	
OTHER CHARGES:									
Council - Training & Travel	1,580	22,075	22,075	275	21,800	22,075	0.00%	22,075	0.00%
Council - Official Fees	155	1,000	1,000	285	715	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	1,735	23,075	23,075	560	22,515	23,075		23,075	
CAPITAL OUTLAY:									
Council - Office Equipment	29,997	42,000	42,000	14,920	27,080	42,000	0.00%	42,000	0.00%
TOTAL CAPITAL OUTLAY	29,997	42,000	42,000	14,920	27,080	42,000		42,000	
TOTAL EXPENDITURES	1,033,763	1,263,246	1,263,246	485,899	768,952	1,254,851		1,310,411	

COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
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	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	11,640	11,595	11,595	5,352	6,243	11,595	0.00%	11,595	0.00%
Dist I - Life/Health Insurance	31	7,285	7,285	496	2,904	3,400	-53.33%	7,000	105.88%
Dist I - Medicare	204	170	170	95	125	220	29.41%	170	-22.73%
Dist I - Deferred Compensation	945	900	900	406	494	900	100.00%	1,100	22.22%
Dist I - OPEB Contribution	293	350	350	161	189	350	0.00%	410	17.14%
Dist I - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	13,113	20,390	20,390	6,510	10,045	16,555		20,365	
OPERATING SERVICES:									
Dist I - Ads, Dues & Subscriptions	30	100	100	80	20	100	0.00%	100	0.00%
Dist I - Printing	210	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist I - Postage	373	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist I - Telephone	1,988	3,200	3,200	914	2,286	3,200	0.00%	3,200	0.00%
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	1,234	3,656	3,656	510	3,146	3,656	0.00%	3,656	0.00%
Dist I - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	153	140	140	42	68	110	-21.43%	120	9.09%
Dist I - General Liability	513	720	720	218	347	565	-21.53%	600	6.19%
TOTAL OPERATING SERVICES	4,501	20,166	20,166	1,764	18,217	19,981		20,026	
MATERIALS & SUPPLIES:									
Dist I - Office & Communications Equip.	-	6,150	6,150	-	4,000	4,000	-34.96%	4,000	0.00%
Dist I - Office Supplies	127	2,000	2,000	-	1,325	1,325	-33.75%	1,325	0.00%
Dist I - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	127	8,850	8,850	-	6,025	6,025		6,025	
OTHER CHARGES:									
Dist I - Training & Travel	12,897	15,050	15,050	3,078	10,972	14,050	-6.64%	15,050	7.12%
TOTAL OTHER CHARGES	12,897	15,050	15,050	3,078	10,972	14,050		15,050	
TOTAL EXPENDITURES	30,638	64,456	64,456	11,352	45,259	56,611		61,466	

COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	11,640	11,595	11,595	5,352	6,243	11,595	0.00%	11,595	0.00%
Dist II - FICA	703	720	720	330	370	700	-2.78%	720	2.86%
Dist II - Health/Life Insurance	14,584	19,500	19,500	8,019	8,081	16,100	-17.44%	19,500	21.12%
Dist II - Medicare	164	170	170	77	93	170	0.00%	170	0.00%
Dist II - Dental Insurance	110	120	120	60	60	120	0.00%	120	0.00%
Dist II - OPEB Contribution	293	350	350	161	189	350	0.00%	410	17.14%
Dist II - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	27,494	32,545	32,545	13,999	15,126	29,125		32,605	
OPERATING SERVICES:									
Dist II - Ads, Dues & Subscriptions	305	400	400	70	330	400	0.00%	400	0.00%
Dist II - Printing	65	3,150	3,150	-	1,000	1,000	-68.25%	3,150	215.00%
Dist II - Postage	-	5,700	5,700	-	-	-	-100.00%	5,700	100.00%
Dist II - Telephone	2,264	3,200	3,200	1,042	2,158	3,200	0.00%	3,200	0.00%
Dist II - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist II - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist II - Contractual Services	1,414	3,656	3,656	540	3,116	3,656	0.00%	3,656	0.00%
Dist II - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	164	140	140	42	83	125	-10.71%	130	4.00%
Dist II - General Liability	527	720	720	218	407	625	-13.19%	660	5.60%
TOTAL OPERATING SERVICES	4,739	20,466	20,466	1,912	10,594	12,506		20,396	
MATERIALS & SUPPLIES:									
Dist II - Office & Communications Equip.	321	5,100	5,100	-	300	300	-94.12%	3,600	1100.00%
Dist II - Office Supplies	5	2,000	2,000	122	753	875	-56.25%	1,675	91.43%
Dist II - Food & Clothing	-	700	700	-	-	-	-100.00%	250	100.00%
TOTAL MATERIALS & SUPPLIES	326	7,800	7,800	122	1,053	1,175		5,525	
OTHER CHARGES:									
Dist II - Training & Travel	5,393	15,150	15,150	5,119	10,031	15,150	0.00%	15,150	0.00%
TOTAL OTHER CHARGES	5,393	15,150	15,150	5,119	10,031	15,150		15,150	
TOTAL EXPENDITURES	37,952	75,961	75,961	21,152	36,804	57,956		73,676	

COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	11,640	11,595	11,595	5,352	6,243	11,595	0.00%	11,595	0.00%
Dist III - FICA	853	750	750	406	494	900	20.00%	720	-20.00%
Dist III - Health/Life Insurance	31	35	35	15	20	35	0.00%	35	0.00%
Dist III - Medicare	203	170	170	95	110	205	20.59%	170	-17.07%
Dist III - Deferred Compensation	18	-	-	-	-	-	0.00%	-	0.00%
Dist III - OPEB Contribution	292	350	350	161	189	350	0.00%	410	17.14%
Dist III - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	13,037	12,990	12,990	6,029	7,146	13,175		13,020	
OPERATING SERVICES:									
Dist III - Ads, Dues & Subscriptions	517	400	400	70	330	400	0.00%	400	0.00%
Dist III - Printing	65	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist III - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist III - Telephone	2,114	3,200	3,200	961	2,239	3,200	0.00%	3,200	0.00%
Dist III - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist III - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist III - Contractual Services	2,302	3,656	3,656	740	2,916	3,656	0.00%	3,656	0.00%
Dist III - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist III - Employee Liability	164	140	140	42	63	105	-25.00%	110	4.76%
Dist III - General Liability	526	720	720	218	307	525	-27.08%	550	4.76%
TOTAL OPERATING SERVICES	5,688	20,466	20,466	2,031	18,205	20,236		20,266	
MATERIALS & SUPPLIES:									
Dist III - Office & Communications Equip.	75	6,300	6,300	-	6,300	6,300	0.00%	6,300	0.00%
Dist III - Office Supplies	31	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist III - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	106	9,000	9,000	-	9,000	9,000		9,000	
OTHER CHARGES:									
Dist III - Training & Travel	9,166	14,650	14,650	3,970	10,680	14,650	0.00%	14,650	0.00%
TOTAL OTHER CHARGES	9,166	14,650	14,650	3,970	10,680	14,650		14,650	
TOTAL EXPENDITURES	27,997	57,106	57,106	12,030	45,031	57,061		56,936	

COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	11,640	11,595	11,595	5,352	6,243	11,595	0.00%	11,595	0.00%
Dist IV - FICA	42	-	-	-	-	-	0.00%	-	0.00%
Dist IV - Health/Life Insurance	6,016	7,400	7,400	3,036	3,064	6,100	-17.57%	7,300	19.67%
Dist IV - Medicare	187	170	170	84	96	180	5.88%	170	-5.56%
Dist IV - Deferred Compensation	828	1,100	1,100	406	494	900	-18.18%	1,100	22.22%
Dist IV - Dental Insurance	113	120	120	60	60	120	0.00%	120	0.00%
Dist IV - OPEB Contribution	292	350	350	161	189	350	0.00%	410	17.14%
Dist IV - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	19,118	20,825	20,825	9,099	10,236	19,335		20,785	
OPERATING SERVICES:									
Dist IV - Ads, Dues & Subscriptions	305	400	400	30	370	400	0.00%	400	0.00%
Dist IV - Printing	65	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist IV - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist IV - Telephone	2,179	3,200	3,200	961	2,239	3,200	0.00%	3,200	0.00%
Dist IV - Rentals	-	700	700	-	500	500	-28.57%	500	0.00%
Dist IV - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist IV - Contractual Services	1,911	3,656	3,656	740	2,916	3,656	0.00%	3,656	0.00%
Dist IV - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	181	140	140	42	68	110	-21.43%	120	9.09%
Dist IV - General Liability	545	725	725	219	341	560	-22.76%	590	5.36%
TOTAL OPERATING SERVICES	5,186	20,471	20,471	1,992	18,084	20,076		20,116	
MATERIALS & SUPPLIES:									
Dist IV - Office & Communications Equip.	1,488	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Dist IV - Office Supplies	53	2,000	2,000	122	1,203	1,325	-33.75%	1,325	0.00%
Dist IV - Food & Clothing	-	700	700	75	625	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,541	7,700	7,700	197	6,828	7,025		7,025	
OTHER CHARGES:									
Dist IV - Training & Travel	6,749	14,650	14,650	3,830	5,070	8,900	-39.25%	14,650	64.61%
TOTAL OTHER CHARGES	6,749	14,650	14,650	3,830	5,070	8,900		14,650	
TOTAL EXPENDITURES	32,594	63,646	63,646	15,118	40,218	55,336		62,576	

COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	11,640	11,595	11,595	5,352	6,243	11,595	0.00%	11,595	0.00%
Dist V - FICA	683	720	720	326	374	700	-2.78%	720	2.86%
Dist V - Health/Life Insurance	15,889	19,500	19,500	8,019	8,081	16,100	-17.44%	19,500	21.12%
Dist V - Medicare	160	170	170	76	94	170	0.00%	170	0.00%
Dist V - Dental Insurance	118	120	120	60	60	120	0.00%	120	0.00%
Dist V - OPEB Contribution	293	350	350	161	189	350	0.00%	410	17.14%
Dist V - Miscellaneous	3	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	28,786	32,545	32,545	13,994	15,131	29,125		32,605	
OPERATING SERVICES:									
Dist V - Ads, Dues & Subscriptions	241	400	400	391	9	400	0.00%	400	0.00%
Dist V - Printing	65	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist V - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist V - Telephone	1,867	3,200	3,200	961	2,239	3,200	0.00%	3,200	0.00%
Dist V - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist V - Contractual Services	1,718	3,656	3,656	740	2,916	3,656	0.00%	3,656	0.00%
Dist V - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	188	140	140	42	83	125	-10.71%	130	4.00%
Dist V - General Liability	554	725	725	219	406	625	-13.79%	660	5.60%
TOTAL OPERATING SERVICES	4,633	19,771	19,771	2,353	17,303	19,656		19,696	
MATERIALS & SUPPLIES:									
Dist V - Office & Communications Equip.	3,075	5,300	5,300	-	4,300	4,300	-18.87%	5,300	23.26%
Dist V - Office Supplies	309	2,000	2,000	36	1,289	1,325	-33.75%	1,825	37.74%
Dist V - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	3,384	8,000	8,000	36	6,289	6,325		7,825	
OTHER CHARGES:									
Dist V - Training & Travel	10,968	15,650	15,650	7,794	9,356	17,150	9.58%	15,650	-8.75%
TOTAL OTHER CHARGES	10,968	15,650	15,650	7,794	9,356	17,150		15,650	
TOTAL EXPENDITURES	47,771	75,966	75,966	24,177	48,079	72,256		75,776	

COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	11,640	11,595	11,595	5,352	6,243	11,595	0.00%	11,595	0.00%
Dist VI - FICA	870	720	720	406	504	910	26.39%	720	-20.88%
Dist VI - Life/Health Insurance	31	35	35	15	20	35	0.00%	35	0.00%
Dist VI - Medicare	204	170	170	95	110	205	20.59%	170	-17.07%
Dist VI - OPEB Contribution	293	350	350	161	189	350	0.00%	410	17.14%
Dist VI - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	13,038	12,960	12,960	6,029	7,156	13,185		13,020	
OPERATING SERVICES:									
Dist VI - Ads, Dues & Subscriptions	509	400	400	30	370	400	0.00%	400	0.00%
Dist VI - Printing	65	3,150	3,150	-	1,500	1,500	-52.38%	1,650	10.00%
Dist VI - Postage	-	5,700	5,700	-	400	400	-92.98%	2,700	575.00%
Dist VI - Telephone	2,395	3,200	3,200	1,246	1,954	3,200	0.00%	3,200	0.00%
Dist VI - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VI - Contractual Services	1,269	3,656	3,656	710	2,946	3,656	0.00%	3,656	0.00%
Dist VI - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	154	140	140	42	58	100	-28.57%	110	10.00%
Dist VI - General Liability	515	720	720	218	292	510	-29.17%	540	5.88%
TOTAL OPERATING SERVICES	4,907	19,766	19,766	2,246	10,320	12,566		15,056	
MATERIALS & SUPPLIES:									
Dist VI - Office & Communications Equip.	287	5,800	5,800	-	3,500	3,500	-39.66%	4,650	32.86%
Dist VI - Office Supplies	55	1,825	1,825	118	707	825	-54.79%	1,075	30.30%
Dist VI - Food & Clothing	-	700	700	151	549	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	342	8,325	8,325	269	4,756	5,025		6,425	
OTHER CHARGES:									
Dist VI - Training & Travel	6,855	13,150	13,150	3,268	1,132	4,400	-66.54%	11,650	164.77%
TOTAL OTHER CHARGES	6,855	13,150	13,150	3,268	1,132	4,400		11,650	
TOTAL EXPENDITURES	25,142	54,201	54,201	11,812	23,364	35,176		46,151	

COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	11,640	11,595	11,595	5,352	6,243	11,595	0.00%	11,595	0.00%
Dist VII - FICA	844	720	720	387	443	830	15.28%	720	-13.25%
Dist VII - Life/Health Insurance	3,524	7,300	7,300	3,020	3,080	6,100	-16.44%	7,300	19.67%
Dist VII - Medicare	197	170	170	91	104	195	14.71%	170	-12.82%
Dist VII - OPEB Contribution	293	350	350	161	189	350	0.00%	410	17.14%
Dist VII - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	16,498	20,225	20,225	9,011	10,149	19,160		20,285	
OPERATING SERVICES:									
Dist VII - Ads, Dues & Subscriptions	509	400	400	129	271	400	0.00%	400	0.00%
Dist VII - Printing	65	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist VII - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist VII - Telephone	1,940	3,200	3,200	914	2,286	3,200	0.00%	3,200	0.00%
Dist VII - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist VII - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VII - Contractual Services	1,716	3,656	3,656	710	2,946	3,656	0.00%	3,656	0.00%
Dist VII - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Employee Liability	160	140	140	42	68	110	-21.43%	120	9.09%
Dist VII - General Liability	521	720	720	218	332	550	-23.61%	580	5.45%
TOTAL OPERATING SERVICES	4,911	20,466	20,466	2,013	18,253	20,266		20,306	
MATERIALS & SUPPLIES:									
Dist VII - Office & Communications Equip.	-	4,300	4,300	-	4,300	4,300	0.00%	4,300	0.00%
Dist VII - Office Supplies	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Food & Clothing	133	700	700	75	625	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	133	7,000	7,000	75	6,925	7,000		7,000	
OTHER CHARGES:									
Dist VII - Training & Travel	14,309	14,650	14,650	3,060	11,590	14,650	0.00%	14,650	0.00%
TOTAL OTHER CHARGES	14,309	14,650	14,650	3,060	11,590	14,650		14,650	
TOTAL EXPENDITURES	35,851	62,341	62,341	14,159	46,917	61,076		62,241	

COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	15,521	15,465	15,465	7,136	8,329	15,465	0.00%	15,465	0.00%
Div A - FICA	24	-	-	-	-	-	0.00%	-	0.00%
Div A - Life/Health Insurance	28	35	35	15	20	35	0.00%	35	0.00%
Div A - Medicare	252	225	225	117	138	255	13.33%	225	-11.76%
Div A - Deferred Compensation	1,087	1,150	1,150	517	633	1,150	0.00%	1,400	21.74%
Div A - OPEB Contribution	393	470	470	214	256	470	0.00%	545	15.96%
Div A - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	17,305	17,435	17,435	7,999	9,466	17,465		17,760	
OPERATING SERVICES:									
Div A - Ads, Dues & Subscriptions	517	400	400	70	330	400	0.00%	400	0.00%
Div A - Printing	65	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Div A - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Div A - Telephone	2,314	3,200	3,200	914	2,286	3,200	0.00%	3,200	0.00%
Div A - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Div A - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Div A - Contractual Services	1,933	3,656	3,656	910	2,746	3,656	0.00%	3,656	0.00%
Div A - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Employee Liability	172	150	150	44	66	110	-26.67%	120	9.09%
Div A - General Liability	554	760	760	230	325	555	-26.97%	590	6.31%
TOTAL OPERATING SERVICES	5,555	20,516	20,516	2,168	18,103	20,271		20,316	
MATERIALS & SUPPLIES:									
Div A - Office & Communications Equip.	178	5,500	5,500	-	5,500	5,500	0.00%	5,500	0.00%
Div A - Office Supplies	603	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Food & Clothing	517	700	700	150	550	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,298	8,200	8,200	150	8,050	8,200		8,200	
OTHER CHARGES:									
Div A - Training & Travel	9,385	14,650	14,650	2,866	11,784	14,650	0.00%	14,650	0.00%
TOTAL OTHER CHARGES	9,385	14,650	14,650	2,866	11,784	14,650		14,650	
TOTAL EXPENDITURES	33,543	60,801	60,801	13,183	47,403	60,586		60,926	

COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	15,521	15,465	15,465	7,136	8,329	15,465	0.00%	15,465	0.00%
Div B - FICA	1,075	960	960	491	609	1,100	14.58%	960	-12.73%
Div B - Life/Health Insurance	5,521	7,300	7,300	3,036	3,064	6,100	-16.44%	7,300	19.67%
Div B - Medicare	251	225	225	115	135	250	11.11%	225	-10.00%
Div B - Dental Insurance	117	120	120	60	60	120	0.00%	120	0.00%
Div B - OPEB Contribution	393	500	500	214	286	500	0.00%	545	9.00%
Div B - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	22,878	24,660	24,660	11,052	12,573	23,625		24,705	
OPERATING SERVICES:									
Div B - Ads, Dues & Subscriptions	30	400	400	30	370	400	0.00%	400	0.00%
Div B - Printing	65	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Div B - Postage	118	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Div B - Telephone	2,524	3,200	3,200	1,246	1,954	3,200	0.00%	3,200	0.00%
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	1,310	3,656	3,656	510	3,146	3,656	0.00%	3,656	0.00%
Div B - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	192	150	150	44	76	120	-20.00%	130	8.33%
Div B - General Liability	577	765	765	231	379	610	-20.26%	640	4.92%
TOTAL OPERATING SERVICES	4,816	20,521	20,521	2,061	18,275	20,336		20,376	
MATERIALS & SUPPLIES:									
Div B - Office & Communications Equip.	779	9,800	9,800	-	9,800	9,800	0.00%	9,800	0.00%
Div B - Office Supplies	385	2,000	2,000	604	1,396	2,000	0.00%	2,000	0.00%
Div B - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,164	12,500	12,500	604	11,896	12,500		12,500	
OTHER CHARGES:									
Div B - Training & Travel	5,504	12,950	12,950	2,641	10,309	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	5,504	12,950	12,950	2,641	10,309	12,950		12,950	
TOTAL EXPENDITURES	34,362	70,631	70,631	16,358	53,053	69,411		70,531	

ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

Description	2016		2017				2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	31,425	36,000	36,000	11,160	21,040	32,200	-10.56%	36,000	11.80%
TOTAL OPERATING SERVICES	31,425	36,000	36,000	11,160	21,040	32,200		36,000	
TOTAL EXPENDITURES	31,425	36,000	36,000	11,160	21,040	32,200		36,000	

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	90,288	108,000	108,000	49,697	61,303	111,000	2.78%	160,000	44.14%
Public Info - FICA	181	225	225	89	211	300	33.33%	450	50.00%
Public Info - Retirement	10,288	13,000	13,000	6,034	7,166	13,200	1.54%	18,000	36.36%
Public Info - Health/Life Insurance	8,592	15,000	15,000	8,594	11,406	20,000	33.33%	46,000	130.00%
Public Info - Workers Comp.	475	550	550	244	306	550	0.00%	800	45.45%
Public Info - Unemployment Comp.	56	70	70	31	39	70	0.00%	100	42.86%
Public Info - Medicare	1,287	1,600	1,600	702	898	1,600	0.00%	2,400	50.00%
Public Info - Disability	280	375	375	189	191	380	1.33%	550	44.74%
Public Info - Dental Insurance	170	240	240	120	120	240	0.00%	360	50.00%
Public Info - OPEB Contribution	2,204	3,200	3,200	1,448	1,752	3,200	0.00%	5,400	68.75%
Public Info - Miscellaneous	110	240	240	110	130	240	0.00%	400	66.67%
TOTAL PERSONAL SERVICES	113,931	142,500	142,500	67,258	83,522	150,780		234,460	
OPERATING SERVICES:									
Public Info - Ads, Dues & Subscriptions	12,528	20,065	20,065	13,463	6,602	20,065	0.00%	20,065	0.00%
Public Info - Printing	27,476	32,990	32,990	10,120	22,870	32,990	0.00%	32,990	0.00%
Public Info - Postage	13,982	15,000	15,000	9,088	5,912	15,000	0.00%	15,000	0.00%
Public Info - Telephone	1,500	3,500	3,500	960	2,540	3,500	0.00%	3,500	0.00%
Public Info - Rentals	1,080	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
Public Info - Maint. of Prop. & Equip.	-	18,000	18,000	-	18,000	18,000	0.00%	18,000	0.00%
Public Info - Contractual Services	1,341	19,400	19,400	1,000	13,400	14,400	-25.77%	19,400	34.72%
Public Info - Professional Services	78,083	61,085	61,085	47,076	14,009	61,085	0.00%	61,085	0.00%
Public Info - Employee Liability	962	645	645	194	361	555	-13.95%	600	8.11%
Public Info - General Liability	2,659	3,325	3,325	1,007	1,813	2,820	-15.19%	3,000	6.38%
TOTAL OPERATING SERVICES	139,611	180,010	180,010	82,908	91,507	174,415		179,640	
MATERIALS & SUPPLIES:									
Public Info - Office & Comm. Equipment	3,033	7,000	7,000	4,493	7,507	12,000	71.43%	7,000	-41.67%
Public Info - Office Supplies	392	2,500	2,500	673	1,827	2,500	0.00%	2,500	0.00%
Public Info - Food & Clothing	327	1,200	1,200	279	921	1,200	0.00%	1,200	0.00%
Public Info - Maint of Bldgs & Grounds	-	500	500	-	500	500	0.00%	500	0.00%
Public Info - Vehicle Supplies	252	700	700	210	490	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	4,004	11,900	11,900	5,655	11,245	16,900		11,900	
OTHER CHARGES:									
Public Info - Training & Travel	4,421	6,000	6,000	2,092	3,908	6,000	0.00%	6,000	0.00%
TOTAL OTHER CHARGES	4,421	6,000	6,000	2,092	3,908	6,000		6,000	
TOTAL EXPENDITURES	261,967	340,410	340,410	157,913	190,182	348,095		432,000	

POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

Description	<u>2016</u>	<u>2017</u>					<u>2018</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	29,093	20,907	50,000	19.05%	54,000	8.00%
TOTAL OPERATING SERVICES	40,186	42,000	42,000	29,093	20,907	50,000		54,000	
TOTAL EXPENDITURES	40,186	42,000	42,000	29,093	20,907	50,000		54,000	

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	257,313	313,000	313,000	130,668	130,182	260,850	-16.66%	266,900	2.32%
TOTAL PERSONAL SERVICES	257,313	313,000	313,000	130,668	130,182	260,850		266,900	
OPERATING SERVICES:									
Dist Crt - Ads, Dues & Subscriptions	12,705	14,500	14,500	4,576	9,924	14,500	0.00%	13,000	-10.34%
Dist Crt - Postage	824	1,500	1,500	204	1,296	1,500	0.00%	1,500	0.00%
Dist Crt - Postage	(29)	-	-	145	155	300	100.00%	1,200	300.00%
Dist Crt - Rentals	1,452	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Dist Crt - Maint. of Property & Equip.	335	3,000	3,000	-	3,000	3,000	0.00%	400	-86.67%
Dist Crt - Contractual Services	21,631	30,000	30,000	11,758	18,242	30,000	0.00%	30,000	0.00%
Dist Crt - Professional Services	96,622	55,000	55,000	36,856	18,144	55,000	0.00%	60,000	9.09%
Dist Crt - Employee Liability	6,596	990	990	299	5,746	6,045	510.61%	6,350	5.05%
Dist Crt - General Liability	4,016	5,115	5,115	1,550	2,850	4,400	-13.98%	4,650	5.68%
TOTAL OPERATING SERVICES	144,152	111,605	111,605	55,388	60,857	116,245		118,600	
MATERIALS & SUPPLIES:									
Dist Crt - Office & Communications Equip.	2,540	4,000	4,000	433	3,567	4,000	0.00%	4,000	0.00%
Dist Crt - Office Supplies	596	1,000	1,000	270	730	1,000	0.00%	1,000	0.00%
Dist Crt - Medical & Drugs	-	-	-	200	-	200	100.00%	-	-100.00%
Dist Crt - Food & Clothing	1,957	5,000	5,000	2,828	2,172	5,000	0.00%	5,000	0.00%
Dist Crt - Miscellaneous	394	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	5,487	10,000	10,000	3,731	6,469	10,200		10,000	
OTHER CHARGES:									
Dist Crt - Training & Travel	5,809	-	-	2,493	2,507	5,000	100.00%	14,000	180.00%
Dist Crt - Juror/Witness Fees	11,790	36,000	36,000	12,180	23,820	36,000	0.00%	36,000	0.00%
Dist Crt - Official Fees	25,200	30,000	30,000	23,412	6,588	30,000	0.00%	30,000	0.00%
TOTAL OTHER CHARGES	42,799	66,000	66,000	38,085	32,915	71,000		80,000	
INTERGOVERNMENTAL:									
Dist Crt - Court Attendance	11,900	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
TOTAL INTERGOVERNMENTAL	11,900	15,000	15,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	461,651	515,605	515,605	227,872	245,423	473,295		490,500	

DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	89,964	91,000	91,000	41,801	49,199	91,000	0.00%	93,000	2.20%
D/C - Div C - Non-PR Salaries/Benefits	148,485	162,000	162,000	74,682	74,818	149,500	-7.72%	153,920	2.96%
D/C - Div C - Retirement	11,678	11,500	11,500	5,225	6,275	11,500	0.00%	10,700	-6.96%
D/C - Div C - Health/Life Insurance	20,620	25,000	25,000	10,417	10,583	21,000	-16.00%	25,500	21.43%
D/C - Div C - Workmens Comp.	472	460	460	205	255	460	0.00%	460	0.00%
D/C - Div C - Unemployment	56	60	60	26	34	60	0.00%	60	0.00%
D/C - Div C - Medicare	806	850	850	373	437	810	-4.71%	900	11.11%
D/C - Div C - Dental Insurance	72	75	75	36	39	75	0.00%	75	0.00%
D/C - Div C - OPEB Contribution	2,266	2,800	2,800	1,254	1,546	2,800	0.00%	3,300	17.86%
TOTAL PERSONAL SERVICES	274,419	293,745	293,745	134,019	143,186	277,205		287,915	
OPERATING SERVICES:									
D/C - Div C - Ads, Dues & Subsc.	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
D/C - Div C - Printing	-	1,000	1,000	95	905	1,000	0.00%	1,000	0.00%
D/C - Div C - Telephone	18,522	6,033	6,033	9,023	(2,990)	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.	-	2,000	2,000	70	1,930	2,000	0.00%	2,000	0.00%
D/C - Div C - Contractual Services	1,966	2,000	2,000	1,610	390	2,000	0.00%	2,000	0.00%
D/C - Div C - Professional Services	945	-	-	-	-	-	0.00%	-	0.00%
D/C - Div C - Employee Liability	870	580	580	176	349	525	-9.48%	550	4.76%
D/C - Div C - General Liability	2,405	3,010	3,010	911	1,754	2,665	-11.46%	2,800	5.07%
TOTAL OPERATING SERVICES	26,184	18,693	18,693	12,746	5,547	18,293		18,453	
MATERIALS & SUPPLIES:									
D/C - Div C - Office & Comm. Equipment	2,897	5,000	5,000	1,610	3,390	5,000	0.00%	5,000	0.00%
D/C - Div C - Office Supplies	3,105	3,500	3,500	527	2,973	3,500	0.00%	3,500	0.00%
TOTAL MATERIALS & SUPPLIES	6,002	8,500	8,500	2,137	6,363	8,500		8,500	
OTHER CHARGES:									
D/C - Div C - Training & Travel	-	8,000	8,000	-	8,000	8,000	0.00%	5,000	-37.50%
TOTAL OTHER CHARGES	-	8,000	8,000	-	8,000	8,000		5,000	
CAPITAL OUTLAY:									
D/C - Div C - Office Equipment	5,487	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	5,487	-	-	-	-	-		-	
TOTAL EXPENDITURES	312,092	328,938	328,938	148,902	155,096	311,998		319,868	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	89,964	91,000	91,000	41,801	49,199	91,000	0.00%	93,000	2.20%
D/C - Div D - Non-PR Salaries/Benefits	114,089	118,600	118,600	48,369	48,431	96,800	-18.38%	98,800	2.07%
D/C - Div D - Retirement	11,678	11,500	11,500	5,225	6,275	11,500	0.00%	10,700	-6.96%
D/C - Div D - Health/Life Insurance	5,620	6,800	6,800	2,838	2,862	5,700	-16.18%	7,000	22.81%
D/C - Div D - Workmens Comp.	472	500	500	205	255	460	-8.00%	460	0.00%
D/C - Div D - Unemployment	56	60	60	26	34	60	0.00%	60	0.00%
D/C - Div D - Medicare	1,292	1,400	1,400	597	703	1,300	-7.14%	1,400	7.69%
D/C - Div D - Dental Insurance	72	75	75	36	39	75	0.00%	75	0.00%
D/C - Div D - OPEB Contribution	2,266	2,800	2,800	1,254	1,546	2,800	0.00%	3,300	17.86%
D/C - Div D - Miscellaneous	85	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	225,594	232,735	232,735	100,351	109,344	209,695		214,795	
OPERATING SERVICES:									
D/C - Div D - Ads, Dues & Subscriptions	1,693	9,000	9,000	1,815	7,185	9,000	0.00%	9,000	0.00%
D/C - Div D - Printing	62	750	750	540	210	750	0.00%	750	0.00%
D/C - Div D - Telephone	18,700	7,000	7,000	9,123	(2,123)	7,000	0.00%	7,000	0.00%
D/C - Div D - Rentals	935	1,400	1,400	595	805	1,400	0.00%	1,400	0.00%
D/C - Div D - Maint. of Prop. & Equip.	1,069	500	500	-	500	500	0.00%	500	0.00%
D/C - Div D - Contractual Services	4,877	33,000	33,000	1,303	31,697	33,000	0.00%	33,000	0.00%
D/C - Div D - Professional Services	60,776	48,220	48,220	14,201	34,019	48,220	0.00%	48,220	0.00%
D/C - Div D - Employee Liability	952	660	660	200	385	585	-11.36%	620	5.98%
D/C - Div D - General Liability	2,695	3,425	3,425	1,038	1,947	2,985	-12.85%	3,150	5.53%
TOTAL OPERATING SERVICES	91,759	103,955	103,955	28,815	74,625	103,440		103,640	
MATERIALS & SUPPLIES:									
D/C - Div D - Office & Comm. Equipment	2,929	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	4,962	3,300	3,300	1,250	2,050	3,300	0.00%	3,300	0.00%
D/C - Div D - Food & Clothing	612	1,000	1,000	20	980	1,000	0.00%	1,000	0.00%
D/C - Div D - Maint of Bldg & Grds	19	65	65	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	8,522	9,365	9,365	1,270	8,030	9,300		9,300	
OTHER CHARGES:									
D/C - Div D - Training & Travel	631	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	631	5,000	5,000	-	5,000	5,000		5,000	
INTERGOVERNMENTAL:									
D/C - Div D - Grants	20,000	15,000	15,000	-	15,000	15,000	0.00%	10,000	-33.33%
TOTAL INTERGOVERNMENTAL	20,000	15,000	15,000	-	15,000	15,000		10,000	
TOTAL EXPENDITURES	346,506	366,055	366,055	130,436	211,999	342,435		342,735	

DISTRICT COURT - DIVISION E

ACCOUNT NUMBER: 001-400208

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 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	89,964	91,000	91,000	41,801	49,199	91,000	0.00%	93,000	2.20%
D/C - Div E - Non-PR Salaries/Benefits	147,978	158,025	158,025	75,379	75,621	151,000	-4.45%	156,300	3.51%
D/C - Div E - Retirement	11,678	11,500	11,500	5,225	6,275	11,500	0.00%	10,700	-6.96%
D/C - Div E - Health/Life Insurance	5,638	6,900	6,900	2,847	2,853	5,700	-17.39%	7,000	22.81%
D/C - Div E - Workmens Comp.	473	500	500	205	255	460	-8.00%	460	0.00%
D/C - Div E - Unemployment	56	60	60	26	34	60	0.00%	60	0.00%
D/C - Div E - Medicare	1,281	1,400	1,400	590	710	1,300	-7.14%	1,400	7.69%
D/C - Div E - Dental Insurance	72	75	75	36	39	75	0.00%	75	0.00%
D/C - Div E - OPEB Contribution	2,266	2,800	2,800	1,254	1,546	2,800	0.00%	3,300	17.86%
TOTAL PERSONAL SERVICES	259,406	272,260	272,260	127,363	136,532	263,895		272,295	
OPERATING SERVICES:									
D/C - Div E - Ads, Dues & Subscriptions	895	4,700	4,700	164	4,536	4,700	0.00%	2,000	-57.45%
D/C - Div E - Printing	286	1,000	1,000	161	839	1,000	0.00%	1,000	0.00%
D/C - Div E - Postage	-	300	300	-	300	300	0.00%	300	0.00%
D/C - Div E - Telephone	18,522	9,500	9,500	9,023	477	9,500	0.00%	9,500	0.00%
D/C - Div E - Rentals	3,120	5,600	5,600	475	5,125	5,600	0.00%	2,000	-64.29%
D/C - Div E - Maint. of Property & Equip.	2,026	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
D/C - Div E - Contractual Services	16,766	3,500	3,500	6,727	(3,227)	3,500	0.00%	12,000	242.86%
D/C - Div E - Professional Services	6,642	7,500	7,500	3,080	4,420	7,500	0.00%	7,500	0.00%
D/C - Div E - Employee Liability	911	600	600	181	419	600	0.00%	600	0.00%
D/C - Div E - General Liability	2,495	3,100	3,100	938	2,162	3,100	0.00%	2,850	-8.06%
TOTAL OPERATING SERVICES	51,663	37,300	37,300	20,749	16,551	37,300		39,250	
MATERIALS & SUPPLIES:									
D/C - Div E - Office & Comm. Equipment	1,259	4,000	4,000	1,837	2,163	4,000	0.00%	4,000	0.00%
D/C - Div E - Office Supplies	4,323	4,500	4,500	3,573	927	4,500	0.00%	4,500	0.00%
D/C - Div E - Food & Clothing	497	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL MATERIALS & SUPPLIES	6,079	9,700	9,700	5,410	4,290	9,700		9,700	
OTHER CHARGES:									
D/C - Div E - Training & Travel	922	11,000	11,000	200	10,800	11,000	0.00%	2,000	-81.82%
D/C - Div E - Official Fees	-	2,000	2,000	200	1,800	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	922	13,000	13,000	400	12,600	13,000		4,000	
TOTAL EXPENDITURES	318,070	332,260	332,260	153,922	169,973	323,895		325,245	

GRAND JURY

ACCOUNT NUMBER: 001-400210

Description	<u>2016</u>	<u>2017</u>					<u>2018</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 Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Grand Jury - Ads, Dues & Subscriptions	501	-	-	111	389	500	100.00%	-	-100.00%
TOTAL OPERATING SERVICES	501	-	-	111	389	500		-	
MATERIALS & SUPPLIES:									
Grand Jury - Food & Clothing	1,361	3,000	3,000	546	2,454	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,361	3,000	3,000	546	2,454	3,000		3,000	
OTHER CHARGES:									
Grand Jury - Juror/Witness Fees	10,560	9,000	9,000	4,320	4,680	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	2,948	5,000	5,000	1,075	3,925	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	13,508	14,000	14,000	5,395	8,605	14,000		14,000	
TOTAL EXPENDITURES	15,370	17,000	17,000	6,052	11,448	17,500		17,000	

DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	226,667	229,000	229,000	105,317	123,183	228,500	-0.22%	234,000	2.41%
Dist Atty - Non-PR Salaries/Benefits	703,697	1,531,900	1,531,900	523,303	1,008,597	1,531,900	0.00%	1,680,000	9.67%
Dist Atty - Retirement	3,676	4,600	4,600	-	-	-	-100.00%	-	0.00%
Dist Atty - Workers Compensation	583	600	600	250	300	550	-8.33%	600	9.09%
Dist Atty - Unemployment	112	115	115	52	63	115	0.00%	120	4.35%
Dist Atty - Medicare	3,287	3,400	3,400	1,527	1,873	3,400	0.00%	3,400	0.00%
TOTAL PERSONAL SERVICES	938,022	1,769,615	1,769,615	630,449	1,134,016	1,764,465		1,918,120	
OPERATING SERVICES:									
Dist Atty - Ads, Dues & Subscriptions	56,929	60,000	60,000	20,412	39,588	60,000	0.00%	60,000	0.00%
Dist Atty - Telephone	7,901	5,000	5,000	2,472	7,528	10,000	100.00%	15,000	50.00%
Dist Atty - Rentals	33,447	25,365	25,365	12,744	12,621	25,365	0.00%	-	-100.00%
Dist Atty - Contractual Services	8,683	9,000	9,000	4,643	4,386	9,029	0.32%	10,000	10.75%
Dist Atty - Professional Services	30,303	32,725	32,725	16,162	16,563	32,725	0.00%	32,725	0.00%
Dist Atty - Performance Bond	23,640	26,000	26,000	25,325	-	25,325	-2.60%	27,900	10.17%
Dist Atty - Automobile Insurance	6,990	9,000	9,000	4,824	4,824	9,648	7.20%	10,000	3.65%
Dist Atty - Employee Liability	5,621	3,745	3,745	729	2,141	2,870	-23.36%	3,050	6.27%
Dist Atty - General Liability	15,529	19,400	19,400	3,781	10,839	14,620	-24.64%	13,400	-8.34%
TOTAL OPERATING SERVICES	189,043	190,235	190,235	91,092	98,490	189,582		172,075	
CAPITAL OUTLAY:									
Dist Atty - Office Equipment	-	150,000	150,000	-	-	150,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	150,000	150,000	-	-	150,000		-	
INTERGOVERNMENTAL:									
Dist Atty - Grants - Child Advocacy	36,784	36,784	36,784	18,392	18,392	36,784	0.00%	36,784	0.00%
Dist Atty - Grants - Counseling Svcs	-	9,500	9,500	-	-	-	-100.00%	9,500	100.00%
Dist Atty - Grants - Family Svcs Center	30,000	30,000	30,000	15,000	15,000	30,000	0.00%	30,000	0.00%
TOTAL INTERGOVERNMENTAL	66,784	76,284	76,284	33,392	33,392	66,784		76,284	
TOTAL EXPENDITURES	1,193,849	2,186,134	2,186,134	754,933	1,265,898	2,170,831		2,166,479	

CLERK OF COURT

ACCOUNT NUMBER: 001-400240

Description	2016		2017				2018		
	Prior Year Actual	Original Budget	Last Adopted 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:									
Clerk of Court - Professional Services	-	254,000	254,000	64,767	189,233	254,000	0.00%	257,400	1.34%
TOTAL OPERATING SERVICES	-	254,000	254,000	64,767	189,233	254,000		257,400	
MATERIALS & SUPPLIES:									
Clerk of Court - Office Equipment	-	23,976	23,976	18,611	5,365	23,976	0.00%	25,000	4.27%
TOTAL MATERIALS & SUPPLIES	-	23,976	23,976	18,611	5,365	23,976		25,000	
CAPITAL OUTLAY:									
Clerk of Court - Office Equipment	-	10,000	10,000	9,867	133	10,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	10,000	10,000	9,867	133	10,000		-	
TOTAL EXPENDITURES	-	287,976	287,976	93,245	194,731	287,976		282,400	

WARD COURTS

ACCOUNT NUMBER: 001-400290

Description	2016		2017				2018		
	Prior Year Actual	Original Budget	Last Adopted 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	115,201	119,200	119,200	55,542	64,458	120,000	0.67%	122,000	1.67%
Ward Courts - FICA	3,669	3,700	3,700	1,908	2,242	4,150	12.16%	4,400	6.02%
Ward Courts - Retirement	7,273	7,500	7,500	3,097	3,403	6,500	-13.33%	6,100	-6.15%
Ward Courts - Medicare	1,669	1,750	1,750	806	1,094	1,900	8.57%	1,800	-5.26%
TOTAL PERSONAL SERVICES	127,812	132,150	132,150	61,353	71,197	132,550		134,300	
OPERATING SERVICES:									
Ward Courts - Employee Liability	376	265	265	80	155	235	-11.32%	250	6.38%
Ward Courts - General Liability	1,072	1,370	1,370	414	776	1,190	-13.14%	1,300	9.24%
TOTAL OPERATING SERVICES	1,448	1,635	1,635	494	931	1,425		1,550	
OTHER CHARGES:									
Ward Courts - Training & Travel	7,341	12,000	12,000	7,284	716	8,000	-33.33%	10,000	25.00%
TOTAL OTHER CHARGES	7,341	12,000	12,000	7,284	716	8,000		10,000	
TOTAL EXPENDITURES	136,601	145,785	145,785	69,131	72,844	141,975		145,850	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	531,321	523,000	523,000	238,525	278,475	517,000	-1.15%	540,000	4.45%
President - FICA	13	-	-	-	-	-	0.00%	-	0.00%
President - Retirement	76,075	75,200	75,200	34,376	40,124	74,500	-0.93%	72,100	-3.22%
President - Life/Health Insurance	63,699	87,200	87,200	37,639	44,361	82,000	-5.96%	106,000	29.27%
President - Workers Compensation	2,157	2,100	2,100	934	1,166	2,100	0.00%	2,200	4.76%
President - Unemployment Comp.	262	270	270	119	151	270	0.00%	280	3.70%
President - Medicare	9,617	7,600	7,600	4,436	3,164	7,600	0.00%	9,400	23.68%
President - Disability	1,746	1,900	1,900	930	970	1,900	0.00%	2,000	5.26%
President - Deferred Compensation	3,305	1,000	1,000	721	1,179	1,900	90.00%	2,000	5.26%
President - Dental Insurance	1,337	1,450	1,450	709	741	1,450	0.00%	1,450	0.00%
President - OPEB Contribution	13,383	16,000	16,000	7,156	8,444	15,600	-2.50%	19,000	21.79%
President - Miscellaneous	483	800	800	133	167	300	-62.50%	500	66.67%
TOTAL PERSONAL SERVICES	703,398	716,520	716,520	325,678	378,942	704,620		754,930	
OPERATING SERVICES:									
President - Ads, Dues & Subscriptions	16,861	12,000	12,000	8,156	10,344	18,500	54.17%	18,200	-1.62%
President - Printing	1,453	5,000	5,000	2,491	2,459	4,950	-1.00%	5,000	1.01%
President - Postage	-	500	500	50	100	150	-70.00%	300	100.00%
President - Telephone	5,368	3,700	3,700	2,342	2,298	4,640	25.41%	4,800	3.45%
President - Rentals	150	500	500	344	451	795	59.00%	800	0.63%
President - Maint. of Property & Equip.	3,885	2,500	2,500	-	645	645	-74.20%	800	24.03%
President - Contractual Services	4,887	2,500	2,500	2,473	2,287	4,760	90.40%	4,800	0.84%
President - Professional Services	5,050	15,000	15,000	2,407	3,368	5,775	-61.50%	10,000	73.16%
President - Automobile Insurance	5,118	6,370	6,370	1,929	3,506	5,435	-14.68%	5,750	5.80%
President - Employee Liability	1,680	1,335	1,335	403	872	1,275	-4.49%	1,350	5.88%
President - General Liability	5,164	6,900	6,900	2,091	4,409	6,500	-5.80%	6,850	5.38%
TOTAL OPERATING SERVICES	49,616	56,305	56,305	22,686	30,739	53,425		58,650	
MATERIALS & SUPPLIES:									
President - Office & Comm. Equipment	24,770	6,000	6,000	627	(127)	500	-91.67%	2,000	300.00%
President - Office Supplies	6,389	4,000	4,000	1,143	1,357	2,500	-37.50%	3,000	20.00%
President - Educational, Rec & Culture	805	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
President - Food & Clothing	6,586	3,000	3,000	278	362	640	-78.67%	2,500	290.63%
President - Maintenance of Bldgs & Grnds	221	500	500	65	135	200	-60.00%	300	50.00%
President - Vehicle Supplies	5,615	3,000	3,000	3,854	4,146	8,000	166.67%	7,000	-12.50%
President - Miscellaneous	-	3,000	3,000	56	144	200	-93.33%	1,000	400.00%
President - Equipment & Vehicle Parts	30	1,500	1,500	202	798	1,000	-33.33%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	44,416	25,000	25,000	6,225	10,815	17,040		20,800	

CONTINUED

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	20,097	28,000	28,000	6,631	8,869	15,500	-44.64%	18,000	16.13%
President - Official Fees	91	250	250	29	71	100	-60.00%	150	50.00%
TOTAL OTHER CHARGES	20,188	28,250	28,250	6,660	8,940	15,600		18,150	
CAPITAL OUTLAY:									
President - Acquisition of Vehicles	42,902	-	-	-	-	-	0.00%	-	0.00%
President - Office Equipment	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL CAPITAL OUTLAY	42,902	5,000	5,000	-	5,000	5,000		5,000	
TOTAL EXPENDITURES	860,520	831,075	831,075	361,249	434,436	795,685		857,530	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 5,000	Miscellaneous Office Equipment	

Grand Total Requested: \$ 5,000

REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	56,601	60,500	60,500	27,254	29,346	56,600	-6.45%	70,000	23.67%
Reg of Voters - FICA	372	600	600	232	8	240	-60.00%	900	275.00%
Reg of Voters - Retirement	10,708	10,500	10,500	4,703	4,997	9,700	-7.62%	9,500	-2.06%
Reg of Voters - Life/Health Insurance	21,939	26,700	26,700	11,070	11,430	22,500	-15.73%	26,700	18.67%
Reg of Voters - Workers Compensation	296	300	300	134	166	300	0.00%	350	16.67%
Reg of Voters - Unemployment	35	40	40	17	23	40	0.00%	50	25.00%
Reg of Voters - Medicare	780	900	900	370	530	900	0.00%	1,100	22.22%
Reg of Voters - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Reg of Voters - OPEB Contribution	1,283	1,550	1,550	705	895	1,600	3.23%	2,000	25.00%
Reg of Voters - Miscellaneous	110	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	92,364	101,330	101,330	44,605	47,515	92,120		110,840	
OPERATING SERVICES:									
Reg of Voters - Ads, Dues & Subscriptions	1,094	2,150	2,150	784	1,366	2,150	0.00%	2,150	0.00%
Reg of Voters - Printing	-	1,500	1,500	-	1,000	1,000	-33.33%	1,500	50.00%
Reg of Voters - Postage	2,553	8,000	8,000	656	7,344	8,000	0.00%	8,000	0.00%
Reg of Voters - Telephone	461	2,000	2,000	250	1,750	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	639	1,000	1,000	144	856	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	0.00%
Reg of Voters - Employee Liability	519	310	310	94	191	285	-8.06%	300	5.26%
Reg of Voters - General Liability	1,345	1,605	1,605	486	954	1,440	-10.28%	1,525	5.90%
TOTAL OPERATING SERVICES	6,611	22,565	22,565	2,414	19,461	21,875		22,475	
MATERIALS & SUPPLIES:									
Reg of Voters - Office & Comm. Equip.	2,621	4,950	4,950	50	4,900	4,950	0.00%	4,950	0.00%
Reg of Voters - Office Supplies	964	2,000	2,000	492	1,308	1,800	-10.00%	2,000	11.11%
TOTAL MATERIALS & SUPPLIES	3,585	6,950	6,950	542	6,208	6,750		6,950	
OTHER CHARGES:									
Reg of Voters - Training & Travel	6,097	8,650	8,650	2,016	6,634	8,650	0.00%	8,650	0.00%
TOTAL OTHER CHARGES	6,097	8,650	8,650	2,016	6,634	8,650		8,650	
TOTAL EXPENDITURES	108,657	139,495	139,495	49,577	79,818	129,395		148,915	

ELECTIONS

ACCOUNT NUMBER: 001-400420

Description	2016		2017				2018		
	Prior Year Actual	Original Budget	Last Adopted 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	-	300	300	-50.00%	600	100.00%
Elections - Printing	-	2,000	2,000	-	500	500	-75.00%	2,000	300.00%
Elections - Rentals	-	700	700	-	350	350	-50.00%	700	100.00%
Elections - Professional Services	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
TOTAL OPERATING SERVICES	-	4,300	4,300	-	1,650	1,650		4,300	
OTHER CHARGES:									
Elections - Official Fees	11,195	35,000	35,000	795	14,205	15,000	-57.14%	30,700	104.67%
TOTAL OTHER CHARGES	11,195	35,000	35,000	795	14,205	15,000		30,700	
TOTAL EXPENDITURES	11,195	39,300	39,300	795	15,855	16,650		35,000	

FINANCE

ACCOUNT NUMBER: 001-400510

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	735,572	786,000	786,000	354,906	445,094	800,000	1.78%	850,000	6.25%
Finance - FICA	170	1,550	1,550	-	-	-	-100.00%	250	100.00%
Finance - Retirement	95,117	95,500	95,500	44,363	55,637	100,000	4.71%	97,000	-3.00%
Finance - Life/Health Insurance	144,151	176,000	176,000	73,294	77,706	151,000	-14.20%	195,500	29.47%
Finance - Workers Compensation	3,853	4,000	4,000	1,739	2,261	4,000	0.00%	4,200	5.00%
Finance - Unemployment	459	500	500	222	278	500	0.00%	550	10.00%
Finance - Medicare	10,327	11,500	11,500	4,977	6,023	11,000	-4.35%	12,500	13.64%
Finance - Disability	2,619	2,800	2,800	1,411	1,589	3,000	7.14%	3,050	1.67%
Finance - Deferred Compensation	17,057	18,000	18,000	11,661	9,339	21,000	16.67%	27,000	28.57%
Finance - Dental Insurance	1,400	1,450	1,450	720	780	1,500	3.45%	1,600	6.67%
Finance - OPEB Contribution	18,472	23,000	23,000	10,647	13,353	24,000	4.35%	30,000	25.00%
Finance - Miscellaneous	162	355	355	-	200	200	-43.66%	200	0.00%
TOTAL PERSONAL SERVICES	1,029,359	1,120,655	1,120,655	503,940	612,260	1,116,200		1,221,850	
OPERATING SERVICES:									
Finance - Ads, Dues & Subscriptions	3,008	3,455	3,455	1,016	2,309	3,325	-3.76%	3,325	0.00%
Finance - Printing	2,544	4,000	4,000	-	2,500	2,500	-37.50%	3,000	20.00%
Finance - Postage	-	200	200	-	200	200	0.00%	200	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	340	500	500	-	500	500	0.00%	500	0.00%
Finance - Contractual Services	1,064	2,300	2,300	853	1,447	2,300	0.00%	2,300	0.00%
Finance - Professional Services	77,178	74,000	74,000	30,932	40,068	71,000	-4.05%	73,000	2.82%
Finance - Employee Liability	5,574	3,810	3,810	1,154	2,276	3,430	-9.97%	3,600	4.96%
Finance - General Liability	15,639	19,750	19,750	5,982	11,493	17,475	-11.52%	18,400	5.29%
TOTAL OPERATING SERVICES	106,547	109,215	109,215	40,537	61,393	101,930		105,525	
MATERIALS & SUPPLIES:									
Finance - Office & Communications Equip.	7,299	11,500	11,500	2,104	4,396	6,500	-43.48%	10,000	53.85%
Finance - Office Supplies	8,524	8,000	8,000	2,063	2,937	5,000	-37.50%	8,000	60.00%
Finance - Food & Clothing	2,204	2,600	2,600	846	1,754	2,600	0.00%	2,600	0.00%
Finance - Maint. of Bldgs. & Grounds	2,949	4,050	4,050	1,278	1,722	3,000	-25.93%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	20,976	26,150	26,150	6,291	10,809	17,100		23,600	
OTHER CHARGES:									
Finance - Training & Travel	2,774	6,300	6,300	1,116	1,984	3,100	-50.79%	6,000	93.55%
Finance - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	2,774	6,400	6,400	1,116	2,084	3,200		6,100	
TOTAL EXPENDITURES	1,159,656	1,262,420	1,262,420	551,884	686,546	1,238,430		1,357,075	

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	315,171	325,000	325,000	150,514	179,486	330,000	1.54%	351,000	6.36%
Purchasing - FICA	79	225	225	-	-	-	-100.00%	250	100.00%
Purchasing - Retirement	40,745	40,100	40,100	18,814	22,686	41,500	3.49%	40,000	-3.61%
Purchasing - Life/Health Insurance	73,294	92,000	92,000	33,273	33,727	67,000	-27.17%	80,000	19.40%
Purchasing - Workers Compensation	3,542	3,550	3,550	1,562	1,988	3,550	0.00%	3,650	2.82%
Purchasing - Unemployment	197	210	210	94	116	210	0.00%	250	19.05%
Purchasing - Medicare	4,416	4,700	4,700	2,114	2,586	4,700	0.00%	5,100	8.51%
Purchasing - Disability	1,112	1,200	1,200	583	617	1,200	0.00%	1,300	8.33%
Purchasing - Deferred Compensation	20,841	21,500	21,500	10,407	14,593	25,000	16.28%	28,500	14.00%
Purchasing - Dental Insurance	360	400	400	190	240	430	7.50%	480	11.63%
Purchasing - OPEB Contribution	7,910	9,700	9,700	4,515	5,485	10,000	3.09%	12,500	25.00%
Purchasing - Miscellaneous	165	-	-	55	(55)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	467,832	498,585	498,585	222,121	261,469	483,590		523,030	
OPERATING SERVICES:									
Purchasing - Ads, Dues & Subscriptions	3,514	5,000	5,000	2,013	2,987	5,000	0.00%	5,000	0.00%
Purchasing - Printing	1,237	3,000	3,000	441	2,559	3,000	0.00%	3,000	0.00%
Purchasing - Postage	309	700	700	209	491	700	0.00%	700	0.00%
Purchasing - Telephone	3,789	3,600	3,600	1,475	2,125	3,600	0.00%	3,600	0.00%
Purchasing - Rentals	907	2,916	2,916	285	2,635	2,920	0.14%	2,920	0.00%
Purchasing - Maint. of Property & Equip.	1,818	3,831	3,831	332	3,498	3,830	-0.03%	3,830	0.00%
Purchasing - Contractual Services	6,993	7,000	7,000	3,960	3,670	7,630	9.00%	7,630	0.00%
Purchasing - Professional Services	40	10,000	10,000	100	9,900	10,000	0.00%	10,000	0.00%
Purchasing - Automobile Insurance	1,192	1,275	1,275	386	1,414	1,800	41.18%	1,900	5.56%
Purchasing - Employee Liability	1,558	1,075	1,075	325	615	940	-12.56%	1,000	6.38%
Purchasing - General Liability	4,388	5,555	5,555	1,683	3,092	4,775	-14.04%	5,050	5.76%
TOTAL OPERATING SERVICES	25,745	43,952	43,952	11,209	32,986	44,195		44,630	
MATERIALS & SUPPLIES:									
Purchasing - Office & Comm. Equipment	11,039	12,000	12,000	3,119	8,881	12,000	0.00%	12,000	0.00%
Purchasing - Office Supplies	8,505	9,000	9,000	1,191	7,809	9,000	0.00%	9,000	0.00%
Purchasing - Medical/Drugs	130	550	550	55	495	550	0.00%	500	-9.09%
Purchasing - Food & Clothing	1,081	3,525	3,525	515	3,010	3,525	0.00%	3,525	0.00%
Purchasing - Maint of Bldg & Grds	343	-	-	6	244	250	100.00%	500	100.00%
Purchasing - Vehicle Supplies	3,108	4,500	4,500	1,333	3,167	4,500	0.00%	4,725	5.00%
Purchasing - Vehicle & Equipment Parts	66	1,652	1,652	-	1,650	1,650	-0.12%	1,735	5.15%
Purchasing - Tools & Equipment	462	-	-	6	244	250	100.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	24,734	31,227	31,227	6,225	25,500	31,725		32,485	

CONTINUED

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	<u>2016</u>	<u>2017</u>					<u>2018</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 Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Purchasing - Training & Travel	3,740	6,500	6,500	1,973	4,527	6,500	0.00%	6,825	5.00%
TOTAL OTHER CHARGES	3,740	6,500	6,500	1,973	4,527	6,500		6,825	
CAPITAL OUTLAY:									
Purchasing - Acquisition of Vehicles	-	26,000	26,000	30,107	-	30,107	15.80%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	26,000	26,000	30,107	-	30,107		-	
TOTAL EXPENDITURES	522,051	606,264	606,264	271,635	324,482	596,117		606,970	

PERSONNEL

ACCOUNT NUMBER: 001-400540

Description	2016		2017				2018		
	Prior Year Actual	Original Budget	Last Adopted 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	280,916	301,000	301,000	137,916	138,084	276,000	-8.31%	282,000	2.17%
Personnel - Per Diem	1,320	3,000	3,000	780	2,220	3,000	0.00%	3,000	0.00%
Personnel - FICA	207	1,000	1,000	126	74	200	-80.00%	400	100.00%
Personnel - Retirement	35,866	37,000	37,000	15,898	17,202	33,100	-10.54%	32,000	-3.32%
Personnel - Life/Health Insurance	61,238	78,000	78,000	29,548	30,952	60,500	-22.44%	58,000	-4.13%
Personnel - Workers Compensation	1,467	1,550	1,550	676	724	1,400	-9.68%	1,400	0.00%
Personnel - Unemployment	176	200	200	86	114	200	0.00%	200	0.00%
Personnel - Medicare	3,917	4,400	4,400	1,935	1,915	3,850	-12.50%	4,100	6.49%
Personnel - Disability	983	1,100	1,100	459	541	1,000	-9.09%	1,000	0.00%
Personnel - Deferred Compensation	9,393	9,500	9,500	4,208	1,792	6,000	-36.84%	3,500	-41.67%
Personnel - Dental Insurance	350	360	360	180	240	420	16.67%	480	14.29%
Personnel - OPEB Contribution	7,001	8,600	8,600	4,076	4,124	8,200	-4.65%	9,700	18.29%
Personnel - Miscellaneous	191	500	500	-	500	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	403,025	446,210	446,210	195,888	198,482	394,370		396,280	
OPERATING SERVICES:									
Personnel - Ads, Dues & Subscriptions	3,367	5,000	5,000	851	4,149	5,000	0.00%	5,000	0.00%
Personnel - Printing	1,658	3,000	3,000	664	2,336	3,000	0.00%	3,000	0.00%
Personnel - Telephone	1,300	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Personnel - Maint. of Property & Equip.	308	-	-	-	-	-	0.00%	-	0.00%
Personnel - Contractual Services	2,709	5,000	5,000	2,709	2,291	5,000	0.00%	5,000	0.00%
Personnel - Professional Services	32,085	50,000	50,000	20,481	44,519	65,000	30.00%	66,000	1.54%
Personnel - Employee Liability	1,485	970	970	294	601	895	-7.73%	950	6.15%
Personnel - General Liability	4,057	5,030	5,030	1,524	3,046	4,570	-9.15%	4,800	5.03%
TOTAL OPERATING SERVICES	46,969	70,200	70,200	27,123	57,542	84,665		85,950	
MATERIALS & SUPPLIES:									
Personnel - Office & Comm. Equipment	6,578	2,500	2,500	-	2,500	2,500	0.00%	3,000	20.00%
Personnel - Office Supplies	3,341	4,500	4,500	667	3,833	4,500	0.00%	4,000	-11.11%
Personnel - Recreational/Cultural	6,693	25,000	25,000	6,003	18,997	25,000	0.00%	30,000	20.00%
Personnel - Food & Clothing	5,334	5,500	5,500	3,788	1,712	5,500	0.00%	5,500	0.00%
Personnel - Maint. Of Building & Grounds	32	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	21,978	37,500	37,500	10,458	27,042	37,500		42,500	
OTHER CHARGES:									
Personnel - Training & Travel	6,688	15,000	15,000	10,395	4,605	15,000	0.00%	15,000	0.00%
Personnel - Official Fees	-	3,000	3,000	-	3,000	3,000	0.00%	1,500	-50.00%
TOTAL OTHER CHARGES	6,688	18,000	18,000	10,395	7,605	18,000		16,500	
TOTAL EXPENDITURES	478,660	571,910	571,910	243,864	290,671	534,535		541,230	

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	123,866	137,500	137,500	52,391	63,609	116,000	-15.64%	123,000	6.03%
Legal - Non-PR Salaries/Benefits	165,666	180,000	180,000	82,054	82,146	164,200	-8.78%	169,700	3.35%
Legal - FICA	540	1,950	1,950	183	317	500	-74.36%	800	60.00%
Legal - Retirement	13,177	13,500	13,500	6,180	7,320	13,500	0.00%	13,000	-3.70%
Legal - Life/Health Insurance	8,237	19,500	19,500	3,120	3,180	6,300	-67.69%	7,500	19.05%
Legal - Workers Compensation	638	700	700	257	443	700	0.00%	600	-14.29%
Legal - Unemployment	77	90	90	33	57	90	0.00%	80	-11.11%
Legal - Medicare	1,742	2,000	2,000	746	1,054	1,800	-10.00%	1,800	0.00%
Legal - Disability	367	400	400	193	207	400	0.00%	400	0.00%
Legal - Deferred Compensation	4,006	2,750	2,750	1,200	1,400	2,600	-5.45%	2,750	5.77%
Legal - Dental Insurance	150	240	240	120	120	240	0.00%	240	0.00%
Legal - OPEB Contribution	2,900	3,200	3,200	1,483	1,767	3,250	1.56%	3,900	20.00%
Legal - Miscellaneous	110	275	275	-	275	275	0.00%	275	0.00%
TOTAL PERSONAL SERVICES	321,476	362,105	362,105	147,960	161,895	309,855		324,045	
OPERATING SERVICES:									
Legal - Ads, Dues & Subscriptions	4,901	7,600	7,600	2,609	4,991	7,600	0.00%	7,800	2.63%
Legal - Printing	596	1,000	1,000	-	750	750	-25.00%	800	6.67%
Legal - Postage	305	2,000	2,000	-	1,000	1,000	-50.00%	1,100	10.00%
Legal - Telephone	2,856	2,800	2,800	1,281	1,519	2,800	0.00%	3,500	25.00%
Legal - Rentals	1,320	1,320	1,320	770	550	1,320	0.00%	1,400	6.06%
Legal - Maint. of Property & Equipment	334	906	906	129	777	906	0.00%	1,000	10.38%
Legal - Contractual Services	3,566	4,195	4,195	1,305	571	1,876	-55.28%	2,000	6.61%
Legal - Professional Services	5,753	27,950	27,950	2,000	3,443	5,443	-80.53%	54,000	892.10%
Legal - Employee Liability	1,128	770	770	233	467	700	-9.09%	750	7.14%
Legal - General Liability	3,163	4,000	4,000	1,210	2,340	3,550	-11.25%	3,750	5.63%
TOTAL OPERATING SERVICES	23,922	52,541	52,541	9,537	16,408	25,945		76,100	
MATERIALS & SUPPLIES:									
Legal - Office & Communications Equip.	9,296	4,300	4,300	344	3,956	4,300	-100.00%	6,200	44.19%
Legal - Office Supplies	3,041	2,895	2,895	1,710	1,185	2,895	0.00%	3,000	3.63%
Legal - Food & Clothing	700	600	600	299	301	600	0.00%	600	0.00%
Legal - Maint of Buildings & Grounds	475	500	500	231	69	300	-40.00%	400	33.33%
TOTAL MATERIALS & SUPPLIES	13,512	8,295	8,295	2,584	5,511	8,095		10,200	
OTHER CHARGES:									
Legal - Training & Travel	3,118	12,300	12,300	1,578	10,722	12,300	0.00%	13,000	5.69%
Legal - Judgements & Damages	-	-	-	12,500	-	12,500	100.00%	-	-100.00%
Legal - Official Fees	1,274	1,500	1,500	286	1,214	1,500	0.00%	1,500	0.00%
TOTAL OTHER CHARGES	4,392	13,800	13,800	14,364	11,936	26,300		14,500	
TOTAL EXPENDITURES	363,302	436,741	436,741	174,445	195,750	370,195		424,845	

TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

Description	2016		2017				2018		
	Prior Year Actual	Original Budget	Last Adopted 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	-	500	500	-66.67%	1,500	200.00%
TOTAL INTERGOVERNMENTAL	-	1,500	1,500	-	500	500		1,500	
TOTAL EXPENDITURES	-	1,500	1,500	-	500	500		1,500	

TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

Description	2016		2017				2018		
	Prior Year Actual	Original Budget	Last Adopted 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	210,922	236,613	236,613	-	177,951	177,951	-24.79%	182,021	2.29%
TOTAL INTERGOVERNMENTAL	210,922	238,113	238,113	-	179,451	179,451		183,521	
TOTAL EXPENDITURES	210,922	238,113	238,113	-	179,451	179,451		183,521	

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	729,150	778,200	778,200	334,668	390,332	725,000	-6.84%	806,000	11.17%
P & Z - Per Diem	7,800	10,080	10,080	3,420	6,660	10,080	0.00%	10,080	0.00%
P & Z - FICA	245	300	300	-	-	-	-100.00%	-	0.00%
P & Z - Retirement	93,723	97,700	97,700	41,833	49,167	91,000	-6.86%	93,000	2.20%
P & Z - Life/Health Insurance	158,469	209,500	209,500	78,753	79,247	158,000	-24.58%	227,000	43.67%
P & Z - Workers Compensation	28,680	30,800	30,800	11,464	13,536	25,000	-18.83%	32,000	28.00%
P & Z - Unemployment	456	500	500	209	291	500	0.00%	520	4.00%
P & Z - Medicare	8,135	9,200	9,200	3,683	4,417	8,100	-11.96%	9,500	17.28%
P & Z - Disability	2,614	2,800	2,800	1,306	1,294	2,600	-7.14%	3,000	15.38%
P & Z - Deferred Compensation	22,820	21,300	21,300	12,816	8,484	21,300	0.00%	22,000	3.29%
P & Z - Dental Insurance	1,111	1,300	1,300	618	682	1,300	0.00%	1,500	15.38%
P & Z - OPEB Contribution	18,270	23,300	23,300	10,040	11,960	22,000	-5.58%	28,500	29.55%
P & Z - Miscellaneous	136	870	870	55	815	870	0.00%	870	0.00%
TOTAL PERSONAL SERVICES	1,071,609	1,185,850	1,185,850	498,865	566,885	1,065,750		1,233,970	
OPERATING SERVICES:									
P & Z - Ads, Dues & Subscriptions	4,663	6,020	6,020	2,184	3,836	6,020	0.00%	6,020	0.00%
P & Z - Printing	2,318	10,000	10,000	4,616	5,384	10,000	0.00%	10,000	0.00%
P & Z - Postage	21	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
P & Z - Telephone	5,280	10,000	10,000	2,413	7,587	10,000	0.00%	10,000	0.00%
P & Z - Rentals	16,019	2,455	2,455	1,035	1,420	2,455	0.00%	1,000	-59.27%
P & Z - Maint. of Property & Equipment	2,850	5,700	5,700	2,413	3,287	5,700	0.00%	8,200	43.86%
P & Z - Contractual Services	49,436	53,846	53,846	17,509	36,337	53,846	0.00%	53,846	0.00%
P & Z - Professional Services	25,803	172,000	172,000	7,152	164,848	172,000	0.00%	172,000	0.00%
P & Z - Merchant Services	424	5,000	5,000	682	818	1,500	-70.00%	2,500	66.67%
P & Z - Property Insurance	6,413	7,045	7,045	3,100	4,775	7,875	11.78%	8,300	5.40%
P & Z - Automobile Insurance	9,533	10,185	10,185	3,086	6,314	9,400	-7.71%	9,900	5.32%
P & Z - Employee Liability	4,325	2,970	2,970	900	1,700	2,600	-12.46%	2,750	5.77%
P & Z - General Liability	12,169	15,400	15,400	4,664	8,636	13,300	-13.64%	14,000	5.26%
TOTAL OPERATING SERVICES	139,254	304,621	304,621	49,754	248,942	298,696		302,516	
MATERIALS & SUPPLIES:									
P & Z - Office & Communications Equip.	10,872	13,330	13,330	3,515	9,815	13,330	0.00%	13,330	0.00%
P & Z - Office Supplies	5,391	12,800	12,800	2,998	9,802	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	284	400	400	69	331	400	0.00%	400	0.00%
P & Z - Food & Clothing	2,518	7,600	7,600	635	6,965	7,600	0.00%	6,600	-13.16%
P & Z - Maint. of Buildings & Grounds	3,872	5,000	5,000	1,153	3,847	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	7,328	8,000	8,000	4,021	3,979	8,000	0.00%	8,000	0.00%
P & Z - Miscellaneous	-	6,000	6,000	-	6,000	6,000	100.00%	6,000	0.00%
P & Z - Equipment & Vehicle Parts	878	1,200	1,200	791	409	1,200	0.00%	1,500	25.00%
P & Z - Tools & Equipment	29	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	31,172	54,830	54,830	13,182	41,648	54,830		54,130	

CONTINUED

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2016	2017					2018		
	Prior Year Actual	Original Budget	Last Adopted 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	6,980	17,500	17,500	6,393	11,107	17,500	0.00%	17,500	0.00%
P & Z - Judgements/Damages	-	28,500	28,500	-	28,500	28,500	0.00%	28,500	0.00%
P & Z - Official Fees	15,048	24,300	24,300	11,678	12,622	24,300	0.00%	24,300	0.00%
TOTAL OTHER CHARGES	22,028	70,300	70,300	18,071	52,229	70,300		70,300	
CAPITAL OUTLAY:									
P & Z - Improvement other Than Building	2,750	200,000	200,000	-	-	-	-100.00%	200,000	100.00%
P & Z - Acquisition of Vehicles	18,764	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
P & Z - Office Equipment	8,829	-	-	-	-	-	0.00%	-	0.00%
P & Z - Architectural/Engineering Fees	-	20,000	20,000	747	(747)	-	-100.00%	20,000	100.00%
P & Z - Other Fees	283	-	-	55	(55)	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	30,626	240,000	240,000	802	19,198	20,000		240,000	
TOTAL EXPENDITURES	1,294,689	1,855,601	1,855,601	580,674	928,902	1,509,576		1,900,916	

PLANNING & ZONING

ACCOUNT NUMBER: 001-400610

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Buildings	\$ 200,000	Renovations to Planning & Zoning Building	\$ 200,000
Acquisition of Vehicles	\$ 20,000	One (1) vehicle to replace: Unit# 510 (2004 Jeep Liberty with 91,086 miles)	\$ 20,000
Architectural/Engineering Fees	\$ 20,000	Fees for Building Renovation Project	\$ 20,000

Grand Total Requested:

\$ 240,000

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2016	2017					2018		
	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	135,439	188,500	188,500	65,502	76,498	142,000	-24.67%	198,000	39.44%
CZM - Per Diem	-	5,040	5,040	-	5,040	5,040	0.00%	5,040	0.00%
CZM - Retirement	17,580	24,000	24,000	8,188	9,812	18,000	-25.00%	23,000	27.78%
CZM - Life/Health Insurance	31,291	56,500	56,500	15,806	16,194	32,000	-43.36%	57,100	78.44%
CZM - Workers Compensation	709	1,000	1,000	321	379	700	-30.00%	1,000	42.86%
CZM - Unemployment	85	120	120	41	79	120	0.00%	125	4.17%
CZM - Medicare	1,877	2,750	2,750	909	1,091	2,000	-27.27%	2,900	45.00%
CZM - Disability	485	700	700	255	255	510	-27.14%	750	47.06%
CZM - Deferred Compensation	5,473	5,700	5,700	2,558	3,142	5,700	0.00%	5,900	3.51%
CZM - Dental Insurance	-	120	120	-	-	-	-100.00%	120	100.00%
CZM - OPEB Contribution	3,413	5,700	5,700	1,965	2,335	4,300	-24.56%	7,000	62.79%
CZM - Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
TOTAL PERSONAL SERVICES	196,352	290,208	290,208	95,545	114,903	210,448		301,013	
OPERATING SERVICES:									
CZM - Ads, Dues & Subscriptions	282	1,100	1,100	224	876	1,100	0.00%	1,100	0.00%
CZM - Printing	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
CZM - Postage	-	13,500	13,500	-	13,500	13,500	0.00%	13,500	0.00%
CZM - Rentals	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
CZM - Maint. of Property & Equipment	36,000	122,000	122,000	33,500	88,500	122,000	0.00%	122,000	0.00%
CZM - Professional Services	450,558	127,500	127,500	215,571	271,929	487,500	282.35%	127,500	-73.85%
CZM - Property Insurance	3,036	3,130	3,130	712	1,988	2,700	-13.74%	2,850	5.56%
CZM - Automobile Insurance	1,192	1,275	1,275	386	714	1,100	-13.73%	1,150	4.55%
CZM - Employee Liability	2,730	1,865	1,865	564	641	1,205	-35.39%	1,300	7.88%
CZM - General Liability	7,652	9,655	9,655	2,925	3,225	6,150	-36.30%	6,500	5.69%
TOTAL OPERATING SERVICES	501,450	284,025	284,025	253,882	385,373	639,255		279,900	
MATERIALS & SUPPLIES:									
CZM - Office & Communications Equip.	-	1,000	1,000	1,788	(788)	1,000	0.00%	2,000	100.00%
CZM - Office Supplies	80	1,200	1,200	(299)	1,499	1,200	0.00%	1,200	0.00%
CZM - Food & Clothing	200	1,250	1,250	23	1,227	1,250	0.00%	1,250	0.00%
CZM - Maint of Buildings & Grounds	-	300	300	-	300	300	0.00%	300	0.00%
CZM - Vehicle Supplies	318	1,800	1,800	207	1,593	1,800	0.00%	1,800	0.00%
CZM - Gravel, Sand, Dirt & Shells	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
CZM - Vehicle & Equipment Parts	-	350	350	722	(372)	350	0.00%	350	0.00%
TOTAL MATERIALS & SUPPLIES	598	25,900	25,900	2,441	23,459	25,900		26,900	
OTHER CHARGES:									
CZM - Training & Travel	4,719	5,500	5,500	3,043	2,457	5,500	0.00%	5,500	0.00%
CZM - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	4,719	5,700	5,700	3,043	2,657	5,700		5,700	

CONTINUED

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2016	2017					2018		
	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.)									
CAPITAL OUTLAY:									
CZM - Improvements other than Buildings	24,978	75,000	75,000	-	75,000	75,000	0.00%	75,000	0.00%
CZM - Other Fees	298	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL CAPITAL OUTLAY	25,276	76,000	76,000	-	76,000	76,000		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	728,395	700,833	700,833	354,911	621,392	976,303		708,513	

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

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

ICC BUILDING CODES

ACCOUNT NUMBER: 001-400612

Description	2016	2017					2018		
	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	130,472	140,500	140,500	64,510	76,490	141,000	0.36%	282,000	100.00%
Bldg Code - Retirement	16,886	17,600	17,600	8,064	9,586	17,650	0.28%	32,500	84.14%
Bldg Code - Life/Health Insurance	30,549	45,500	45,500	18,935	19,065	38,000	-16.48%	104,000	173.68%
Bldg Code - Workers Compensation	773	800	800	316	384	700	-12.50%	8,000	1042.86%
Bldg Code - Unemployment	81	100	100	40	60	100	0.00%	200	100.00%
Bldg Code - Medicare	1,832	2,100	2,100	900	1,100	2,000	-4.76%	4,100	105.00%
Bldg Code - Disability	478	520	520	259	261	520	0.00%	1,050	101.92%
Bldg Code - Deferred Compensation	392	450	450	194	256	450	0.00%	500	11.11%
Bldg Code - Dental Insurance	275	240	240	130	190	320	33.33%	720	125.00%
Bldg Code - OPEB Contribution	3,290	4,300	4,300	1,935	2,365	4,300	0.00%	9,900	130.23%
Bldg Code - Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
TOTAL PERSONAL SERVICES	185,028	212,149	212,149	95,283	109,796	205,079		443,009	
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	358,153	333,000	333,000	150,761	157,239	308,000	-7.51%	397,000	28.90%
Bldg Code - Employee Liability	1,432	960	960	290	600	890	-7.29%	940	5.62%
Bldg Code - General Liability	3,968	4,970	4,970	1,505	3,040	4,545	-8.55%	4,800	5.61%
TOTAL OPERATING SERVICES	363,553	347,644	347,644	152,556	169,593	322,149		411,454	
MATERIALS & SUPPLIES:									
Bldg Code - Office & Comm. Equip.	-	3,000	3,000	1,083	1,917	3,000	0.00%	3,000	0.00%
Bldg Code - Office Supplies	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Bldg Code - Food & Clothing	-	400	400	-	400	400	0.00%	400	0.00%
Bldg Code - Vehicle Supplies	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Bldg Code - Vehicle & Equipment Parts	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	-	7,400	7,400	1,083	6,317	7,400		7,400	
OTHER CHARGES:									
Bldg Code - Training & Travel	37	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
TOTAL OTHER CHARGES	37	4,000	4,000	-	4,000	4,000		4,000	
TOTAL EXPENDITURES	548,618	571,193	571,193	248,922	289,706	538,628		865,863	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

Description	2016	2017					2018		
	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 - Ads, Dues & Subscriptions	1,875	-	-	-	-	-	0.00%	-	0.00%
Data Proc - Printing	4,886	4,000	4,000	-	2,000	2,000	-50.00%	3,000	50.00%
Data Proc - Postage	17,849	24,000	24,000	8,568	9,432	18,000	-25.00%	21,000	16.67%
Data Proc - Telephone	2,822	3,600	3,600	1,131	1,869	3,000	-16.67%	3,000	0.00%
Data Proc - Rentals	276	2,000	2,000	-	500	500	-75.00%	1,500	200.00%
Data Proc - Maint. of Property & Eqpt	-	1,250	1,250	-	500	500	-60.00%	1,000	100.00%
Data Proc - Contractual Services	70,617	74,420	74,420	61,251	20,599	81,850	9.98%	91,400	11.67%
Data Proc - Professional Services	92,924	59,250	59,250	52,832	50,918	103,750	75.11%	71,250	-31.33%
TOTAL OPERATING SERVICES	191,249	168,520	168,520	123,782	85,818	209,600		192,150	
MATERIALS & SUPPLIES:									
Data Proc - Office & Comm. Equipment	14,362	17,000	17,000	-	8,500	8,500	-50.00%	12,000	41.18%
Data Proc - Office Supplies	3,979	6,500	6,500	1,632	4,368	6,000	-7.69%	6,000	0.00%
Data Proc - Small Tools & Equipment	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	18,341	24,000	24,000	1,632	13,368	15,000		18,500	
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	-	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
TOTAL CAPITAL OUTLAY	-	15,000	15,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	209,590	209,020	209,020	125,414	114,686	240,100		227,150	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 15,000	Laserfiche Scanning Equipment	\$ 15,000

Grand Total Requested:

\$ 15,000

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	2016	2017					2018		
	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	289,154	305,000	305,000	136,879	160,121	297,000	-2.62%	311,000	4.71%
Info Tech - FICA	256	500	500	15	35	50	-90.00%	100	100.00%
Info Tech - Retirement	36,996	37,200	37,200	17,080	20,020	37,100	-0.27%	36,000	-2.96%
Info Tech - Life/Health Insurance	41,736	53,100	53,100	17,158	18,342	35,500	-33.15%	41,500	16.90%
Info Tech - Workers Compensation	1,493	1,600	1,600	671	829	1,500	-6.25%	1,600	6.67%
Info Tech - Unemployment	181	200	200	86	114	200	0.00%	200	0.00%
Info Tech - Medicare	4,109	4,500	4,500	1,953	2,347	4,300	-4.44%	4,550	5.81%
Info Tech - Disability	1,002	1,100	1,100	533	567	1,100	0.00%	1,200	9.09%
Info Tech - Deferred Compensation	5,553	6,400	6,400	3,997	5,103	9,100	42.19%	10,000	9.89%
Info Tech - Dental Insurance	230	240	240	120	120	240	0.00%	240	0.00%
Info Tech - OPEB Contribution	7,183	9,000	9,000	4,099	4,901	9,000	0.00%	11,000	22.22%
Info Tech - Miscellaneous	165	400	400	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	388,058	419,240	419,240	182,591	212,499	395,090		417,390	
OPERATING SERVICES:									
Info Tech - Ads, Dues & Subscriptions	3,391	880	880	731	149	880	0.00%	1,280	45.45%
Info Tech - Printing	123	450	450	-	450	450	0.00%	450	0.00%
Info Tech - Postage	75	500	500	-	500	500	0.00%	500	0.00%
Info Tech - Telephone	3,759	2,400	2,400	1,869	1,931	3,800	58.33%	3,800	0.00%
Info Tech - Rentals	3,552	-	-	-	-	-	0.00%	-	0.00%
Info Tech - Maint. of Property & Eqpt	873	16,050	16,050	243	15,807	16,050	0.00%	16,050	0.00%
Info Tech - Contractual Services	136,454	220,000	220,000	122,778	97,222	220,000	0.00%	262,500	19.32%
Info Tech - Professional Services	33,497	132,500	132,500	4,198	128,302	132,500	0.00%	100,000	-24.53%
Info Tech - Property Insurance	1,185	-	-	194	1	195	100.00%	-	-100.00%
Info Tech - Automobile Insurance	2,383	2,550	2,550	772	1,403	2,175	-14.71%	2,300	5.75%
Info Tech - Employee Liability	1,947	1,280	1,280	387	888	1,275	-0.39%	1,350	5.88%
Info Tech - General Liability	5,332	6,620	6,620	2,006	4,499	6,505	-1.74%	6,850	5.30%
TOTAL OPERATING SERVICES	192,571	383,230	383,230	133,178	251,152	384,330		395,080	
MATERIALS & SUPPLIES:									
Info Tech - Office & Comm. Equipment	17,195	10,000	10,000	24,190	(14,190)	10,000	0.00%	10,000	0.00%
Info Tech - Office Supplies	367	6,750	6,750	952	5,798	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	994	5,000	5,000	115	4,885	5,000	0.00%	2,500	-50.00%
Info Tech - Vehicle Supplies	883	5,000	5,000	477	4,523	5,000	0.00%	5,000	0.00%
Info Tech - Equipment & Vehicle Parts	619	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Info Tech - Tools & Equipment	25	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	20,643	32,350	32,350	25,734	6,616	32,350		29,850	

CONTINUED

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	2016	2017					2018		
	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	11,026	10,500	10,500	7,404	3,096	10,500	0.00%	20,000	90.48%
TOTAL OTHER CHARGES	11,026	10,500	10,500	7,404	3,096	10,500		20,000	
CAPITAL OUTLAY:									
Info Tech - Acquisition of Motor Vehicles	-	-	-	1,000	-	1,000	100.00%	30,000	2900.00%
Info Tech - Office Equipment	166,694	110,000	110,000	-	110,000	110,000	0.00%	70,000	-36.36%
TOTAL CAPITAL OUTLAY	166,694	110,000	110,000	1,000	110,000	111,000		100,000	
TOTAL EXPENDITURES	778,992	955,320	955,320	349,907	583,363	933,270		962,320	

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Acquisition of Motor Vehicles	\$ 30,000	Replace U# 016 (2002 Ford Explorer with 85,000 miles)	\$ 30,000
Office Equipment	\$ 70,000	Networking Hardware Technical Software (Inventory Tracking, Webex, Archiving)	\$ 60,000 10,000

Grand Total Requested:

\$ 100,000

GIS

ACCOUNT NUMBER: 001-400626

Description	2016	2017					2018		
	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	163,602	215,000	215,000	81,552	110,448	192,000	-10.70%	236,000	22.92%
GIS - FICA	1,996	1,700	1,700	481	919	1,400	-17.65%	2,000	42.86%
GIS - Retirement	17,046	24,000	24,000	9,223	10,877	20,100	-16.25%	24,000	19.40%
GIS - Life/Health Insurance	24,452	48,000	48,000	16,430	16,570	33,000	-31.25%	47,000	42.42%
GIS - Workers Compensation	5,441	7,400	7,400	3,060	5,040	8,100	9.46%	12,000	48.15%
GIS - Unemployment	102	135	135	51	84	135	0.00%	150	11.11%
GIS - Medicare	2,313	3,100	3,100	1,139	1,461	2,600	-16.13%	3,500	34.62%
GIS - Disability	476	700	700	288	412	700	0.00%	750	7.14%
GIS - Deferred Compensation	2,774	4,500	4,500	1,782	2,118	3,900	-13.33%	4,100	5.13%
GIS - Dental Insurance	194	385	385	132	253	385	0.00%	385	0.00%
GIS - OPEB Contribution	3,350	5,600	5,600	2,214	2,636	4,850	-13.39%	7,200	48.45%
GIS - Miscellaneous	110	700	700	220	480	700	0.00%	700	0.00%
TOTAL PERSONAL SERVICES	221,856	311,220	311,220	116,572	151,298	267,870		337,785	
OPERATING SERVICES:									
GIS - Ads, Dues & Subscriptions	13,625	-	-	-	-	-	0.00%	-	0.00%
GIS - Printing	1,611	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
GIS - Postage	-	500	500	-	500	500	0.00%	500	0.00%
GIS - Telephone	1,310	3,900	3,900	660	3,240	3,900	0.00%	3,900	0.00%
GIS - Maint. of Property & Eqpt	1,236	12,550	12,550	103	12,447	12,550	0.00%	12,550	0.00%
GIS - Contractual Services	565	12,500	12,500	410	12,090	12,500	0.00%	3,500	-72.00%
GIS - Professional Services	-	175,000	175,000	-	105,792	105,792	-39.55%	-	-100.00%
GIS - Property Insurance	602	-	-	-	-	-	0.00%	-	0.00%
GIS - Automobile Insurance	2,383	2,550	2,550	772	1,403	2,175	-14.71%	2,300	5.75%
GIS - Employee Liability	837	690	690	209	601	810	17.39%	850	4.94%
GIS - General Liability	2,640	3,580	3,580	1,084	3,006	4,090	14.25%	4,300	5.13%
TOTAL OPERATING SERVICES	24,809	213,270	213,270	3,238	141,079	144,317		29,900	
MATERIALS & SUPPLIES:									
GIS - Office & Comm. Equipment	12,611	7,000	7,000	2,494	7,506	10,000	42.86%	10,000	0.00%
GIS - Office Supplies	4,320	9,500	9,500	513	8,987	9,500	0.00%	14,000	47.37%
GIS - Food & Clothing	190	1,400	1,400	16	1,384	1,400	0.00%	900	-35.71%
GIS - Maint. of Bldgs & Grounds	648	1,250	1,250	655	595	1,250	0.00%	1,250	0.00%
GIS - Vehicle Supplies	1,826	12,000	12,000	1,059	10,941	12,000	0.00%	15,000	25.00%
GIS - Equipment & Vehicle Parts	3,093	1,500	1,500	399	1,101	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	22,688	32,650	32,650	5,136	30,514	35,650		42,650	

CONTINUED

GIS

ACCOUNT NUMBER: 001-400626

Description	2016		2017				2018		
	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	-	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
TOTAL OTHER CHARGES	-	7,000	7,000	-	7,000	7,000		7,000	
CAPITAL OUTLAY:									
GIS - Acquisition of Motor Vehicles	18,535	-	-	30,120	-	30,120	100.00%	-	-100.00%
GIS - Office Equipment	-	50,000	50,000	-	50,000	50,000	0.00%	10,000	-80.00%
TOTAL CAPITAL OUTLAY	18,535	50,000	50,000	30,120	50,000	80,120		10,000	
TOTAL EXPENDITURES	287,888	614,140	614,140	155,066	379,891	534,957		427,335	

GIS

ACCOUNT NUMBER: 001-400626

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 10,000	GIS Software	\$ 10,000

Grand Total Requested:

\$ 10,000

RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

Description	2016	2017					2018		
	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	81,150	98,700	98,700	58,000	35,800	93,800	-4.96%	126,200	34.54%
TOTAL OPERATING SERVICES	81,150	98,700	98,700	58,000	35,800	93,800		126,200	
TOTAL EXPENDITURES	81,150	98,700	98,700	58,000	35,800	93,800		126,200	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	2016	2017					2018		
	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:									
Cable TV Admin - Postage	-	-	-	311	189	500	100.00%	-	-100.00%
Cable TV Admin - Maint. of Prop/Eqpt	-	-	-	1,881	119	2,000	100.00%	-	-100.00%
TOTAL OPERATING SERVICES	-	-	-	2,192	308	2,500		-	
MATERIALS & SUPPLIES:									
Cable TV Admin - Office & Comm. Eqpt	326	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	326	-	-	-	-	-		-	
CAPITAL OUTLAY:									
Cable TV Admin - Office Equipment	-	50,000	50,000	-	47,500	47,500	-5.00%	50,000	5.26%
TOTAL CAPITAL OUTLAY	-	50,000	50,000	-	47,500	47,500		50,000	
TOTAL EXPENDITURES	326	50,000	50,000	2,192	47,808	50,000		50,000	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

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	2016	2017					2018		
	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	633,626	671,000	671,000	283,324	331,676	615,000	-8.35%	760,000	23.58%
Gen Govt - FICA	2,233	2,500	2,500	1,038	1,462	2,500	0.00%	4,000	60.00%
Gen Govt - Retirement	66,739	70,500	70,500	29,171	33,829	63,000	-10.64%	72,500	15.08%
Gen Govt - Life/Health Insurance	112,725	150,000	150,000	54,448	51,552	106,000	-29.33%	165,000	55.66%
Gen Govt - Workers Compensation	39,824	41,000	41,000	16,278	19,722	36,000	-12.20%	44,000	22.22%
Gen Govt - Unemployment	396	500	500	177	423	600	20.00%	500	-16.67%
Gen Govt - Medicare	8,876	10,000	10,000	3,974	4,726	8,700	-13.00%	11,000	26.44%
Gen Govt - Disability	2,102	2,500	2,500	1,047	1,053	2,100	-16.00%	2,600	23.81%
Gen Govt - Deferred Compensation	9,985	11,000	11,000	5,040	6,460	11,500	4.55%	12,500	8.70%
Gen Govt - Dental Insurance	1,138	1,200	1,200	594	606	1,200	0.00%	1,700	41.67%
Gen Govt - OPEB Contribution	15,606	20,000	20,000	8,290	9,710	18,000	-10.00%	26,000	44.44%
Gen Govt - Miscellaneous	760	2,000	2,000	165	1,835	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	894,010	982,200	982,200	403,546	463,054	866,600		1,101,800	
OPERATING SERVICES:									
Gen Govt - Ads, Dues & Subscriptions	4,937	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Gen Govt - Printing	1,958	1,000	1,000	1,220	(220)	1,000	0.00%	1,250	25.00%
Gen Govt - Utilities - Electric	288,517	325,000	325,000	109,931	215,069	325,000	0.00%	325,000	0.00%
Gen Govt - Utilities - Gas	663	1,600	1,600	443	1,157	1,600	0.00%	1,600	0.00%
Gen Govt - Utilities - Water	41,084	50,000	50,000	18,541	31,459	50,000	0.00%	50,000	0.00%
Gen Govt - Telephone	52,535	47,000	47,000	23,504	23,496	47,000	0.00%	47,000	0.00%
Gen Govt - Rentals	21,816	29,000	29,000	10,864	18,136	29,000	0.00%	29,000	0.00%
Gen Govt - Maint of Property & Equip	179,243	235,000	235,000	51,258	183,742	235,000	0.00%	252,000	7.23%
Gen Govt - Contractual Services	240,431	164,000	164,000	127,258	36,742	164,000	0.00%	165,750	1.07%
Gen Govt - Professional Services	8,450	125,000	125,000	330	124,670	125,000	0.00%	125,000	0.00%
Gen Govt - Property Insurance	265,103	333,500	333,500	70,767	177,733	248,500	-25.49%	263,000	5.84%
Gen Govt - Automobile Insurance	11,916	12,730	12,730	3,858	7,707	11,565	-9.15%	12,500	8.08%
Gen Govt - Employee Liability	8,790	7,300	7,300	1,977	3,173	5,150	-29.45%	5,500	6.80%
Gen Govt - General Liability	25,942	34,110	34,110	10,251	15,899	26,150	-23.34%	27,700	5.93%
Gen Govt - Boiler Policy	28,554	33,500	33,500	10,144	19,356	29,500	-11.94%	31,000	5.08%
TOTAL OPERATING SERVICES	1,179,939	1,399,740	1,399,740	440,346	859,119	1,299,465		1,337,300	

CONTINUED

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2016	2017					2018		
	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	9,783	14,000	14,000	6,433	7,567	14,000	0.00%	17,000	21.43%
Gen Govt - Office Supplies	3,663	1,750	1,750	1,847	(97)	1,750	0.00%	1,750	0.00%
Gen Govt - Educational, Recreational, & Cul	-	500	500	-	500	500	0.00%	500	0.00%
Gen Govt - Medical Supplies	849	2,000	2,000	639	1,361	2,000	0.00%	2,000	0.00%
Gen Govt - Food & Clothing	2,564	10,000	10,000	1,573	8,427	10,000	0.00%	10,000	0.00%
Gen Govt - Maint. of Bldgs. & Grounds	94,986	230,000	230,000	52,480	177,520	230,000	0.00%	230,000	0.00%
Gen Govt - Vehicle Supplies	12,533	18,000	18,000	9,992	8,008	18,000	0.00%	20,000	11.11%
Gen Govt - Miscellaneous	6,064	2,000	2,000	26,073	(24,073)	2,000	0.00%	2,000	0.00%
Gen Govt - Sand, Gravel & Dirt	-	2,000	2,000	-	-	2,000	0.00%	2,000	0.00%
Gen Govt - Equipment & Vehicle Parts	8,626	5,500	5,500	1,578	3,922	5,500	0.00%	5,500	0.00%
Gen Govt - Misc. Chemicals	5,374	3,000	3,000	5,089	(2,089)	3,000	0.00%	3,000	0.00%
Gen Govt - Tools & Equipment	10,088	6,500	6,500	830	5,670	6,500	0.00%	6,500	0.00%
TOTAL MATERIALS & SUPPLIES	154,530	295,250	295,250	106,534	188,716	295,250		300,250	
OTHER CHARGES:									
Gen Govt - Training & Travel	-	3,000	3,000	1,976	1,024	3,000	0.00%	4,000	33.33%
Gen Govt - Official Fees	166	2,000	2,000	100	1,900	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	166	5,000	5,000	2,076	2,924	5,000		6,000	
CAPITAL OUTLAY:									
Gen Govt - Improvements Other than Bldg	445,782	385,000	385,000	25,302	359,698	385,000	0.00%	2,291,000	495.06%
Gen Govt - Acquisition of Motor Vehicles	-	-	-	2,500	(2,500)	-	0.00%	78,000	100.00%
Gen Govt - Buildings & Grounds	624,607	1,973,000	1,973,000	1,119,120	853,880	1,973,000	0.00%	-	-100.00%
Gen Govt - Heavy Movable Equipment	-	-	-	-	-	-	0.00%	7,500	100.00%
Gen Govt - Office Equipment	64,090	60,000	60,000	18,175	41,825	60,000	0.00%	40,000	-33.33%
Gen Govt - Major Repairs	193,577	135,000	135,000	12,246	122,754	135,000	0.00%	135,000	0.00%
Gen Govt - Architectural/Engineering Fees	299,558	175,000	175,000	43,243	131,757	175,000	0.00%	200,000	14.29%
Gen Govt - Other Fees	368	52,000	52,000	-	52,000	52,000	0.00%	52,000	0.00%
TOTAL CAPITAL OUTLAY	1,627,982	2,780,000	2,780,000	1,220,586	1,559,414	2,780,000		2,803,500	
INTERGOVERNMENTAL:									
Gen Govt - Interg. Service Charge	259,411	300,000	300,000	132,777	167,223	300,000	0.00%	300,000	0.00%
TOTAL INTERGOVERNMENTAL	259,411	300,000	300,000	132,777	167,223	300,000		300,000	
TOTAL EXPENDITURES	4,116,038	5,762,190	5,762,190	2,305,865	3,240,450	5,546,315		5,848,850	

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 2,291,000	Replace outdated AC/Heating Equipment:	
		Courthouse Chiller Replacement	\$ 1,300,000
		Arterbury Building (RTU #1 & #6)	30,000
		Sheriff's District 2 Office (AHU & Chiller)	15,000
		Planning & Zoning Office (Air Handler & Chiller #2 & #4)	30,000
		Standby Generator for Government Bldg's Office	12,000
		Courthouse Access Control Upgrades	27,500
		New Courtroom for 2nd floor of Courthouse	500,000
		EOC Access Control Upgrades	20,000
		Government Bldg's Warehouse:	
		Raise concrete floor in front/rear room	20,000
		Canopy on front	15,000
		Roof replacement on 2nd building	44,000
		Build 20x40 office in 2nd building	40,000
		Carpentry work	10,000
		Remove concrete at rear door of front building	3,500
		Arterbury Building window replacement	50,000
		Animal Shelter flooring K-9 Quarantine area	85,000
		St. Rose Community Center work stations	4,000
		New Sarpy Senior Center upgrades	75,000
		Miscellaneous	10,000
Acquisition of Vehicles	\$ 78,000	Replacement of Three (3) vehicles:	
		Unit #018 (2005 Ford pickup with 171,000 miles)	\$ 26,000
		Unit #012 (2003 Ford pickup with 73,100 miles)	26,000
		Unit #007 (2002 Ford pickup with 84,500 miles)	26,000
Heavy Movable Equipment	\$ 7,500	Zero-turn Mower	\$ 7,500
Office Equipment	\$ 40,000	Miscellaneous Office Equipment & Furniture	\$ 40,000
Major Repairs	\$ 135,000	Repairs to Elevators	\$ 50,000
		Repairs/Replace AC/Heating	30,000
		Repairs to Generator	15,000
		Repairs to Plumbing	15,000
		Repairs to Security Equipment & Systems	10,000
		Repairs/Replace Electrical	15,000
Architectural/Engineering Fees	\$ 200,000	Air Handler #5 Replacement	\$ 35,000
		Duct Replacement design	25,000
		New Courtroom for 2nd floor of Courthouse	100,000
		Arterbury Building window replacement	5,500
		Animal Shelter flooring K-9 Quarantine area	9,500
		Government Bldg's Warehouse build-out	25,000
Other Fees	\$ 52,000	Miscellaneous Other Fees	\$ 52,000
Grand Total Requested:	\$ 2,803,500		

RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

Description	2016	2017					2018		
	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.	132,062	139,210	139,210	129,154	-	129,154	-7.22%	141,000	9.17%
TOTAL INTERGOVERNMENTAL	132,062	139,210	139,210	129,154	-	129,154		141,000	
TOTAL EXPENDITURES	132,062	139,210	139,210	129,154	-	129,154		141,000	

RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	2016		2017				2018		
	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.	178,462	225,000	225,000	97,371	103,654	201,025	-10.66%	232,000	15.41%
TOTAL PERSONAL SERVICES	178,462	225,000	225,000	97,371	103,654	201,025		232,000	
TOTAL EXPENDITURES	178,462	225,000	225,000	97,371	103,654	201,025		232,000	

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	2016		2017				2018		
	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	194,568	218,000	218,000	103,902	121,098	225,000	3.21%	237,000	5.33%
Risk Mngt - FICA	128	300	300	117	183	300	0.00%	500	66.67%
Risk Mngt - Retirement	23,264	27,000	27,000	12,615	14,885	27,500	1.85%	26,500	-3.64%
Risk Mngt - Life/Health Insurance	40,014	58,000	58,000	24,196	24,304	48,500	-16.38%	58,000	19.59%
Risk Mngt - Workers Compensation	1,023	1,100	1,100	509	591	1,100	0.00%	1,200	9.09%
Risk Mngt - Unemployment	122	150	150	65	85	150	0.00%	150	0.00%
Risk Mngt - Medicare	2,732	3,200	3,200	1,461	1,739	3,200	0.00%	3,500	9.38%
Risk Mngt - Disability	637	800	800	394	406	800	0.00%	850	6.25%
Risk Mngt - Deferred Compensation	6,782	2,500	2,500	839	1,061	1,900	-24.00%	2,000	5.26%
Risk Mngt - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Risk Mngt - OPEB Contribution	4,855	7,000	7,000	3,060	3,540	6,600	-5.71%	8,100	22.73%
Risk Mngt - Miscellaneous	55	500	500	220	280	500	0.00%	2,000	300.00%
TOTAL PERSONAL SERVICES	274,420	318,790	318,790	147,498	168,292	315,790		340,040	
OPERATING SERVICES:									
Risk Mngt - Ads, Dues & Subscriptions	2,282	6,000	6,000	490	5,510	6,000	0.00%	6,000	0.00%
Risk Mngt - Printing	436	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Risk Mngt - Postage	-	250	250	-	250	250	0.00%	250	0.00%
Risk Mngt - Telephone	2,901	5,300	5,300	1,505	3,495	5,000	-5.66%	5,300	6.00%
Risk Mngt - Rentals	5,510	3,000	3,000	678	3,822	4,500	50.00%	6,000	33.33%
Risk Mngt - Maint of Property & Equip	1,532	5,000	5,000	17	4,983	5,000	0.00%	5,000	0.00%
Risk Mngt - Contractual Services	1,043	4,000	4,000	200	3,800	4,000	0.00%	4,000	0.00%
Risk Mngt - Professional Services	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Risk Mngt - Property Insurance	1,185	-	-	194	1	195	100.00%	-	-100.00%
Risk Mngt - Auto Insurance	3,575	3,820	3,820	1,157	2,803	3,960	3.66%	4,200	6.06%
Risk Mngt - Employee Liability	1,197	770	770	232	443	675	-12.34%	730	8.15%
Risk Mngt - General Liability	3,231	3,970	3,970	1,203	2,232	3,435	-13.48%	3,650	6.26%
TOTAL OPERATING SERVICES	22,892	43,110	43,110	5,676	38,339	44,015		46,130	
MATERIALS & SUPPLIES:									
Risk Mngt - Office & Comm. Equipment	2,277	10,000	10,000	2,328	9,672	12,000	20.00%	12,000	0.00%
Risk Mngt - Office Supplies	3,072	6,000	6,000	1,726	4,274	6,000	0.00%	6,000	0.00%
Risk Mngt - Educational	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Risk Mngt - Medical & Drugs	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Risk Mngt - Food & Clothing	814	3,000	3,000	55	2,945	3,000	0.00%	3,000	0.00%
Risk Mngt - Maint of Bldg & Grds	496	3,000	3,000	177	2,823	3,000	0.00%	3,000	0.00%
Risk Mngt - Vehicle Supplies	2,995	6,000	6,000	1,815	4,185	6,000	0.00%	7,000	16.67%
Risk Mngt - Miscellaneous	78	1,500	1,500	30	1,470	1,500	0.00%	1,500	0.00%
Risk Mngt - Vehicle Parts & Equipment	30	4,000	4,000	896	3,104	4,000	0.00%	4,000	0.00%
Risk Mngt - Tools & Equipment	1,190	1,500	1,500	306	1,194	1,500	0.00%	2,000	33.33%
TOTAL MATERIALS & SUPPLIES	10,952	41,500	41,500	7,333	36,167	43,500		45,000	

CONTINUED

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	2016		2017				2018		
	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	3,238	15,000	15,000	1,076	13,924	15,000	0.00%	15,000	0.00%
Risk Mngt - Miscellaneous	(801,038)	1,000	1,000	9	91	100	-90.00%	100	0.00%
TOTAL OTHER CHARGES	(797,800)	16,000	16,000	1,085	14,015	15,100		15,100	
CAPITAL OUTLAY:									
Risk Mngt - Acquisition of Motor Vehicle	-	-	-	3,000	(3,000)	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	-	-	-	3,000	(3,000)	-		-	
TOTAL EXPENDITURES	(489,536)	419,400	419,400	164,592	253,813	418,405		446,270	

GRANTS ADMINISTRATION

ACCOUNT NUMBER: 001-400680

Description	2016	2017				2018		% 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		
EXPENDITURES:									
PERSONAL SERVICES:									
Grants - Salaries	166,304	188,000	188,000	72,195	89,805	162,000	-13.83%	178,000	9.88%
Grants - FICA	544	300	300	-	-	-	-100.00%	300	100.00%
Grants - Retirement	19,599	23,000	23,000	9,024	11,176	20,200	-12.17%	20,000	-0.99%
Grants - Life/Health Insurance	25,924	46,000	46,000	16,445	19,155	35,600	-22.61%	46,000	29.21%
Grants - Workers Compensation	880	1,000	1,000	354	446	800	-20.00%	850	6.25%
Grants - Unemployment	104	120	120	45	75	120	0.00%	120	0.00%
Grants - Medicare	2,359	3,000	3,000	1,005	1,295	2,300	-23.33%	2,600	13.04%
Grants - Disability	533	700	700	273	327	600	-14.29%	650	8.33%
Grants - Deferred Compensation	1,489	1,000	1,000	160	240	400	-60.00%	400	0.00%
Grants - Dental Insurance	250	400	400	160	240	400	0.00%	360	-10.00%
Grants - OPEB Contribution	3,962	6,000	6,000	2,166	2,684	4,850	-19.17%	6,100	25.77%
Grants - Miscellaneous	165	100	100	165	(65)	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	222,113	269,620	269,620	101,992	125,378	227,370		255,480	
OPERATING SERVICES:									
Grants - Ads, Dues & Subscriptions	63	625	625	38	587	625	0.00%	625	0.00%
Grants - Printing	65	175	175	49	126	175	0.00%	175	0.00%
Grants - Postage	89	150	150	22	128	150	0.00%	150	0.00%
Grants - Telephone	1,000	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Grants - Maint of Property & Equipment	-	500	500	29	471	500	0.00%	500	0.00%
Grants - Contractual Services	874	1,000	1,000	184	816	1,000	0.00%	1,000	0.00%
Grants - Professional Services	802	-	-	185	315	500	100.00%	500	0.00%
Grants - Employee Liability	2,291	565	565	171	309	480	-15.04%	500	4.17%
Grants - General Liability	1,286	2,930	2,930	887	1,563	2,450	-16.38%	2,600	6.12%
TOTAL OPERATING SERVICES	6,470	7,145	7,145	2,165	4,915	7,080		7,250	
MATERIALS & SUPPLIES:									
Grants - Office & Comm. Equipment	938	1,500	1,500	1,980	20	2,000	33.33%	1,500	-25.00%
Grants - Office Supplies	647	1,200	1,200	341	859	1,200	0.00%	1,200	0.00%
Grants - Food & Clothing	6	600	600	550	50	600	0.00%	600	0.00%
Grants - Equipment & Vehicle Repairs	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	1,591	3,400	3,400	2,871	1,029	3,900		3,400	
OTHER CHARGES:									
Grants - Training & Travel	6,512	10,000	10,000	3,080	6,920	10,000	0.00%	10,000	0.00%
TOTAL OTHER CHARGES	6,512	10,000	10,000	3,080	6,920	10,000		10,000	
TOTAL EXPENDITURES	236,686	290,165	290,165	110,108	138,242	248,350		276,130	

SHERIFF

ACCOUNT NUMBER: 001-410100

Description	2016	2017					2018		
	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	4,380	5,906	5,906	1,761	3,739	5,500	-6.87%	5,900	7.27%
Sheriff - Utilities - Gas	351	514	514	148	302	450	-12.45%	500	11.11%
Sheriff - Utilities - Water	588	642	642	233	407	640	-0.31%	690	7.81%
Sheriff - Maint of Property & Equipment	-	2,000	2,000	-	2,000	2,000	0.00%	4,000	100.00%
Sheriff - Contractual Services	14,329	14,185	14,185	6,442	7,298	13,740	-3.14%	14,220	3.49%
Sheriff - Professional Services	-	-	-	-	-	-	0.00%	1,500	100.00%
Sheriff - Property Insurance	10,484	10,660	10,660	5,405	5,195	10,600	-0.56%	11,500	8.49%
Sheriff - Employee Liability	4,568	3,055	3,055	926	1,784	2,710	-11.29%	2,900	7.01%
Sheriff - General Liability	12,654	15,840	15,840	4,799	9,001	13,800	-12.88%	14,500	5.07%
TOTAL OPERATING SERVICES	47,354	52,802	52,802	19,714	29,726	49,440		55,710	
MATERIALS & SUPPLIES:									
Sheriff - Maint of Buildings & Grounds	1,496	1,500	1,500	543	957	1,500	0.00%	1,600	6.67%
Sheriff - Sand, Shell, Gravel	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,496	4,500	4,500	543	3,957	4,500		4,600	
OTHER CHARGES:									
Sheriff - Deputies	16,250	25,000	25,000	5,300	14,700	20,000	-20.00%	25,000	25.00%
TOTAL OTHER CHARGES	16,250	25,000	25,000	5,300	14,700	20,000		25,000	
CAPITAL OUTLAY:									
Sheriff - Office Equipment	22,060	-	-	-	-	-	0.00%	-	0.00%
Sheriff - Major Repairs	50,003	-	-	-	-	-	0.00%	22,200	100.00%
TOTAL CAPITAL OUTLAY	72,063	-	-	-	-	-		22,200	
INTERGOVERNMENTAL:									
Sheriff - Feeding & Maint. of Prisoners	1,188,305	1,557,911	1,557,911	473,946	861,404	1,335,350	-14.29%	1,557,911	16.67%
Sheriff - Transportation of Inmates	11,270	24,000	24,000	4,949	19,051	24,000	0.00%	24,000	0.00%
Sheriff - Court Attendance	20,094	25,000	25,000	-	21,500	21,500	-14.00%	25,000	16.28%
Sheriff - Canine Supplies	1,320	1,440	1,440	360	1,080	1,440	0.00%	1,440	0.00%
TOTAL INTERGOVERNMENTAL	1,220,989	1,608,351	1,608,351	479,255	903,035	1,382,290		1,608,351	
TOTAL EXPENDITURES	1,358,152	1,690,653	1,690,653	504,812	951,418	1,456,230		1,715,861	

SHERIFF

ACCOUNT NUMBER: 001-410100

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Major Repairs	\$ 22,200	Paint/Repair walls & doors -Sheriff's Office 3rd floor Courthouse Replace locks -Sheriff's Office 3rd floor Courthouse	\$ 17,000 5,200

Grand Total Requested:

\$ 22,200

JUVENILE

ACCOUNT NUMBER: 001-410530

Description	2016	2017					2018		
	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	66,694	275,000	275,000	19,456	52,544	72,000	-73.82%	90,000	25.00%
Juvenile - Employee Liability	446	300	300	90	295	385	28.33%	425	10.39%
Juvenile - General Liability	1,234	1,545	1,545	468	1,482	1,950	26.21%	2,050	5.13%
TOTAL OPERATING SERVICES	68,374	276,845	276,845	20,014	54,321	74,335		92,475	
MATERIALS & SUPPLIES:									
Juvenile - Medical/Drugs	82	1,200	1,200	-	250	250	-79.17%	500	100.00%
TOTAL MATERIALS & SUPPLIES	82	1,200	1,200	-	250	250		500	
TOTAL EXPENDITURES	68,456	278,045	278,045	20,014	54,571	74,585		92,975	

EMERGENCY PREPAREDNESS

ACCOUNT NUMBER: 001-410710

Description	2016	2017					2018		
	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	279,098	302,000	302,000	143,343	167,657	311,000	2.98%	324,000	4.18%
Emerg Prep - Retirement	35,349	38,000	38,000	17,918	21,082	39,000	2.63%	37,500	-3.85%
Emerg Prep - Life/Health Insurance	46,531	64,500	64,500	21,237	22,263	43,500	-32.56%	53,000	21.84%
Emerg Prep - Workers Compensation	1,468	2,000	2,000	702	848	1,550	-22.50%	1,600	3.23%
Emerg Prep - Unemployment	174	200	200	90	110	200	0.00%	220	10.00%
Emerg Prep - Medicare	3,932	4,500	4,500	2,037	2,463	4,500	0.00%	4,700	4.44%
Emerg Prep - Disability	966	1,100	1,100	558	642	1,200	9.09%	1,200	0.00%
Emerg Prep - Deferred Compensation	3,499	4,000	4,000	1,664	2,436	4,100	2.50%	4,700	14.63%
Emerg Prep - Dental Insurance	310	360	360	180	180	360	0.00%	360	0.00%
Emerg Prep - OPEB Contribution	7,038	9,100	9,100	4,300	5,100	9,400	3.30%	11,400	21.28%
Emerg Prep - Miscellaneous	-	320	320	-	320	320	0.00%	320	0.00%
TOTAL PERSONAL SERVICES	378,365	426,080	426,080	192,029	223,101	415,130		439,000	
OPERATING SERVICES:									
Emerg Prep - Postage	26	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep - Telephone	2,020	4,800	4,800	1,560	3,240	4,800	0.00%	4,800	0.00%
Emerg Prep - Employee Liability	1,156	795	795	240	460	700	-11.95%	750	7.14%
Emerg Prep - General Liability	3,248	4,105	4,105	1,244	2,326	3,570	-13.03%	3,800	6.44%
TOTAL OPERATING SERVICES	6,450	9,700	9,700	3,044	6,026	9,070		9,350	
MATERIALS & SUPPLIES:									
Emerg Prep - Food & Clothing	642	800	800	245	555	800	0.00%	800	0.00%
TOTAL MATERIALS & SUPPLIES	642	800	800	245	555	800		800	
TOTAL EXPENDITURES	385,457	436,580	436,580	195,318	229,682	425,000		449,150	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2016			2017			2018		
	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	11,247	12,500	12,500	4,930	7,570	12,500	0.00%	19,000	52.00%
Emerg Prep Sub - FICA	697	800	800	306	494	800	0.00%	1,150	43.75%
Emerg Prep Sub - Workers Compensation	58	75	75	24	51	75	0.00%	100	33.33%
Emerg Prep Sub - Unemployment	7	10	10	3	7	10	0.00%	15	50.00%
Emerg Prep Sub - Medicare	163	200	200	71	129	200	0.00%	300	50.00%
Emerg Prep Sub - Miscellaneous	300	450	450	220	230	450	0.00%	450	0.00%
TOTAL PERSONAL SERVICES	12,472	14,035	14,035	5,554	8,481	14,035		21,015	
OPERATING SERVICES:									
Emerg Prep Sub - Ads, Dues & Subscript.	3,257	12,680	12,680	1,563	1,162	2,725	-78.51%	12,725	366.97%
Emerg Prep Sub - Printing	1,993	5,500	5,500	290	5,210	5,500	0.00%	10,500	90.91%
Emerg Prep Sub - Utilities - Electric	67,417	108,000	108,000	30,564	69,436	100,000	-7.41%	108,000	8.00%
Emerg Prep Sub - Utilities - Gas	306	600	600	130	470	600	0.00%	600	0.00%
Emerg Prep Sub - Utilities - Water	4,145	600	600	550	50	600	0.00%	1,800	200.00%
Emerg Prep Sub -Postage	-	250	250	-	250	250	0.00%	250	0.00%
Emerg Prep Sub - Telephone	29,977	35,650	35,650	11,834	23,816	35,650	0.00%	29,650	-16.83%
Emerg Prep Sub - Rentals	1,840	1,800	1,800	708	1,092	1,800	0.00%	1,800	0.00%
Emerg Prep Sub - Maint of Prop & Equip	23,569	39,500	39,500	8,160	21,340	29,500	-25.32%	33,000	11.86%
Emerg Prep Sub - Contractual Services	429,687	105,785	105,785	70,714	20,071	90,785	-14.18%	490,813	440.63%
Emerg Prep Sub - Professional Services	46,230	8,500	8,500	9,548	1,952	11,500	35.29%	44,500	286.96%
Emerg Prep Sub - Property Insurance	36,105	31,625	31,625	7,187	20,408	27,595	-12.74%	29,000	5.09%
Emerg Prep Sub - Automobile Insurance	6,351	5,095	5,095	1,543	2,802	4,345	-14.72%	4,600	5.87%
Emerg Prep Sub - Employee Liability	1,402	970	970	293	502	795	-18.04%	850	6.92%
Emerg Prep Sub - General Liability	9,975	5,010	5,010	7,539	2,541	10,080	101.20%	10,600	5.16%
TOTAL OPERATING SERVICES	662,254	361,565	361,565	150,623	171,102	321,725		778,688	
MATERIALS & SUPPLIES:									
Emerg Prep Sub - Office & Comm. Equip.	15,983	28,300	28,300	4,787	29,513	34,300	21.20%	34,300	0.00%
Emerg Prep Sub - Office Supplies	4,884	6,500	6,500	654	5,846	6,500	0.00%	6,500	0.00%
Emerg Prep Sub - Medical Supplies	375	200	200	73	127	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	3,796	11,500	11,500	4,984	6,516	11,500	0.00%	16,000	39.13%
Emerg Prep Sub - Maint of Bldgs & Grnds	3,848	3,950	3,950	1,265	2,685	3,950	0.00%	3,950	0.00%
Emerg Prep Sub - Vehicle Supplies	3,206	18,000	18,000	1,817	16,183	18,000	0.00%	18,000	0.00%
Emerg Prep Sub - Miscellaneous	999	1,500	1,500	803	697	1,500	0.00%	10,500	600.00%
Emerg Prep Sub - Equip & Vehicle Parts	1,510	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Emerg Prep Sub - Tools & Equipment	30	1,500	1,500	91	1,409	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	34,631	76,450	76,450	14,474	67,976	82,450		95,950	

CONTINUED

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2016			2017			2018		
	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	3,216	25,400	25,400	8,166	17,234	25,400	0.00%	25,400	0.00%
Emerg Prep Sub - Official Fees	988	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	4,204	25,400	25,400	8,166	17,234	25,400		25,400	
CAPITAL OUTLAY:									
Emerg Prep Sub - Imp. Other than Building	-	15,000	15,000	-	-	-	-100.00%	-	0.00%
Emerg Prep Sub - Acquisition of Vehicle	-	-	-	-	-	-	0.00%	40,000	100.00%
Emerg Prep Sub - Bldgs, Grds, General Plt	74,700	40,000	40,000	279,215	1,285	280,500	601.25%	-	-100.00%
Emerg Prep Sub - Office Equipment	13,711	35,000	35,000	-	35,000	35,000	0.00%	7,000	-80.00%
Emerg Prep Sub - Communications Equip	-	100,000	100,000	34,608	65,392	100,000	0.00%	-	-100.00%
Emer Prep Sub - Arch/Eng Fees	12,000	-	-	7,829	171	8,000	100.00%	-	-100.00%
Emer Prep Sub - Other Fees	574	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	100,985	190,000	190,000	321,652	101,848	423,500		47,000	
TOTAL EXPENDITURES	814,546	667,450	667,450	500,469	366,641	867,110		968,053	
FUNDING SOURCE:									
General Fund	(91,385)	667,450	667,450	459,701	366,641	826,342	23.81%	427,068	-48.32%
Hazard Mitigation Grant	874,267	-	-	-	-	-	0.00%	106,397	0.00%
Homeowner Share	31,664	-	-	40,768	-	40,768	100.00%	434,588	966.00%
TOTAL	814,546	667,450	667,450	500,469	366,641	867,110		968,053	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 40,000	New F250 truck with Lights & Equipment	\$ 40,000
Office Equipment	\$ 7,000	Weather Station	\$ 7,000

Grand Total Requested:

\$ 47,000

EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	2016	2017					2018		
	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	493,848	560,000	560,000	245,468	278,532	524,000	-6.43%	566,000	8.02%
EOC 24 Hrs - FICA	-	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
EOC 24 Hrs - Retirement	63,974	66,000	66,000	29,973	35,027	65,000	-1.52%	61,500	-5.38%
EOC 24 Hrs - Life/Health Insurance	78,777	105,000	105,000	39,049	40,951	80,000	-23.81%	97,000	21.25%
EOC 24 Hrs - Workers Compensation	2,588	3,000	3,000	1,203	1,397	2,600	-13.33%	2,800	7.69%
EOC 24 Hrs - Unemployment	309	400	400	153	247	400	0.00%	400	0.00%
EOC 24 Hrs - Medicare	6,987	8,000	8,000	3,483	4,117	7,600	-5.00%	8,200	7.89%
EOC 24 Hrs - Disability	1,379	1,500	1,500	702	798	1,500	0.00%	1,600	6.67%
EOC 24 Hrs - Deferred Compensation	15,048	18,000	18,000	4,866	3,134	8,000	-55.56%	11,400	42.50%
EOC 24 Hrs - Dental Insurance	510	500	500	190	180	370	-26.00%	360	-2.70%
EOC 24 Hrs - OPEB Contribution	12,450	16,000	16,000	7,364	8,636	16,000	0.00%	19,000	18.75%
EOC 24 Hrs - Miscellaneous	135	560	560	-	560	560	0.00%	560	0.00%
TOTAL PERSONAL SERVICES	676,005	780,960	780,960	332,451	373,579	706,030		770,820	
OPERATING SERVICES:									
EOC 24 Hrs - Ads, Dues & Subscriptions	540	575	575	540	90	630	9.57%	630	0.00%
EOC 24 Hrs - Postage	35	-	-	-	-	-	0.00%	-	0.00%
EOC 24 Hrs - Telephone	5,658	5,510	5,510	2,688	2,822	5,510	0.00%	5,510	0.00%
EOC 24 Hrs - Contractual Services	413	1,000	1,000	200	800	1,000	0.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	1,883	1,375	1,375	416	859	1,275	-7.27%	1,350	5.88%
EOC 24 Hrs - General Liability	5,496	7,120	7,120	2,157	4,343	6,500	-8.71%	6,850	5.38%
TOTAL OPERATING SERVICES	14,025	15,580	15,580	6,001	8,914	14,915		15,340	
MATERIALS & SUPPLIES:									
EOC 24 Hrs - Food & Clothing	1,329	1,400	1,400	1,288	112	1,400	0.00%	1,400	0.00%
TOTAL MATERIALS & SUPPLIES	1,329	1,400	1,400	1,288	112	1,400		1,400	
OTHER CHARGES:									
EOC 24 Hrs - Training & Travel	2,770	16,500	16,500	3,089	13,411	16,500	0.00%	26,500	60.61%
TOTAL OTHER CHARGES	2,770	16,500	16,500	3,089	13,411	16,500		26,500	
TOTAL EXPENDITURES	694,129	814,440	814,440	342,829	396,016	738,845		814,060	
<i>General Fund</i>	<i>584,129</i>	<i>704,440</i>	<i>704,440</i>	<i>287,829</i>	<i>341,016</i>	<i>628,845</i>	<i>-10.73%</i>	<i>704,060</i>	<i>11.96%</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	694,129	814,440	814,440	342,829	396,016	738,845		814,060	

MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	2016	2017					2018		
	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	19,584	21,100	21,100	9,167	11,333	20,500	-2.84%	21,600	5.37%
Motor Vehicles - FICA	1,214	1,325	1,325	568	702	1,270	-4.15%	1,350	6.30%
Motor Vehicles - Workers Compensation	103	110	110	45	55	100	-9.09%	110	10.00%
Motor Vehicles - Unemployment	12	15	15	6	9	15	0.00%	15	0.00%
Motor Vehicles - Medicare	284	310	310	133	167	300	-3.23%	320	6.67%
Motor Vehicles - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	21,197	22,940	22,940	9,919	12,346	22,265		23,475	
OPERATING SERVICES:									
Motor Vehicles - Utilities - Electrical	2,948	3,600	3,600	1,107	2,193	3,300	-8.33%	3,600	9.09%
Motor Vehicles - Utilities - Water	246	720	720	95	455	550	-23.61%	900	63.64%
Motor Vehicles - Maint of Prop & Eqpt	-	500	500	-	200	200	-60.00%	500	150.00%
Motor Vehicles - Contractual Services	713	1,000	1,000	357	393	750	-25.00%	1,000	33.33%
Motor Vehicles - Property Insurance	2,118	2,185	2,185	496	1,374	1,870	-14.42%	2,000	6.95%
Motor Vehicles - Employee Liability	92	65	65	19	36	55	-15.38%	65	18.18%
Motor Vehicles - General Liability	255	320	320	96	174	270	-15.63%	300	11.11%
TOTAL OPERATING SERVICES	6,372	8,390	8,390	2,170	4,825	6,995		8,365	
MATERIALS & SUPPLIES:									
Motor Vehicles - Office Supplies	-	500	500	-	250	250	-50.00%	500	100.00%
Motor Vehicles - Food & Clothing	-	100	100	-	100	100	0.00%	100	0.00%
Motor Vehicles - Maint of Bldgs & Grnds	-	500	500	-	250	250	-50.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	-	1,100	1,100	-	600	600		1,100	
TOTAL EXPENDITURES	27,569	32,430	32,430	12,089	17,771	29,860		32,940	
FUNDING SOURCE:									
General Fund	(3,975)	7,030	7,030	2,168	176	2,344	-66.66%	7,540	221.67%
Motor Vehicle Transaction Fee	30,117	24,000	24,000	9,921	16,079	26,000	8.33%	24,000	-7.69%
Driver's License Reinstatement Fee	1,427	1,400	1,400	-	1,516	1,516	8.29%	1,400	-7.65%
TOTAL	27,569	32,430	32,430	12,089	17,771	29,860		32,940	

CORONER

ACCOUNT NUMBER: 001-430160

Description	2016	2017					2018		
	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	199,110	202,000	202,000	92,515	104,485	197,000	-2.48%	205,000	4.06%
Coroner - FICA	4,718	4,800	4,800	2,064	2,236	4,300	-10.42%	4,550	5.81%
Coroner - Retirement	15,967	15,625	15,625	7,402	8,598	16,000	2.40%	15,200	-5.00%
Coroner - Life/Health Insurance	43,062	44,000	44,000	26,371	26,629	53,000	20.45%	63,500	19.81%
Coroner - Workers Compensation	604	600	600	261	289	550	-8.33%	600	9.09%
Coroner - Unemployment	101	100	100	46	54	100	0.00%	110	10.00%
Coroner - Medicare	2,817	3,000	3,000	1,290	1,710	3,000	0.00%	3,000	0.00%
Coroner - Disability	196	200	200	99	101	200	0.00%	210	5.00%
Coroner - Deferred Comp	72	100	100	33	67	100	0.00%	100	0.00%
Coroner - Dental Insurance	290	240	240	190	240	430	79.17%	480	11.63%
Coroner - OPEB Contribution	3,100	3,750	3,750	1,777	2,073	3,850	2.67%	4,650	20.78%
Coroner - Miscellaneous	110	500	500	-	500	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	270,147	274,915	274,915	132,048	146,982	279,030		297,900	
OPERATING SERVICES:									
Coroner - Ads, Dues & Subscriptions	50	1,500	1,500	1,350	150	1,500	0.00%	1,500	0.00%
Coroner - Printing	1,352	1,500	1,500	733	767	1,500	0.00%	1,500	0.00%
Coroner - Gas	-	-	-	154	321	475	100.00%	500	5.26%
Coroner - Water	907	500	500	74	185	259	-48.20%	400	54.44%
Coroner - Postage	405	500	500	465	470	935	87.00%	1,000	6.95%
Coroner - Telephone	12,329	13,100	13,100	6,147	6,753	12,900	-1.53%	13,500	4.65%
Coroner - Rentals	392	700	700	1	699	700	0.00%	700	0.00%
Coroner - Maint. Of Property & Equipment	2,288	2,500	2,500	79	2,421	2,500	0.00%	5,000	100.00%
Coroner - Contractual Services	5,963	7,000	7,000	2,663	4,337	7,000	0.00%	10,000	42.86%
Coroner - Professional Services	118,140	140,000	125,000	52,022	97,978	150,000	20.00%	160,000	6.67%
Coroner - Property Insurance	1,151	665	665	150	415	565	-15.04%	600	6.19%
Coroner - Automobile Insurance	1,192	1,275	1,275	386	704	1,090	-14.51%	3,450	216.51%
Coroner - Employee Liability	1,531	1,000	1,000	303	517	820	-18.00%	900	9.76%
Coroner - General Liability	4,179	5,180	5,180	1,568	2,612	4,180	-19.31%	4,400	5.26%
TOTAL OPERATING SERVICES	149,879	175,420	160,420	66,095	118,329	184,424		203,450	
MATERIALS & SUPPLIES:									
Coroner - Office & Communications Equip.	6,048	7,500	7,500	259	17,241	17,500	133.33%	10,000	-42.86%
Coroner - Office Supplies	4,986	4,000	4,000	1,396	2,604	4,000	0.00%	4,000	0.00%
Coroner - Food & Clothing	453	5,900	5,900	2,490	4,010	6,500	10.17%	10,000	53.85%
Coroner - Maint. Of Building & Grounds	411	600	600	444	1,556	2,000	233.33%	3,000	50.00%
Coroner - Vehicle Supplies	913	7,000	7,000	967	6,033	7,000	0.00%	7,500	7.14%
Coroner - Equipment & Vehicle Parts	147	2,000	2,000	-	2,000	2,000	0.00%	5,000	150.00%
Coroner - Miscellaneous Materials	40	2,100	2,100	36	2,064	2,100	0.00%	3,000	42.86%
TOTAL MATERIALS & SUPPLIES	12,998	29,100	29,100	5,592	35,508	41,100		42,500	

CONTINUED

CORONER

ACCOUNT NUMBER: 001-430160

Description	2016	2017					2018		
	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	6,982	11,000	11,000	4,331	6,669	11,000	0.00%	12,000	9.09%
Coroner - Official Fees	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL OTHER CHARGES	6,982	11,400	11,400	4,331	7,069	11,400		12,400	
CAPITAL OUTLAY:									
Coroner - Vehicle Acquisition	-	31,000	46,000	36,938	9,062	46,000	0.00%	25,000	-45.65%
Coroner - Building, Ground & Plant	12,535	-	-	7,900	-	7,900	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	12,535	31,000	46,000	44,838	9,062	53,900		25,000	
TOTAL EXPENDITURES	452,541	521,835	521,835	252,904	316,950	569,854		581,250	
FUNDING SOURCE:									
General Fund	393,066	486,835	486,835	230,629	293,225	523,854	7.60%	539,250	2.94%
Coroner - Other Fees	13,675	10,000	10,000	6,275	5,725	12,000	20.00%	12,000	0.00%
Institutional Charges	45,800	25,000	25,000	16,000	18,000	34,000	36.00%	30,000	-11.76%
TOTAL	452,541	521,835	521,835	252,904	316,950	569,854		581,250	

CORONER

ACCOUNT NUMBER: 001-430160

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Acquisition of Vehicles	\$ 25,000	New Police Unit for Investigators (with lights and sirens)	\$ 25,000

Grand Total Requested:

\$ 25,000

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2016	2017					2018		
	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	338,987	385,000	385,000	177,389	215,611	393,000	2.08%	446,000	13.49%
Animal - FICA	872	1,500	1,500	369	731	1,100	-26.67%	1,820	65.45%
Animal - Retirement	40,639	45,500	45,500	21,430	25,570	47,000	3.30%	47,900	1.91%
Animal - Life/Health Insurance	65,646	90,500	90,500	29,904	30,096	60,000	-33.70%	80,000	33.33%
Animal - Workers Compensation	29,016	32,000	32,000	13,996	17,504	31,500	-1.56%	35,150	11.59%
Animal - Unemployment	212	300	300	111	189	300	0.00%	300	0.00%
Animal - Medicare	4,829	6,000	6,000	2,522	3,178	5,700	-5.00%	6,500	14.04%
Animal - Disability	1,019	1,200	1,200	597	603	1,200	0.00%	1,375	14.58%
Animal - Deferred Compensation	1,024	2,000	2,000	538	762	1,300	-35.00%	1,450	11.54%
Animal - Dental Insurance	450	500	500	240	260	500	0.00%	600	20.00%
Animal - OPEB Contribution	8,187	11,000	11,000	5,143	5,957	11,100	0.91%	14,700	32.43%
Animal - Miscellaneous	220	400	400	1,030	270	1,300	225.00%	2,300	76.92%
TOTAL PERSONAL SERVICES	491,101	575,900	575,900	253,269	300,731	554,000		638,095	
OPERATING SERVICES:									
Animal - Ads, Dues & Subscriptions	835	700	700	524	351	875	25.00%	900	2.86%
Animal - Printing	1,877	1,500	1,500	907	893	1,800	20.00%	2,500	38.89%
Animal - Utilities - Electric	20,525	15,000	15,000	7,214	14,786	22,000	46.67%	22,000	0.00%
Animal - Utilities - Water	2,734	1,500	1,500	1,431	1,569	3,000	100.00%	3,000	0.00%
Animal - Telephone	6,397	5,200	5,200	4,137	2,863	7,000	34.62%	7,000	0.00%
Animal - Rentals	1,949	5,000	5,000	616	234	850	-83.00%	3,000	252.94%
Animal - Maint of Property & Equipment	6,836	15,500	15,500	3,519	11,981	15,500	0.00%	15,500	0.00%
Animal - Contractual Services	20,508	20,000	20,000	7,809	14,407	22,216	11.08%	24,500	10.28%
Animal - Professional Services	14,844	9,000	9,000	1,779	4,221	6,000	-33.33%	6,000	0.00%
Animal - Property Insurance	13,595	14,720	14,720	4,626	8,089	12,715	-13.62%	13,400	5.39%
Animal - Automobile Insurance	7,150	7,640	7,640	2,315	4,205	6,520	-14.66%	6,900	5.83%
Animal - Employee Liability	2,397	1,580	1,580	663	837	1,500	-5.06%	1,550	3.33%
Animal - General Liability	6,581	8,190	8,190	2,480	4,070	6,550	-20.02%	6,900	5.34%
TOTAL OPERATING SERVICES	106,228	105,530	105,530	38,020	68,506	106,526		113,150	
MATERIALS & SUPPLIES:									
Animal - Office & Communications Equip.	8,111	4,000	4,000	4,697	(697)	4,000	0.00%	5,500	37.50%
Animal - Office Supplies	3,473	3,000	3,000	2,390	2,210	4,600	53.33%	4,600	0.00%
Animal - Medical Supplies	13,869	12,500	12,500	5,015	8,225	13,240	5.92%	13,500	1.96%
Animal - Food & Clothing	10,466	14,000	14,000	4,296	9,704	14,000	0.00%	18,800	34.29%
Animal - Maint of Buildings & Grounds	29,346	22,500	22,500	12,631	8,869	21,500	-4.44%	20,500	-4.65%
Animal - Vehicle Supplies	8,299	6,500	6,500	4,980	3,220	8,200	26.15%	10,000	21.95%
Animal - Miscellaneous	2,692	-	-	2,427	573	3,000	100.00%	3,000	0.00%
Animal - Equipment & Vehicle Parts	4,020	7,000	7,000	2,468	532	3,000	-57.14%	3,000	0.00%
Animal - Miscellaneous Chemicals	1,766	-	-	-	-	-	0.00%	-	0.00%
Animal - Tools & Equipment	2,602	6,500	6,500	3,036	3,464	6,500	0.00%	6,500	0.00%
TOTAL MATERIALS & SUPPLIES	84,644	76,000	76,000	41,940	36,100	78,040		85,400	

CONTINUED

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2016	2017					2018		
	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:									
Animal - Training & Travel	3,710	6,800	6,800	1,275	5,525	6,800	0.00%	7,000	2.94%
TOTAL OTHER CHARGES	3,710	6,800	6,800	1,275	5,525	6,800		7,000	
CAPITAL OUTLAY:									
Animal - Improvement Other than Building	5,420	-	-	-	-	-	0.00%	-	0.00%
Animal - Acquisition of Vehicles	-	-	-	-	-	-	0.00%	37,000	100.00%
Animal - Buildings, Grounds & Plant	-	-	-	6,164	836	7,000	100.00%	-	-100.00%
Animal - Major Repairs	-	-	-	9,477	523	10,000	100.00%	-	-100.00%
Animal - Architectural/Engineering Fees	477	-	-	-	-	-	0.00%	-	0.00%
Animal - Other Fees	35	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	5,932	-	-	15,641	1,359	17,000		37,000	
TOTAL EXPENDITURES	691,615	764,230	764,230	350,145	412,221	762,366		880,645	
FUNDING SOURCE:									
General Fund	680,973	759,730	759,730	338,830	403,536	742,366	-2.29%	860,645	15.93%
Animal Control	10,642	4,500	4,500	11,315	8,685	20,000	344.44%	20,000	0.00%
TOTAL	691,615	764,230	764,230	350,145	412,221	762,366		880,645	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 37,000	Animal Control Van	\$ 37,000

Grand Total Requested:

\$ 37,000

HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	2016	2017					2018		
	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	18,812	20,000	20,000	9,124	10,976	20,100	0.50%	23,000	14.43%
H&S Rehab - FICA	1,166	1,300	1,300	566	684	1,250	-3.85%	1,400	12.00%
H&S Rehab - Workers Compensation	1,190	1,200	1,200	531	669	1,200	0.00%	1,350	12.50%
H&S Rehab - Unemployment	12	15	15	6	9	15	0.00%	15	0.00%
H&S Rehab - Medicare	273	300	300	132	168	300	0.00%	350	16.67%
TOTAL PERSONAL SERVICES	21,453	22,815	22,815	10,359	12,506	22,865		26,115	
OPERATING SERVICES:									
H&S Rehab - Maint of Prop & Equipment	32,314	32,000	32,000	15,510	16,490	32,000	0.00%	32,000	0.00%
H&S Rehab - Contractual Services	-	-	-	300	(300)	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	32,314	32,000	32,000	15,810	16,190	32,000		32,000	
MATERIALS & SUPPLIES:									
H&S Rehab - Office Supplies	106	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Food & Clothing	138	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Maint of Bldg & Grds	56	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Miscellaneous	7,624	9,000	9,000	3,631	5,369	9,000	0.00%	9,000	0.00%
H&S Rehab - Eqpt & Vehicle Repairs	56	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Tools & Equipment	186	1,000	1,000	153	847	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	8,166	10,000	10,000	3,784	6,216	10,000		10,000	
TOTAL EXPENDITURES	61,933	64,815	64,815	29,953	34,912	64,865		68,115	

REVITALIZATION FUND PROGRAM

ACCOUNT NUMBER: 001-430226

Description	2016		2017				2018		
	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	-	9,000	9,000	-	8,107	8,107	-9.92%	9,200	13.48%
TOTAL OPERATING SERVICES	-	9,000	9,000	-	8,107	8,107		9,200	
TOTAL EXPENDITURES	-	9,000	9,000	-	8,107	8,107		9,200	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2016	2017					2018		
	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	253,253	241,000	241,000	129,050	155,950	285,000	18.26%	318,000	11.58%
Comm Svcs - Per Diem	5,220	9,360	9,360	3,120	6,260	9,380	0.21%	9,360	-0.21%
Comm Svcs - FICA	300	700	700	424	576	1,000	42.86%	400	-60.00%
Comm Svcs - Retirement	39,668	29,000	29,000	15,296	19,804	35,100	21.03%	36,000	2.56%
Comm Svcs - Life/Health Insurance	67,150	61,500	61,500	29,638	35,862	65,500	6.50%	77,100	17.71%
Comm Svcs - Workers Compensation	1,664	1,300	1,300	633	967	1,600	23.08%	1,600	0.00%
Comm Svcs - Unemployment	187	150	150	81	129	210	40.00%	200	-4.76%
Comm Svcs - Medicare	3,429	3,000	3,000	1,561	2,339	3,900	30.00%	3,950	1.28%
Comm Svcs - Disability	1,022	850	850	479	531	1,010	18.82%	1,200	18.81%
Comm Svcs - Deferred Compensation	11,231	9,100	9,100	4,827	7,973	12,800	40.66%	11,000	-14.06%
Comm Svcs - Dental Insurance	687	600	600	305	395	700	16.67%	750	7.14%
Comm Svcs - OPEB Contribution	7,219	7,000	7,000	3,671	5,629	9,300	32.86%	11,000	18.28%
Comm Svcs - Miscellaneous	330	640	640	385	255	640	0.00%	640	0.00%
TOTAL PERSONAL SERVICES	391,360	364,200	364,200	189,470	236,670	426,140		471,200	
OPERATING SERVICES:									
Comm Svcs - Ads, Dues & Subscriptions	3,561	2,908	2,908	1,906	1,191	3,097	6.50%	3,065	-1.03%
Comm Svcs - Printing	1,137	1,223	1,223	426	797	1,223	0.00%	1,223	0.00%
Comm Svcs - Utilities - Electric	9,495	8,946	8,946	2,282	6,664	8,946	0.00%	10,360	15.81%
Comm Svcs - Utilities - Gas	-	1,500	1,500	-	1,500	1,500	0.00%	1,000	-33.33%
Comm Svcs - Utilities - Water	5,194	4,500	4,500	3,900	600	4,500	0.00%	6,000	33.33%
Comm Svcs - Postage	1,244	1,000	1,000	1,356	207	1,563	56.30%	1,500	-4.03%
Comm Svcs - Telephone	9,225	10,426	10,426	3,708	6,587	10,295	-1.26%	10,030	-2.57%
Comm Svcs - Rentals	5,254	6,000	6,000	2,983	3,017	6,000	0.00%	8,000	33.33%
Comm Svcs - Maint of Property & Equip	4,885	4,360	4,360	976	3,901	4,877	11.86%	6,978	43.08%
Comm Svcs - Contractual Services	11,249	19,228	19,228	4,011	14,820	18,831	-2.06%	19,228	2.11%
Comm Svcs - Professional Services	-	800	800	-	800	800	0.00%	800	0.00%
Comm Svcs - Property Insurance	6,452	5,830	5,830	2,260	3,140	5,400	-7.38%	5,700	5.56%
Comm Svcs - Automobile Insurance	7,150	7,640	7,640	2,315	4,205	6,520	-14.66%	6,900	5.83%
Comm Svcs - Employee Liability	1,737	1,150	1,150	422	768	1,190	3.48%	1,300	9.24%
Comm Svcs - General Liability	3,660	5,955	5,955	1,804	3,146	4,950	-16.88%	5,200	5.05%
TOTAL OPERATING SERVICES	70,243	81,466	81,466	28,349	51,343	79,692		87,284	
MATERIALS & SUPPLIES:									
Comm Svcs - Office & Comm. Equip.	5,555	7,300	7,300	1,977	5,323	7,300	0.00%	7,300	0.00%
Comm Svcs - Office Supplies	4,612	7,000	7,000	2,882	4,118	7,000	0.00%	7,000	0.00%
Comm Svcs - Medical Supplies	3,179	3,000	3,000	64	2,936	3,000	0.00%	4,000	33.33%
Comm Svcs - Food & Clothing	5,489	9,200	9,200	3,743	5,420	9,163	-0.40%	9,200	0.40%
Comm Svcs - Maint of Buildings & Grounds	4,072	3,000	3,000	1,266	1,734	3,000	0.00%	3,000	0.00%
Comm Svcs - Vehicle Supplies	2,696	4,000	4,000	1,013	2,900	3,913	-2.18%	4,000	2.22%
Comm Svcs - Equipment & Vehicle Parts	1,298	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	26,901	35,000	35,000	10,945	23,931	34,876		36,000	

CONTINUED

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2016		2017				2018		
	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	5,679	11,000	11,000	3,014	8,000	11,014	0.13%	11,000	-0.13%
TOTAL OTHER CHARGES	5,679	11,000	11,000	3,014	8,000	11,014		11,000	
CAPITAL OUTLAY:									
Comm Svcs - Imp Other than Buildings	-	50,000	50,000	-	-	-	-100.00%	150,000	100.00%
Comm Svcs - Bldgs, Grounds, Gen Plant	43,538	-	-	-	-	-	0.00%	-	0.00%
Comm Svcs - Arch/Eng Fees	2,290	25,000	25,000	-	-	-	-100.00%	25,000	100.00%
TOTAL CAPITAL OUTLAY	45,828	75,000	75,000	-	-	-		175,000	
TOTAL EXPENDITURES	540,011	566,666	566,666	231,778	319,944	551,722		780,484	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 150,000	Wing Addition to Killona Community Center	
Architecture/Engineering Fees	\$ 25,000	Fees for Wing Addition to Killona Community Center	
Grand Total Requested:	\$ 175,000		

ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	2016	2017					2018		
	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	12,622	13,070	13,070	5,834	6,666	12,500	-4.36%	13,250	6.00%
Energy - Retirement	1,638	1,635	1,635	729	871	1,600	-2.14%	1,520	-5.00%
Energy - Life/Health Insurance	3,815	4,445	4,445	1,244	956	2,200	-50.51%	2,300	4.55%
Energy - Workers Compensation	66	70	70	29	41	70	0.00%	65	-7.14%
Energy - Unemployment	8	10	10	4	6	10	0.00%	10	0.00%
Energy - Medicare	172	200	200	81	94	175	-12.50%	200	14.29%
Energy - Disability	45	50	50	23	27	50	0.00%	50	0.00%
Energy - Deferred Compensation	940	1,200	1,200	492	618	1,110	-7.50%	1,050	-5.41%
Energy - Dental	38	40	40	19	21	40	0.00%	40	0.00%
Energy - OPEB Contribution	318	400	400	175	225	400	0.00%	470	17.50%
TOTAL PERSONAL SERVICES	19,662	21,120	21,120	8,630	9,525	18,155		18,955	
OPERATING SERVICES:									
Energy - Utilities - Electric	-	28,000	28,000	54	26,772	26,826	-4.19%	27,168	1.27%
Energy - Utilities - Gas	-	300	300	-	150	150	-50.00%	300	100.00%
TOTAL OPERATING SERVICES	-	28,300	28,300	54	26,922	26,976		27,468	
TOTAL EXPENDITURES	19,662	49,420	49,420	8,684	36,447	45,131		46,423	
FUNDING SOURCE:									
General Fund	(4,853)	24,670	24,670	(13,599)	33,980	20,381	-17.39%	16,423	-19.42%
Federal Grant	24,515	24,750	24,750	22,283	2,467	24,750	0.00%	30,000	21.21%
TOTAL	19,662	49,420	49,420	8,684	36,447	45,131		46,423	

SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	2016	2017					2018		
	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	34,453	38,000	38,000	9,408	15,942	25,350	-33.29%	27,000	6.51%
Summer Feed - FICA	2,136	2,400	2,400	583	987	1,570	-34.58%	1,700	8.28%
Summer Feed - Workers Compensation	2,155	2,300	2,300	544	956	1,500	-34.78%	1,600	6.67%
Summer Feed - Unemployment	22	25	25	6	14	20	-20.00%	20	0.00%
Summer Feed - Medicare	500	550	550	136	234	370	-32.73%	400	8.11%
Summer Feed - Miscellaneous	1,540	748	748	770	(20)	750	0.27%	748	-0.27%
TOTAL PERSONAL SERVICES	40,806	44,023	44,023	11,447	18,113	29,560		31,468	
OPERATING SERVICES:									
Summer Feed - Ads, Dues & Subscriptions	49	50	50	49	(4)	45	-10.00%	50	11.11%
Summer Feed - Printing	956	960	960	970	-	970	1.04%	975	0.52%
Summer Feed - Rentals	8,633	8,633	8,633	-	5,507	5,507	-36.21%	6,900	25.30%
Summer Feed - Professional Services	23,718	23,720	23,720	-	16,806	16,806	-29.15%	17,000	1.15%
Summer Feed - Employee Liability	231	165	165	49	106	155	-6.06%	160	3.23%
Summer Feed - General Liability	662	850	850	256	514	770	-9.41%	825	7.14%
TOTAL OPERATING SERVICES	34,249	34,378	34,378	1,324	22,929	24,253		25,910	
MATERIALS & SUPPLIES:									
Summer Feed - Office Supplies	362	250	250	-	-	-	-100.00%	-	0.00%
Summer Feed - Educational, Recreational	456	200	200	-	100	100	-50.00%	200	100.00%
Summer Feed - Food & Clothing	9,422	16,000	16,000	9,654	3,411	13,065	-18.34%	14,000	7.16%
Summer Feed - Maint of Bldgs & Grounds	2,108	888	888	1,560	(1,060)	500	-43.69%	500	0.00%
TOTAL MATERIALS & SUPPLIES	12,348	17,338	17,338	11,214	2,451	13,665		14,700	
OTHER CHARGES:									
Summer Feed - Training & Travel	363	500	500	50	50	100	-80.00%	200	100.00%
TOTAL OTHER CHARGES	363	500	500	50	50	100		200	
TOTAL EXPENDITURES	87,766	96,239	96,239	24,035	43,543	67,578		72,278	
FUNDING SOURCE:									
General Fund	60,188	71,239	71,239	15,220	32,571	47,791	-32.91%	52,278	9.39%
Federal Grant	27,578	25,000	25,000	8,815	10,972	19,787	-20.85%	20,000	1.08%
TOTAL	87,766	96,239	96,239	24,035	43,543	67,578		72,278	

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2016	2017					2018		
	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	126,567	142,000	142,000	57,807	69,193	127,000	-10.56%	154,000	21.26%
CS Centers - FICA	3,116	3,700	3,700	1,253	1,747	3,000	-18.92%	4,300	43.33%
CS Centers - Retirement	9,905	10,310	10,310	4,699	4,801	9,500	-7.86%	9,800	3.16%
CS Centers - Life/Health Insurance	11,478	15,000	15,000	6,296	6,304	12,600	-16.00%	15,100	19.84%
CS Centers - Workers Compensation	697	900	900	341	459	800	-11.11%	900	12.50%
CS Centers - Unemployment	79	100	100	36	64	100	0.00%	100	0.00%
CS Centers - Medicare	1,804	2,100	2,100	819	1,081	1,900	-9.52%	2,300	21.05%
CS Centers - Disability	267	300	300	146	154	300	0.00%	310	3.33%
CS Centers - Deferred Comp	75	100	100	41	59	100	0.00%	100	0.00%
CS Centers - Dental Insurance	235	260	260	126	134	260	0.00%	260	0.00%
CS Centers - OPEB Contribution	1,924	2,500	2,500	1,128	1,372	2,500	0.00%	3,000	20.00%
CS Centers - Miscellaneous	330	150	150	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	156,477	177,420	177,420	72,692	85,368	158,060		190,170	
OPERATING SERVICES:									
CS Centers - Ads, Dues & Subscriptions	115	300	300	-	150	150	-50.00%	300	100.00%
CS Centers - Utilities - Electric	6,066	4,000	4,000	2,208	1,792	4,000	0.00%	4,000	0.00%
CS Centers - Utilities - Water	1,289	750	750	474	540	1,014	35.20%	750	-26.04%
CS Centers - Telephone	1,973	-	-	1,343	(1,343)	-	0.00%	-	0.00%
CS Centers - Rentals	485	-	-	223	(223)	-	0.00%	-	0.00%
CS Centers - Maint of Property & Equip	2,697	1,060	1,060	-	1,030	1,030	-2.83%	5,560	439.81%
CS Centers - Contractual Services	17,510	6,632	6,632	6,432	6,604	13,036	96.56%	13,444	3.13%
CS Centers - Professional Services	475	2,100	2,100	-	4,100	4,100	95.24%	3,500	-14.63%
CS Centers - Property Insurance	-	-	-	1,829	1	1,830	100.00%	2,000	9.29%
CS Centers - Employee Liability	519	360	360	108	217	325	-9.72%	350	7.69%
CS Centers - General Liability	1,457	1,840	1,840	558	1,112	1,670	-9.24%	1,750	4.79%
TOTAL OPERATING SERVICES	32,586	17,042	17,042	13,175	13,980	27,155		31,654	
MATERIALS & SUPPLIES:									
CS Centers - Office & Comm. Equip.	9,597	2,700	2,700	448	2,752	3,200	18.52%	3,100	-3.13%
CS Centers - Office Supplies	1,709	1,500	1,500	185	686	871	-41.93%	1,000	14.81%
CS Centers - Educational & Recreational	9,291	5,000	5,000	4,180	3,678	7,858	57.16%	22,000	179.97%
CS Centers - Food & Clothing	3,450	3,000	3,000	996	2,090	3,086	2.87%	3,000	-2.79%
CS Centers - Maint of Bldg & Grds	6,095	-	-	517	(517)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	30,142	12,200	12,200	6,326	8,689	15,015		29,100	

CONTINUED

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2016	2017					2018		
	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	2,880	-	-	677	(677)	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	2,880	-	-	677	(677)	-		-	
 TOTAL EXPENDITURES	 222,085	 206,662	 206,662	 92,870	 107,360	 200,230		 250,924	
<i>General Fund</i>	193,285	178,462	178,462	72,870	97,360	170,230	-4.61%	220,924	29.78%
<i>SPILT - Community Services</i>	28,800	28,200	28,200	20,000	10,000	30,000	6.38%	30,000	0.00%
TOTAL	222,085	206,662	206,662	92,870	107,360	200,230		250,924	

COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	2016	2017					2018		
	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	100	1,500	1,500	-	1,200	1,200	-20.00%	1,200	0.00%
CS Subgrants - Professional Services	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OPERATING SERVICES	100	6,500	6,500	-	6,200	6,200		6,200	
MATERIALS & SUPPLIES:									
CS Subgrants - Office Supplies	11	-	-	-	-	-	0.00%	-	0.00%
CS Subgrants - Educational, Recreational	1,021	-	-	-	-	-	0.00%	-	0.00%
CS Subgrants - Food & Clothing	5,138	6,000	6,000	979	4,737	5,716	-4.73%	8,715	52.47%
TOTAL MATERIALS & SUPPLIES	6,170	6,000	6,000	979	4,737	5,716		8,715	
 TOTAL EXPENDITURES	 6,270	 12,500	 12,500	 979	 10,937	 11,916		 14,915	
FUNDING SOURCE:									
General Fund	6,270	7,500	7,500	979	5,937	6,916	-7.79%	9,915	43.36%
LACAP - Client Education	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL	6,270	12,500	12,500	979	10,937	11,916		14,915	

CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

Description	2016	2017					2018		
	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	24,034	31,200	31,200	11,493	11,207	22,700	-27.24%	23,000	1.32%
CSBG-Admin - Retirement	1,283	3,900	3,900	1,333	17	1,350	-65.38%	2,650	96.30%
CSBG-Admin - Life/Health Insurance	2,765	9,920	9,920	3,291	9	3,300	-66.73%	7,100	115.15%
CSBG-Admin - Workers Compensation	49	160	160	52	3	55	-65.63%	115	109.09%
CSBG-Admin - Unemployment	6	20	20	7	3	10	-50.00%	15	50.00%
CSBG-Admin - Medicare	112	460	460	148	2	150	-67.39%	350	133.33%
CSBG-Admin - Disability	31	175	175	42	3	45	-74.29%	85	88.89%
CSBG-Admin - Deferred Compensation	138	650	650	214	1	215	-66.92%	470	118.60%
CSBG-Admin - Dental	18	65	65	23	2	25	-61.54%	45	80.00%
CSBG-Admin - OPEB Contribution	197	935	935	320	-	320	-65.78%	810	153.13%
TOTAL PERSONAL SERVICES	28,633	47,485	47,485	16,923	11,247	28,170		34,640	
OPERATING SERVICES:									
CSBG-Admin - Employee Liability	336	30	30	9	51	60	100.00%	70	16.67%
CSBG-Admin - General Liability	914	150	150	44	256	300	100.00%	320	6.67%
TOTAL OPERATING SERVICES	1,250	180	180	53	307	360		390	
TOTAL EXPENDITURES	29,883	47,665	47,665	16,976	11,554	28,530		35,030	
FUNDING SOURCE:									
General Fund	-	19,193	19,193	2,521	(2,463)	58	-99.70%	7,776	13306.90%
CSBG-Administration	29,883	28,472	28,472	14,455	14,017	28,472	0.00%	27,254	-4.28%
TOTAL	29,883	47,665	47,665	16,976	11,554	28,530		35,030	

CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	2016	2017					2018		
	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	68,625	94,000	94,000	32,914	31,586	64,500	-31.38%	64,800	0.47%
CSBG-Prog Act - Retirement	4,931	11,700	11,700	3,875	1,225	5,100	-56.41%	7,500	47.06%
CSBG-Prog Act - Life/Health Insurance	7,692	23,750	23,750	8,489	1,411	9,900	-58.32%	15,300	54.55%
CSBG-Prog Act - Workers Compensation	200	500	500	152	23	175	-65.00%	320	82.86%
CSBG-Prog Act - Unemployment	24	60	60	19	6	25	-58.33%	45	80.00%
CSBG-Prog Act - Medicare	370	1,000	1,000	307	48	355	-64.50%	675	90.14%
CSBG-Prog Act - Disability	147	350	350	121	19	140	-60.00%	250	78.57%
CSBG-Prog Act - Deferred Compensation	2,011	5,325	5,325	1,745	305	2,050	-61.50%	3,600	75.61%
CSBG-Prog Act - Dental	94	205	205	74	11	85	-58.54%	140	64.71%
CSBG-Prog Act - OPEB Contribution	1,179	2,650	2,650	930	145	1,075	-59.43%	2,300	113.95%
TOTAL PERSONAL SERVICES	85,273	139,540	139,540	48,626	34,779	83,405		94,930	
OPERATING SERVICES:									
CSBG-Prog Act - Utilities -Electric	1,344	1,100	1,100	300	800	1,100	0.00%	1,100	0.00%
CSBG-Prog Act - Utilities -Water	842	900	900	1,757	5	1,762	95.78%	1,000	-43.25%
CSBG-Prog Act - Rentals	1,280	1,500	1,500	1,743	(737)	1,006	-32.93%	1,600	59.05%
CSBG-Prog Act - General Liability	1,250	1,260	1,260	381	774	1,155	-8.33%	1,250	8.23%
TOTAL OPERATING SERVICES	4,716	4,760	4,760	4,181	842	5,023		4,950	
MATERIALS & SUPPLIES:									
CSBG-Prog Act - Medical & Drugs	335	300	300	-	335	335	11.67%	200	-40.30%
TOTAL MATERIALS & SUPPLIES	335	300	300	-	335	335		200	
TOTAL EXPENDITURES	90,324	144,600	144,600	52,807	35,956	88,763		100,080	
FUNDING SOURCE:									
General Fund	-	58,296	58,296	6,965	(4,506)	2,459	-95.78%	12,557	410.65%
CSBG-Program Activities	90,324	86,304	86,304	45,842	40,462	86,304	0.00%	87,523	1.41%
TOTAL	90,324	144,600	144,600	52,807	35,956	88,763		100,080	

HOME PROGRAM

ACCOUNT NUMBER: 001-430250

Description	2016	2017					2018		
	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	46,009	47,650	47,650	21,986	25,714	47,700	0.10%	50,200	5.24%
Home Program - Retirement	5,972	5,955	5,955	2,748	3,207	5,955	0.00%	5,800	-2.60%
Home Program - Life/Health Insurance	15,922	19,275	19,275	8,034	8,066	16,100	-16.47%	19,300	19.88%
Home Program - Workers Compensation	241	250	250	108	142	250	0.00%	250	0.00%
Home Program - Unemployment	29	30	30	14	16	30	0.00%	35	16.67%
Home Program - Medicare	630	700	700	302	398	700	0.00%	730	4.29%
Home Program - Disability	165	175	175	86	89	175	0.00%	180	2.86%
Home Program - Deferred Compensation	329	300	300	325	525	850	183.33%	1,050	23.53%
Home Program - Dental	70	240	240	60	60	120	-50.00%	120	0.00%
Home Program - OPEB Contribution	1,159	1,500	1,500	660	840	1,500	0.00%	1,800	20.00%
Home Program - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	70,526	76,155	76,155	34,323	39,137	73,460		79,545	
OPERATING SERVICES:									
Home Program - Ads, Dues & Subs	74	1,500	1,500	-	1,000	1,000	-33.33%	1,000	0.00%
Home Program - Postage	-	200	200	-	100	100	-50.00%	200	100.00%
Home Program - Maint of Prop & Equip	107,761	240,000	240,000	-	115,610	115,610	-51.83%	200,000	73.00%
Home Program - Contractual Services	250	500	500	-	-	-	-100.00%	-	0.00%
Home Program - Professional Services	16,865	34,775	34,775	2,000	22,825	24,825	-28.61%	34,775	40.08%
Home Program - Employee Liability	306	215	215	64	136	200	-6.98%	205	2.50%
Home Program - General Liability	864	1,100	1,100	332	648	980	-10.91%	1,050	7.14%
TOTAL OPERATING SERVICES	126,120	278,290	278,290	2,396	140,319	142,715		237,230	
MATERIALS & SUPPLIES:									
Home Program - Office & Comm. Equip.	1,296	1,200	1,200	-	3,351	3,351	179.25%	1,200	-64.19%
Home Program - Office Supplies	530	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Home Program - Food & Clothing	200	200	200	154	(154)	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	2,026	2,400	2,400	154	4,197	4,351		2,200	
OTHER CHARGES:									
Home Program - Training & Travel	815	3,500	3,500	851	2,500	3,351	-4.26%	3,300	-1.52%
Home Program - Official Fees	1,925	1,190	1,190	85	980	1,065	-10.50%	1,190	11.74%
TOTAL OTHER CHARGES	2,740	4,690	4,690	936	3,480	4,416		4,490	
TOTAL EXPENDITURES	201,412	361,535	361,535	37,809	187,133	224,942		323,465	
FUNDING SOURCE:									
General Fund	99,032	276,535	276,535	37,809	93,383	131,192	-52.56%	231,065	76.13%
Federal Grant	102,380	85,000	85,000	-	93,750	93,750	10.29%	92,400	-1.44%
TOTAL	201,412	361,535	361,535	37,809	187,133	224,942		323,465	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2016	2017					2018		
	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	4,482	6,500	6,500	2,356	344	2,700	-58.46%	26,000	862.96%
Com.Center - FICA	278	400	400	146	24	170	-57.50%	400	135.29%
Com.Center - Retirement	-	-	-	-	-	-	0.00%	2,300	100.00%
Com.Center - Life/Health Insurance	-	-	-	-	-	-	0.00%	9,700	100.00%
Com.Center - Workers Compensation	199	300	300	100	15	115	-61.67%	365	217.39%
Com.Center - Unemployment	3	5	5	1	4	5	0.00%	20	300.00%
Com.Center - Medicare	65	100	100	34	11	45	-55.00%	400	788.89%
Com.Center - Disability	-	-	-	-	-	-	0.00%	75	100.00%
Com.Center - Dental Insurance	-	-	-	-	-	-	0.00%	60	100.00%
Com.Center - OPEB	-	-	-	-	-	-	0.00%	700	100.00%
Com.Center - Miscellaneous	-	525	525	-	525	525	0.00%	300	-42.86%
TOTAL PERSONAL SERVICES	5,027	7,830	7,830	2,637	923	3,560		40,320	
OPERATING SERVICES:									
Com.Center - Ads, Dues & Subscriptions	485	7,290	7,290	353	6,937	7,290	0.00%	6,407	-12.11%
Com.Center - Printing	593	7,000	7,000	98	6,902	7,000	0.00%	7,000	0.00%
Com.Center - Utilities - Electric	59,539	45,000	45,000	21,331	23,669	45,000	0.00%	48,500	7.78%
Com.Center - Utilities - Gas	8,921	8,400	8,400	4,678	3,722	8,400	0.00%	11,300	34.52%
Com.Center - Utilities - Water	3,394	2,800	2,800	447	2,353	2,800	0.00%	2,800	0.00%
Com.Center - Postage	-	4,450	4,450	-	4,450	4,450	0.00%	4,450	0.00%
Com.Center - Telephone	8,854	10,800	10,800	4,204	6,596	10,800	0.00%	9,600	-11.11%
Com.Center - Rentals	8,483	11,620	11,620	983	10,277	11,260	-3.10%	19,130	69.89%
Com.Center - Maint of Property & Equip	19,087	17,650	17,650	2,227	15,423	17,650	0.00%	18,300	3.68%
Com.Center - Contractual Services	40,645	48,753	48,753	15,630	32,370	48,000	-1.54%	47,303	-1.45%
Com.Center - Professional Services	4,483	3,000	3,000	12,539	2,461	15,000	400.00%	8,000	-46.67%
Com.Center - Merchant Services	-	-	-	504	1,896	2,400	100.00%	2,400	0.00%
Com.Center - Property Insurance	70,442	85,650	85,650	20,436	52,264	72,700	-15.12%	76,500	5.23%
Com.Center - Employee Liability	777	500	500	150	350	500	0.00%	550	10.00%
Com.Center - General Liability	2,092	2,570	2,570	777	1,678	2,455	-4.47%	2,600	5.91%
TOTAL OPERATING SERVICES	227,795	255,483	255,483	84,357	171,348	255,705		264,840	
MATERIALS & SUPPLIES:									
Com.Center - Office & Comm. Equipment	9,417	11,250	11,250	7,755	3,495	11,250	0.00%	8,250	-26.67%
Com.Center - Office Supplies	1,332	1,200	1,200	312	888	1,200	0.00%	1,500	25.00%
Com.Center - Medical & Drugs	-	300	300	-	300	300	0.00%	300	0.00%
Com.Center - Food & Clothing	7,714	13,000	13,000	549	12,451	13,000	0.00%	5,700	-56.15%
Com.Center - Maint of Buildings & Grounds	5,738	23,700	23,700	5,693	18,007	23,700	0.00%	26,700	12.66%
Com.Center - Lab Chemicals/Supplies	-	50	50	-	50	50	0.00%	50	0.00%
Com.Center - Miscellaneous Chemicals	5	50	50	69	(19)	50	0.00%	50	0.00%
TOTAL MATERIALS & SUPPLIES	24,206	49,550	49,550	14,378	35,172	49,550		42,550	

CONTINUED

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2016	2017					2018		
	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:									
Com.Center - Training & Travel	-	50	50	-	50	50	0.00%	3,000	5900.00%
Com.Center - Official Fees	1,201	2,400	2,400	-	2,400	2,400	0.00%	200	-91.67%
TOTAL OTHER CHARGES	1,201	2,450	2,450	-	2,450	2,450		3,200	
CAPITAL OUTLAY:									
Com.Center - Major Repairs	7,900	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	7,900	-	-	-	-	-		-	
TOTAL EXPENDITURES	266,129	315,313	315,313	101,372	209,893	311,265		350,910	
FUNDING SOURCE:									
General Fund	203,125	241,313	241,313	50,211	191,054	241,265	-0.02%	234,410	-2.84%
Facility Use Fees	21,950	26,500	26,500	12,476	7,524	20,000	-24.53%	36,500	82.50%
Building Rental	41,054	47,500	47,500	38,685	11,315	50,000	5.26%	80,000	60.00%
TOTAL	266,129	315,313	315,313	101,372	209,893	311,265		350,910	

PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	2016	2017					2018		
	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	49,012	49,012	49,012	24,506	24,506	49,012	0.00%	52,512	7.14%
TOTAL PERSONAL SERVICES	49,012	49,012	49,012	24,506	24,506	49,012		52,512	
OPERATING SERVICES:									
Farm Agent - Utilities - Electric	3,895	5,100	5,100	1,140	3,960	5,100	0.00%	5,000	-1.96%
Farm Agent - Utilities - Water	404	700	700	88	612	700	0.00%	600	-14.29%
Farm Agent - Postage	240	-	-	-	-	-	0.00%	250	100.00%
Farm Agent - Telephone	-	1,200	1,200	500	700	1,200	0.00%	1,200	0.00%
Farm Agent - Rentals	22,800	22,800	22,800	9,700	13,100	22,800	0.00%	22,800	0.00%
Farm Agent - Maint of Property & Equip	-	100	100	-	100	100	0.00%	100	0.00%
Farm Agent - Contractual Services	7,155	7,500	7,500	2,514	4,986	7,500	0.00%	7,500	0.00%
Farm Agent - Professional Services	75	-	-	-	-	-	0.00%	-	0.00%
Farm Agent - Property Insurance	250	650	650	33	92	125	-80.77%	130	4.00%
Farm Agent - Employee Liability	257	175	175	52	103	155	-11.43%	175	12.90%
Farm Agent - General Liability	710	890	890	268	517	785	-11.80%	850	8.28%
TOTAL OPERATING SERVICES	35,786	39,115	39,115	14,295	24,170	38,465		38,605	
MATERIALS & SUPPLIES:									
Farm Agent - Office & Comm. Equipment	-	500	500	-	500	500	0.00%	400	-20.00%
Farm Agent - Office Supplies	1,253	1,500	1,500	258	1,242	1,500	0.00%	1,500	0.00%
Farm Agent - Maint of Buildings & Grounds	443	3,000	3,000	259	2,741	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,696	5,000	5,000	517	4,483	5,000		4,900	
OTHER CHARGES:									
Farm Agent - Training & Travel	918	3,300	3,300	-	3,300	3,300	0.00%	3,300	0.00%
Farm Agent - Official Fees	-	200	200	-	200	200	0.00%	100	-50.00%
TOTAL OTHER CHARGES	918	3,500	3,500	-	3,500	3,500		3,400	
TOTAL EXPENDITURES	87,412	96,627	96,627	39,318	56,659	95,977		99,417	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2016	2017					2018		
	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	251,764	266,000	266,000	109,867	128,633	238,500	-10.34%	268,500	12.58%
Econ Dev - FICA	1,186	1,700	1,700	26	134	160	-90.59%	1,600	900.00%
Econ Dev - Retirement	30,197	29,900	29,900	13,681	16,019	29,700	-0.67%	28,100	-5.39%
Econ Dev - Life/Health Insurance	32,122	38,000	38,000	16,208	16,292	32,500	-14.47%	39,000	20.00%
Econ Dev - Workers Compensation	1,314	1,400	1,400	538	662	1,200	-14.29%	1,350	12.50%
Econ Dev - Unemployment	157	175	175	69	81	150	-14.29%	170	13.33%
Econ Dev - Medicare	3,589	3,900	3,900	1,566	1,844	3,410	-12.56%	3,900	14.37%
Econ Dev - Disability	833	900	900	427	473	900	0.00%	900	0.00%
Econ Dev - Deferred Compensation	11,737	12,500	12,500	8,100	3,600	11,700	-6.40%	18,500	58.12%
Econ Dev - Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
Econ Dev - OPEB Contribution	5,861	7,200	7,200	3,283	3,917	7,200	0.00%	8,600	19.44%
Econ Dev - Miscellaneous	81	240	240	55	185	240	0.00%	240	0.00%
TOTAL PERSONAL SERVICES	339,201	362,275	362,275	154,000	172,020	326,020		371,220	
OPERATING SERVICES:									
Econ Dev - Ads, Dues & Subscriptions	15,021	29,340	29,340	19,937	9,342	29,279	-0.21%	30,340	3.62%
Econ Dev - Printing	2,273	9,000	9,000	2,028	6,972	9,000	0.00%	10,500	16.67%
Econ Dev - Utilities - Electric	19,384	17,000	17,000	7,835	10,665	18,500	8.82%	19,000	2.70%
Econ Dev - Utilities - Gas	2,011	2,200	2,200	1,293	1,382	2,675	21.59%	2,675	0.00%
Econ Dev - Utilities - Water	2,606	3,000	3,000	868	1,632	2,500	-16.67%	3,000	20.00%
Econ Dev - Postage	1,822	900	900	366	434	800	-11.11%	900	12.50%
Econ Dev - Telephone	6,030	7,000	7,000	1,938	3,697	5,635	-19.50%	5,900	4.70%
Econ Dev - Rentals	150	-	-	-	-	-	0.00%	-	0.00%
Econ Dev - Maint of Property & Equip	15,072	8,600	8,600	1,137	7,863	9,000	4.65%	12,700	41.11%
Econ Dev - Contractual Services	20,036	14,540	14,540	10,998	7,392	18,390	26.48%	19,040	3.53%
Econ Dev - Professional Services	3,450	89,500	69,500	2,800	66,700	69,500	0.00%	89,500	28.78%
Econ Dev - Property Insurance	8,759	10,150	10,150	4,817	3,338	8,155	-19.66%	8,600	5.46%
Econ Dev - Automobile Insurance	1,192	1,275	1,275	386	714	1,100	-13.73%	1,150	4.55%
Econ Dev - Employee Liability	1,679	1,160	1,160	351	704	1,055	-9.05%	1,125	6.64%
Econ Dev - General Liability	4,736	6,000	6,000	1,818	3,582	5,400	-10.00%	5,700	5.56%
TOTAL OPERATING SERVICES	104,221	199,665	179,665	56,572	124,417	180,989		210,130	

CONTINUED

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2016	2017					2018		
	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	1,433	4,750	4,750	15	4,735	4,750	0.00%	4,750	0.00%
Econ Dev - Office Supplies	1,075	3,750	3,750	448	2,802	3,250	-13.33%	3,250	0.00%
Econ Dev - Medical & Drugs	124	150	150	-	150	150	0.00%	150	0.00%
Econ Dev - Food & Clothing	1,330	550	550	747	(197)	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	12,231	1,950	1,950	1,414	506	1,920	-1.54%	2,600	35.42%
Econ Dev - Vehicle Supplies	761	1,200	1,200	387	613	1,000	-16.67%	1,200	20.00%
Econ Dev - Equip. & Vehicle Parts	67	1,000	1,000	95	905	1,000	0.00%	1,500	50.00%
TOTAL MATERIALS & SUPPLIES	17,021	13,350	13,350	3,106	9,514	12,620		14,000	
OTHER CHARGES:									
Econ Dev - Training & Travel	20,032	28,200	28,200	11,747	16,453	28,200	0.00%	28,200	0.00%
Econ Dev - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	20,032	28,300	28,300	11,747	16,553	28,300		28,300	
CAPITAL OUTLAY:									
Econ Dev - Imp. Other than Buildings	-	-	20,000	-	20,000	20,000	0.00%	-	-100.00%
Econ Dev - Building, Grounds & Plant	18,500	-	-	-	-	-	0.00%	-	0.00%
Econ Dev - Major Repairs	32,744	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
TOTAL CAPITAL OUTLAY	51,244	7,000	27,000	-	27,000	27,000		7,000	
INTERGOVERNMENTAL:									
Econ Dev - Grants	238,410	298,000	298,000	89,155	202,845	292,000	-2.01%	304,000	4.11%
TOTAL INTERGOVERNMENTAL	238,410	298,000	298,000	89,155	202,845	292,000		304,000	
TOTAL EXPENDITURES	770,129	908,590	908,590	314,580	552,349	866,929		934,650	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Major Repairs	\$ 7,000	Edible Enterprises Repairs	\$ 7,000

Grand Total Requested:

\$ 7,000

TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	2016	2017					2018		
	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	10,363	30,670	30,670	570	28,135	28,705	-6.41%	30,910	7.68%
Tourist Ctr - Printing	772	12,800	12,800	550	11,250	11,800	-7.81%	11,800	0.00%
Tourist Ctr - Utilities - Electric	205	500	500	-	-	-	-100.00%	-	0.00%
Tourist Ctr - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Telephone	312	650	650	87	313	400	-38.46%	500	25.00%
Tourist Ctr - Maint of Property & Equip	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Tourist Ctr - Contractual Services	-	600	600	-	600	600	0.00%	600	0.00%
Tourist Ctr - Professional Services	-	8,100	8,100	-	8,100	8,100	0.00%	8,100	0.00%
Tourist Ctr - Property Insurance	800	460	460	105	-	105	-77.17%	-	-100.00%
TOTAL OPERATING SERVICES	12,452	54,980	54,980	1,312	49,098	50,410		53,110	
MATERIALS & SUPPLIES									
Tourist Ctr - Office Supplies	70	200	200	-	150	150	-25.00%	200	33.33%
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	-	500	500	-	7,000	7,000	1300.00%	7,000	0.00%
TOTAL MATERIALS & SUPPLIES	70	1,200	1,200	-	7,650	7,650		7,700	
OTHER CHARGES:									
Tourist Ctr - Training & Travel	-	8,000	8,000	750	1,250	2,000	-75.00%	8,000	300.00%
TOTAL OTHER CHARGES	-	8,000	8,000	750	1,250	2,000		8,000	
CAPITAL OUTLAY:									
Econ Dev - Building, Ground & Plant	22,778	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	22,778	-	-	-	-	-		-	
INTERGOVERNMENTAL:									
Tourist Ctr - Grants	15,000	22,500	22,500	8,000	11,500	19,500	-13.33%	19,500	0.00%
TOTAL INTERGOVERNMENTAL	15,000	22,500	22,500	8,000	11,500	19,500		19,500	
TOTAL EXPENDITURES	50,300	89,680	89,680	10,062	72,498	82,560		91,310	

VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	2016		2017				2018		
	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	5,076	5,080	5,080	2,538	2,542	5,080	0.00%	2,020	-60.24%
TOTAL PERSONAL SERVICES	5,076	5,080	5,080	2,538	2,542	5,080		2,020	
TOTAL EXPENDITURES	5,076	5,080	5,080	2,538	2,542	5,080		2,020	

PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	2016	2017					2018		
	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	960	1,840	2,800	-22.22%	3,600	28.57%
TOTAL PERSONAL SERVICES	2,940	3,600	3,600	960	1,840	2,800		3,600	
TOTAL EXPENDITURES	2,940	3,600	3,600	960	1,840	2,800		3,600	

DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

Description	2016		2017				2018		
	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	-	3,000	3,000	-	1,500	1,500	-50.00%	3,000	100.00%
TOTAL DEBT SERVICE	-	3,000	3,000	-	1,500	1,500		3,000	
TOTAL EXPENDITURES	-	3,000	3,000	-	1,500	1,500		3,000	

TRANSFERS

ACCOUNT NUMBER: 001-480000

Description	2016		2017				2018		
	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 Flood Protection	-	-	-	-	15,546,329	15,546,329	100.00%	-	-100.00%
Transfer to RSVP	185,000	185,000	185,000	50,000	125,000	175,000	-5.41%	185,000	5.71%
Transfer to Recreation	771,717	1,555,840	1,555,840	-	159,793	159,793	-89.73%	1,649,000	931.96%
Transfer to Solid Waste	27,866	59,300	59,300	-	41,850	41,850	-29.43%	59,600	42.41%
TOTAL TRANSFERS	984,583	1,800,140	1,800,140	50,000	15,872,972	15,922,972		1,893,600	
TOTAL EXPENDITURES	984,583	1,800,140	1,800,140	50,000	15,872,972	15,922,972		1,893,600	

SPECIAL REVENUE FUNDS

SUMMARY STATEMENT

Description	2016			2017			2018		
	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
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 20,208,000	\$ 19,330,000	\$ 19,330,000	\$ 20,034,976	\$ 24,829	\$ 20,059,805	3.78%	\$ 19,480,000	-2.89%
Sales taxes	15,042,273	15,927,576	15,927,576	6,910,719	10,109,234	17,019,953	6.86%	17,867,000	4.98%
Intergovernmental revenues	12,113,387	4,589,675	19,415,835	2,677,742	14,575,550	17,253,292	-11.14%	9,257,886	-46.34%
Fees, charges, and commissions	550,583	404,000	404,000	256,249	180,954	437,203	8.22%	427,000	-2.33%
Fines and forfeitures	783,388	798,000	798,000	455,067	579,540	1,034,607	29.65%	1,045,610	1.06%
Investment earnings	326,776	216,720	216,720	177,001	263,989	440,990	103.48%	420,040	-4.75%
Miscellaneous	74,214	3,000	3,000	59,808	998	60,806	1926.87%	3,000	-95.07%
Total Revenues	49,098,621	41,268,971	56,095,131	30,571,562	25,735,094	56,306,656		48,500,536	
EXPENDITURES:									
Personal Services	14,815,788	17,973,746	17,973,746	7,294,728	8,751,992	16,046,720	-10.72%	18,107,336	12.84%
Operating Services	5,452,465	6,708,639	6,708,639	2,325,895	4,381,396	6,707,291	-0.02%	6,895,799	2.81%
Materials & Supplies	3,154,577	4,078,056	4,078,056	1,679,892	2,279,322	3,959,214	-2.91%	3,970,860	0.29%
Other Charges	287,348	143,155	143,155	36,201	129,364	165,565	15.65%	142,980	-13.64%
Capital Outlay	24,100,982	20,936,088	54,428,840	7,851,707	40,690,527	48,542,234	-10.82%	27,373,166	-43.61%
Intergovernmental	2,087,215	1,973,264	2,769,264	966,136	1,761,297	2,727,433	-1.51%	5,489,226	101.26%
Total Expenditures	49,898,375	51,812,948	86,101,700	20,154,559	57,993,898	78,148,457		61,979,367	
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES	(799,754)	(10,543,977)	(30,006,569)	10,417,003	(32,258,804)	(21,841,801)		(13,478,831)	
OTHER FINANCING SOURCES (USES):									
Transfer in	956,717	1,740,840	17,287,169	50,000	15,831,122	15,881,122	-8.13%	1,834,000	-88.45%
Transfer out	(1,676,454)	(1,644,273)	(1,644,273)	(1,167,000)	(868,751)	(2,035,751)	23.81%	(2,730,836)	34.14%
Proceeds from the sale of assets	45,925	-	-	7,147	5,159	12,306	0.00%	-	0.00%
Compensation for loss/damaged assets	-	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(673,812)	96,567	15,642,896	(1,109,853)	14,967,530	13,857,677		(896,836)	
Net Change in Fund Balance	(1,473,566)	(10,447,410)	(14,363,673)	9,307,150	(17,291,274)	(7,984,124)		(14,375,667)	
Fund Balance -Beginning	40,700,943	18,911,748	34,914,975			39,227,377		31,243,253	
Fund Balance -Ending	\$ 39,227,377	\$ 8,464,338	\$ 20,551,302			\$ 31,243,253		\$ 16,867,586	

PARISH TRANSPORTATION

FUND NUMBER: 102

Description	2016	2017					2018		
	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
REVENUES:									
Parish Road Fund	495,881	500,000	500,000	166,809	333,191	500,000	0.00%	500,000	0.00%
Interest Earnings	3,006	2,100	2,100	2,392	1,608	4,000	90.48%	4,000	0.00%
TOTAL REVENUES	498,887	502,100	502,100	169,201	334,799	504,000		504,000	
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	-	50,000	125,000	-	80,000	80,000	-36.00%	-	-100.00%
Paved Sts - Other Fees	-	25,000	25,000	-	-	-	-100.00%	-	0.00%
TOTAL CAPITAL OUTLAY	500,000	575,000	650,000	-	580,000	580,000		500,000	
TOTAL EXPENDITURES	500,000	575,000	650,000	-	580,000	580,000		500,000	
Net Change in Fund Balance	(1,113)	(72,900)	(147,900)			(76,000)		4,000	
Fund Balance -Beginning	515,375	442,475	442,475			514,262		438,262	
Fund Balance -Ending	514,262	369,575	294,575			438,262		442,262	

PARISH TRANSPORTATION

FUND NUMBER: 102

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 500,000	2018 Road Maintenance Program	

Grand Total Requested:

\$ 500,000

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2016	2017					2018		
	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
REVENUES:									
Ad Valorem Taxes	1,301,462	1,245,000	1,245,000	1,267,011	1,736	1,268,747	1.91%	1,230,000	-3.05%
State Payment in Lieu of Taxes	4,643	4,772	4,772	3,173	1,587	4,760	-0.25%	4,750	-0.21%
Interest Earnings	32,312	28,000	28,000	14,756	28,244	43,000	53.57%	32,000	-25.58%
Insurance Refunds	2,074	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	1,340,491	1,277,772	1,277,772	1,284,940	31,567	1,316,507		1,266,750	
EXPENDITURES:									
PERSONAL SERVICES:									
Road Lighting - Salaries	32,753	36,000	36,000	15,946	19,054	35,000	-2.78%	46,000	31.43%
Road Lighting - FICA	108	300	300	41	59	100	-66.67%	200	100.00%
Road Lighting - Retirement	4,024	3,950	3,950	1,911	2,289	4,200	6.33%	5,100	21.43%
Road Lighting - Life/Health Insurance	4,078	5,000	5,000	2,058	2,142	4,200	-16.00%	7,400	76.19%
Road Lighting - Workers Compensation	171	200	200	78	97	175	-12.50%	225	28.57%
Road Lighting - Unemployment	20	30	30	10	15	25	-16.67%	30	20.00%
Road Lighting - Medicare	464	520	520	226	274	500	-3.85%	675	35.00%
Road Lighting - Disability	111	115	115	60	60	120	4.35%	160	33.33%
Road Lighting - Post-Emp. Health Care	4,861	5,800	5,800	2,453	2,457	4,910	-15.34%	5,400	9.98%
Road Lighting - Deferred Compensation	2,524	3,400	3,400	1,473	1,027	2,500	-26.47%	3,000	20.00%
Road Lighting - Dental Insurance	80	100	100	40	40	80	-20.00%	120	50.00%
Road Lighting - OPEB Contribution	781	950	950	459	541	1,000	5.26%	1,600	60.00%
Road Lighting - Miscellaneous	110	200	200	-	200	200	0.00%	200	0.00%
TOTAL PERSONAL SERVICES	50,085	56,565	56,565	24,755	28,255	53,010		70,110	
OPERATING SERVICES:									
Road Lighting - Ads, Dues & Subscriptions	374	375	375	219	181	400	6.67%	415	3.75%
Road Lighting - Printing	49	500	500	-	500	500	0.00%	500	0.00%
Road Lighting - Utilities - Electric	883,497	1,000,065	1,000,065	396,083	603,917	1,000,000	-0.01%	1,050,000	5.00%
Road Lighting - Telephone	4,513	5,341	5,341	1,955	2,845	4,800	-10.13%	5,000	4.17%
Road Lighting - Rentals	-	350	350	-	200	200	-42.86%	200	0.00%
Road Lighting - Maint of Prop & Equip	210,743	212,680	212,680	71,226	146,299	217,525	2.28%	226,226	4.00%
Road Lighting - Contractual Services	412	850	850	206	494	700	-17.65%	700	0.00%
Road Lighting - Professional Services	-	1,250	1,250	135	1,115	1,250	0.00%	1,250	0.00%
Road Lighting - Automobile Insurance	2,383	2,550	2,550	772	1,403	2,175	-14.71%	2,300	5.75%
Road Lighting - Employee Liability	3,677	2,440	2,440	738	1,412	2,150	-11.89%	2,300	6.98%
Road Lighting - General Liability	10,129	12,630	12,630	3,826	7,129	10,955	-13.26%	11,600	5.89%
TOTAL OPERATING SERVICES	1,115,777	1,239,031	1,239,031	475,160	765,495	1,240,655		1,300,491	

CONTINUED

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2016	2017					2018		
	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.	1,487	4,000	4,000	-	2,000	2,000	-50.00%	2,500	25.00%
Road Lighting - Office Supplies	307	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Road Lighting - Food & Clothing	156	500	500	-	500	500	0.00%	700	40.00%
Road Lighting - Maint of Bldgs & Grounds	7,202	35,250	35,250	5,100	31,400	36,500	3.55%	38,000	4.11%
Road Lighting - Vehicle Supplies	-	1,000	1,000	198	302	500	-50.00%	500	0.00%
Road Lighting - Miscellaneous	-	-	-	-	2,300	2,300	100.00%	-	-100.00%
Road Lighting - Equipment & Vehicle Parts	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	9,152	42,150	42,150	5,298	37,902	43,200		43,100	
OTHER CHARGES:									
Road Lighting - Training & Travel	-	2,000	2,000	-	1,000	1,000	-50.00%	1,000	0.00%
TOTAL OTHER CHARGES	-	2,000	2,000	-	1,000	1,000		1,000	
CAPITAL OUTLAY:									
Road Lighting - Imp other than Buildings	-	250,000	250,000	8,014	241,986	250,000	0.00%	50,000	-80.00%
Road Lighting - Acquisition of Vehicles	22,918	-	-	-	-	-	0.00%	-	0.00%
Road Lighting - Major Repairs	-	60,000	60,000	-	50,000	50,000	-16.67%	50,000	0.00%
Road Lighting - Architectural/Engineering	-	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
Road Lighting - Other Fees	-	12,500	12,500	-	12,500	12,500	0.00%	12,500	0.00%
TOTAL CAPITAL OUTLAY	22,918	347,500	347,500	8,014	329,486	337,500		137,500	
INTERGOVERNMENTAL:									
Road Lighting - Ad Val Tax Ded - Sheriff	42,808	46,000	46,000	41,857	-	41,857	-9.01%	45,000	7.51%
Road Lighting - Cost of Ad Val Tax Coll.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL INTERGOVERNMENTAL	42,808	47,500	47,500	41,857	1,500	43,357		46,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	90,866	101,183	101,183	-	100,000	100,000	-1.17%	100,000	0.00%
TOTAL TRANSFERS	90,866	101,183	101,183	-	100,000	100,000		100,000	
TOTAL EXPENDITURES	1,331,606	1,835,929	1,835,929	555,084	1,263,638	1,818,722		1,698,701	
Net change in fund balance	8,885	(558,157)	(558,157)			(502,215)		(431,951)	
Fund Balance -Beginning	3,377,575	2,966,861	2,966,861			3,386,460		2,884,245	
Fund Balance -Ending	3,386,460	2,408,704	2,408,704			2,884,245		2,452,294	

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 50,000	Street Light Installation	\$ 50,000
Major Repairs	\$ 50,000	Other Miscellaneous Repairs	\$ 50,000
Architectural/Engineering Fees	\$ 25,000	Engineering for Lighting Projects	\$ 25,000
Other Fees	\$ 12,500	Contract Recordation & Other Miscellaneous Fees	\$ 12,500

Grand Total Requested:

\$ 137,500

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2016	2017					2018		
	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
REVENUES:									
Dept. of Labor - Adult Program	245,900	307,366	307,366	136,556	167,488	304,044	-1.08%	357,886	17.71%
Dept. of Labor - Dislocated Worker	212,269	265,583	265,583	129,176	141,370	270,546	1.87%	288,379	6.59%
Dept. of Labor - Youth Program	247,059	313,357	313,357	132,500	194,018	326,518	4.20%	366,638	12.29%
Dept. of Labor - Tanf/Step	20,310	23,000	23,000	19,469	1,008	20,477	-10.97%	-	-100.00%
NEG- JDNEG	36,548	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	762,086	909,306	909,306	417,701	503,884	921,585		1,012,903	
EXPENDITURES:									
PERSONAL SERVICES:									
Salaries & Other Wages	411,498	421,000	421,000	192,253	209,847	402,100	-4.49%	424,100	5.47%
FICA	1,132	1,200	1,200	184	1,281	1,465	22.08%	1,500	2.39%
Retirement	51,043	50,200	50,200	21,339	25,361	46,700	-6.97%	46,000	-1.50%
Life/Health Insurance	67,709	82,000	82,000	32,658	30,342	63,000	-23.17%	70,000	11.11%
Workers Compensation	2,524	3,000	3,000	826	1,794	2,620	-12.67%	3,000	14.50%
Unemployment	246	300	300	109	126	235	-21.67%	250	6.38%
Medicare	5,770	6,150	6,150	2,487	3,133	5,620	-8.62%	6,200	10.32%
Disability	1,408	1,500	1,500	685	680	1,365	-9.00%	1,450	6.23%
Post-Employee Health Care	47,055	56,000	56,000	23,371	23,219	46,590	-16.80%	51,000	9.47%
Deferred Compensation	4,252	5,200	5,200	2,739	4,361	7,100	36.54%	9,000	26.76%
Dental Insurance	1,080	1,080	1,080	510	530	1,040	-3.70%	1,080	3.85%
OPEB Contribution	9,909	12,050	12,050	5,255	6,145	11,400	-5.39%	14,000	22.81%
Miscellaneous	-	500	500	-	500	500	0.00%	-	-100.00%
TOTAL PERSONAL SERVICES	603,626	640,180	640,180	282,416	307,319	589,735		627,580	
OPERATING SERVICES:									
Ads, Dues & Subscriptions	1,015	7,500	7,500	251	7,249	7,500	0.00%	5,000	-33.33%
Printing & Duplications	1,155	2,000	2,000	-	2,000	2,000	0.00%	1,200	-40.00%
Utilities - Electric	4,082	5,100	5,100	1,928	3,172	5,100	0.00%	6,000	17.65%
Utilities - Water	364	1,500	1,500	227	1,273	1,500	0.00%	1,000	-33.33%
Postage	530	700	700	476	224	700	0.00%	500	-28.57%
Telephone	10,259	7,000	7,000	4,413	5,587	10,000	42.86%	11,000	10.00%
Rentals	25,751	22,000	22,000	14,174	17,826	32,000	45.45%	30,000	-6.25%
Maint of Property & Equipment	721	1,226	1,226	124	1,102	1,226	0.00%	5,000	307.83%
Contractual Services	42,267	65,000	65,000	61,126	15,734	76,860	18.25%	23,073	-69.98%
Professional Services	29,256	71,600	71,600	20,945	60,655	81,600	13.97%	200,000	145.10%
Property Insurance	6,078	4,000	4,000	793	2,207	3,000	-25.00%	3,200	6.67%
Automobile Insurance	4,768	1,000	1,000	1,543	2,807	4,350	335.00%	4,600	5.75%
Employee Liability	2,558	4,000	4,000	603	957	1,560	-61.00%	1,650	5.77%
General Liability	7,770	7,000	7,000	3,123	4,877	8,000	14.29%	8,400	5.00%
TOTAL OPERATING SERVICES	136,574	199,626	199,626	109,726	125,670	235,396		300,623	

CONTINUED

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2016	2017					2018	% 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		
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Non-Consumable Office Supplies	-	1,500	1,500	1,351	149	1,500	0.00%	1,000	-33.33%
Office Supplies	2,778	2,000	2,000	6,497	3,503	10,000	400.00%	5,000	-50.00%
Educational Supplies	14,854	60,000	60,000	8,166	69,788	77,954	29.92%	72,700	-6.74%
Maint. Of Building & Grounds	-	-	-	-	1,000	1,000	100.00%	1,000	0.00%
Vehicle Supplies	31	1,000	1,000	543	457	1,000	0.00%	1,000	0.00%
Equipment & Vehicle Parts	1,263	1,000	1,000	527	473	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	18,926	65,500	65,500	17,084	75,370	92,454		81,700	
OTHER CHARGES:									
Training & Travel	2,960	4,000	4,000	1,160	2,840	4,000	0.00%	3,000	-25.00%
TOTAL OTHER CHARGES	2,960	4,000	4,000	1,160	2,840	4,000		3,000	
TOTAL EXPENDITURES	762,086	909,306	909,306	410,386	511,199	921,585		1,012,903	
Net change in fund balance	-	-	-	-	-	-		-	
Fund Balance -Beginning	-	-	-	-	-	-		-	
FINANCING OVER EXPENDITURES	-	-	-	-	-	-		-	

CRIMINAL COURT FUND

FUND NUMBER: 110

Description	2016	2017					2018		
	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
REVENUES:									
Court Costs, Fees & Charges	66,673	70,000	70,000	34,309	42,691	77,000	10.00%	80,000	3.90%
Court Fines	744,276	750,000	750,000	446,854	553,146	1,000,000	33.33%	1,010,000	1.00%
Interest on Bonds & Fines	5,005	5,000	5,000	-	5,607	5,607	12.14%	5,610	0.05%
Aff. Reins. - Court Fines	25,788	35,000	35,000	8,213	15,787	24,000	-31.43%	25,000	4.17%
Drug Asst. - Juvenile Fees	8,319	8,000	8,000	-	5,000	5,000	-37.50%	5,000	0.00%
Interest Earnings	(25)	50	50	50	100	150	200.00%	150	0.00%
TOTAL REVENUES	850,036	868,050	868,050	489,426	622,331	1,111,757		1,125,760	
EXPENDITURES:									
PERSONAL SERVICES	336,234	351,935	351,935	161,814	179,391	341,205	-3.05%	348,750	2.21%
OPERATING SERVICES	30,000	30,000	30,000	15,000	226,000	241,000	703.33%	232,400	-3.57%
MATERIALS & SUPPLIES	6,885	8,000	8,000	2,887	5,113	8,000	0.00%	8,000	0.00%
INTERGOVERNMENTAL	468,336	475,000	475,000	246,385	268,615	515,000	8.42%	530,000	2.91%
TRANSFERS	8,748	2,940	2,940	-	7,900	7,900	168.71%	7,255	-8.16%
TOTAL EXPENDITURES	850,203	867,875	867,875	426,086	687,019	1,113,105		1,126,405	
Net change in fund balance	(167)	175	175			(1,348)		(645)	
Fund balance -Beginning	6,915	265	265			6,748		5,400	
FINANCING OVER EXPENDITURES	6,748	440	440			5,400		4,755	

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

Description	2016	2017					2018		
	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	131,878	133,000	133,000	61,098	71,302	132,400	-0.45%	135,000	1.96%
Dist Crt - Retirement	17,118	16,600	16,600	7,637	8,913	16,550	-0.30%	15,500	-6.34%
Dist Crt - Health/Life Insurance	17,524	21,500	21,500	8,827	8,823	17,650	-17.91%	21,000	18.98%
Dist Crt - Workmen's Comp	693	700	700	300	350	650	-7.14%	685	5.38%
Dist Crt - Unemployment	81	90	90	38	47	85	-5.56%	85	0.00%
Dist Crt - Medicare	1,554	1,600	1,600	714	836	1,550	-3.13%	1,625	4.84%
Dist Crt - Dental	145	145	145	73	72	145	0.00%	145	0.00%
Dist Crt - OPEB Contribution	3,323	4,000	4,000	1,833	2,142	3,975	-0.62%	4,710	18.49%
TOTAL PERSONAL SERVICES	172,316	177,635	177,635	80,520	92,485	173,005		178,750	
MATERIALS & SUPPLIES:									
Dist Crt - Maint. Of Building & Grounds	3,774	4,000	4,000	1,525	2,475	4,000	0.00%	4,000	0.00%
TOTAL MATERIALS & SUPPLIES	3,774	4,000	4,000	1,525	2,475	4,000		4,000	
INTERGOVERNMENTAL:									
Dist Crt - Statutory Charges	290,726	295,000	295,000	138,685	146,315	285,000	-3.39%	290,000	1.75%
TOTAL INTERGOVERNMENTAL	290,726	295,000	295,000	138,685	146,315	285,000		290,000	
TOTAL EXPENDITURES	466,816	476,635	476,635	220,730	241,275	462,005		472,750	

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

Description	2016	2017					2018		
	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	163,918	174,300	174,300	81,294	86,906	168,200	-3.50%	170,000	1.07%
TOTAL PERSONAL SERVICES	163,918	174,300	174,300	81,294	86,906	168,200		170,000	
OPERATING SERVICES:									
Dist Atty - Professional Services	30,000	30,000	30,000	15,000	226,000	241,000	703.33%	232,400	-3.57%
TOTAL OPERATING SERVICES	30,000	30,000	30,000	15,000	226,000	241,000		232,400	
MATERIALS & SUPPLIES:									
Dist Atty - Maint. Of Building & Grounds	3,111	4,000	4,000	1,362	2,638	4,000	0.00%	4,000	0.00%
TOTAL MATERIALS & SUPPLIES	3,111	4,000	4,000	1,362	2,638	4,000		4,000	
INTERGOVERNMENTAL:									
Dist Atty - Statutory Charges	88,805	90,000	90,000	53,850	61,150	115,000	27.78%	120,000	4.35%
TOTAL INTERGOVERNMENTAL	88,805	90,000	90,000	53,850	61,150	115,000		120,000	
TOTAL EXPENDITURES	285,834	298,300	298,300	151,506	376,694	528,200		526,400	

CRIMINAL COURT FUND
SHERIFF
ACCOUNT NUMBER: 110-410100

Description	2016	2017					2018		
	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	88,805	90,000	90,000	53,850	61,150	115,000	27.78%	120,000	4.35%
TOTAL INTERGOVERNMENTAL	88,805	90,000	90,000	53,850	61,150	115,000		120,000	
TOTAL EXPENDITURES	88,805	90,000	90,000	53,850	61,150	115,000		120,000	

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

Description	2016	2017					2018		
	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	6,748	440	440	-	5,400	5,400	1127.27%	4,755	-11.94%
Transfer - Indirect Cost Allocation	2,000	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL TRANSFERS	8,748	2,940	2,940	-	7,900	7,900		7,255	
TOTAL EXPENDITURES	8,748	2,940	2,940	-	7,900	7,900		7,255	

ROAD & DRAINAGE
FUND NUMBER: 112

Description	2016			2017			2018		
	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
REVENUES:									
Ad Valorem Taxes	7,503,165	7,160,000	7,160,000	7,448,404	9,547	7,457,951	4.16%	7,190,000	-3.59%
General Sales Tax - 1%	15,042,273	15,927,576	15,927,576	6,910,719	10,109,234	17,019,953	6.86%	17,867,000	4.98%
Dept. of Transportation Grant	846,008	-	738,657	34,719	703,938	738,657	0.00%	2,772,900	275.40%
FEMA Hazard Mitigation Grants	2,337,139	-	533,295	39,874	493,421	533,295	0.00%	-	-100.00%
Federal Highway Admin	-	2,083,000	3,056,800	-	973,800	973,800	-68.14%	2,083,000	113.90%
Conservation of Natural Resources	312,900	755,776	755,776	114,324	547,015	661,339	-12.50%	944,485	42.81%
Flood Control Act	4,921	4,921	4,921	4,948	-	4,948	0.55%	4,948	0.00%
State Payment in Lieu of Taxes	43,341	40,000	40,000	30,066	14,934	45,000	12.50%	45,000	0.00%
Zoning & Subdivision Fees	16,805	18,000	18,000	450	17,550	18,000	0.00%	18,000	0.00%
Inspection Fees	-	-	-	1,568	-	1,568	100.00%	-	-100.00%
Culvert Fees	39,644	27,000	27,000	19,710	7,290	27,000	0.00%	27,000	0.00%
Miscellaneous Fees	71,703	38,000	38,000	15,870	22,130	38,000	0.00%	38,000	0.00%
Interest Earnings	248,654	178,500	178,500	106,404	193,596	300,000	68.07%	325,000	8.33%
Royalties	6,655	6,500	6,500	1,530	5,470	7,000	7.69%	7,000	0.00%
Gifts & Donation	60,000	-	-	52,015	-	52,015	100.00%	-	-100.00%
Proceeds from Sales of Assets	42,281	-	-	3,341	4,659	8,000	100.00%	-	-100.00%
Insurance Refunds	225	-	-	87	63	150	100.00%	-	-100.00%
TOTAL REVENUES	26,575,714	26,239,273	28,485,025	14,784,029	13,102,647	27,886,676		31,322,333	
EXPENDITURES:									
PERSONAL SERVICES	11,362,491	14,124,076	14,124,076	5,696,067	6,932,048	12,628,115	-10.59%	14,406,351	14.08%
OPERATING SERVICES	2,335,343	3,343,896	3,343,896	984,301	2,061,469	3,045,770	-8.92%	3,076,035	0.99%
MATERIALS & SUPPLIES	2,754,533	3,516,106	3,516,106	1,438,801	1,937,659	3,376,460	-3.97%	3,411,060	1.02%
OTHER CHARGES	211,487	52,165	52,165	21,172	30,578	51,750	-0.80%	57,750	11.59%
CAPITAL OUTLAY	10,806,439	10,583,710	27,189,977	2,872,295	19,661,406	22,533,701	-17.12%	14,259,606	-36.72%
INTERGOVERNMENTAL	1,198,574	1,045,064	1,045,064	303,876	674,395	978,271	-6.39%	1,001,026	2.33%
TRANSFERS	350,000	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL EXPENDITURES	29,018,867	33,015,017	49,621,284	11,316,512	31,647,555	42,964,067		36,561,828	
Net change in fund balance	(2,443,153)	(6,775,744)	(21,136,259)			(15,077,391)		(5,239,495)	
Fund balance -Beginning	31,696,706	11,661,595	26,022,110			29,253,553		14,176,162	
Fund balance -Ending	29,253,553	4,885,851	4,885,851			14,176,162		8,936,667	

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

Description	2016	2017					2018		
	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:									
PERSONNEL SERVICES									
Flood Control-Salaries	2,597	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Fica	17	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Retirement	302	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Life/Health Insurance	1,017	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Workmans Comp	119	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Medicare	36	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Deferred Compensation	13	-	-	-	-	-	0.00%	-	0.00%
Flood Control-OPEB Contribution	58	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	4,159	-	-	-	-	-		-	
OPERATING SERVICES:									
Flood Control-Utilities - Gas	1,633	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Employee Liability	350	10	10	3	2	5	-50.00%	10	100.00%
Flood Control-General Liability	415	45	45	13	12	25	-44.44%	45	80.00%
TOTAL OPERATING SERVICES	2,398	55	55	16	14	30		55	
MATERIALS & SUPPLIES:									
Flood Control-Food & Clothing	6,570	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Vehicle Supplies	25,913	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Miscellaneous	40,403	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Shells/Sand/Dirt/Gravel	9,455	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Vehicle & Equip Parts	5	100	100	-	100	100	0.00%	100	0.00%
Flood Control-Tools & Equipment	1,508	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	83,854	1,600	1,600	-	1,600	1,600		1,600	
TOTAL EXPENDITURES	90,411	1,655	1,655	16	1,614	1,630		1,655	

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2016	2017					2018		
	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	2,538,653	3,020,700	3,020,700	1,234,144	1,615,856	2,850,000	-5.65%	3,235,000	13.51%
Paved Sts - FICA	4,716	9,000	9,000	1,443	2,557	4,000	-55.56%	4,500	12.50%
Paved Sts - Retirement	319,358	359,220	359,220	151,359	183,641	335,000	-6.74%	365,000	8.96%
Paved Sts - Life/Health Insurance	588,181	844,300	844,300	303,955	306,045	610,000	-27.75%	877,000	43.77%
Paved Sts - Workers Compensation	306,965	352,400	352,400	137,916	172,084	310,000	-12.03%	350,000	12.90%
Paved Sts - Unemployment	1,587	2,020	2,020	771	979	1,750	-13.37%	2,100	20.00%
Paved Sts - Medicare	35,362	43,375	43,375	17,199	20,801	38,000	-12.39%	47,000	23.68%
Paved Sts - Disability	7,683	9,195	9,195	4,176	4,324	8,500	-7.56%	10,200	20.00%
Paved Sts - Post-Emp. Health Care	168,943	200,000	200,000	82,944	84,056	167,000	-16.50%	188,000	12.57%
Paved Sts - Deferred Compensation	31,791	35,000	35,000	15,802	21,198	37,000	5.71%	40,000	8.11%
Paved Sts - Dental Insurance	5,390	7,120	7,120	2,950	3,550	6,500	-8.71%	8,000	23.08%
Paved Sts - OPEB Contribution	63,338	90,770	90,770	36,326	45,674	82,000	-9.66%	111,000	35.37%
Paved Sts - Miscellaneous	6,808	16,701	16,701	5,709	5,506	11,215	-32.85%	16,701	48.92%
TOTAL PERSONAL SERVICES	4,078,775	4,989,801	4,989,801	1,994,694	2,466,271	4,460,965		5,254,501	
OPERATING SERVICES:									
Paved Sts - Ads, Dues & Subscriptions	1,605	2,200	2,200	556	1,644	2,200	0.00%	2,200	0.00%
Paved Sts - Printing	10,639	9,810	9,810	2,127	8,523	10,650	8.56%	9,810	-7.89%
Paved Sts - Utilities - Electric	23,884	29,625	29,625	9,528	15,572	25,100	-15.27%	26,400	5.18%
Paved Sts - Utilities - Gas	5,636	8,520	8,520	3,468	3,532	7,000	-17.84%	7,300	4.29%
Paved Sts - Utilities - Water	1,789	1,565	1,565	1,049	1,051	2,100	34.19%	2,250	7.14%
Paved Sts - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Paved Sts - Telephone	22,880	22,475	22,475	10,646	12,704	23,350	3.89%	23,850	2.14%
Paved Sts - Rentals	34,096	70,975	70,975	15,392	55,583	70,975	0.00%	67,175	-5.35%
Paved Sts - Maint of Property & Equip	102,400	191,250	191,250	31,931	159,319	191,250	0.00%	191,250	0.00%
Paved Sts - Contractual Services	33,056	117,000	117,000	15,980	101,020	117,000	0.00%	117,000	0.00%
Paved Sts - Professional Services	-	125,000	125,000	-	95,000	95,000	-24.00%	95,000	0.00%
Paved Sts - Property Insurance	24,474	25,280	25,280	9,751	12,749	22,500	-11.00%	24,000	6.67%
Paved Sts - Automobile Insurance	94,490	101,840	101,840	30,861	53,289	84,150	-17.37%	89,000	5.76%
Paved Sts - Employee Liability	18,277	12,400	12,400	3,756	7,344	11,100	-10.48%	12,000	8.11%
Paved Sts - General Liability	51,055	64,260	64,260	19,472	37,078	56,550	-12.00%	59,500	5.22%
TOTAL OPERATING SERVICES	424,281	782,400	782,400	154,517	564,608	719,125		726,935	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2016	2017				2018		% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Projected Budget			
EXPENDITURES: (CONT.)										
MATERIALS & SUPPLIES:										
Paved Sts - Office & Comm. Equipment	15,483	50,050	50,050	9,259	34,241	43,500	-13.09%	43,500	0.00%	
Paved Sts - Office Supplies	20,067	26,250	26,250	3,010	21,990	25,000	-4.76%	25,000	0.00%	
Paved Sts - Medical	2,906	1,800	1,800	1,033	1,967	3,000	66.67%	3,000	0.00%	
Paved Sts - Food & Clothing	17,894	22,415	22,415	10,619	17,881	28,500	27.15%	28,500	0.00%	
Paved Sts - Maint of Buildings & Grounds	29,606	26,750	26,750	8,167	18,583	26,750	0.00%	26,750	0.00%	
Paved Sts - Vehicle Supplies	211,370	271,705	271,705	113,359	127,286	240,645	-11.43%	252,700	5.01%	
Paved Sts - Miscellaneous	111,039	120,660	120,660	90,086	90,089	180,175	49.32%	189,200	5.01%	
Paved Sts - Shells/Sand/Dirt/Gravel	66,996	138,180	138,180	28,784	83,716	112,500	-18.58%	106,500	-5.33%	
Paved Sts - Culverts & Fittings	-	3,500	3,500	-	2,500	2,500	-28.57%	2,500	0.00%	
Paved Sts - Equipment & Vehicle Parts	251,833	305,600	305,600	145,740	145,740	291,480	-4.62%	306,100	5.02%	
Paved Sts - Asphalt/Concrete	86,699	152,000	152,000	15,569	119,431	135,000	-11.18%	122,000	-9.63%	
Paved Sts - Miscellaneous Materials	4,636	5,095	5,095	2,760	3,240	6,000	17.76%	6,000	0.00%	
Paved Sts - Tools & Equipment	34,492	51,000	51,000	28,985	22,015	51,000	0.00%	52,500	2.94%	
TOTAL MATERIALS & SUPPLIES	853,021	1,175,005	1,175,005	457,371	688,679	1,146,050		1,164,250		
OTHER CHARGES:										
Paved Sts - Training & Travel	1,858	8,000	8,000	3,295	3,705	7,000	-12.50%	8,000	14.29%	
Paved Sts - Judgements & Damages	-	750	750	-	750	750	0.00%	750	0.00%	
Paved Sts - Official Fees	2,798	5,000	5,000	1,624	3,376	5,000	0.00%	5,000	0.00%	
TOTAL OTHER CHARGES	4,656	13,750	13,750	4,919	7,831	12,750		13,750		
CAPITAL OUTLAY:										
Paved Sts - Imp other than Buildings	2,186,108	675,000	1,731,428	11,794	1,684,634	1,696,428	-2.02%	2,240,770	32.09%	
Paved Sts - Acquisition of Vehicles	113,677	57,000	57,000	20,223	54,520	74,743	31.13%	120,000	60.55%	
Paved Sts - Buildings/Grounds/Plant	25,853	28,500	28,500	6,906	21,594	28,500	0.00%	-	-100.00%	
Paved Sts - Heavy Movable Equipment	669,406	192,500	192,500	-	164,177	164,177	-14.71%	996,000	506.66%	
Paved Sts - Office Equipment	28,725	32,500	32,500	-	32,500	32,500	0.00%	41,500	27.69%	
Paved Sts - Major Repairs	60,753	120,000	120,000	12,084	107,916	120,000	0.00%	120,000	0.00%	
Paved Sts - Architectural/Engineering	324,736	135,000	297,617	11,232	285,000	296,232	-0.47%	213,855	-27.81%	
Paved Sts - Other Fees	46,969	50,000	63,685	3,120	135,565	138,685	117.77%	76,920	-44.54%	
TOTAL CAPITAL OUTLAY	3,456,227	1,290,500	2,523,230	65,359	2,485,906	2,551,265		3,809,045		
INTERGOVERNMENTAL:										
Paved Sts - Ad Val Tax Ded - Sheriff	247,459	262,000	262,000	246,085	16,164	262,249	0.10%	263,000	0.29%	
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	120,527	135,207	135,207	-	101,686	101,686	-24.79%	104,013	2.29%	
TOTAL INTERGOVERNMENTAL	367,986	402,207	402,207	246,085	122,850	368,935		372,013		
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	9,534,946	9,003,663	10,236,393	2,922,945	6,686,145	9,609,090		11,690,494		

ROAD & DRAINAGE

PAVED STREETS

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 2,240,770	2018 Road Maintenance Contract	\$ 700,000
		Electronic Speed Signs (Ormond Blvd & Evangeline Rd)	35,000
		Forrest Road Paving (in District IV)	150,000
		Paul Maillard Revitalization (LA 52) Phase I	1,305,770
		Widening Entrance to Kliner Road	50,000
Acquisition of Vehicles	\$ 120,000	Four (4) Ford F-150 to replace:	
		Unit# 103 (1997 Ford F150 with 186,334 miles)	\$ 120,000
		Unit# 108 (2003 Ford F150 with 125,228 miles)	
		Unit# 118 (2003 Ford F150 with 145,470 miles)	
		Unit# 150 (1997 Ford F150 with 146,143 miles)	
Heavy Moveable Equipment	\$ 996,000	Two (2) Long-Arm Tractors to replace:	\$ 270,000
		Unit# 967 (2007 Tractor with 6,000+ hours)	
		Unit# 986 (2007 Tractor with 6,000+ hours)	
		One (1) Excavator to replace Unit# 1014 (2000 with 5,500 hours)	90,000
		Two (2) Bush-Hog Tractors	106,000
		Unit# 982 (2008 Tractor with 4,000+ hours)	
		Unit# 983 (2008 Tractor with 4,000+ hours)	
		One (1) Grapple Truck to replace Unit# 178 (2006 with 95,000 miles)	150,000
		Freighliner Culvert Truck to replace Unit# 214 (1999 with 10,078 hours)	380,000
Office Equipment	\$ 41,500	Software Upgrade/Replacement	\$ 12,500
		Office Equipment	10,000
		Accounting Printer Replacement	10,000
		Texa WCF119 -Equipment Diagnostic Computer	9,000
Major Repairs	\$ 120,000	Equipment Repairs	\$ 50,000
		Roadway Repairs	50,000
		Renovations of EB Public Works Building	20,000
Architectural/Engineering Fees	\$ 213,855	2018 Road Maintenance Program	\$ 80,000
		Paul Maillard Revitalization (LA 52) Design	38,750
		Paul Maillard Revitalization (LA 52) Phase I Con/Adm/Insp	70,105
		Subdivision Development	25,000
Other Fees	\$ 76,920	2018 Road Maintenance Program	\$ 25,000
		Paul Maillard Revitalization (LA 52) Design	51,920
Grand Total Requested:	\$3,809,045		

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

Description	2016	2017					2018		
	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:									
Sidewalks - Imp other than Buildings	-	2,602,405	3,992,188	-	1,494,219	1,494,219	-62.57%	3,239,584	116.81%
Sidewalks - Architectural/Engineering	-	572,530	757,530	-	253,000	253,000	-66.60%	607,530	140.13%
Sidewalks - Other Fees	-	52,050	102,550	-	50,000	50,000	-51.24%	52,050	4.10%
TOTAL CAPITAL OUTLAY	-	3,226,985	4,852,268	-	1,797,219	1,797,219		3,899,164	
TOTAL EXPENDITURES	-	3,226,985	4,852,268	-	1,797,219	1,797,219		3,899,164	

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 3,239,584	Westbank Bicycle & Pedestrian Path (Phase IV & V) Paul Maillard Revitalization (LA 52) Phase I	\$ 2,602,405 637,179
Architectural/Engineering Fees	\$ 607,530	Westbank Bicycle & Pedestrian Path (Phase IV & V) Paul Maillard Revitalization (LA 52) Phase I	\$ 572,530 35,000
Other Fees	\$ 52,050	Fees for Bicycle & Pedestrian Paths	\$ 52,050

Grand Total Requested:

\$ 3,899,164

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

Description	2016	2017				2018			
	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	4,942,803	6,000,000	6,000,000	2,475,307	3,074,693	5,550,000	-7.50%	6,095,000	9.82%
Drainage - FICA	13,541	20,000	20,000	6,287	8,213	14,500	-27.50%	15,000	3.45%
Drainage - Retirement	588,874	698,000	698,000	289,993	355,007	645,000	-7.59%	662,000	2.64%
Drainage - Life/Health Insurance	951,343	1,415,000	1,415,000	523,134	556,866	1,080,000	-23.67%	1,367,000	26.57%
Drainage - Workers Compensation	252,404	310,000	310,000	118,413	146,587	265,000	-14.52%	300,000	13.21%
Drainage - Unemployment	3,091	4,000	4,000	1,547	1,953	3,500	-12.50%	3,800	8.57%
Drainage - Medicare	68,412	87,000	87,000	34,171	42,829	77,000	-11.49%	88,000	14.29%
Drainage - Disability	15,164	19,000	19,000	8,550	8,950	17,500	-7.89%	20,000	14.29%
Drainage - Post-Emp. Health Care	195,082	240,000	240,000	101,346	101,654	203,000	-15.42%	240,000	18.23%
Drainage - Deferred Compensation	110,206	118,000	118,000	54,569	55,431	110,000	-6.78%	115,000	4.55%
Drainage - Dental Insurance	8,889	12,000	12,000	4,940	5,060	10,000	-16.67%	12,000	20.00%
Drainage - OPEB Contribution	121,761	200,000	200,000	72,823	97,177	170,000	-15.00%	209,000	22.94%
Drainage - Miscellaneous	7,987	11,275	11,275	10,293	11,357	21,650	92.02%	25,050	15.70%
TOTAL PERSONAL SERVICES	7,279,557	9,134,275	9,134,275	3,701,373	4,465,777	8,167,150		9,151,850	
OPERATING SERVICES:									
Drainage - Ads, Dues & Subscriptions	9,067	11,690	11,690	160	11,530	11,690	0.00%	11,690	0.00%
Drainage - Printing	3,842	5,395	5,395	970	4,425	5,395	0.00%	5,395	0.00%
Drainage - Utilities - Electric	237,100	269,629	269,629	99,391	149,564	248,955	-7.67%	261,405	5.00%
Drainage - Utilities - Gas	35,369	36,085	36,085	11,273	24,727	36,000	-0.24%	37,000	2.78%
Drainage - Utilities - Water	16,272	18,525	18,525	9,061	9,064	18,125	-2.16%	19,000	4.83%
Drainage - Postage	196	500	500	81	419	500	0.00%	500	0.00%
Drainage - Telephone	45,176	51,090	51,090	21,377	30,578	51,955	1.69%	54,555	5.00%
Drainage - Rentals	102,190	127,072	127,072	46,029	78,971	125,000	-1.63%	125,000	0.00%
Drainage - Maint of Property & Equipment	437,818	440,000	440,000	227,255	222,745	450,000	2.27%	450,000	0.00%
Drainage - Contractual Services	389,112	372,890	372,890	120,623	269,377	390,000	4.59%	390,000	0.00%
Drainage - Professional Services	343,849	922,295	922,295	207,397	509,898	717,295	-22.23%	708,000	-1.30%
Drainage - Property Insurance	80,801	79,370	79,370	17,423	48,077	65,500	-17.48%	69,000	5.34%
Drainage - Automobile Insurance	71,146	75,150	75,150	22,760	47,690	70,450	-6.25%	74,500	5.75%
Drainage - Employee Liability	35,944	24,550	24,550	7,433	14,817	22,250	-9.37%	23,500	5.62%
Drainage - General Liability	100,782	127,200	127,200	38,535	74,965	113,500	-10.77%	119,500	5.29%
TOTAL OPERATING SERVICES	1,908,664	2,561,441	2,561,441	829,768	1,496,847	2,326,615		2,349,045	

CONTINUED

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

Description	2016	2017					2018		
	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.	59,183	75,191	75,191	10,546	62,954	73,500	-2.25%	76,700	4.35%
Drainage - Office Supplies	12,670	20,000	20,000	12,844	7,156	20,000	0.00%	20,000	0.00%
Drainage - Medical Supplies	2,612	3,750	3,750	541	3,059	3,600	-4.00%	3,800	5.56%
Drainage - Food & Clothing	16,345	13,830	13,830	4,808	22,672	27,480	98.70%	27,480	0.00%
Drainage - Maint of Buildings & Grounds	95,308	166,000	166,000	44,607	121,393	166,000	0.00%	166,000	0.00%
Drainage - Vehicle Supplies	503,956	925,000	925,000	328,045	396,955	725,000	-21.62%	725,000	0.00%
Drainage - Miscellaneous	403,778	415,000	415,000	259,168	155,832	415,000	0.00%	425,000	2.41%
Drainage - Shells/Sand/Dirt/Gravel	140,210	111,500	111,500	76,356	73,644	150,000	34.53%	150,000	0.00%
Drainage - Culverts & Fittings	258,741	197,000	197,000	104,823	125,177	230,000	16.75%	230,000	0.00%
Drainage - Equipment & Vehicle Parts	165,336	186,735	186,735	61,143	125,592	186,735	0.00%	186,735	0.00%
Drainage - Asphalt, Concrete	73,656	119,500	119,500	51,007	74,493	125,500	5.02%	125,500	0.00%
Drainage - Lab Chemicals & Supplies	46	500	500	-	500	500	0.00%	500	0.00%
Drainage - Miscellaneous Materials	25,003	37,995	37,995	10,702	27,293	37,995	0.00%	37,995	0.00%
Drainage - Tools & Equipment	60,814	67,500	67,500	16,840	50,660	67,500	0.00%	70,500	4.44%
TOTAL MATERIALS & SUPPLIES	1,817,658	2,339,501	2,339,501	981,430	1,247,380	2,228,810		2,245,210	
OTHER CHARGES:									
Drainage - Training & Travel	25,602	30,000	30,000	14,400	15,600	30,000	0.00%	35,000	16.67%
Drainage- Judgement & Damages	179,000	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Drainage - Official Fees	2,229	3,415	3,415	1,853	2,147	4,000	17.13%	4,000	0.00%
TOTAL OTHER CHARGES	206,831	38,415	38,415	16,253	22,747	39,000		44,000	
CAPITAL OUTLAY:									
Drainage - Acquisition of Land	-	-	800,000	-	375,000	375,000	-53.13%	350,000	-6.67%
Drainage - Acquisition of Buildings	59,995	75,000	75,000	-	75,000	75,000	0.00%	75,000	0.00%
Drainage - Improvements other than Bldgs	3,660,653	3,895,000	10,739,384	1,658,321	9,081,063	10,739,384	0.00%	3,790,897	-64.70%
Drainage - Acquisition of Vehicles	230,839	170,000	170,000	23,350	135,283	158,633	-6.69%	175,000	10.32%
Drainage - Buildings/Grounds/Plant	224,879	125,000	285,286	187,765	97,521	285,286	0.00%	-	-100.00%
Drainage - Heavy Movable Equipment	644,643	70,000	70,000	7,900	62,100	70,000	0.00%	445,000	535.71%
Drainage - Office Equipment	80,498	128,000	168,825	28,297	140,528	168,825	0.00%	50,000	-70.38%
Drainage - Major Repairs	381,153	735,000	950,521	322,592	627,929	950,521	0.00%	800,000	-15.84%
Drainage - Architectural/Engineering Fees	1,257,203	573,225	4,606,672	389,765	3,262,773	3,652,538	-20.71%	500,500	-86.30%
Drainage - Other Fees	810,349	295,000	1,948,791	188,946	1,521,084	1,710,030	-12.25%	365,000	-78.66%
TOTAL CAPITAL OUTLAY	7,350,212	6,066,225	19,814,479	2,806,936	15,378,281	18,185,217		6,551,397	
INTERGOVERNMENTAL:									
Drainage - Cost of Tax Collection	120,527	135,207	135,207	-	101,686	101,686	-24.79%	104,013	2.29%
Drainage - Grants	710,061	507,650	507,650	57,791	449,859	507,650	0.00%	525,000	3.42%
TOTAL INTERGOVERNMENTAL	830,588	642,857	642,857	57,791	551,545	609,336		629,013	
TOTAL EXPENDITURES	19,393,510	20,782,714	34,530,968	8,393,551	23,162,577	31,556,128		20,970,515	

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Land	\$ 350,000	Hahn St Land Acquisition	\$ 350,000
Acquisition of Building	\$ 75,000	Temperature-Controlled Storage Building for Portable Pumps & Motors	\$ 75,000
Improvements other than Building	\$ 3,790,897	Ama Drainage Improvements Dunleith Phase VII New Sarpy Pump Station Upgrade Norco -Install 3rd pump at West Pine in Norco Paul Maillard Revitalization (LA 52) Phase I Spruce, Acorn & Ash Streets -Culvert and ditches dug Schexnadre Pump Station Upgrade Westbank Vicinity (Escrow) PLD/Cross Bayou Cost Share (Escrow)	\$ 60,000 1,500,000 50,000 15,000 1,565,897 50,000 50,000 250,000 250,000
Acquisition of Vehicles	\$ 175,000	Two (2) Ford F-250 Crew cabs to replace: Unit# 112 (2008 Ford F250 with 206,150 miles) Unit# 139 (2002 Ford F250 with 230,000 miles) One (1) Ford F-350 w/ Utility Body to replace: Unit# 181 (2008 Ford F250 truck with 183,000 miles) One (1) Ford Explorer for General Superintendent to replace: Unit# 135 (2000 Ford Explorer with 145,000 miles) One (1) Electrician Vans for new Electricians	\$ 80,000 35,000 \$ 30,000 30,000
Heavy Moveable Equipment	\$ 445,000	Two (2) Bobcat T-550 Skid Loader to replace: Unit# 1019 (2003 Bobcat T-200 with 1,129.9 hours) Unit# 1020 (2002 Bobcat) One (1) Kobelco 72' Long-Arm Excavator to replace: Unit# 932 (1990 Kobelco) One (1) Mack Truck GU173 to replace Unit# 206 (1995 Truck)	\$ 70,000 250,000 125,000
Office Equipment	\$ 50,000	Surveillance System	\$ 50,000
Major Repairs	\$ 800,000	Engine Repairs 24" Pump Overhaul 30" Pump Overhaul Gearbox Repairs/Replacement Equipment Repairs	\$ 125,000 110,000 175,000 275,000 115,000
Arch/Engineering Fees	\$ 500,500	Dunleith Phase VII Dunleith Phase VIII Paul Maillard Revitalization (LA 52) Design Paul Maillard Revitalization (LA 52) Phase I Con/Adm/Ins Westbank Levee -Ellington Levee Phase II Westbank Levee -Magnolia Pump Station	\$ 25,000 80,000 70,000 75,500 150,000 100,000

CONTINUED

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CONTINUED:			
Other Fees	\$ 365,000	Testing, Geotechnical Sitework, Surveying, ROW, Legal Srvs	\$ 25,000
		Westbank Levee -Ellington Levee Phase I	25,000
		Westbank Levee -Ellington Pump Station	20,000
		Westbank Levee -Magnolia Pump Station	45,000
		Westbank Levee -Structures, Pipelines, Crossings, Land, Modeling etc	125,000
		Dunleith Major Canal Structures	25,000
		Permitting	75,000
		Paul Maillard Revitalization (LA 52) Phase I	25,000
Grand Total Requested:	\$ 6,551,397		

RECREATION

FUND NUMBER: 113

Description	2016	2017					2018		
	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
REVENUES:									
Ad Valorem Taxes	3,751,362	3,580,000	3,580,000	3,724,199	4,774	3,728,973	4.16%	3,605,000	-3.32%
National Park Service Federal Grant	-	200,000	200,000	99,871	100,129	200,000	0.00%	-	-100.00%
Miscellaneous Revenues	1,285	-	-	5,568	50	5,618	100.00%	1,000	-82.20%
Rental of Parks & Buildings	20,650	15,000	15,000	19,160	7,840	27,000	80.00%	20,000	-25.93%
Admission Fees	16,117	20,000	20,000	1,637	3,488	5,125	-74.38%	10,000	95.12%
Reg Fees - Adult	12,825	10,000	10,000	1,640	9,610	11,250	12.50%	11,000	-2.22%
Reg Fees - Miscellaneous	53,315	40,500	40,500	42,940	10,060	53,000	30.86%	50,000	-5.66%
Reg Fees - Summer Camp	201,376	130,000	130,000	92,975	47,400	140,375	7.98%	135,000	-3.83%
Reg Fees - Youth Tournaments	10,750	1,000	1,000	1,883	2	1,885	88.50%	1,000	-46.95%
Youth/Senior Special Fees	34,070	28,000	28,000	22,577	7,423	30,000	7.14%	30,000	0.00%
Interest Earnings	13,816	5,000	5,000	16,367	8,233	24,600	392.00%	6,950	-71.75%
Gifts/Donations	6,150	-	-	1,151	95	1,246	100.00%	-	-100.00%
Insurance Refunds	2,548	-	-	327	-	327	100.00%	-	-100.00%
Proceeds from Sale of Assets	3,644	-	-	3,806	500	4,306	100.00%	-	-100.00%
Transfer from General Fund	771,717	1,555,840	1,555,840	-	159,793	159,793	-89.73%	1,649,000	931.96%
TOTAL REVENUES	4,899,625	5,585,340	5,585,340	4,034,101	359,397	4,393,498		5,518,950	
EXPENDITURES:									
PERSONAL SERVICES	2,221,443	2,541,935	2,541,935	1,010,506	1,174,384	2,184,890	-14.05%	2,378,600	8.87%
OPERATING SERVICES	585,044	578,815	578,815	257,948	385,307	643,255	11.13%	667,710	3.80%
MATERIALS & SUPPLIES	356,882	433,000	433,000	210,896	215,904	426,800	-1.43%	414,000	-3.00%
OTHER CHARGES	35,539	42,500	42,500	2,395	60,105	62,500	47.06%	37,000	-40.80%
CAPITAL OUTLAY	1,031,036	2,534,300	2,534,300	692,633	691,337	1,383,970	-45.39%	2,638,500	90.65%
INTERGOVERNMENTAL	123,730	132,200	132,200	123,043	1,202	124,245	-6.02%	133,200	7.21%
TOTAL EXPENDITURES	4,353,674	6,262,750	6,262,750	2,297,421	2,528,239	4,825,660		6,269,010	
Net change in fund balance	545,951	(677,410)	(677,410)			(432,162)		(750,060)	
Fund balance -Beginning	937,465	984,431	984,431			1,483,416		1,051,254	
Fund balance -Ending	1,483,416	307,021	307,021			1,051,254		301,194	

RECREATION

ACCOUNT NUMBER: 113-450100

Description	2016	2017					2018		
	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	1,411,949	1,560,000	1,560,000	662,774	777,226	1,440,000	-7.69%	1,540,000	6.94%
Recreation - FICA	12,860	16,000	16,000	5,362	5,838	11,200	-30.00%	12,500	11.61%
Recreation - Retirement	153,682	165,000	165,000	71,960	83,440	155,400	-5.82%	154,500	-0.58%
Recreation - Life/Health Insurance	248,075	345,000	345,000	104,633	110,367	215,000	-37.68%	277,000	28.84%
Recreation - Workers Compensation	43,693	50,000	50,000	19,333	23,167	42,500	-15.00%	46,200	8.71%
Recreation - Unemployment	883	1,000	1,000	414	486	900	-10.00%	1,000	11.11%
Recreation - Medicare	19,828	25,000	25,000	9,324	11,676	21,000	-16.00%	23,000	9.52%
Recreation - Disability	4,314	4,600	4,600	2,272	2,328	4,600	0.00%	5,100	10.87%
Recreation - Post-Emp. Health Care	40,015	49,000	49,000	24,164	24,336	48,500	-1.02%	53,000	9.28%
Recreation - Deferred Compensation	21,344	25,000	25,000	10,730	12,770	23,500	-6.00%	25,000	6.38%
Recreation - Dental Insurance	2,605	3,000	3,000	1,290	1,410	2,700	-10.00%	3,000	11.11%
Recreation - OPEB Contribution	31,480	41,000	41,000	18,009	21,991	40,000	-2.44%	49,000	22.50%
Recreation - Miscellaneous	3,640	8,000	8,000	2,815	2,185	5,000	-37.50%	5,500	10.00%
TOTAL PERSONAL SERVICES	1,994,368	2,292,600	2,292,600	933,080	1,077,220	2,010,300		2,194,800	
OPERATING SERVICES:									
Recreation - Ads, Dues & Subscriptions	33,824	30,000	30,000	16,286	13,714	30,000	0.00%	35,000	16.67%
Recreation - Printing	4,446	8,000	8,000	1,739	3,261	5,000	-37.50%	6,000	20.00%
Recreation - Utilities - Electric	41,900	52,500	52,500	18,251	34,749	53,000	0.95%	55,650	5.00%
Recreation - Utilities - Gas	110	250	250	-	-	-	-100.00%	-	0.00%
Recreation - Utilities - Water	34,421	42,000	42,000	7,853	30,147	38,000	-9.52%	42,000	10.53%
Recreation - Postage	417	1,500	1,500	244	256	500	-66.67%	1,000	100.00%
Recreation - Telephone	14,427	14,450	14,450	7,665	8,335	16,000	10.73%	16,000	0.00%
Recreation - Rentals	65,807	54,500	54,500	38,134	36,866	75,000	37.61%	130,000	73.33%
Recreation - Maint of Property & Equip	131,501	100,000	100,000	56,128	98,872	155,000	55.00%	105,000	-32.26%
Recreation - Contractual Services	70,467	75,000	75,000	22,024	52,976	75,000	0.00%	75,000	0.00%
Recreation - Professional Services	103,007	118,000	118,000	54,272	55,728	110,000	-6.78%	110,000	0.00%
Recreation - Merchant Services	-	-	-	3,403	2,597	6,000	100.00%	7,000	16.67%
Recreation - Property Insurance	13,075	8,960	8,960	3,783	6,477	10,260	14.51%	11,000	7.21%
Recreation - Automobile Insurance	30,142	33,100	33,100	10,030	18,220	28,250	-14.65%	30,000	6.19%
Recreation - Employee Liability	8,800	5,930	5,930	1,796	3,484	5,280	-10.96%	5,700	7.95%
Recreation - General Liability	29,063	30,750	30,750	15,469	17,636	33,105	7.66%	35,000	5.72%
TOTAL OPERATING SERVICES	581,407	574,940	574,940	257,077	383,318	640,395		664,350	

CONTINUED

RECREATION

ACCOUNT NUMBER: 113-450100

Description	2016	2017					2018		
	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	4,980	6,000	6,000	995	5,005	6,000	0.00%	6,000	0.00%
Recreation - Office Supplies	5,828	6,000	6,000	2,378	3,622	6,000	0.00%	6,000	0.00%
Recreation - Culture	73,365	85,000	85,000	69,708	25,292	95,000	11.76%	85,000	-10.53%
Recreation - Medical	390	500	500	275	175	450	-10.00%	500	11.11%
Recreation - Food & Clothing	32,652	35,000	35,000	6,478	28,522	35,000	0.00%	35,000	0.00%
Recreation - Maint of Buildings & Grounds	72,838	110,000	110,000	49,633	50,367	100,000	-9.09%	105,000	5.00%
Recreation - Vehicle Supplies	49,882	70,000	70,000	22,263	32,737	55,000	-21.43%	55,000	0.00%
Recreation - Miscellaneous	29,565	10,500	10,500	13,435	12,565	26,000	147.62%	15,000	-42.31%
Recreation - Shells/Sand/Dirt/Gravel	8,535	15,000	15,000	7,271	4,729	12,000	-20.00%	15,000	25.00%
Recreation - Equipment & Vehicle Parts	16,645	35,000	35,000	6,863	18,137	25,000	-28.57%	25,000	0.00%
Recreation - Asphalt/Concrete	380	3,000	3,000	-	1,500	1,500	-50.00%	3,000	100.00%
Recreation - Miscellaneous	6,813	12,500	12,500	3,923	8,077	12,000	-4.00%	12,000	0.00%
Recreation - Tools *& Equipment	10,019	15,000	15,000	9,455	5,545	15,000	0.00%	15,000	0.00%
TOTAL MATERIALS & SUPPLIES	311,892	403,500	403,500	192,677	196,273	388,950		377,500	
OTHER CHARGES:									
Recreation - Training & Travel	15,502	10,000	10,000	993	9,007	10,000	0.00%	10,000	0.00%
Recreation - Participant Travel	13,733	25,000	25,000	1,302	48,698	50,000	100.00%	25,000	-50.00%
Recreation - Official Fees	6,304	7,500	7,500	100	2,400	2,500	-66.67%	2,000	-20.00%
TOTAL OTHER CHARGES	35,539	42,500	42,500	2,395	60,105	62,500		37,000	
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	346,287	2,301,300	2,301,300	577,665	597,445	1,175,110	-48.94%	2,491,500	112.02%
Recreation - Acquisition of Vehicles	85,454	-	-	4,974	22,791	27,765	100.00%	25,000	-9.96%
Recreation - Buildings/Grounds	288,760	75,000	75,000	4,325	15,000	19,325	-74.23%	-	-100.00%
Recreation - Heavy Movable Equipment	33,877	33,000	33,000	15,428	15,072	30,500	-7.58%	27,000	-11.48%
Recreation - Office Equipment	10,126	-	-	-	-	-	0.00%	-	0.00%
Recreation - Major Repairs	234,523	-	-	11,266	4	11,270	100.00%	10,000	-11.27%
Recreation - Architectural/Engineering	26,780	115,000	115,000	76,795	33,205	110,000	-4.35%	75,000	-31.82%
Recreation - Other Fees	5,229	10,000	10,000	2,180	7,820	10,000	0.00%	10,000	0.00%
TOTAL CAPITAL OUTLAY	1,031,036	2,534,300	2,534,300	692,633	691,337	1,383,970		2,638,500	
INTERGOVERNMENTAL:									
Recreation - Ad Val Tax Ded - Sheriff	123,730	131,000	131,000	123,043	2	123,045	-6.07%	132,000	7.28%
Recreation - Cost of Ad Valorem Tax Coll.	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL INTERGOVERNMENTAL	123,730	132,200	132,200	123,043	1,202	124,245		133,200	
TOTAL EXPENDITURES	4,077,972	5,980,040	5,980,040	2,200,905	2,409,455	4,610,360		6,045,350	

RECREATION

FUND NUMBER: 113

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 2,491,500	Ashton Soccer Field -Restrooms	\$ 250,000
		Bayou Gauche Park -Repave walking path (GF Transfer)	25,000
		Bethune Field Addition (GF Transfer)	60,000
		Des Allemands Boat Launch (GF Transfer)	100,000
		Dog Park	300,000
		IMTT Field Improvements	325,000
		Montz Park Drainage Project	25,000
		Montz Park Border Fence	7,500
		Ormond Splash Park Upgrades/Improvements	15,000
		Ormond Multi-Purpose Field Improvements	25,000
		Rathborne Park Phase II	225,000
		River Front Park (GF Transfer)	75,000
		Veterans Community Memorial Park (GF Transfer)	489,000
		WB Boat Launch (GF Transfer)	550,000
		Walking Path Repairs (EB & WB Bridge Parks)	20,000
Acquisition of Vehicles	\$ 25,000	Replace Unit# 310 (2006 Ford F150 Ext.cab with 153,000 miles)	\$ 25,000
Heavy Movable Equipment	\$ 27,000	2018 Tractor Mowers 60'cut (3 @ \$9,000)	\$ 27,000
Major Repairs	\$ 10,000	Miscellaneous Repairs	\$ 10,000
Architectural/Engineering	\$ 75,000	WB Boat Launch	\$ 25,000
		Rathborne Parking	25,000
		River Front Park (GF Transfer)	25,000
Other Fees	\$ 10,000	Other Projects	
Grand Total Requested:	\$ 2,638,500		

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

Description	2016	2017					2018	% 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		Proposed Budget
EXPENDITURES:									
PERSONAL SERVICES:									
Rec-Summer Camp - Salaries	197,035	216,000	216,000	65,509	86,776	152,285	-29.50%	158,000	3.75%
Rec-Summer Camp - FICA	12,216	14,000	14,000	4,062	5,383	9,445	-32.54%	10,000	5.88%
Rec-Summer Camp - Workers Comp	9,069	9,500	9,500	2,784	3,691	6,475	-31.84%	6,700	3.47%
Rec-Summer Camp - Unemployment	123	135	135	41	54	95	-29.63%	100	5.26%
Rec-Summer Camp - Medicare	2,857	3,200	3,200	950	1,260	2,210	-30.94%	2,500	13.12%
Rec-Summer Camp - Miscellaneous	5,775	6,500	6,500	4,080	-	4,080	-37.23%	6,500	59.31%
TOTAL PERSONAL SERVICES	227,075	249,335	249,335	77,426	97,164	174,590		183,800	
OPERATING SERVICES:									
Rec-Summer Camp - Printing	-	500	500	-	185	185	-63.00%	500	170.27%
Rec-Summer Camp - Telephone	-	500	500	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - Maint of Prop/Eqpt	1,159	-	-	-	-	-	0.00%	-	0.00%
Rec-Summer Camp - Employee Liability	628	465	465	141	299	440	-5.38%	460	4.55%
Rec-Summer Camp - General Liability	1,850	2,410	2,410	730	1,505	2,235	-7.26%	2,400	7.38%
TOTAL OPERATING SERVICES	3,637	3,875	3,875	871	1,989	2,860		3,360	
MATERIALS & SUPPLIES:									
Rec-Summer Camp - Office Equipment	328	-	-	-	540	540	100.00%	500	-7.41%
Rec-Summer Camp - Office Supplies	163	-	-	1,078	132	1,210	100.00%	1,000	-17.36%
Rec-Summer Camp - Educational/Recr	36,150	25,000	25,000	15,675	15,850	31,525	26.10%	30,000	-4.84%
Rec-Summer Camp - Medical, Drugs	161	-	-	-	-	-	0.00%	-	0.00%
Rec-Summer Camp - Food & Clothing	5,485	3,000	3,000	1,466	2,494	3,960	32.00%	4,000	1.01%
Rec-Summer Camp - Maint of B&G	2,373	1,500	1,500	-	615	615	-59.00%	1,000	62.60%
Rec-Summer Camp - Miscellaneous	163	-	-	-	-	-	0.00%	-	0.00%
Rec-Summer Camp - Misc. Chemicals	67	-	-	-	-	-	0.00%	-	0.00%
Rec-Summer Camp - Tools & Equipment	100	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	44,990	29,500	29,500	18,219	19,631	37,850		36,500	
TOTAL EXPENDITURES	275,702	282,710	282,710	96,516	118,784	215,300		223,660	
FUNDING SOURCE:									
Reduction of Fund Balance	74,326	152,710	152,710	3,541	71,384	74,925	-50.94%	88,660	18.33%
Reg Fees - Summer Camp	201,376	130,000	130,000	92,975	47,400	140,375	7.98%	135,000	-3.83%
TOTAL	275,702	282,710	282,710	96,516	118,784	215,300		223,660	

MOSQUITO CONTROL

FUND NUMBER: 114

Description	2016	2017					2018		
	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
REVENUES:									
Ad Valorem Taxes	1,389,394	1,325,000	1,325,000	1,356,516	1,750	1,358,266	2.51%	1,315,000	-3.19%
Interest Earnings	5,731	1,900	1,900	6,772	3,628	10,400	447.37%	6,000	-42.31%
TOTAL REVENUES	1,395,125	1,326,900	1,326,900	1,363,288	5,378	1,368,666		1,321,000	
EXPENDITURES:									
PERSONAL SERVICES:									
Mosquito - Salaries	32,512	36,000	36,000	15,811	18,189	34,000	-5.56%	46,000	35.29%
Mosquito - FICA	112	300	300	42	58	100	-66.67%	200	100.00%
Mosquito - Retirement	3,986	3,900	3,900	1,892	2,208	4,100	5.13%	5,100	24.39%
Mosquito - Life/Health Insurance	4,077	5,000	5,000	2,057	3,843	5,900	18.00%	7,400	25.42%
Mosquito - Workers Compensation	170	200	200	78	87	165	-17.50%	225	36.36%
Mosquito - Unemployment	21	30	30	10	15	25	-16.67%	30	20.00%
Mosquito - Medicare	460	520	520	223	277	500	-3.85%	675	35.00%
Mosquito - Disability	110	115	115	59	61	120	4.35%	160	33.33%
Mosquito - Deferred Compensation	2,455	3,300	3,300	1,432	1,068	2,500	-24.24%	3,000	20.00%
Mosquito - Dental Insurance	80	100	100	40	40	80	-20.00%	120	50.00%
Mosquito - OPEB Contribution	774	950	950	454	546	1,000	5.26%	1,600	60.00%
Mosquito - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	44,757	50,515	50,515	22,098	26,492	48,590		64,610	
OPERATING SERVICES:									
Mosquito - Ads, Dues & Subscriptions	361	550	550	577	173	750	36.36%	550	-26.67%
Mosquito - Printing, Duplication	-	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,227,534	1,293,436	1,293,436	474,355	800,445	1,274,800	-1.44%	1,294,200	1.52%
Mosquito - Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Mosquito - Employee Liability	134	90	90	26	59	85	-5.56%	90	5.88%
Mosquito - General Liability	363	450	450	136	289	425	-5.56%	450	5.88%
TOTAL OPERATING SERVICES	1,228,392	1,294,876	1,294,876	475,094	801,316	1,276,410		1,295,640	
MATERIALS & SUPPLIES:									
Mosquito - Office Supplies	-	300	300	-	300	300	0.00%	300	0.00%
TOTAL MATERIALS & SUPPLIES	-	300	300	-	300	300		300	
OTHER CHARGES:									
Mosquito - Training & Travel	-	1,500	1,500	-	1,000	1,000	-33.33%	1,000	0.00%
Mosquito - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
	-	1,600	1,600	-	1,100	1,100		1,100	
INTERGOVERNMENTAL:									
Mosquito - Ad Val Tax Ded - Sheriff	45,826	49,000	49,000	44,817	-	44,817	-8.54%	49,000	9.33%
Mosquito - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	45,826	50,000	50,000	44,817	1,000	45,817		50,000	

CONTINUED

MOSQUITO CONTROL

FUND NUMBER: 114

Description	2016	2017					2018		
	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.)									
TRANSFERS:									
Transfer to General Fund - Indirect Cost	12,604	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
TOTAL TRANSFERS	12,604	20,000	20,000	-	20,000	20,000		20,000	
TOTAL EXPENDITURES	1,331,579	1,417,291	1,417,291	542,009	850,208	1,392,217		1,431,650	
Net change in fund balance	63,546	(90,391)	(90,391)			(23,551)		(110,650)	
Fund balance -Beginning	575,269	570,557	570,557			638,815		615,264	
Fund balance -Ending	638,815	480,166	480,166			615,264		504,614	

RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	2016	2017					2018		
	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
REVENUES:									
RSVP - Federal Grant	60,988	54,900	54,900	14,367	40,533	54,900	0.00%	54,900	0.00%
RSVP - Local Grant	12,000	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%
Miscellaneous Revenues	-	500	500	-	-	-	-100.00%	-	0.00%
Registration Fees -Miscellaneous	1,520	1,500	1,500	660	790	1,450	-3.33%	1,500	3.45%
Interest Earnings	85	20	20	94	66	160	700.00%	120	-25.00%
RSVP - Donations	412	1,000	1,000	-	-	-	100.00%	500	100.00%
Transfer from General Fund	185,000	185,000	185,000	50,000	125,000	175,000	-5.41%	185,000	5.71%
TOTAL REVENUES	280,005	274,920	274,920	91,121	172,389	263,510		274,020	
EXPENDITURES:									
PERSONAL SERVICES	197,152	208,540	208,540	97,072	104,103	201,175	-3.53%	211,335	5.05%
OPERATING SERVICES	21,335	22,395	22,395	8,666	16,139	24,805	10.76%	22,900	-7.68%
MATERIALS & SUPPLIES	8,199	13,000	13,000	4,926	7,074	12,000	-7.69%	12,700	5.83%
OTHER CHARGES	37,362	40,890	40,890	11,474	33,741	45,215	10.58%	43,130	-4.61%
TOTAL EXPENDITURES	264,048	284,825	284,825	122,138	161,057	283,195		290,065	
Net change in fund balance	15,957	(9,905)	(9,905)			(19,685)		(16,045)	
Fund balance -Beginning	22,377	22,486	22,486			38,334		18,649	
Fund balance -Ending	38,334	12,581	12,581			18,649		2,604	

RETIRED SENIOR VOLUNTEER PROGRAM
FEDERAL
ACCOUNT NUMBER: 116-430251

Description	2016	2017					2018	% 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		
EXPENDITURES:									
PERSONAL SERVICES:									
RSVP - Fed - Salaries	30,180	31,275	31,275	14,142	17,133	31,275	0.00%	31,275	0.00%
RSVP - Fed - Retirement	3,917	3,910	3,910	1,768	2,142	3,910	0.00%	3,600	-7.93%
RSVP - Fed - Life/Health Insurance	14,463	10,135	10,135	4,226	4,229	8,455	-16.58%	9,900	17.09%
RSVP - Fed - Workers Compensation	158	165	165	69	86	155	-6.06%	155	0.00%
RSVP - Fed - Unemployment	19	20	20	6	14	20	0.00%	20	0.00%
RSVP - Fed - Medicare	419	455	455	193	237	430	-5.49%	455	5.81%
RSVP - Fed - Disability	108	115	115	55	55	110	-4.35%	115	4.55%
RSVP - Fed - Deferred Comp	38	100	100	17	23	40	-60.00%	40	0.00%
RSVP - Fed - Dental	63	65	65	32	33	65	0.00%	65	0.00%
RSVP - Fed - OPEB Contribution	761	940	940	424	(424)	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	50,126	47,180	47,180	20,932	23,528	44,460		45,625	
OPERATING SERVICES:									
RSVP - Fed - Ads, Dues & Subscriptions	150	150	150	150	-	150	0.00%	150	0.00%
RSVP - Fed - Printing	626	650	650	310	340	650	0.00%	750	15.38%
RSVP - Fed - Telephone	-	100	100	-	-	-	-100.00%	-	0.00%
RSVP - Fed - Insurance	3,000	600	600	600	-	600	0.00%	650	8.33%
TOTAL OPERATING SERVICES	3,776	1,500	1,500	1,060	340	1,400		1,550	
OTHER CHARGES:									
RSVP - Fed - Training & Travel	1,321	-	-	443	57	500	100.00%	500	0.00%
RSVP - Fed - Participant Travel	2,803	2,000	2,000	-	1,500	1,500	-25.00%	2,450	63.33%
RSVP - Fed - Recognition	2,963	4,220	4,220	-	7,040	7,040	66.82%	4,775	-32.17%
TOTAL OTHER CHARGES	7,087	6,220	6,220	443	8,597	9,040		7,725	
TOTAL EXPENDITURES	60,989	54,900	54,900	22,435	32,465	54,900		54,900	

RETIRED SENIOR VOLUNTEER PROGRAM
STATE
ACCOUNT NUMBER: 116-430260

Description	2016	2017					2018		
	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	10,382	10,455	10,455	4,824	5,631	10,455	0.00%	10,700	2.34%
RSVP - State - FICA	644	650	650	299	351	650	0.00%	665	2.31%
RSVP - State - Workers Compensation	54	60	60	24	31	55	-8.33%	60	9.09%
RSVP - State - Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
RSVP - State - Medicare	151	155	155	70	85	155	0.00%	160	3.23%
TOTAL PERSONAL SERVICES	11,238	11,330	11,330	5,220	6,105	11,325		11,595	
OTHER CHARGES:									
RSVP - State - Training & Travel	1,617	3,000	3,000	1,833	1,167	3,000	0.00%	3,000	0.00%
RSVP - State - Participant Travel	3,108	5,000	5,000	2,500	2,000	4,500	-10.00%	5,000	11.11%
RSVP - State - Recognition	16,175	12,670	12,670	1,530	11,645	13,175	3.99%	12,405	-5.84%
TOTAL OTHER CHARGES	20,900	20,670	20,670	5,863	14,812	20,675		20,405	
TOTAL EXPENDITURES	32,138	32,000	32,000	11,083	20,917	32,000		32,000	

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

Description	2016	2017					2018		
	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	102,444	105,000	105,000	51,203	52,797	104,000	-0.95%	108,000	3.85%
RSVP - Local - FICA	1,392	1,345	1,345	820	555	1,375	2.23%	1,400	1.82%
RSVP - Local - Retirement	10,384	10,360	10,360	4,747	5,538	10,285	-0.72%	9,900	-3.74%
RSVP - Local - Life/Health Insurance	7,537	16,475	16,475	6,875	6,875	13,750	-16.54%	17,000	23.64%
RSVP - Local - Workers Compensation	532	530	530	251	274	525	-0.94%	600	14.29%
RSVP - Local - Unemployment	64	70	70	32	38	70	0.00%	70	0.00%
RSVP - Local - Medicare	1,452	1,520	1,520	724	776	1,500	-1.32%	1,600	6.67%
RSVP - Local - Disability	286	300	300	148	152	300	0.00%	310	3.33%
RSVP - Local - Post-Emp. Health Care	8,774	10,500	10,500	4,426	4,429	8,855	-15.67%	9,735	9.94%
RSVP - Local - Deferred Compensation	620	1,000	1,000	412	488	900	-10.00%	1,000	11.11%
RSVP - Local - Dental Insurance	177	180	180	88	92	180	0.00%	200	11.11%
RSVP - Local - OPEB Contribution	2,016	2,500	2,500	1,139	2,261	3,400	36.00%	4,100	20.59%
RSVP - Local - Miscellaneous	110	250	250	55	195	250	0.00%	200	-20.00%
TOTAL PERSONAL SERVICES	135,788	150,030	150,030	70,920	74,470	145,390		154,115	
OPERATING SERVICES:									
RSVP - Local - Ads, Dues & Subscriptions	67	750	750	100	650	750	0.00%	750	0.00%
RSVP - Local - Printing	2,748	2,500	2,500	133	2,367	2,500	0.00%	2,500	0.00%
RSVP - Local - Utilities - Natural Gas	-	50	50	-	-	-	-100.00%	-	0.00%
RSVP - Local - Postage	980	2,000	2,000	13	1,487	1,500	-25.00%	1,250	-16.67%
RSVP - Local - Telephone	1,989	1,000	1,000	971	1,029	2,000	100.00%	2,000	0.00%
RSVP - Local - Rentals	2,248	2,500	2,500	1,002	1,498	2,500	0.00%	2,500	0.00%
RSVP - Local - Maint of Property & Equip	-	2,000	2,000	-	3,000	3,000	50.00%	-	-100.00%
RSVP - Local - Contractual Services	3,057	4,000	4,000	1,700	2,300	4,000	0.00%	4,000	0.00%
RSVP - Local - Professional Services	2,138	1,800	1,800	64	936	1,000	-44.44%	1,800	80.00%
RSVP - Local - Automobile Insurance	1,192	1,275	1,275	386	714	1,100	-13.73%	1,150	4.55%
RSVP - Local - Employee Liability	1,104	490	490	2,471	299	2,770	465.31%	3,000	8.30%
RSVP - Local - General Liability	2,036	2,530	2,530	766	1,519	2,285	-9.68%	2,400	5.03%
TOTAL OPERATING SERVICES	17,559	20,895	20,895	7,606	15,799	23,405		21,350	
MATERIALS & SUPPLIES:									
RSVP - Local - Office & Comm. Equip.	-	2,000	2,000	1,518	482	2,000	0.00%	1,500	-25.00%
RSVP - Local - Office Supplies	1,873	1,500	1,500	717	1,083	1,800	20.00%	2,000	11.11%
RSVP - Local - Food & Clothing	5,199	4,000	4,000	2,251	2,749	5,000	25.00%	5,000	0.00%
RSVP - Local - Maint of Bldgs & Grounds	975	1,500	1,500	440	760	1,200	-20.00%	1,200	0.00%
RSVP - Local - Vehicle Supplies	152	500	500	-	500	500	0.00%	500	0.00%
RSVP - Local - Equipment & Vehicle Parts	-	3,500	3,500	-	1,500	1,500	-57.14%	2,500	66.67%
TOTAL MATERIALS & SUPPLIES	8,199	13,000	13,000	4,926	7,074	12,000		12,700	

CONTINUED

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

Description	2016	2017					2018		
	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	1,535	1,000	1,000	189	1,311	1,500	50.00%	2,000	33.33%
RSVP - Local - Participant Travel	1,527	-	-	-	-	-	0.00%	-	0.00%
RSVP - Local - Recognition	6,313	13,000	13,000	4,979	9,021	14,000	7.69%	13,000	-7.14%
TOTAL OTHER CHARGES	9,375	14,000	14,000	5,168	10,332	15,500		15,000	
TOTAL EXPENDITURES	170,921	197,925	197,925	88,620	107,675	196,295		203,165	

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

FUND NUMBER: 120

Description	2016	2017					2018	% 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		
REVENUES:									
Ad Valorem Taxes	1,250,444	1,195,000	1,195,000	1,220,858	1,574	1,222,432	2.30%	1,180,000	-3.47%
Interest Earnings	2,081	150	150	1,643	37	1,680	1020.00%	820	-51.19%
TOTAL REVENUES	1,252,525	1,195,150	1,195,150	1,222,501	1,611	1,224,112		1,180,820	
EXPENDITURES:									
INTERGOVERNMENTAL:									
Comm - Retirement System Deduction	41,302	44,000	44,000	40,335	-	40,335	-8.33%	44,000	9.09%
Comm - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	41,302	45,000	45,000	40,335	1,000	41,335		45,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	621	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Transfer to Communications District	1,210,602	1,149,150	1,149,150	1,167,000	14,777	1,181,777	2.84%	1,134,820	-3.97%
TOTAL TRANSFERS	1,211,223	1,150,150	1,150,150	1,167,000	15,777	1,182,777		1,135,820	
TOTAL EXPENDITURES	1,252,525	1,195,150	1,195,150	1,207,335	16,777	1,224,112		1,180,820	
Net change in fund balance	-	-	-			-		-	
Fund balance -Beginning	-	-	-			-		-	
Fund balance -Ending	-	-	-			-		-	

FLOOD PROTECTION FUND

FUND NUMBER: 123

Description	2016	2017					2018		
	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
REVENUES:									
Ad Valorem	5,012,173	4,825,000	4,825,000	5,017,988	5,448	5,023,436	4.11%	4,960,000	-1.26%
Hazard Mitigation Grant	-	-	5,648,301	-	5,648,301	5,648,301	0.00%	-	-100.00%
Dept. of Interior -Gulf of Mexico	3,817	5,000	5,000	2,600	-	2,600	-48.00%	3,000	15.38%
Office of Coastal Protection & Restoration	3,030,736	-	5,019,322	1,689,525	3,329,797	5,019,322	0.00%	-	-100.00%
Dept. of Transportation & Development	4,178,927	-	1,912,785	33,765	1,879,020	1,912,785	0.00%	1,800,000	-5.90%
Interest Earnings	21,116	1,000	1,000	28,523	28,477	57,000	5600.00%	45,000	-21.05%
Transfer From General Fund	-	-	15,546,329	-	15,546,329	15,546,329	0.00%	-	-100.00%
TOTAL REVENUES	12,246,769	4,831,000	32,957,737	6,772,401	26,437,372	33,209,773		6,808,000	
EXPENDITURES:									
CAPITAL OUTLAY:									
Flood Prot. - Imp Other than Building	11,250,480	5,200,000	20,667,485	4,049,561	16,617,924	20,667,485	0.00%	9,106,560	-55.94%
Flood Prot. - Other Fees	490,109	1,695,578	3,039,578	229,204	2,810,374	3,039,578	0.00%	731,000	-75.95%
TOTAL CAPITAL OUTLAY	11,740,589	6,895,578	23,707,063	4,278,765	19,428,298	23,707,063		9,837,560	
INTERGOVERNMENTAL:									
Flood Prot. - Retirement Sys Deduction	166,639	176,000	176,000	165,823	15,085	180,908	2.79%	181,000	0.05%
Flood Prot. - Cost of Ad Valorem Tax Coll.	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Flood Prot. - Grants	-	-	796,000	-	796,000	796,000	0.00%	3,500,000	339.70%
TOTAL INTERGOVERNMENTAL	166,639	178,500	974,500	165,823	813,585	979,408		3,683,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	3,013	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Transfer to WBHPL Bond Sinking	-	-	-	-	355,074	355,074	100.00%	1,097,761	209.16%
TOTAL TRANSFERS	3,013	20,000	20,000	-	375,074	375,074		1,117,761	
TOTAL EXPENDITURES	11,910,241	7,094,078	24,701,563	4,444,588	20,616,957	25,061,545		14,638,821	
Net change in fund balance	336,528	(2,263,078)	8,256,174			8,148,228		(7,830,821)	
Fund balance - Beginning	3,569,261	2,263,078	3,905,790			3,905,789		12,054,017	
Fund balance -Ending	3,905,789	-	12,161,964			12,054,017		4,223,196	

FLOOD PROTECTION FUND

FUND NUMBER: 123

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 9,106,560	Ellington Pump Station (P080905-5D)	\$ 9,106,560
Other Fees	\$ 731,000	Testing (Vibration Monitoring, Compaction, Soil etc) 2%	\$ 183,000
		Inspection 3.5%	319,000
		Land (Acquisitions, Permitting, Surveying, Mitigation) 1.5%	137,000
		Geotechnical 1%	92,000
Grand Total Requested:	\$ 9,837,560		

DEBT SERVICE FUNDS

SUMMARY STATEMENT

Description	2016			2017			% Change Last Adopted vs Projected Actual	2018	
	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	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 2,783,345	\$ 1,315,000	\$ 1,315,000	\$ 1,419,744	\$ 2,415	\$ 1,422,159	8.15%	\$ 1,350,000	-5.07%
Sales taxes	638,178	644,335	644,335	323,842	321,527	645,369	0.16%	646,991	0.25%
Investment earnings	10,051	4,870	4,870	5,906	6,479	12,385	154.31%	15,960	28.87%
Miscellaneous	45,282	66,050	66,050	31,836	34,014	65,850	100.00%	67,331	2.25%
Total Revenues	3,476,856	2,030,255	2,030,255	1,781,328	364,435	2,145,763		2,080,282	
EXPENDITURES:									
Operating Services	307	310	310	154	156	310	0.00%	310	0.00%
Debt Services	3,193,699	1,749,837	1,749,837	1,616,729	133,529	1,750,258	0.02%	2,574,794	47.11%
Intergovernmental	91,652	50,500	50,500	45,224	2,500	47,724	-5.50%	52,500	10.01%
Total Expenditures	3,285,658	1,800,647	1,800,647	1,662,107	136,185	1,798,292		2,627,604	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	191,198	229,608	229,608	119,221	228,250	347,471		(547,322)	
OTHER FINANCING SOURCES (USES):									
Transfer in	20,166	270	270	-	359,660	359,660	133107.41%	1,098,472	205.42%
Transfer out	(3,855,091)	(317,820)	(317,820)	(23,288)	(300,728)	(324,016)	1.95%	(322,401)	-0.50%
Total Other Financing Sources	(3,834,925)	(317,550)	(317,550)	(23,288)	58,932	35,644		776,071	
Net change in Fund Balance	(3,643,727)	(87,942)	(87,942)	95,933	287,182	383,115		228,749	
Fund Balance -Beginning	4,737,161	1,074,316	1,074,316			1,093,434		1,476,549	
FINANCING OVER EXPENDITURES	\$ 1,093,434	\$ 986,374	\$ 986,374			\$ 1,476,549		\$ 1,705,298	

WB HURRICANE PROTECTION LEVEE BOND SINKING FUND

FUND NUMBER: 201

Description	2016	2017					2018		
	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
REVENUES:									
Interest Earnings	-	-	-	-	700	700	100.00%	3,000	328.57%
Transfer from Flood Protection Fund	-	-	-	-	355,074	355,074	100.00%	1,097,761	209.16%
TOTAL REVENUES	-	-	-	-	355,774	355,774		1,100,761	
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Bond Principal	-	-	-	-	-	-	0.00%	255,000	100.00%
Debt Service - Bond Interest	-	-	-	-	-	-	0.00%	562,246	100.00%
Debt Service - Fiscal Paying Agent	-	-	-	-	-	-	0.00%	1,000	100.00%
TOTAL DEBT SERVICE	-	-	-	-	-	-		818,246	
TOTAL EXPENDITURES	-	-	-	-	-	-		818,246	
Net change in fund balance	-	-	-			355,774		282,515	
Fund balance -Beginning	-	-	-			-		355,774	
Fund balance -Ending	-	-	-			355,774		638,289	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

Volunteer Fire Department

FUND NUMBER: 203

Description	2016	2017					2018		
	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
REVENUES:									
Miscellaneous Revenue	45,282	66,050	66,050	31,836	34,014	65,850	-0.30%	67,331	2.25%
Interest Earnings	87	100	100	101	99	200	100.00%	210	5.00%
Transfer from 1/8% Reserve	20,166	270	270	-	706	706	161.48%	690	-2.27%
TOTAL REVENUES	65,535	66,420	66,420	31,937	34,819	66,756		68,231	
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Bond Principal	30,000	30,000	30,000	-	30,000	30,000	0.00%	35,000	16.67%
Debt Service - Bond Interest	35,262	33,673	33,673	16,836	16,837	33,673	0.00%	32,340	-3.96%
Debt Service - Fiscal Paying Agent	750	750	750	-	750	750	0.00%	750	0.00%
TOTAL DEBT SERVICE	66,012	64,423	64,423	16,836	47,587	64,423		68,090	
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	66,112	64,523	64,523	16,836	47,687	64,523		68,190	
Net change in fund balance	(577)	1,897	1,897			2,233		41	
Fund balance -Beginning	26,400	26,473	26,473			25,823		28,056	
Fund balance -Ending	25,823	28,370	28,370			28,056		28,097	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

Volunteer Fire Department

FUND NUMBER: 204

Description	2016			2017			% Change Last Adopted vs Projected Actual	2018	
	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	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	390	270	270	287	348	635	135.19%	690	8.66%
TOTAL REVENUES	390	270	270	287	348	635		690	
EXPENDITURES:									
TRANSFERS:									
Transfer to 1/8% PIST Sinking	20,166	270	270	-	706	706	161.48%	690	-2.27%
TOTAL TRANSFERS	20,166	270	270	-	706	706		690	
TOTAL EXPENDITURES	20,166	270	270	-	706	706		690	
Net change in fund balance	(19,776)	-	-			(71)		-	
Fund balance -Beginning	89,282	69,435	69,435			69,506		69,435	
Fund balance -Ending	69,506	69,435	69,435			69,435		69,435	

1/2% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 206

Description	2016	2017					2018		
	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
REVENUES:									
General Sales Tax (1/2%)	353,379	359,540	359,540	180,121	178,788	358,909	-0.18%	357,781	-0.31%
Interest Earnings	633	640	640	549	721	1,270	98.44%	1,560	22.83%
Transfer from 1/2% PIST Reserve	-	-	-	-	3,880	3,880	100.00%	21	-99.46%
TOTAL REVENUES	354,012	360,180	360,180	180,670	183,389	364,059		359,362	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	104	105	105	52	53	105	0.00%	105	0.00%
TOTAL OPERATING SERVICES	104	105	105	52	53	105		105	
DEBT SERVICE:									
Debt Service - Bond Interest	40,890	44,242	44,242	-	43,913	43,913	-0.74%	41,240	-6.09%
TOTAL DEBT SERVICE	40,890	44,242	44,242	-	43,913	43,913		41,240	
TRANSFERS:									
Transfer to Sewerage Construction Fund	313,000	316,000	316,000	21,792	294,208	316,000	0.00%	318,000	0.00%
TOTAL TRANSFERS	313,000	316,000	316,000	21,792	294,208	316,000		318,000	
TOTAL EXPENDITURES	353,994	360,347	360,347	21,844	338,174	360,018		359,345	
Net change in fund balance	18	(167)	(167)			4,041		17	
Fund balance -Beginning	60,027	64,811	64,811			60,045		64,086	
Fund balance -Ending	60,045	64,644	64,644			64,086		64,103	

SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

Description	2016	2017					2018		
	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
REVENUES:									
Ad Valorem Taxes	2,783,345	1,315,000	1,315,000	1,419,744	2,415	1,422,159	8.15%	1,350,000	-5.07%
Interest Earnings	6,765	1,930	1,930	2,744	2,346	5,090	163.73%	5,500	8.06%
TOTAL REVENUES	2,790,110	1,316,930	1,316,930	1,422,488	4,761	1,427,249		1,355,500	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	99	100	100	50	50	100	0.00%	100	0.00%
TOTAL OPERATING SERVICES	99	100	100	50	50	100		100	
DEBT SERVICE:									
Debt Service - Bond Principal	2,670,000	1,295,000	1,295,000	1,295,000	-	1,295,000	0.00%	1,325,000	2.32%
Debt Service - Bond Interest	125,949	57,730	57,730	34,822	22,908	57,730	0.00%	33,626	-41.75%
Debt Service - Expense of Bond Sales	8,000	-	-	-	-	-	0.00%	-	0.00%
Debt Service - Fiscal Paying Agent	350	600	600	1,350	-	1,350	125.00%	600	-55.56%
TOTAL DEBT SERVICE	2,804,299	1,353,330	1,353,330	1,331,172	22,908	1,354,080		1,359,226	
INTERGOVERNMENTAL:									
Debt Service - Ad Val Tax Ded - Sheriff	91,652	48,000	48,000	45,224	-	45,224	-5.78%	50,000	10.56%
Debt Service - Cost of Ad Valorem Tax Coll.	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL INTERGOVERNMENTAL	91,652	50,500	50,500	45,224	2,500	47,724		52,500	
TRANSFERS:									
Transfer to Refunding Bond Escrow Agent	3,520,158	-	-	-	-	-	100.00%	-	0.00%
TOTAL TRANSFERS	3,520,158	-	-	-	-	-		-	
TOTAL EXPENDITURES	6,416,208	1,403,930	1,403,930	1,376,446	25,458	1,401,904		1,411,826	
Net change in fund balance	(3,626,098)	(87,000)	(87,000)			25,345		(56,326)	
Fund balance -Beginning	4,057,596	409,269	409,269			431,498		456,843	
Fund balance -Ending	431,498	322,269	322,269			456,843		400,517	

3/8% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 208

Description	2016	2017					2018		
	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
REVENUES:									
General Sales Tax (3/8%)	284,799	284,795	284,795	143,721	142,739	286,460	0.58%	289,210	0.96%
Interest Earnings	509	480	480	729	431	1,160	141.67%	1,410	21.55%
TOTAL REVENUES	285,308	285,275	285,275	144,450	143,170	287,620		290,620	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	104	105	105	52	53	105	0.00%	105	0.00%
TOTAL OPERATING SERVICES	104	105	105	52	53	105		105	
DEBT SERVICE:									
Debt Service - Bond Principal	240,000	250,000	250,000	250,000	-	250,000	0.00%	255,000	2.00%
Debt Service - Bond Interest	42,098	37,442	37,442	18,721	18,721	37,442	0.00%	32,592	-12.95%
Debt Service - Paying Agent Fees	400	400	400	-	400	400	0.00%	400	0.00%
TOTAL DEBT SERVICE	282,498	287,842	287,842	268,721	19,121	287,842		287,992	
TOTAL EXPENDITURES	282,602	287,947	287,947	268,773	19,174	287,947		288,097	
Net change in fund balance	2,706	(2,672)	(2,672)			(327)		2,523	
Fund balance -Beginning	140,736	141,208	141,208			143,442		143,115	
Fund balance -Ending	143,442	138,536	138,536			143,115		145,638	

1/2% PUBLIC IMP. SALES TAX BOND RESERVE

FUND NUMBER: 209

Description	2016	2017					2018		
	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
REVENUES:									
Interest Earnings	1,667	1,450	1,450	1,496	1,834	3,330	129.66%	3,590	7.81%
TOTAL REVENUES	1,667	1,450	1,450	1,496	1,834	3,330		3,590	
EXPENDITURES:									
TRANSFERS:									
Transfer to General Fund	1,667	1,450	1,450	1,496	1,834	3,330	129.66%	3,590	7.81%
Transfer to 1/2% P/I S/T Sinking Bond	-	-	-	-	3,880	3,880	100.00%	21	-99.46%
TOTAL TRANSFERS	1,667	1,450	1,450	1,496	5,714	7,210		3,611	
TOTAL EXPENDITURES	1,667	1,450	1,450	1,496	5,714	7,210		3,611	
Net change in fund balance	-	-	-			(3,880)		(21)	
Fund Balance -Beginning	363,120	363,120	363,120			363,120		359,240	
Fund balance -Ending	363,120	363,120	363,120			359,240		359,219	

CAPITAL PROJECTS FUNDS

SUMMARY STATEMENT

Description	2016			2017			% Change Last Adopted vs Projected Actual	2018	
	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	Projected Actual vs Proposed
REVENUES:									
Intergovernmental revenues	\$ -	\$ -	\$ 731,255	\$ -	\$ 15,731,255	\$ 15,731,255	2051.27%	\$ -	0.00%
Fees, charges, and commissions	-	-	-	23,254	-	23,254	100.00%	-	0.00%
Investment earnings	6,728	3,480	3,480	4,184	37,656	41,840	1102.30%	73,730	76.22%
Total Revenues	6,728	3,480	734,735	27,438	15,768,911	15,796,349		73,730	
EXPENDITURES:									
Debt Service	-	-	-	-	368,106	368,106	100.00%	-	-100.00%
Capital Outlay	470,379	550,000	1,281,255	38,149	6,131,255	6,169,404	381.51%	4,986,000	-19.18%
Total Expenditures	470,379	550,000	1,281,255	38,149	6,499,361	6,537,510		4,986,000	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(463,651)	(546,520)	(546,520)	(10,711)	9,269,550	9,258,839		(4,912,270)	
OTHER FINANCING SOURCES (USES):									
Transfer in	-	-	-	-	1,115,482	1,115,482	0.00%	-	0.00%
Transfer out	(3,241)	(2,500)	(2,500)	-	(2,500)	(2,500)	0.00%	(2,500)	0.00%
Total Other Financing Sources	(3,241)	(2,500)	(2,500)	-	1,112,982	1,112,982		(2,500)	
Net change in Fund Balance	(466,892)	(549,020)	(549,020)	(10,711)	10,382,532	10,371,821		(4,914,770)	
Fund Balance -Beginning	1,438,644	968,306	968,306			971,752		11,343,573	
Fund Balance -Ending	\$ 971,752	\$ 419,286	\$ 419,286			\$ 11,343,573		\$ 6,428,803	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

Description	2016			2017			2018		
	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
REVENUES:									
Zoning & Subdivision Fees	-	-	-	23,254	-	23,254	100.00%	-	-100.00%
Interest Earnings	2,983	900	900	2,250	850	3,100	244.44%	1,200	-61.29%
TOTAL REVENUES	2,983	900	900	25,504	850	26,354		1,200	
EXPENDITURES:									
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	-	550,000	550,000	-	-	-	-100.00%	578,000	100.00%
TOTAL CAPITAL OUTLAY	-	550,000	550,000	-	-	-		578,000	
TOTAL EXPENDITURES	-	550,000	550,000	-	-	-		578,000	
Net change in fund balance	2,983	(549,100)	(549,100)			26,354		(576,800)	
Fund balance -Beginning	552,403	553,903	553,903			555,386		581,740	
Fund balance -Ending	555,386	4,803	4,803			581,740		4,940	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$ 578,000	Bayou Gauche Park Improvements	31,500
		Boutte Park Improvements	141,500
		Hahnville Park Improvements	58,000
		Destrehan Park Improvements	70,000
		St. Rose Park Improvements	202,000
		Norco Park Improvements	52,000
		Luling Park Improvements	23,000

Grand Total Requested:

\$ 578,000

WEST BANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

Description	2016	2017				2018			
	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
REVENUES:									
Bond Revenue	-	-	-	-	15,000,000	15,000,000	100.00%	-	-100.00%
Interest Earnings	-	-	-	-	35,000	35,000	0.00%	70,000	0.00%
Premiums on Bond Issuance	-	-	-	-	1,115,482	1,115,482	100.00%	-	0.00%
TOTAL REVENUES	-	-	-	-	16,150,482	16,150,482		70,000	
EXPENDITURES:									
DEBT SERVICE:									
Drainage -Expenses on Bond Sales	-	-	-	-	368,106	368,106	100.00%	-	0.00%
TOTAL DEBT SERVICE	-	-	-	-	368,106	368,106		-	
CAPITAL OUTLAY:									
Drainage - Improvements other than Bldgs	-	-	-	-	5,000,000	5,000,000	100.00%	4,080,000	0.00%
Drainage - Other Fees	-	-	-	-	400,000	400,000	100.00%	328,000	0.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	5,400,000	5,400,000		4,408,000	
TOTAL EXPENDITURES	-	-	-	-	5,768,106	5,768,106		4,408,000	
Net change in fund balance	-	-	-	-		10,382,376		(4,338,000)	
Fund balance -Beginning	-	-	-	-		-		10,382,376	
Fund balance -Ending	-	-	-	-		10,382,376		6,044,376	

WESTBANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 4,080,000	Magnolia Levee Lift (P080905-6B)	\$ 4,080,000
Other Fees	\$ 328,000	Testing (Vibration Monitoring, Compaction, Soil etc) 2%	\$ 82,000
		Inspection 3.5%	143,000
		Land (Acquisitions, Permitting, Surveying, Mitigation) 1.5%	62,000
		Geotechnical 1%	41,000

Grand Total Requested: \$ 4,408,000

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

Description	2016			2017			% Change Last Adopted vs Projected Actual	2018	
	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	% Change Projected Actual vs Proposed
REVENUES:									
LCDBG Grant (Sewer)	-	-	731,255	-	731,255	731,255	0.00%	-	0.00%
TOTAL REVENUES	-	-	731,255	-	731,255	731,255		-	
EXPENDITURES:									
CAPITAL OUTLAY:									
LCDBG - Sewer - Imp. Other than Bldgs.	-	-	731,255	-	731,255	731,255	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	-	-	731,255	-	731,255	731,255		-	
TOTAL EXPENDITURES	-	-	731,255	-	731,255	731,255		-	
Net change in fund balance	-	-	-			-		-	
Fund balance- Beginning	-	-	-			-		-	
Fund balance -Ending	-	-	-			-		-	

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

Description	2016	2017					2018		
	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
REVENUES:									
Interest Earnings	3,745	2,580	2,580	1,934	1,806	3,740	44.96%	2,530	-32.35%
TOTAL REVENUES	3,745	2,580	2,580	1,934	1,806	3,740		2,530	
EXPENDITURES:									
CAPITAL OUTLAY:									
Paved Streets - Improv. Other than Bldgs	470,379	-	-	38,149	-	38,149	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	470,379	-	-	38,149	-	38,149		-	
TRANSFERS:									
GF Indirect Cost Allocation	75	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Transfer to Waterworks	3,166	-	-	-	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	3,241	2,500	2,500	-	2,500	2,500		2,500	
TOTAL EXPENDITURES	473,620	2,500	2,500	38,149	2,500	40,649		2,500	
Net change in fund balance	(469,875)	80	80			(36,909)		30	
Fund balance -Beginning	886,241	414,403	414,403			416,366		379,457	
Fund balance -Ending	416,366	414,483	414,483			379,457		379,487	

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016		2017				2018		
	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
OPERATING REVENUES									
Ad Valorem Taxes	\$ -	\$ 1,290,000	\$ 1,290,000	\$ 1,343,258	\$ 1,082	\$ 1,344,340	4.21%	\$ 1,325,000	-1.44%
Charges for services	24,982,320	26,264,350	26,264,350	10,141,957	15,186,735	25,328,692	-3.56%	25,582,581	1.00%
Connection and service fees	368,025	395,650	395,650	165,415	243,619	409,034	3.38%	414,450	1.32%
Sewer development revenues	78,680	-	-	-	-	-	-	-	-
Delinquent charges	527,208	490,000	490,000	257,564	237,436	495,000	1.02%	495,000	0.00%
Disaster Relief -FEMA	14,975	-	-	-	-	-	-	-	-
Non-employer contributions	77,886	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	64,548	23,500	23,500	20,909	4,124	25,033	6.52%	24,000	-4.13%
Total Operating revenues	26,113,642	28,463,500	28,463,500	11,929,103	15,672,996	27,602,099		27,841,031	
OPERATING EXPENSES									
Personal Services	10,187,268	10,657,716	10,657,716	4,684,892	5,412,039	10,096,931	-5.26%	11,120,441	10.14%
Operating Services	7,254,427	7,996,512	7,996,512	2,862,309	4,824,718	7,687,027	-3.87%	7,849,833	2.12%
Material & Supplies	2,593,258	2,960,473	2,960,473	1,087,665	1,904,571	2,992,236	1.07%	3,073,481	2.72%
Other Charges	6,591,747	6,791,284	6,791,284	30,344	6,777,390	6,807,734	0.24%	6,876,544	1.01%
Intergovernmental	265,062	315,250	315,250	155,021	162,138	317,159	0.61%	317,850	0.22%
Total Operating expenses	26,891,762	28,721,235	28,721,235	8,820,231	19,080,856	27,901,087		29,238,149	
Operating Income (loss)	(778,120)	(257,735)	(257,735)	3,108,872	(3,407,860)	(298,988)		(1,397,118)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	44,275	37,400	37,400	9,470	81,495	90,965	143.22%	95,190	4.64%
Grants	37,500	260,557	329,302	-	326,136	326,136	-0.96%	-	-100.00%
Proceeds/(Loss) on sale of Assets	152,135	23,000	23,000	9,717	13,914	23,631	2.74%	23,000	-2.67%
Bond interest and paying agent fees	(792,302)	(980,688)	(980,688)	(2,350)	(978,338)	(980,688)	0.00%	(965,538)	-1.54%
Total Non-operating revenues (expenses)	(558,392)	(659,731)	(590,986)	16,837	(556,793)	(539,956)		(847,348)	
Income (loss) before contributions and transfers	(1,336,512)	(917,466)	(848,721)	3,125,709	(3,964,653)	(838,944)		(2,244,466)	

CONTINUED

ST. CHARLES PARISH PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2018

Description	2016			2017			2018		
	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
Continued:									
Issuance of Bond	-	-	-	-	706,021	706,021	0.00%	7,293,979	0.00%
Special Items -Assets	560,802	-	-	-	-	-	0.00%	-	0.00%
Transfer in	344,032	59,300	59,300	-	41,850	41,850	-29.43%	59,600	42.41%
Transfer out	(134,052)	(138,000)	(138,000)	-	(138,000)	(138,000)	0.00%	(138,000)	0.00%
Change in Net Position	<u>(565,730)</u>	<u>(996,166)</u>	<u>(927,421)</u>			<u>(229,073)</u>		<u>4,971,113</u>	
Total net position -Beginning	<u>109,000,533</u>	<u>108,130,164</u>	<u>108,130,164</u>			<u>107,490,813</u>		<u>107,261,740</u>	
Special Item -Prior Period Adjustment	(943,990)	-	-			-		-	
Total net position -Beginning as restated	<u>108,056,543</u>	<u>108,130,164</u>	<u>108,130,164</u>			<u>107,490,813</u>	-	<u>107,261,740</u>	
Total net position -Ending	<u>107,490,813</u>	<u>107,133,998</u>	<u>107,202,743</u>			<u>107,261,740</u>		<u>112,232,853</u>	
Net investment in capital assets	99,629,147	97,838,594	97,838,594			94,826,498		94,969,634	
Restricted for debt service	2,451,939	2,289,071	2,289,071			2,115,083		2,288,048	
Restricted for capital projects	5,969,746	7,066,590	7,577,638			7,357,705		7,256,018	
Unrestricted	(560,019)	(60,257)	(502,560)			2,962,454		7,719,153	

WASTEWATER FUND
FUND NUMBER: 401

Description	2016	2017				2018		% 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		
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	67,656,357	62,374,538	62,374,538			65,627,570		60,465,146	
Restricted for Debt Service	350,641	350,641	350,641			336,801		349,681	
Restricted for Capital Projects	4,812,638	4,649,815	4,649,815			3,441,869		4,940,930	
Unrestricted	(119,677)	3,471,680	3,471,680			664,080		3,125,303	
REVENUES:									
Ad Valorem Taxes	-	1,290,000	1,290,000	1,343,258	1,082	1,344,340	4.21%	1,325,000	-1.44%
Environmental Protection Agency	37,500	-	68,745	-	68,745	68,745	0.00%	-	0.00%
Bond Proceeds	-	-	-	-	706,021	706,021	100.00%	7,293,979	933.11%
Disaster Relief	14,975	-	-	-	-	-	0.00%	-	0.00%
Zoning & Subdivision Fees	-	-	-	-	1,584	1,584	100.00%	-	-100.00%
Miscellaneous Revenues	-	-	-	1,033	-	1,033	100.00%	-	-100.00%
Sewerage Charges	9,139,175	9,750,000	9,750,000	2,851,607	6,398,393	9,250,000	-5.13%	9,250,000	0.00%
Sewer Development Revenues	78,680	-	-	-	-	-	0.00%	-	0.00%
Connection Charges	62,865	116,000	116,000	21,850	113,150	135,000	16.38%	135,000	0.00%
Inspection Fees	3,200	3,500	3,500	1,425	1,875	3,300	-5.71%	3,300	0.00%
Interest Earnings	13,475	7,800	7,800	1,303	28,137	29,440	277.44%	27,990	-4.93%
Rents/Leases	3,000	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Non-Employer Contribution	36,928	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	84,199	-	-	631	-	631	100.00%	-	-100.00%
Special Item -Prior Period Adjustment	(447,571)	-	-	-	-	-	0.00%	-	0.00%
Special Item -Assets	11,914	-	-	-	-	-	0.00%	-	0.00%
Transfer from 1/2% PIST Sinking Fund	313,000	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	9,351,340	11,170,300	11,239,045	4,221,107	7,321,987	11,543,094		18,038,269	
EXPENDITURES:									
PERSONAL SERVICES	4,782,599	5,084,505	5,084,505	2,273,668	2,609,832	4,883,500	-3.95%	5,483,225	12.28%
OPERATING SERVICES	1,999,010	2,397,673	2,397,673	790,311	1,553,634	2,343,945	-2.24%	2,430,475	3.69%
MATERIALS & SUPPLIES	1,136,137	1,314,175	1,314,175	557,451	802,949	1,360,400	3.52%	1,407,200	3.44%
OTHER CHARGES	3,841,428	3,813,400	3,813,400	12,548	3,859,802	3,872,350	1.55%	3,883,160	0.28%
DEBT SERVICE	-	-	-	100	(100)	-	0.00%	-	0.00%
INTERGOVERNMENTAL	221,805	270,250	270,250	136,974	135,185	272,159	0.71%	272,850	0.25%
TOTAL EXPENDITURES	11,980,979	12,880,003	12,880,003	3,771,052	8,961,302	12,732,354		13,476,910	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(2,629,639)	(1,709,703)	(1,640,958)			(1,189,260)		4,561,359	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(2,629,639)	(1,709,703)	(1,640,958)			(1,189,260)		4,561,359	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	65,627,570	63,059,088	63,059,088			60,465,146		60,385,194	
Restricted for Debt Service	336,801	350,683	350,683			349,681		349,660	
Restricted for Capital Projects	3,441,869	4,649,815	5,160,863			4,940,930		4,940,930	
Unrestricted	664,080	1,077,385	635,082			3,125,303		7,766,635	

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

Description	2016	2017					2018		
	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/Admin-Salaries	274,906	298,500	298,500	145,123	148,877	294,000	-1.51%	304,000	3.40%
Wastewater/Admin-FICA	2,225	3,100	3,100	1,972	828	2,800	-9.68%	3,000	7.14%
Wastewater/Admin-Retirement	31,025	31,100	31,100	14,165	16,535	30,700	-1.29%	29,500	-3.91%
Wastewater/Admin-OPEB Expense	208,254	-	-	-	-	-	0.00%	-	0.00%
Wastewater/Admin-Health/Life Insurance	47,813	58,000	58,000	24,134	24,366	48,500	-16.38%	58,000	19.59%
Wastewater/Admin-Workers Compensation	1,433	1,500	1,500	711	739	1,450	-3.33%	1,500	3.45%
Wastewater/Admin-Unemployment	172	200	200	91	94	185	-7.50%	200	8.11%
Wastewater/Admin-Medicare	3,856	4,400	4,400	2,040	2,110	4,150	-5.68%	4,500	8.43%
Wastewater/Admin-Disability	860	900	900	442	443	885	-1.67%	950	7.34%
Wastewater/Admin-Post-Emp. Health Care	133,083	158,000	158,000	64,922	63,078	128,000	-18.99%	135,000	5.47%
Wastewater/Admin-Deferred Compensation	6,853	9,000	9,000	3,636	4,864	8,500	-5.56%	9,500	11.76%
Wastewater/Admin-Dental Insurance	480	480	480	240	170	410	-14.58%	400	-2.44%
Wastewater/Admin-OPEB Contribution	6,023	7,500	7,500	3,400	4,000	7,400	100.00%	8,950	20.95%
Wastewater/Admin-Miscellaneous	110	400	400	55	345	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	717,093	573,080	573,080	260,931	266,449	527,380		555,900	
OPERATING SERVICES:									
Wastewater/Admin-Ads, Dues & Subs	1,387	1,750	1,750	976	624	1,600	-8.57%	1,600	0.00%
Wastewater/Admin-Printing	162	650	650	-	450	450	-30.77%	450	0.00%
Wastewater/Admin-Postage	19	850	850	13	487	500	-41.18%	500	0.00%
Wastewater/Admin-Telephone	14,465	15,000	15,000	7,234	7,266	14,500	-3.33%	15,000	3.45%
Wastewater/Admin-Maint of Prop & Equip	2,271	5,300	5,300	1,505	3,495	5,000	-5.66%	5,125	2.50%
Wastewater/Admin-Contractual Services	9,136	11,000	11,000	7,837	3,163	11,000	0.00%	11,000	0.00%
Wastewater/Admin-Professional Services	-	22,450	22,450	33,468	1,282	34,750	54.79%	35,500	2.16%
Wastewater/Admin-Property Insurance	13,733	14,440	14,440	4,545	7,855	12,400	-14.13%	13,100	5.65%
Wastewater/Admin-Automobile Insurance	3,575	3,820	3,820	1,157	2,803	3,960	3.66%	4,200	6.06%
Wastewater/Admin-Employee Liability	1,817	1,260	1,260	382	798	1,180	-6.35%	1,250	5.93%
Wastewater/Admin-General Liability	5,144	6,540	6,540	1,979	4,046	6,025	-7.87%	6,350	5.39%
TOTAL OPERATING SERVICES	51,709	83,060	83,060	59,096	32,269	91,365		94,075	
MATERIALS & SUPPLIES:									
Wastewater/Admin-Office & Comm. Equip	1,491	5,500	5,500	-	3,500	3,500	-36.36%	5,000	42.86%
Wastewater/Admin-Office Supplies	2,545	5,500	5,500	1,749	2,751	4,500	-18.18%	5,000	11.11%
Wastewater/Admin-Food & Clothing	830	1,500	1,500	362	1,038	1,400	-6.67%	1,500	7.14%
Wastewater/Admin-Maint of Bldgs & Grds	-	500	500	141	359	500	0.00%	500	0.00%
Wastewater/Admin-Vehicle Supplies	2,623	5,725	5,725	1,347	3,653	5,000	-12.66%	5,125	2.50%
Wastewater/Admin-Miscellaneous	831	1,500	1,500	7,470	8,030	15,500	933.33%	10,500	-32.26%
Wastewater/Admin-Eqpt & Vehicle Parts	2,163	1,200	1,200	2,416	584	3,000	150.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	10,483	21,425	21,425	13,485	19,915	33,400		30,625	

CONTINUED

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

Description	2016		2017				2018		
	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	1,045	5,500	5,500	232	4,768	5,000	-9.09%	5,500	10.00%
Wastewater/Admin-Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	386	1,000	1,000	350	650	1,000	0.00%	1,000	0.00%
Wastewater/Admin-Depreciation	5,655	25,000	25,000	-	10,000	10,000	-60.00%	20,000	100.00%
Wastewater/Admin-Miscellaneous	42,457	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
TOTAL OTHER CHARGES	49,543	82,000	82,000	582	65,918	66,500		77,000	
DEBT SERVICE:									
Wastewater/Admin-Interest	-	-	-	100	(100)	-	0.00%	-	0.00%
TOTAL DEBT SERVICE	-	-	-	100	(100)	-		-	
INTERGOVERNMENTAL:									
Wastewater/Admin-Ad Val Tax Ded-Sheriff	-	48,000	48,000	44,410	4,039	48,449	0.94%	49,000	1.14%
Wastewater/Admin-Cost of Ad.Val	-	-	-	-	1,500	1,500	100.00%	1,500	0.00%
Wastewater/Admin-Inter Charges	221,805	222,250	222,250	92,564	129,646	222,210	-0.02%	222,350	0.06%
TOTAL INTERGOVERNMENTAL	221,805	270,250	270,250	136,974	135,185	272,159		272,850	
TOTAL EXPENDITURES	1,050,633	1,029,815	1,029,815	471,168	519,636	990,804		1,030,450	

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

Description	2016		2017				2018		
	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	1,636,849	1,805,000	1,805,000	826,831	993,169	1,820,000	0.83%	2,060,000	13.19%
Wastewater/C&M-FICA	255	500	500	70	180	250	-50.00%	300	20.00%
Wastewater/C&M-Retirement	211,726	225,000	225,000	103,213	122,287	225,500	0.22%	237,000	5.10%
Wastewater/C&M-Health/Life Insurance	328,078	433,000	433,000	168,155	166,845	335,000	-22.63%	460,000	37.31%
Wastewater/C&M-Workers Compensation	108,318	115,000	115,000	50,578	59,922	110,500	-3.91%	126,000	14.03%
Wastewater/C&M-Unemployment	1,023	1,125	1,125	517	633	1,150	2.22%	1,300	13.04%
Wastewater/C&M-Medicare	22,994	26,200	26,200	11,620	13,880	25,500	-2.67%	30,000	17.65%
Wastewater/C&M-Disability	4,985	5,500	5,500	2,749	2,801	5,550	0.91%	6,500	17.12%
Wastewater/C&M-Deferred Compensation	24,363	25,200	25,200	13,470	15,530	29,000	15.08%	32,000	10.34%
Wastewater/C&M-Dental Insurance	2,706	2,900	2,900	1,350	1,260	2,610	-10.00%	3,200	10.34%
Wastewater/C&M-OPEB Contribution	41,172	54,000	54,000	24,771	30,229	55,000	100.00%	72,000	22.61%
Wastewater/C&M-Miscellaneous	3,520	4,200	4,200	1,628	2,572	4,200	0.00%	4,200	0.00%
TOTAL PERSONAL SERVICES	2,385,989	2,697,625	2,697,625	1,204,952	1,409,308	2,614,260		3,032,500	
OPERATING SERVICES:									
Wastewater/C&M-Ads, Dues & Subs	924	1,680	1,680	105	1,395	1,500	-10.71%	1,600	6.67%
Wastewater/C&M-Printing	147	500	500	-	450	450	-10.00%	500	11.11%
Wastewater/C&M-Utilities - Electric	338,554	375,000	375,000	133,660	231,340	365,000	-2.67%	383,250	5.00%
Wastewater/C&M-Utilities - Gas	-	100	100	37	63	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	1,793	3,250	3,250	1,063	2,187	3,250	0.00%	3,500	7.69%
Wastewater/C&M-Postage	209	250	250	13	237	250	0.00%	250	0.00%
Wastewater/C&M-Telephone	21,417	21,300	21,300	10,693	12,407	23,100	8.45%	23,800	3.03%
Wastewater/C&M-Rentals	115,525	156,094	156,094	36,506	141,294	177,800	13.91%	197,900	11.30%
Wastewater/C&M-Maint of Prop & Equip	211,345	216,500	216,500	113,233	105,267	218,500	0.92%	227,675	4.20%
Wastewater/C&M-Contractual Services	46,623	65,000	65,000	13,992	39,508	53,500	-17.69%	53,500	0.00%
Wastewater/C&M-Professional Services	43,099	45,000	45,000	104	47,396	47,500	5.56%	50,000	5.26%
Wastewater/C&M-Automobile Insurance	33,297	36,920	36,920	11,187	19,618	30,805	-16.56%	32,500	5.50%
Wastewater/C&M-Employee Liability	18,138	12,350	12,350	3,738	7,287	11,025	-10.73%	11,600	5.22%
Wastewater/C&M-General Liability	50,753	63,950	63,950	19,379	36,921	56,300	-11.96%	59,100	4.97%
TOTAL OPERATING SERVICES	881,824	997,894	997,894	343,710	645,370	989,080		1,045,275	

CONTINUED

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

Description	2016	2017					2018		
	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.	5,389	26,300	26,300	2,225	24,575	26,800	1.90%	28,000	4.48%
Wastewater/C&M-Office Supplies	1,917	4,500	4,500	1,336	3,164	4,500	0.00%	4,500	0.00%
Wastewater/C&M-Medical Supplies	660	700	700	185	490	675	-3.57%	700	3.70%
Wastewater/C&M-Food & Clothing	12,116	14,000	14,000	5,811	7,689	13,500	-3.57%	14,200	5.19%
Wastewater/C&M-Maint of Bldgs & Grds	32,960	50,500	50,500	11,578	38,922	50,500	0.00%	53,500	5.94%
Wastewater/C&M-Vehicle Supplies	86,106	130,000	130,000	44,041	80,959	125,000	-3.85%	125,000	0.00%
Wastewater/C&M-Miscellaneous	212,225	223,650	223,650	108,255	116,745	225,000	0.60%	236,250	5.00%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	5,853	15,000	15,000	2,709	12,291	15,000	0.00%	15,000	0.00%
Wastewater/C&M-Eqpt & Vehicle Parts	46,987	47,250	47,250	9,684	37,316	47,000	-0.53%	48,175	2.50%
Wastewater/C&M-Asphalt & Filler	310	2,000	2,000	14	1,986	2,000	0.00%	2,000	0.00%
Wastewater/C&M-Misc. Materials	30,570	30,000	30,000	8,276	23,724	32,000	6.67%	33,600	5.00%
Wastewater/C&M-Tools & Equipment	42,861	45,000	45,000	19,488	30,512	50,000	11.11%	50,000	0.00%
Wastewater/C&M-Small Pumps/Mech.	189,902	176,500	176,500	122,589	72,411	195,000	10.48%	200,000	2.56%
TOTAL MATERIALS & SUPPLIES	667,856	765,400	765,400	336,191	450,784	786,975		810,925	
OTHER CHARGES:									
Wastewater/C&M-Training & Travel	12,321	19,000	19,000	8,273	9,727	18,000	-5.26%	18,000	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	2,127	1,550	1,550	1,343	857	2,200	41.94%	2,310	5.00%
Wastewater/C&M-Depreciation	2,510,614	2,450,000	2,450,000	-	2,525,000	2,525,000	3.06%	2,525,000	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	2,525,062	2,473,900	2,473,900	9,616	2,538,934	2,548,550		2,548,660	
TOTAL EXPENDITURES	6,460,731	6,934,819	6,934,819	1,894,469	5,044,396	6,938,865		7,437,360	

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

Description	2016	2017				2018			
	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	1,169,479	1,230,000	1,230,000	555,414	654,586	1,210,000	-1.63%	1,300,500	7.48%
Wastewater/Trmt-Retirement	151,738	154,000	154,000	69,427	81,673	151,100	-1.88%	150,000	-0.73%
Wastewater/Trmt-Health/Life Insurance	213,979	271,500	271,500	113,055	113,445	226,500	-16.57%	271,500	19.87%
Wastewater/Trmt-Workers Compensation	74,476	75,500	75,500	32,629	39,371	72,000	-4.64%	77,000	6.94%
Wastewater/Trmt-Unemployment	731	800	800	347	403	750	-6.25%	825	10.00%
Wastewater/Trmt-Medicare	16,472	18,000	18,000	7,793	9,207	17,000	-5.56%	19,000	11.76%
Wastewater/Trmt-Disability	3,202	3,500	3,500	1,675	1,675	3,350	-4.29%	3,500	4.48%
Wastewater/Trmt-Deferred Compensation	18,224	21,000	21,000	9,570	12,130	21,700	3.33%	24,000	10.60%
Wastewater/Trmt-Dental Insurance	1,520	1,600	1,600	780	780	1,560	-2.50%	1,600	2.56%
Wastewater/Trmt-OPEB Contribution	29,531	37,000	37,000	16,662	20,338	37,000	0.00%	46,000	24.32%
Wastewater/Trmt-Miscellaneous	165	900	900	433	467	900	0.00%	900	0.00%
TOTAL PERSONAL SERVICES	1,679,517	1,813,800	1,813,800	807,785	934,075	1,741,860		1,894,825	
OPERATING SERVICES:									
Wastewater/Trmt-Ads, Dues & Subs	499	900	900	15	785	800	-11.11%	800	0.00%
Wastewater/Trmt-Printing	1,031	1,050	1,050	80	1,070	1,150	9.52%	1,150	0.00%
Wastewater/Trmt-Utilities - Electric	456,300	576,300	576,300	169,030	380,970	550,000	-4.56%	563,750	2.50%
Wastewater/Trmt-Utilities - Gas	-	100	100	-	100	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	1,775	1,500	1,500	2,652	2,848	5,500	266.67%	5,500	0.00%
Wastewater/Trmt-Telephone	40,075	39,500	39,500	14,326	26,174	40,500	2.53%	42,525	5.00%
Wastewater/Trmt-Rentals	36,603	95,000	95,000	8,858	66,642	75,500	-20.53%	75,500	0.00%
Wastewater/Trmt-Maint of Property & Equip	289,775	315,000	315,000	114,983	200,017	315,000	0.00%	315,000	0.00%
Wastewater/Trmt-Contractual Services	25,096	42,000	42,000	17,135	24,865	42,000	0.00%	43,500	3.57%
Wastewater/Trmt-Professional Services	130,411	157,154	157,154	35,961	121,039	157,000	-0.10%	163,000	3.82%
Wastewater/Trmt-Property Insurance	30,768	29,885	29,885	6,791	18,759	25,550	-14.51%	27,000	5.68%
Wastewater/Trmt-Automobile Insurance	2,383	2,550	2,550	772	1,403	2,175	-14.71%	2,300	5.75%
Wastewater/Trmt-Employee Liability	13,446	9,020	9,020	2,733	5,167	7,900	-12.42%	8,500	7.59%
Wastewater/Trmt-General Liability	37,315	46,760	46,760	14,169	26,156	40,325	-13.76%	42,500	5.39%
TOTAL OPERATING SERVICES	1,065,477	1,316,719	1,316,719	387,505	875,995	1,263,500		1,291,125	

CONTINUED

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

Description	2016	2017					2018		
	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.	10,353	33,000	33,000	8,306	21,194	29,500	-10.61%	32,000	8.47%
Wastewater/Trmt-Office Supplies	2,872	4,000	4,000	2,965	1,035	4,000	0.00%	4,000	0.00%
Wastewater/Trmt-Medical Supplies	445	550	550	246	329	575	4.55%	600	4.35%
Wastewater/Trmt-Food & Clothing	4,411	5,450	5,450	1,888	3,562	5,450	0.00%	5,450	0.00%
Wastewater/Trmt-Maint of Bldgs & Grnds	23,771	33,000	33,000	10,549	19,451	30,000	-9.09%	31,500	5.00%
Wastewater/Trmt-Vehicle Supplies	17,156	23,500	23,500	4,937	17,563	22,500	-4.26%	23,500	4.44%
Wastewater/Trmt-Miscellaneous	228,903	190,000	190,000	117,411	112,589	230,000	21.05%	241,500	5.00%
Wastewater/Trmt-Gravel, Sand, Dirt etc	10,216	10,000	10,000	3,472	6,528	10,000	0.00%	10,250	2.50%
Wastewater/Trmt-Equip & Vehicle Parts	50,060	65,000	65,000	9,122	53,878	63,000	-3.08%	65,000	3.17%
Wastewater/Trmt-Asphalt/Asphalt Filler	-	5,000	5,000	-	3,000	3,000	-40.00%	4,000	33.33%
Wastewater/Trmt-Lab Chemicals/Supplies	14,730	17,850	17,850	2,284	14,716	17,000	-4.76%	17,850	5.00%
Wastewater/Trmt-Miscellaneous	87,043	100,000	100,000	38,554	56,446	95,000	-5.00%	100,000	5.26%
Wastewater/Trmt-Tools & Equipment	7,579	15,000	15,000	1,466	8,534	10,000	-33.33%	10,000	0.00%
Wastewater/Trmt-Small Tools/Mech.	259	25,000	25,000	6,575	13,425	20,000	-20.00%	20,000	0.00%
TOTAL MATERIALS & SUPPLIES	457,798	527,350	527,350	207,775	332,250	540,025		565,650	
OTHER CHARGES:									
Wastewater/Trmt-Training & Travel	4,121	6,500	6,500	2,330	4,170	6,500	0.00%	6,500	0.00%
Wastewater/Trmt-Official Fees	560	1,000	1,000	20	780	800	-20.00%	1,000	25.00%
Wastewater/Trmt-Depreciation	1,237,260	1,250,000	1,250,000	-	1,250,000	1,250,000	0.00%	1,250,000	0.00%
Wastewater/Trmt-Loss on Deleted FA	24,882	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	1,266,823	1,257,500	1,257,500	2,350	1,254,950	1,257,300		1,257,500	
TOTAL EXPENDITURES	4,469,615	4,915,369	4,915,369	1,405,415	3,397,270	4,802,685		5,009,100	

FUND NUMBER: 401

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Equipment			
Collection & Maintenance	\$ 265,000	F-250 Pickup Truck w/ Utility Bed -New	\$ 35,000
		One (1) F-450 Pickup Truck with Utility Bed to replace: Unit# 435 (2008 Truck with 135,000 miles)	45,000
		One (1) F-250 Pickup Truck with Tool Box to replace: Unit# 407 (2009 Truck with 120,730 miles)	35,000
		Replacement Pumps	150,000
Major Repairs	\$ 625,000	Major Repairs	\$ 550,000
		Replace/Repair Diffuser Assemblies	75,000

Grand Total Requested:

\$890,000

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

Description	2016	2017					2018		
	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	34,413,271	34,453,731	34,453,731			34,001,577		34,361,352	
Restricted for Debt Service	2,120,938	1,765,402	1,765,402			2,115,138		1,765,402	
Restricted for Capital Projects	2,605,690	1,846,460	1,846,460			2,527,877		2,416,775	
Unrestricted	(3,984,958)	(1,746,034)	(1,746,034)			(2,279,182)		(1,110,872)	
REVENUES:									
Office of Community Development	-	260,557	260,557	-	257,391	257,391	-1.22%	-	-100.00%
Bookkeeping/Adm. Charges	4,807	6,700	6,700	4,061	2,639	6,700	0.00%	6,700	0.00%
Water Sales	11,853,291	12,550,015	12,550,015	5,629,453	6,463,919	12,093,372	-3.64%	12,338,246	2.02%
Service Fees	154,760	140,900	140,900	67,950	65,950	133,900	-4.97%	140,900	5.23%
Connection Fees	147,200	135,250	135,250	74,190	61,060	135,250	0.00%	135,250	0.00%
Delinquent Charges	527,208	490,000	490,000	257,564	237,436	495,000	1.02%	495,000	0.00%
Billing Fees	265,062	262,560	262,560	110,611	151,949	262,560	0.00%	262,560	0.00%
Miscellaneous Income	60,393	20,500	20,500	19,876	1,124	21,000	2.44%	21,000	0.00%
Interest Earnings	28,402	29,120	29,120	4,910	51,715	56,625	94.45%	63,600	12.32%
Non-Employer Contribution	40,589	-	-	-	-	-	0.00%	-	0.00%
Insurance Refunds	1,155	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	64,854	20,000	20,000	8,500	11,500	20,000	0.00%	20,000	0.00%
Compensation for Loss of Assets	3,082	3,000	3,000	586	2,414	3,000	0.00%	3,000	0.00%
Special Item -Prior Period Adjustment	(491,943)	-	-	-	-	-	0.00%	-	0.00%
Special Item -Assets	548,888	-	-	-	-	-	0.00%	-	0.00%
Transfer from Front Foot Assessment	3,166	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	13,210,914	13,918,602	13,918,602	6,177,701	7,307,097	13,484,798		13,486,256	
EXPENDITURES:									
PERSONAL SERVICES	5,358,208	5,522,796	5,522,796	2,389,355	2,777,386	5,166,741	-6.45%	5,572,906	7.86%
OPERATING SERVICES	1,544,983	1,673,598	1,673,598	635,119	992,383	1,627,502	-2.75%	1,654,008	1.63%
MATERIALS & SUPPLIES	1,446,978	1,619,498	1,619,498	523,261	1,083,675	1,606,936	-0.78%	1,640,431	2.08%
OTHER CHARGES	2,732,974	2,952,684	2,952,684	17,796	2,892,888	2,910,684	-1.42%	2,968,684	1.99%
DEBT SERVICE	792,302	980,688	980,688	2,250	978,438	980,688	0.00%	965,538	-1.54%
INTERGOVERNMENTAL	125,000	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL EXPENDITURES	12,000,445	12,874,264	12,874,264	3,567,781	8,849,770	12,417,551		12,926,567	

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

Description	2016	2017				2018			
	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
CONTINUED									
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	1,210,469	1,044,338	1,044,338			1,067,247		559,689	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	1,210,469	1,044,338	1,044,338			1,067,247		559,689	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	34,001,577	34,779,506	34,779,506			34,361,352		34,584,440	
Restricted for Debt Service	2,115,138	1,938,388	1,938,388			1,765,402		1,938,388	
Restricted for Capital Projects	2,527,877	2,416,775	2,416,775			2,416,775		2,315,088	
Unrestricted	(2,279,182)	(1,770,772)	(1,770,772)			(1,110,872)		(845,570)	

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

Description	2016			2017			2018		
	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	349,926	360,000	360,000	164,687	195,313	360,000	0.00%	368,500	2.36%
W/W - Admin - Retirement	44,961	45,000	45,000	20,586	24,414	45,000	0.00%	42,500	-5.56%
W/W - Admin - OPEB Expense	261,238	-	-	-	-	-	0.00%	-	0.00%
W/W - Admin - Health/Life Insurance	57,459	70,000	70,000	28,389	28,611	57,000	-18.57%	68,000	19.30%
W/W - Admin - Workers Compensation	6,999	7,200	7,200	3,140	3,860	7,000	-2.78%	7,200	2.86%
W/W - Admin - Unemployment	219	230	230	103	122	225	-2.17%	250	11.11%
W/W - Admin - Medicare	4,989	5,200	5,200	2,349	2,751	5,100	-1.92%	5,400	5.88%
W/W - Admin - Disability	1,206	1,250	1,250	622	628	1,250	0.00%	1,300	4.00%
W/W - Admin - Post-Emp. Health Care	163,612	218,000	218,000	90,166	94,834	185,000	-15.14%	215,000	16.22%
W/W - Admin - Deferred Compensation	15,120	16,000	16,000	6,758	8,242	15,000	-6.25%	16,000	6.67%
W/W - Admin - Dental Insurance	156	160	160	78	82	160	0.00%	200	25.00%
W/W - Admin - OPEB Contribution	8,814	11,000	11,000	4,941	6,059	11,000	0.00%	13,000	18.18%
W/W - Admin - Miscellaneous	-	150	150	55	95	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	914,699	734,190	734,190	321,874	365,011	686,885		737,500	
OPERATING SERVICES:									
W/W - Admin - Ads, Dues & Subscriptions	5,008	5,250	5,250	891	4,359	5,250	0.00%	5,250	0.00%
W/W - Admin - Printing	3,015	3,052	3,052	2,565	487	3,052	0.00%	3,052	0.00%
W/W - Admin - Utilities - Gas	694	1,100	1,100	377	723	1,100	0.00%	1,100	0.00%
W/W - Admin - Postage	4,183	5,000	5,000	2,030	2,970	5,000	0.00%	5,000	0.00%
W/W - Admin - Telephone	31,024	37,000	37,000	14,767	20,233	35,000	-5.41%	37,000	5.71%
W/W - Admin - Rentals	4,441	5,550	5,550	3,465	2,085	5,550	0.00%	5,550	0.00%
W/W - Admin - Maint of Property & Equip	2,484	10,170	10,170	2,279	7,891	10,170	0.00%	10,170	0.00%
W/W - Admin - Contractual Services	52,634	57,087	57,087	32,289	22,169	54,458	-4.61%	57,287	5.19%
W/W - Admin - Professional Services	6,180	28,000	28,000	22,399	5,601	28,000	0.00%	28,000	0.00%
W/W - Admin - Property Insurance	15,137	16,160	16,160	6,332	8,193	14,525	-10.12%	15,500	6.71%
W/W - Admin - Automobile Insurance	1,963	2,550	2,550	772	1,403	2,175	-14.71%	2,300	5.75%
W/W - Admin - Employee Liability	2,433	1,670	1,670	502	1,028	1,530	-8.38%	1,650	7.84%
W/W - Admin - General Liability	6,812	8,585	8,585	2,602	5,248	7,850	-8.56%	8,200	4.46%
TOTAL OPERATING SERVICES	136,008	181,174	181,174	91,270	82,390	173,660		180,059	
MATERIALS & SUPPLIES:									
W/W - Admin - Office & Comm. Equip.	2,041	8,000	8,000	1,175	6,825	8,000	0.00%	8,000	0.00%
W/W - Admin - Office Supplies	4,123	5,000	5,000	904	4,096	5,000	0.00%	5,000	0.00%
W/W - Admin - Medical Supplies	156	150	150	-	150	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	800	1,000	1,000	1,260	2,540	3,800	280.00%	3,800	0.00%
W/W - Admin - Maint of Bldgs & Grounds	650	2,500	2,500	298	2,202	2,500	0.00%	2,500	0.00%
W/W - Admin - Vehicle Supplies	2,261	2,640	2,640	799	1,841	2,640	0.00%	2,900	9.85%
W/W - Admin - Equipment & Vehicle Parts	100	750	750	-	750	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	10,131	20,140	20,140	4,436	18,504	22,940		23,200	

CONTINUED

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

Description	2016			2017			2018		
	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	5,550	19,000	19,000	4,791	6,209	11,000	-42.11%	19,000	72.73%
W/W - Admin - Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
W/W - Admin - Official Fees	915	1,000	1,000	1,047	(47)	1,000	0.00%	1,000	0.00%
W/W - Admin - Depreciation	20,471	20,000	20,000	-	22,000	22,000	10.00%	22,000	0.00%
W/W - Admin - Miscellaneous	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	26,936	41,500	41,500	5,838	29,662	35,500		43,500	
DEBT SERVICE:									
W/W - Admin - Interest	790,052	977,188	977,188	-	977,188	977,188	0.00%	962,038	-1.55%
W/W - Admin - Paying Agent Fees	2,250	3,500	3,500	2,250	1,250	3,500	0.00%	3,500	0.00%
TOTAL DEBT SERVICE	792,302	980,688	980,688	2,250	978,438	980,688		965,538	
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	2,005,076	2,082,692	2,082,692	425,668	1,599,005	2,024,673		2,074,797	

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

Description	2016			2017			2018		
	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	398,750	407,000	407,000	190,098	221,902	412,000	1.23%	427,000	3.64%
W/W - B&C - Retirement	51,711	51,000	51,000	23,762	27,738	51,500	0.98%	49,100	-4.66%
W/W - B&C - Health/Life Insurance	105,200	131,000	131,000	54,444	55,556	110,000	-16.03%	130,000	18.18%
W/W - B&C - Workers Compensation	2,091	2,150	2,150	931	1,094	2,025	-5.81%	2,100	3.70%
W/W - B&C - Unemployment	249	300	300	119	141	260	-13.33%	300	15.38%
W/W - B&C - Medicare	5,532	6,000	6,000	2,642	3,158	5,800	-3.33%	6,200	6.90%
W/W - B&C - Disability	1,422	1,500	1,500	741	759	1,500	0.00%	1,600	6.67%
W/W - B&C - Deferred Compensation	11,507	12,000	12,000	7,421	8,679	16,100	34.17%	17,000	5.59%
W/W - B&C - Dental Insurance	810	840	840	420	420	840	0.00%	1,000	19.05%
W/W - B&C - OPEB Contribution	10,039	12,500	12,500	5,703	6,797	12,500	0.00%	15,000	20.00%
W/W - B&C - Miscellaneous	55	175	175	-	175	175	0.00%	175	0.00%
TOTAL PERSONAL SERVICES	587,366	624,465	624,465	286,281	326,419	612,700		649,475	
OPERATING SERVICES:									
W/W - B&C - Ads, Dues & Subscriptions	414	600	600	424	176	600	0.00%	600	0.00%
W/W - B&C - Printing	31,692	30,695	30,695	18,773	14,422	33,195	8.14%	33,195	0.00%
W/W - B&C - Postage	108,215	108,500	108,500	54,000	54,500	108,500	0.00%	109,700	1.11%
W/W - B&C - Maint of Property & Equip	-	1,000	1,000	195	805	1,000	0.00%	1,000	0.00%
W/W - B&C - Contractual Services	31,048	35,380	35,380	22,481	14,047	36,528	3.24%	38,280	4.80%
W/W - B&C - Professional Services	22,752	27,100	27,100	12,036	15,064	27,100	0.00%	27,100	0.00%
W/W - B&C - Employee Liability	2,495	1,700	1,700	515	985	1,500	-11.76%	1,600	6.67%
W/W - B&C - General Liability	6,988	8,810	8,810	2,669	5,031	7,700	-12.60%	8,050	4.55%
TOTAL OPERATING SERVICES	203,604	213,785	213,785	111,093	105,030	216,123		219,525	
MATERIALS & SUPPLIES:									
W/W - B&C - Office & Comm. Equip.	3,651	10,000	10,000	4,754	5,246	10,000	0.00%	10,000	0.00%
W/W - B&C - Office Supplies	6,510	8,750	8,750	1,910	6,840	8,750	0.00%	8,750	0.00%
W/W - B&C - Food & Clothing	1,696	1,500	1,500	793	707	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	11,857	20,550	20,550	7,457	13,093	20,550		20,550	
OTHER CHARGES:									
W/W - B&C - Training & Travel	623	6,000	6,000	52	5,948	6,000	0.00%	6,000	0.00%
W/W - B&C - Depreciation	5,236	46,000	46,000	-	10,000	10,000	-78.26%	10,000	0.00%
W/W - B&C - Miscellaneous	18,914	26,250	26,250	-	26,250	26,250	0.00%	26,250	0.00%
TOTAL OTHER CHARGES	24,773	78,250	78,250	52	42,198	42,250		42,250	
TOTAL EXPENDITURES	827,600	937,050	937,050	404,883	486,740	891,623		931,800	

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

Description	2016	2017					2018		
	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	293,989	320,000	320,000	141,902	158,098	300,000	-6.25%	333,000	11.00%
W/W - Meter - Retirement	38,147	40,000	40,000	17,738	19,762	37,500	-6.25%	38,500	2.67%
W/W - Meter - Health/Life Insurance	79,781	106,000	106,000	40,788	31,212	72,000	-32.08%	94,000	30.56%
W/W - Meter - Workers Compensation	17,279	19,000	19,000	7,705	8,795	16,500	-13.16%	19,000	15.15%
W/W - Meter - Unemployment	184	200	200	89	111	200	0.00%	220	10.00%
W/W - Meter - Medicare	4,103	5,000	5,000	1,972	2,528	4,500	-10.00%	5,000	11.11%
W/W - Meter - Disability	967	1,100	1,100	500	450	950	-13.64%	1,100	15.79%
W/W - Meter - Deferred Compensation	1,962	2,200	2,200	999	1,501	2,500	13.64%	3,500	40.00%
W/W - Meter - Dental Insurance	657	740	740	330	290	620	-16.22%	800	29.03%
W/W - Meter - OPEB Contribution	7,421	9,600	9,600	4,257	4,743	9,000	-6.25%	11,000	22.22%
W/W - Meter - Miscellaneous	55	1,717	1,717	165	1,552	1,717	0.00%	1,837	6.99%
TOTAL PERSONAL SERVICES	444,545	505,557	505,557	216,445	229,042	445,487		507,957	
OPERATING SERVICES:									
W/W - Meter - Ads, Dues & Subscriptions	161	120	120	-	261	261	117.50%	275	5.36%
W/W - Meter - Printing	25	30	30	-	30	30	0.00%	30	0.00%
W/W - Meter - Rentals	3,928	3,400	3,400	1,539	2,661	4,200	23.53%	4,200	0.00%
W/W - Meter - Maint of Bldgs & Grounds	6,877	13,250	13,250	4,354	8,896	13,250	0.00%	13,250	0.00%
W/W - Meter - Contractual Services	8,540	9,400	9,400	9,434	156	9,590	2.02%	10,730	11.89%
W/W - Meter - Professional Services	1,500	1,750	1,750	-	1,750	1,750	0.00%	1,750	0.00%
W/W - Meter - Automobile Insurance	7,570	7,640	7,640	2,315	4,235	6,550	-14.27%	6,900	5.34%
W/W - Meter - Employee Liability	2,371	1,710	1,710	518	1,082	1,600	-6.43%	1,700	6.25%
W/W - Meter - General Liability	6,870	8,860	8,860	2,684	5,366	8,050	-9.14%	8,500	5.59%
TOTAL OPERATING SERVICES	37,842	46,160	46,160	20,844	24,437	45,281		47,335	
MATERIALS & SUPPLIES:									
W/W - Meter - Office & Comm. Equip.	370	7,500	7,500	-	7,500	7,500	0.00%	7,500	0.00%
W/W - Meter - Office Supplies	780	1,250	1,250	1,094	656	1,750	40.00%	1,750	0.00%
W/W - Meter - Medical Supplies	-	150	150	-	150	150	0.00%	150	0.00%
W/W - Meter - Food & Clothing	567	1,450	1,450	287	1,163	1,450	0.00%	1,450	0.00%
W/W - Meter - Maint of Bldgs & Grounds	936	1,600	1,600	449	1,151	1,600	0.00%	1,600	0.00%
W/W - Meter - Vehicle Supplies	14,422	31,100	31,100	6,075	11,925	18,000	-42.12%	19,800	10.00%
W/W - Meter - Miscellaneous	1,975	8,300	8,300	-	8,300	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	3,811	20,000	20,000	4,291	15,709	20,000	0.00%	20,000	0.00%
W/W - Meter - Tools & Equipment	325,275	352,500	352,500	71,401	281,099	352,500	0.00%	352,500	0.00%
TOTAL MATERIALS & SUPPLIES	348,136	424,350	424,350	83,597	328,153	411,750		413,550	

CONTINUED

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

Description	2016	2017					2018		
	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	320	5,000	5,000	1,552	3,448	5,000	0.00%	5,000	0.00%
W/W - Meter - Official Fees	493	550	550	303	247	550	0.00%	550	0.00%
W/W - Meter - Depreciation	20,585	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	21,398	31,050	31,050	1,855	29,195	31,050		31,050	
TOTAL EXPENDITURES	851,921	1,007,117	1,007,117	322,741	610,827	933,568		999,892	

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

Description	2016	2017					2018		
	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	1,010,753	1,045,000	1,045,000	467,796	587,204	1,055,000	0.96%	1,145,000	8.53%
W/W - Dist - FICA	744	800	800	-	305	305	-61.88%	500	63.93%
W/W - Dist - Retirement	129,583	129,000	129,000	58,474	70,526	129,000	0.00%	130,500	1.16%
W/W - Dist - Health/Life Insurance	212,275	276,000	276,000	93,729	97,271	191,000	-30.80%	237,000	24.08%
W/W - Dist - Workers Compensation	58,874	60,000	60,000	25,401	31,099	56,500	-5.83%	62,000	9.73%
W/W - Dist - Unemployment	632	700	700	292	358	650	-7.14%	800	23.08%
W/W - Dist - Medicare	14,153	16,000	16,000	6,570	8,430	15,000	-6.25%	17,000	13.33%
W/W - Dist - Disability	2,929	3,150	3,150	1,431	1,569	3,000	-4.76%	3,200	6.67%
W/W - Dist - Deferred Compensation	25,812	28,000	28,000	14,436	13,564	28,000	0.00%	31,000	10.71%
W/W - Dist - Dental Insurance	1,440	1,600	1,600	670	780	1,450	-9.38%	1,600	10.34%
W/W - Dist - OPEB Contribution	25,181	31,000	31,000	14,034	17,966	32,000	3.23%	39,000	21.88%
W/W - Dist - Miscellaneous	220	1,717	1,717	598	1,119	1,717	0.00%	1,837	6.99%
TOTAL PERSONAL SERVICES	1,482,596	1,592,967	1,592,967	683,431	830,191	1,513,622		1,669,437	
OPERATING SERVICES:									
W/W - Dist - Ads, Dues & Subscriptions	667	795	795	867	828	1,695	113.21%	795	-53.10%
W/W - Dist - Printing	221	100	100	-	100	100	0.00%	100	0.00%
W/W - Dist - Utilities - Electric	13,194	20,108	20,108	5,446	14,662	20,108	0.00%	20,108	0.00%
W/W - Dist - Utilities - Gas	333	500	500	201	299	500	0.00%	500	0.00%
W/W - Dist - Rentals	7,599	9,800	9,800	3,652	6,148	9,800	0.00%	9,800	0.00%
W/W - Dist - Maint of Property & Equip	39,860	64,275	64,275	20,753	43,522	64,275	0.00%	64,275	0.00%
W/W - Dist - Contractual Services	28,585	30,996	30,996	16,381	14,264	30,645	-1.13%	30,996	1.15%
W/W - Dist - Professional Services	79,213	4,500	4,500	-	4,500	4,500	0.00%	4,500	0.00%
W/W - Dist - Property Insurance	13,059	13,825	13,825	3,141	8,659	11,800	-14.65%	12,500	5.93%
W/W - Dist - Automobile Insurance	13,879	15,300	15,300	4,629	7,771	12,400	-18.95%	13,000	4.84%
W/W - Dist - Employee Liability	8,359	5,720	5,720	1,730	3,620	5,350	-6.47%	5,600	4.67%
W/W - Dist - General Liability	23,448	29,600	29,600	8,969	18,231	27,200	-8.11%	28,500	4.78%
TOTAL OPERATING SERVICES	228,417	195,519	195,519	65,769	122,604	188,373		190,674	

CONTINUED

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

Description	2016	2017					2018		
	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.	7,859	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
W/W - Dist - Office Supplies	2,949	2,250	2,250	220	2,030	2,250	0.00%	2,250	0.00%
W/W - Dist - Medical Supplies	563	600	600	-	600	600	0.00%	600	0.00%
W/W - Dist - Food & Clothing	5,349	6,000	6,000	2,935	3,065	6,000	0.00%	6,000	0.00%
W/W - Dist - Maint of Bldgs & Grounds	11,314	11,000	11,000	6,197	4,803	11,000	0.00%	11,000	0.00%
W/W - Dist - Vehicle Supplies	29,069	59,400	59,400	12,729	23,271	36,000	-39.39%	39,600	10.00%
W/W - Dist - Miscellaneous	167,988	191,000	191,000	86,747	104,253	191,000	0.00%	191,000	0.00%
W/W - Dist - Sand/Shells/Dirt/Gravel	5,130	10,000	10,000	5,534	5,466	11,000	10.00%	11,000	0.00%
W/W - Dist - Equipment & Vehicle Parts	86,323	66,500	66,500	13,473	60,027	73,500	10.53%	73,500	0.00%
W/W - Dist - Asphalt/Concrete	865	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
W/W - Dist - Lab Supplies	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
W/W - Dist - Chemicals	1,540	1,500	1,500	252	1,748	2,000	33.33%	1,500	-25.00%
W/W - Dist - Tools & Equipment	29,507	40,000	40,000	15,317	24,683	40,000	0.00%	40,000	0.00%
TOTAL MATERIALS & SUPPLIES	348,456	404,250	404,250	143,404	245,946	389,350		392,450	
OTHER CHARGES:									
W/W - Dist - Training & Travel	2,728	10,000	10,000	5,064	4,936	10,000	0.00%	10,000	0.00%
W/W - Dist - Judgements & Damages	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
W/W - Dist - Official Fees	1,397	1,500	1,500	720	780	1,500	0.00%	1,500	0.00%
W/W - Dist - Depreciation	1,120,466	1,200,000	1,200,000	-	1,200,000	1,200,000	0.00%	1,200,000	0.00%
W/W - Dist - Miscellaneous	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	1,124,591	1,216,000	1,216,000	5,784	1,210,216	1,216,000		1,216,000	
TOTAL EXPENDITURES	3,184,060	3,408,736	3,408,736	898,388	2,408,957	3,307,345		3,468,561	

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

Description	2016	2017					2018		
	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	1,319,321	1,375,000	1,375,000	597,873	712,127	1,310,000	-4.73%	1,360,000	3.82%
W/W - Plant - FICA	553	-	-	59	1	60	100.00%	-	-100.00%
W/W - Plant - Retirement	169,195	172,000	172,000	73,686	88,814	162,500	-5.52%	156,500	-3.69%
W/W - Plant - Health/Life Insurance	248,174	312,000	312,000	121,026	128,974	250,000	-19.87%	292,000	16.80%
W/W - Plant - Workers Compensation	77,604	79,000	79,000	32,465	38,535	71,000	-10.13%	75,000	5.63%
W/W - Plant - Unemployment	825	900	900	374	526	900	0.00%	1,000	11.11%
W/W - Plant - Medicare	16,013	19,000	19,000	7,744	9,256	17,000	-10.53%	20,000	17.65%
W/W - Plant - Disability	3,546	3,700	3,700	1,784	1,866	3,650	-1.35%	3,700	1.37%
W/W - Plant - Deferred Compensation	57,564	58,000	58,000	26,833	23,167	50,000	-13.79%	48,000	-4.00%
W/W - Plant - Dental Insurance	2,178	2,300	2,300	1,090	1,130	2,220	-3.48%	2,500	12.61%
W/W - Plant - OPEB Contribution	33,054	42,000	42,000	17,902	21,098	39,000	-7.14%	48,000	23.08%
W/W - Plant - Miscellaneous	975	1,717	1,717	488	1,229	1,717	0.00%	1,837	6.99%
TOTAL PERSONAL SERVICES	1,929,002	2,065,617	2,065,617	881,324	1,026,723	1,908,047		2,008,537	
OPERATING SERVICES:									
W/W - Plant - Ads, Dues & Subscriptions	859	1,450	1,450	-	1,450	1,450	0.00%	1,450	0.00%
W/W - Plant - Printing	639	100	100	-	200	200	100.00%	100	-50.00%
W/W - Plant - Utilities - Electric	399,463	466,000	466,000	174,731	291,269	466,000	0.00%	466,000	0.00%
W/W - Plant - Utilities - Gas	6,582	17,600	17,600	4,209	13,391	17,600	0.00%	17,600	0.00%
W/W - Plant - Rentals	14,316	12,000	12,000	4,224	10,776	15,000	25.00%	15,000	0.00%
W/W - Plant - Maint of Property & Equip	157,197	160,315	160,315	36,554	123,761	160,315	0.00%	160,315	0.00%
W/W - Plant - Contractual Services	73,493	79,220	79,220	55,169	21,751	76,920	-2.90%	78,820	2.47%
W/W - Plant - Professional Services	45,174	61,180	61,180	9,437	51,743	61,180	0.00%	61,180	0.00%
W/W - Plant - Property Insurance	177,259	168,880	168,880	40,543	103,957	144,500	-14.44%	152,000	5.19%
W/W - Plant - Automobile Insurance	7,570	7,640	7,640	2,315	4,935	7,250	-5.10%	7,600	4.83%
W/W - Plant - Employee Liability	14,903	10,120	10,120	3,066	5,734	8,800	-13.04%	9,250	5.11%
W/W - Plant - General Liability	41,657	52,455	52,455	15,895	28,955	44,850	-14.50%	47,100	5.02%
TOTAL OPERATING SERVICES	939,112	1,036,960	1,036,960	346,143	657,922	1,004,065		1,016,415	

CONTINUED

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

Description	2016	2017					2018		
	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.	5,113	10,000	10,000	1,455	8,545	10,000	0.00%	10,000	0.00%
W/W - Plant - Office Supplies	5,007	10,000	10,000	2,192	7,808	10,000	0.00%	10,000	0.00%
W/W - Plant - Medical Supplies	769	750	750	400	350	750	0.00%	750	0.00%
W/W - Plant - Food & Clothing	4,072	5,200	5,200	919	4,281	5,200	0.00%	5,200	0.00%
W/W - Plant - Maint of Bldgs & Grounds	22,726	15,000	15,000	6,678	13,322	20,000	33.33%	20,000	0.00%
W/W - Plant - Vehicle Supplies	14,471	26,862	26,862	7,423	16,577	24,000	-10.65%	26,400	10.00%
W/W - Plant - Lab/Operating Supplies	40,278	41,000	41,000	18,168	22,832	41,000	0.00%	41,000	0.00%
W/W - Plant - Sand/Shell/Dirt/Gravel	110	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
W/W - Plant - Equipment & Vehicle Parts	28,369	13,000	13,000	1,948	11,052	13,000	0.00%	13,000	0.00%
W/W - Plant - Asphalt/Concrete	429	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
W/W - Plant - Lab Supplies	65,804	50,000	50,000	23,114	26,886	50,000	0.00%	50,000	0.00%
W/W - Plant - Chemicals	473,104	520,896	520,896	192,988	327,908	520,896	0.00%	546,831	4.98%
W/W - Plant - Tools & Equipment	68,146	55,000	55,000	29,082	35,918	65,000	18.18%	65,000	0.00%
TOTAL MATERIALS & SUPPLIES	728,398	750,208	750,208	284,367	477,979	762,346		790,681	
OTHER CHARGES:									
W/W - Plant - Training & Travel	8,121	26,000	26,000	4,172	21,828	26,000	0.00%	26,000	0.00%
W/W - Plant - Official Fees	2,954	4,884	4,884	95	4,789	4,884	0.00%	4,884	0.00%
W/W - Plant - Depreciation	1,524,201	1,550,000	1,550,000	-	1,550,000	1,550,000	0.00%	1,600,000	3.23%
W/W - Plant - Miscellaneous	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	1,535,276	1,585,884	1,585,884	4,267	1,581,617	1,585,884		1,635,884	
TOTAL EXPENDITURES	5,131,788	5,438,669	5,438,669	1,516,101	3,744,241	5,260,342		5,451,517	

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Canal Crossing	\$ 30,000	Move above ground canal crossing to underneath canals (2 locations @ \$15,000 each)	\$ 30,000
Distribution Equipment and Improvements	\$ 856,250	Warehouse - Normal & Emergency equipment replacement Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) Relocation of WA Line - CN RR & Destrehan Switching Yard WA Line Replacement -Bonnet Carre Spillway (820' of 8" HDPE) Distribution Panel Upgrade (Taft & St. Rose) WB Dirt Pit Upgrade US 61, Airline Highway -Eight (8) Offsets/Relocations Vehicles/Trailers: Replace Unit# 862 (2008 Ford F350 w/ 12yd Dump Body with 31,675 miles) Additional Compact Excavator to go with above	\$ 10,000 40,000 11,250 250,000 225,000 25,000 10,000 150,000 70,000 65,000
Billing Equipment and Improvements	\$ 16,000	Billing equipment upgrades & replacements Replace 2007 Customer Service Copier	\$ 10,000 6,000
Admininstration Equipment and Improvements	\$ 17,500	Administrative equipment replacement/upgrade WB Office Security System Upgrades	\$ 10,000 7,500
Meter Reading Equipment and Improvements	\$ 43,000	Meter Reading equipment system replacements/upgrades Replace 2012 Hand-held devices (6 @ \$5,500)	\$ 10,000 33,000
Water Towers and Tanks	\$ 644,838	Baffle Curtains - Additions to Two (2) Ground Water Tanks Utility Service Co Annual Pymt Installments: WB GST #1 - YR8 WB GST #2 - YR9 WB GST #3 - YR10 WB GST #4 - YR11 EB GST #1 - YR8 EB GST #2 - YR7 EB GST #4 - YR10 St. Rose Tower - YR10 Taft Tower - YR10 Des Allemands Tower - YR7 Montz Tower - YR7 Water Tower Removal	\$ 120,000 22,132 15,356 24,137 27,555 79,384 72,022 27,460 16,639 19,688 61,299 9,166 150,000

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2018**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Cont.)			
Water Treatment Plant Improvements	\$ 667,500	EB C Plant -Filter Upgrade (Engineering Only)	\$ 40,000
		EB C Plant -Filter Screen Fiberline	10,000
		EB Plant -Install Fiberline from Plant to River Dock	40,000
		EB D/E Plant -Raise Pit Floor	15,000
		EB -Generator Roof	50,000
		EB D/E Plant -Valve Extension (Change to Stainless Steel)	20,000
		EB -Handrail Replacements (Aluminum)	15,000
		EB MCC -Move from A Plant to A Plant Generator room	20,000
		WB Plant -Security Camera Upgrades	30,000
		WB Plant -Gate Security Upgrades	7,500
		WB A Plant -Filter Upgrade	200,000
		WB -Chemical Feed room Rebuild	25,000
		Turbidity Analyzer Upgrade (Eastbank & Westbank)	75,000
		Analytical & Normal equipment for West Bank	60,000
		Analytical & Normal equipment for East Bank	60,000
Major Repairs	\$ 40,000	Westbank -River Pumps, Sludge Pumps & Motor Repairs	\$ 20,000
		Eastbank -River Docks, Sludge Pumps & Motor Repairs	20,000
	\$ 2,315,088	Total proposed 2018 Capital Projects	

SOLID WASTE COLLECTION & DISPOSAL

FUND NUMBER: 450

Description	2016	2017					2018		
	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	1,145,633	963,931	963,931			1,055,083		948,023	
REVENUES:									
Waste Collection & Disposal Fees	3,719,938	3,695,000	3,695,000	1,546,165	2,169,820	3,715,985	0.57%	3,725,000	0.24%
Recycling Collection Fees	47	75	75	60	15	75	0.00%	75	0.00%
Interest Earnings	2,398	480	480	3,257	1,643	4,900	920.83%	3,600	-26.53%
Non-Employer Contribution	369	-	-	-	-	-	0.00%	-	0.00%
Special Item- Prior Period Adjustment	(4,476)	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	27,866	59,300	59,300	-	41,850	41,850	-29.43%	59,600	42.41%
TOTAL REVENUES	3,746,142	3,754,855	3,754,855	1,549,482	2,213,328	3,762,810		3,788,275	
EXPENDITURES:									
PERSONAL SERVICES	46,461	50,415	50,415	21,869	24,821	46,690	-7.39%	64,310	37.74%
OPERATING SERVICES	3,710,434	3,925,241	3,925,241	1,436,879	2,278,701	3,715,580	-5.34%	3,765,350	1.34%
MATERIALS & SUPPLIES	10,143	26,800	26,800	6,953	17,947	24,900	-7.09%	25,850	3.82%
OTHER CHARGES	17,345	25,200	25,200	-	24,700	24,700	-1.98%	24,700	0.00%
INTERGOVERNMENTAL	43,257	45,000	45,000	18,047	26,953	45,000	0.00%	45,000	0.00%
TRANSFERS	9,052	13,000	13,000	-	13,000	13,000	0.00%	13,000	0.00%
TOTAL EXPENDITURES	3,836,692	4,085,656	4,085,656	1,483,748	2,386,122	3,869,870		3,938,210	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(90,550)	(330,801)	(330,801)			(107,060)		(149,935)	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(90,550)	(330,801)	(330,801)			(107,060)		(149,935)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
Unrestricted	1,055,083	633,130	633,130			948,023		798,088	

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2016			2017				2018	
	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	32,145	36,000	36,000	15,642	18,358	34,000	-5.56%	46,000	35.29%
Waste Coll - FICA	108	300	300	41	59	100	-66.67%	200	100.00%
Waste Coll - Retirement	3,945	3,900	3,900	1,873	2,227	4,100	5.13%	5,000	21.95%
Waste Coll - OPEB Expense	2,198	-	-	-	-	-	0.00%	-	0.00%
Waste Coll - Life/Health Insurance	4,016	5,000	5,000	2,026	2,074	4,100	-18.00%	7,300	78.05%
Waste Coll - Workers Compensation	168	200	200	77	88	165	-17.50%	225	36.36%
Waste Coll - Unemployment	20	30	30	10	15	25	-16.67%	30	20.00%
Waste Coll - Medicare	455	520	520	221	279	500	-3.85%	675	35.00%
Waste Coll - Disability	109	115	115	58	62	120	4.35%	160	33.33%
Waste Coll - Deferred Compensation	2,452	3,300	3,300	1,431	1,069	2,500	-24.24%	3,000	20.00%
Waste Coll - Dental Insurance	79	100	100	40	40	80	-20.00%	120	50.00%
Waste Coll - OPEB Contribution	766	950	950	450	550	1,000	5.26%	1,600	60.00%
TOTAL PERSONAL SERVICES	46,461	50,415	50,415	21,869	24,821	46,690		64,310	
OPERATING SERVICES:									
Waste Coll - Ads, Dues & Subscriptions	313	500	500	612	1,888	2,500	400.00%	500	-80.00%
Waste Coll - Printing & Duplications	-	3,000	3,000	-	2,000	2,000	-33.33%	2,000	0.00%
Waste Coll - Postage	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Waste Coll - Contractual Services	3,681,199	3,883,496	3,883,496	1,419,691	2,253,239	3,672,930	-5.42%	3,723,750	1.38%
Waste Coll - Professional Services	300	300	300	-	300	300	0.00%	325	8.33%
Waste Coll - Employee Liability	230	155	155	46	94	140	-9.68%	150	7.14%
Waste Coll - General Liability	631	790	790	238	472	710	-10.13%	750	5.63%
TOTAL OPERATING SERVICES	3,682,673	3,890,241	3,890,241	1,420,587	2,259,993	3,680,580		3,729,475	
MATERIALS & SUPPLIES:									
Waste Coll - Food & Clothing	6,703	10,800	10,800	1,075	9,225	10,300	-4.63%	10,500	1.94%
Waste Coll - Maint. Of Bldg & Grounds	598	2,500	2,500	-	2,350	2,350	-6.00%	2,350	0.00%
Waste Coll - Miscellaneous	152	10,000	10,000	5,878	3,372	9,250	-7.50%	10,000	8.11%
Waste Coll - Tool & Equipment	2,690	3,500	3,500	-	3,000	3,000	-14.29%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	10,143	26,800	26,800	6,953	17,947	24,900		25,850	
OTHER CHARGES:									
Waste Coll - Training & Travel	-	3,000	3,000	-	2,500	2,500	-16.67%	2,500	0.00%
Waste Coll - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
Waste Coll - Miscellaneous	17,345	22,000	22,000	-	22,000	22,000	0.00%	22,000	0.00%
TOTAL OTHER CHARGES	17,345	25,200	25,200	-	24,700	24,700		24,700	

CONTINUED

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2016		2017				2018		
	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	43,257	45,000	45,000	18,047	26,953	45,000	0.00%	45,000	0.00%
TOTAL INTERGOVERNMENTAL	43,257	45,000	45,000	18,047	26,953	45,000		45,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	9,052	13,000	13,000	-	13,000	13,000	0.00%	13,000	0.00%
TOTAL TRANSFERS	9,052	13,000	13,000	-	13,000	13,000		13,000	
TOTAL EXPENDITURES	3,808,931	4,050,656	4,050,656	1,467,456	2,367,414	3,834,870		3,902,335	

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

Description	2016		2017				2018		
	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	27,761	35,000	35,000	16,292	18,708	35,000	0.00%	35,875	2.50%
TOTAL OPERATING SERVICES	27,761	35,000	35,000	16,292	18,708	35,000		35,875	
TOTAL EXPENDITURES	27,761	35,000	35,000	16,292	18,708	35,000		35,875	

**2018 ST. CHARLES PARISH ANNUAL BUDGET
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
			BUDGET	BUDGET	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	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400118	COUNCIL DIVISION A	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400140	a) PUBLIC INFORMATION	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	5.00
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	1.53	1.53
001	- 400207	DISTRICT COURT DIVISION D	2.27	2.33	2.33	1.51	1.51	1.52	1.52	1.52	1.53	1.53
001	- 400208	DISTRICT COURT DIVISION E	2.27	2.33	2.33	1.51	1.51	1.52	1.52	1.52	1.53	1.53
001	- 400235	DISTRICT ATTORNEY	9.00	9.00	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	14.00	14.00
001	- 400310	PRESIDENT	5.00	5.00	4.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
001	- 400410	b) REGISTRAR OF VOTERS	5.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	10.00
001	- 400510	FINANCE	14.51	12.50	12.50	13.00	13.00	14.00	14.00	14.00	15.00	15.00
001	- 400530	PURCHASING	8.00	9.00	9.00	9.00	9.00	7.00	6.00	6.00	7.00	7.00
001	- 400540	PERSONNEL	5.00	5.00	6.00	6.00	5.00	6.00	6.00	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	4.00	4.00
001	- 400610	c) PLANNING & ZONING	19.00	19.00	19.00	19.30	19.30	20.30	21.30	17.30	15.30	14.30
001	- 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
001	- 400612	d) ICC BUILDING CODE	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	6.00
001	- 400625	e) INFORMATION TECHNOLOGY	6.00	5.00	6.00	7.20	6.20	7.20	5.00	4.00	7.00	4.00
001	- 400626	GIS	-	-	-	-	-	-	3.20	5.20	6.20	6.20
001	- 400640	f) GENERAL GOVERNMENT BUILDINGS	20.00	24.00	24.00	24.00	23.00	23.25	24.25	24.00	20.90	22.89
001	- 400675	g) RISK MANAGEMENT	4.00	3.00	5.00	4.00	5.00	7.00	7.00	4.00	4.00	5.00

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400680	h) GRANTS ADMINISTRATION	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00
001	- 410710	EMERGENCY PREPAREDNESS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 410711	EMERGENCY PREPAREDNESS-SUBSIDIARY	2.00	3.00	3.00	3.00	4.00	2.00	3.00	3.00	3.00	3.00
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	7.00	6.00	5.00	5.00	5.00	7.00	7.00	8.00	8.00	8.00
001	- 410800	MOTOR VEHICLE	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 430160	i) CORONER	5.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	11.00	10.00
001	- 430180	j) ANIMAL CONTROL	6.00	7.00	8.00	10.00	10.00	10.00	10.00	10.00	11.00	14.00
001	- 430220	COMMUNITY SERVICES-JOB ONE	-	6.00	-	-	-	-	-	-	-	-
001	- 430225	k) COMMUNITY SERVICES-H & S REHABILITATION	0.25	1.13	0.06	-	1.00	1.00	1.00	1.00	1.00	2.00
001	- 430231	l) COMMUNITY SERVICES-COMMUNITY ACTION	6.75	9.00	7.80	6.96	7.71	7.61	9.57	7.74	6.12	9.01
001	- 430232	m) COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.35	0.35	0.35	0.45	0.42	0.33	0.32	0.31
001	- 430233	n) COMMUNITY SERVICES-SUMMER FEEDING	17.00	30.00	22.00	18.00	22.00	20.00	18.00	25.00	27.00	16.00
001	- 430234	o) COMMUNITY SERVICES-COMM SRV CTRS	-	-	-	2.00	5.00	6.00	8.00	8.00	11.10	12.11
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	p) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.94	0.90	0.18	0.13	0.14	0.08	0.22	0.21	0.51	0.36
001	- 430248	q) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.96	2.00	2.68	1.56	1.80	1.86	1.79	1.72	2.05	1.32
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	1.00	1.00
001	- 450300	r) COMMUNITY CENTER	-	-	-	-	-	5.00	2.00	10.00	5.00	2.50
001	- 465230	ECONOMIC DEVELOPMENT	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	5.00	5.00
001	- 465235	TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
105	- 420270	ROAD LIGHTING	1.33	1.66	1.66	1.66	1.00	1.00	1.00	0.67	1.33	1.33
107	- 465300	s) WORKFORCE INVESTMENT ACT	24.49	24.50	10.50	11.00	41.00	9.00	9.00	9.00	18.00	21.00
110	- 400205	CRIMINAL COURT FUND	-	-	-	2.47	2.47	2.44	2.44	2.44	2.41	2.41
112	- 420210	t) PAVED STREETS	69.00	69.00	71.00	66.00	68.00	67.00	65.00	70.00	73.00	81.00
112	- 420260	u) DRAINAGE	85.25	89.50	101.50	108.70	111.70	112.70	114.70	123.20	126.20	122.20
113	- 450100	v) RECREATION	60.25	66.25	66.25	65.25	65.25	64.00	64.00	64.00	60.00	60.50
113	- 450112	w) RECREATION SUMMER CAMP	76.00	93.00	79.00	82.00	64.00	64.00	82.00	92.00	99.00	68.00
114	- 430170	MOSQUITO CONTROL	1.34	1.68	1.68	1.68	1.00	1.01	1.01	0.67	1.35	1.35
116	- 430251	x) RSVP - FEDERAL	1.20	1.20	0.61	0.55	0.35	0.53	0.53	0.53	0.53	0.52

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
116	- 430260	RSVP - STATE/OTHER	0.95	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
116	- 430270	y) RSVP - LOCAL	1.85	2.85	3.39	4.45	3.65	3.47	2.47	2.47	3.47	3.48
401	- 420451	WASTEWATER-ADMINISTRATION	6.25	5.00	6.00	7.00	7.00	5.00	6.00	5.00	6.00	6.00
401	- 420452	z) WASTEWATER-COLLECTION & MAINTENANCE	30.00	31.00	31.00	30.00	30.00	33.00	33.00	34.00	35.00	40.00
401	- 420453	WASTEWATER-TREATMENT	18.00	17.00	18.00	18.00	19.00	19.00	18.00	18.00	17.00	17.00
430	- 420541	WATERWORKS - ADMINISTRATION	5.25	6.25	4.25	5.55	5.55	6.55	5.55	4.30	4.30	4.30
430	- 420542	WATERWORKS -BILLING & COLLECTING	8.00	8.00	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	7.16	7.16
430	- 420544	aa) WATERWORKS - DISTRIBUTION	22.00	22.00	22.49	22.49	22.16	16.16	16.16	16.16	17.16	18.16
430	- 420545	WATERWORKS -PLANT	18.00	17.00	18.02	19.02	18.68	18.68	18.68	18.68	18.68	18.68
450	- 420430	SOLID WASTE	1.33	1.66	1.66	1.66	1.00	0.99	0.99	0.66	1.32	1.32
TOTAL			648.00	708.00	681.00	690.00	709.00	681.00	700.00	730.00	761.00	741.00

- a) One Seasonal Office Workers added in 2017 and budgeted for in 2018, and one Multi-Media Coordinator budgeted for 2018.
- b) Added one Early Voting Commissioner and one Early Voting Commissioner/Temp in 2017 and budgeted for in 2018.
- c) Removed Summer Temporary position and reclassified Clerk I and Clerk Receptionist positions to Code Clerk I in 2018.
- d) Added two Code Enforcement Inspectors and one Certified Building Official in 2018.
- e) Removed three Summer Temporary positions in 2018.
- f) Added two Maintenance Mechanic Helper's and adjusted the % allocation of one custodian salary distribution.
- g) Added one Seasonal Office Worker in 2017 and budgeted for in 2018.
- h) Removed one Summer Temporary in 2018.
- i) Removed one Investigator and upgraded one Investigator to Chief Investigator in 2018.
- j) In 2017 hired four Kennel Assistants in place of one Kennel Care Attendant/Summer and one Animal Care Attendant/Summer, plus added one Assistant Shelter Supervisor and budgeted in 2018.
- k) Added one Carpenter Assistant-PT in 2018.
- l) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department and in 2017 hired one Seasonal Office Worker and budgeted for in 2018, added one Clerk I position in 2018.
- m) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- n) In 2018, budgeted the number of positions actually hired to operate program in 2017, based on enrollment in Summer Feeding Program.
- o) In 2018 budgeted the number of positions actually hired to operate program in 2017, based on enrollment in Summer Enrichment Program, plus adjusted % allocation of custodian salary distribution.
- p) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- q) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
r)			Removed three Concession Stand Workers and added 50% of Assistant Community Center Coordinator allocation of salary distribution in 2018.									
s)			Added three Summer WIA Participants in 2017 and budgeted for in 2018.									
t)			In 2017 added one Assistant Superintendent, one Groundskeeper, two Seasonal Field Workers, two Seasonal Office workers, one Temporary Field Worker and budgeted for in 2018. In 2017 moved one Equipment Operator IV and one Shop Mechanic's Helper to Drainage. In 2018 added four Equipment Operator II's from Drainage and removed one Shop Foreman.									
u)			In 2017 added one Assistant Superintendent, one Equipment Operator I, one Inspector, moved one Equipment Operator IV and one Shop Mechanic's Helper from Roads and budgeted for in 2018. In 2018 removed one GIS Field Worker, two QA Coordinators, one Receptionist, one Sunset Drainage Operator and moved four Equipment Operator II's to Roads.									
v)			In 2017 added one Community Svcs & Park/Rec Facilitator and one Seasonal Field Worker and budgeted for in 2018. In 2018 removed one Gym Attendant, one Community Center Coordinator and added 50% of Assistant Community Center Coordinator allocation of salary distribution.									
w)			In 2018, budgeted the number of positions actually hired to operate program in 2017, based on enrollment in Summer Camp and Swamp School.									
x)			Adjusted the allocation of RSVP Director salary charged to this department to match the grant funding.									
y)			Adjusted the allocation of RSVP Director salary charged to this department to match the grant funding.									
z)			Two Wastewater Pump Mechanic Helper's added in 2017 and budgeted for in 2018. In 2018 added one Wastewater Technician I and two Wastewater Electrician Helper's.									
aa)			In 2017 removed Temp-GIS Mapping position and hired two Seasonal Field Workers and budgeted for in 2018.									



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

	2007	2008	2009	2010
Governmental activities				
Net Investment in Capital Assets	\$ 97,956,951	\$ 99,123,500	\$ 103,427,078	\$ 120,409,754
Restricted for:	7,840,421	7,872,433	10,301,562	10,381,950
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Special Revenues Maint & Operations	-	-	-	-
Unrestricted	64,562,997	77,137,128	64,931,061	61,097,588
Total governmental activities net position	\$ 170,360,369	\$ 184,133,061	\$ 178,659,701	\$ 191,889,292
Business-type activities				
Net Investment in Capital Assets	\$ 99,051,543	\$ 94,825,477	\$ 96,566,346	\$ 102,256,875
Restricted for:	7,130,258	8,137,231	8,954,936	9,447,895
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Unrestricted	8,675,669	10,892,319	17,914,946	8,944,554
Total business-type activities net position	\$ 114,857,470	\$ 113,855,027	\$ 123,436,228	\$ 120,649,324
Primary government				
Net Investment in Capital Assets	\$ 197,008,494	\$ 193,948,977	\$ 199,993,424	\$ 222,666,629
Restricted	14,970,679	16,009,664	19,256,498	19,829,845
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Other Programs	-	-	-	-
Unrestricted	73,238,666	88,029,447	82,846,007	70,042,142
Total primary government net position	\$ 285,217,839	\$ 297,988,088	\$ 302,095,929	\$ 312,538,616

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-1

	2011	2012	2013	2014	2015	2016
\$	140,450,577	\$ 159,338,478	\$ 175,989,169	\$ 181,967,376	\$ 203,387,734	\$ 225,944,557
	33,691,897					
	-	31,584,479	32,432,876	25,773,560	21,557,419	18,461,700
	-	4,591,657	4,474,558	4,848,261	4,716,112	1,074,713
	-	1,884,367	2,573,931	1,280,366	8,024,372	5,136,013
	-	-	984,893	-	-	-
	-	3,263,986	2,638,212	11,752,537	8,044,395	4,546,285
	35,099,858	33,236,679	32,336,391	37,035,528	33,232,957	38,375,182
\$	209,242,332	\$ 233,899,646	\$ 251,430,030	\$ 262,657,628	\$ 278,962,989	\$ 293,538,450
\$	102,829,417	\$ 102,711,267	\$ 103,607,176	\$ 102,800,061	\$ 102,069,628	\$ 99,629,147
	10,437,856					
	-	2,857,321	2,857,886	2,865,761	2,471,579	2,471,579
	-	7,864,064	6,366,278	6,365,219	7,418,328	7,418,328
	6,016,479	3,379,723	777,476	(425,415)	(2,959,002)	(1,943,526)
\$	119,283,752	\$ 116,812,375	\$ 113,608,816	\$ 111,605,626	\$ 109,000,533	\$ 107,575,528
\$	243,279,994	\$ 262,049,745	\$ 279,596,345	\$ 284,767,437	\$ 305,457,362	\$ 325,573,704
	44,129,753					
	-	31,584,479	32,432,876	25,773,560	21,557,419	18,461,700
	-	7,448,978	7,332,444	7,714,022	7,187,691	3,546,292
	-	9,748,431	8,940,209	7,645,585	15,442,700	12,554,341
	-	-	984,893	-	-	-
	-	-	2,638,212	11,752,537	8,044,395	4,546,285
	41,116,337	36,616,402	33,113,867	36,610,113	30,273,955	36,431,656
\$	328,526,084	\$ 347,448,035	\$ 365,038,846	\$ 374,263,254	\$ 387,963,522	\$ 401,113,978

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental activities:										
General government	\$ 14,131,681	\$ 10,755,610	\$ 20,824,397	\$ 14,405,243	\$ 15,314,299	\$ 18,011,540	\$ 18,234,171	\$ 18,278,012	\$ 15,317,871	\$ 21,472,108
Public safety	6,675,265	12,165,599	8,410,575	7,399,524	9,664,188	13,628,616	8,311,542	8,821,956	5,185,170	5,061,233
Public works	20,662,921	20,372,591	22,000,978	23,739,793	27,220,169	24,944,066	25,161,360	25,818,325	25,983,105	27,399,595
Health and welfare	4,208,703	4,424,586	5,098,084	5,286,588	6,021,742	5,637,053	5,799,325	5,791,088	4,040,956	4,315,535
Culture and recreation	2,724,819	3,130,278	4,661,002	4,412,734	4,136,517	4,362,368	4,574,464	4,509,617	4,695,401	4,465,564
Economic development and assistance	2,754,328	2,931,667	3,258,521	2,711,225	1,894,222	1,936,176	2,397,090	1,763,281	1,748,687	1,626,710
Interest & other charges on long-term debt	2,357,075	1,699,323	1,595,120	1,339,967	1,068,932	926,822	532,285	450,422	425,400	308,137
Total governmental activities expenses	53,514,792	55,479,654	65,848,677	59,295,074	65,320,069	69,446,641	65,010,237	65,432,701	57,396,591	64,648,882
Business-type activities:										
Waterworks utility system	9,140,058	9,671,422	10,005,765	10,186,293	10,144,371	10,768,117	11,300,078	12,003,522	15,639,950	11,815,872
Wastewater utility system	11,677,372	11,795,239	11,376,790	11,199,581	10,473,738	10,728,800	11,557,921	11,543,076	11,000,038	11,931,319
Solid waste collection and disposal	3,528,908	3,743,783	3,736,594	3,750,725	3,382,763	3,387,198	3,436,409	3,713,140	3,826,269	3,827,276
Total business-type activities expenses	24,346,338	25,210,444	25,119,149	25,136,599	24,000,872	24,884,115	26,294,408	27,259,738	30,466,257	27,574,467
Total primary government expenses	\$ 77,861,130	\$ 80,690,098	\$ 90,967,826	\$ 84,431,673	\$ 89,320,941	\$ 94,330,756	\$ 91,304,645	\$ 92,692,439	\$ 87,862,848	\$ 92,223,349
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,699,399	\$ 3,701,130	\$ 3,624,990	\$ 2,873,262	\$ 2,926,954	\$ 3,073,497	\$ 3,163,440	\$ 3,529,181	\$ 3,218,591	\$ 3,056,746
Public works	12,946	8,605	11,341	34,984	48,876	20,896	96,187	102,722	23,395	134,807
Culture and recreation	66,270	82,189	107,877	138,657	199,330	244,226	197,403	248,514	354,126	349,102
Operating grants and contributions	4,971,050	9,320,506	9,656,650	6,590,029	7,793,403	11,948,264	11,658,362	7,292,062	10,215,059	6,056,711
Capital grants and contributions	9,727,281	2,176,208	2,653,233	9,790,431	12,638,224	10,670,079	5,842,108	7,103,224	5,236,797	8,961,169
Total governmental activities program revenues	18,476,946	15,288,638	16,054,091	19,427,363	23,606,787	25,956,962	20,957,500	18,275,703	19,047,968	18,558,535
Business-type activities:										
Charges for services:										
Waterworks utility system	10,636,932	10,709,725	11,037,959	10,865,178	11,055,175	10,426,391	10,427,732	11,174,372	11,547,858	13,054,465
Wastewater utility system	7,717,179	7,283,534	7,365,461	7,199,368	7,286,282	7,619,198	7,990,415	8,815,790	9,834,550	9,338,823
Solid waste collection and disposal	3,696,745	3,711,229	3,965,403	3,998,917	3,536,887	3,604,549	3,457,347	3,583,537	3,562,324	3,720,354
Operating grants and contributions	2,543,557	980,396	143,186	89,784	248,643	227,161	348,468	79,394	151,698	37,500
Capital grants and contributions	3,120,601	558,703	40,125	14,111	258,951	283,430	48,464	1,248,414	-	560,802
Total business-type activities program revenues	27,715,014	23,243,587	22,552,134	22,167,358	22,385,938	22,160,729	22,272,426	24,901,507	25,096,430	26,711,944
Total primary government program revenues	\$ 46,191,960	\$ 38,532,225	\$ 38,606,225	\$ 41,594,721	\$ 45,992,725	\$ 48,117,691	\$ 43,229,926	\$ 43,177,210	\$ 44,144,398	\$ 45,270,479
Net (expenses)/revenue										
Governmental activities	\$ (35,037,846)	\$ (40,191,016)	\$ (49,794,586)	\$ (39,867,711)	\$ (41,713,282)	\$ (43,489,679)	\$ (44,052,737)	\$ (47,156,998)	\$ (38,348,621)	\$ (46,090,347)
Business-type activities	3,368,676	(1,966,857)	(2,567,015)	(2,969,241)	(1,614,934)	(2,723,386)	(4,021,982)	(2,358,231)	(5,369,827)	(862,523)
Total primary government net expenses	\$ (31,669,170)	\$ (42,157,873)	\$ (52,361,601)	\$ (42,836,952)	\$ (43,328,216)	\$ (46,213,065)	\$ (48,074,719)	\$ (49,515,229)	\$ (43,718,448)	\$ (46,952,870)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues & Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 19,003,307	\$ 20,524,233	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325
Sales taxes	29,571,279	32,221,461	32,710,536	28,288,787	34,268,437	41,172,766	35,144,273	29,753,818	28,792,560	28,204,280
Alcoholic beverage tax	54,518	53,028	52,382	50,737	45,892	50,889	48,168	46,431	47,960	45,980
Airport expansion agreement	165,256	144,877	-	-	-	1,381,602	296,893	974,547	685,235	724,255
Cable TV franchise tax	615,232	633,810	638,467	666,451	695,297	732,974	767,343	823,155	868,466	846,010
Investment earnings	3,865,138	2,678,483	975,318	534,967	401,819	313,348	253,115	268,392	377,090	661,440
Additions to Claims & Judgments	-	(1,109,227)	-	-	-	-	-	-	-	-
Implementation of GASB 45	-	(2,103,010)	-	-	-	-	-	-	-	-
Non-employers Contributions	-	-	-	-	-	-	-	-	-	(259,276)
Miscellaneous	676,300	661,709	195,205	600,259	1,708,946	943,492	1,153,292	1,200,372	278,104	1,067,071
Gain (loss) on disposal of capital assets	-	143,598	-	-	-	-	-	-	-	-
Gain (Loss) on Defeasance	-	-	-	-	-	-	-	-	-	252,245
Transfer (to) from other funds	(4,100)	(84,955)	(11,708,386)	120,733	(191,553)	(213,836)	(812,124)	(326,134)	754,254	(209,980)
Transfer (to) from other funds	-	-	-	-	-	-	-	-	(1,127,704)	-
Total governmental activities	53,946,930	53,764,007	44,321,222	53,097,303	59,066,322	68,146,993	61,583,121	58,384,596	52,959,240	58,327,350
Business-type activities:										
Taxes										
Ad valorem taxes	445	12	-	-	-	-	-	15	-	-
Investment earnings	1,533,868	879,447	439,830	54,906	46,625	37,265	27,318	32,798	24,551	44,275
Miscellaneous	-	-	-	248,164	11,184	908	(21,019)	(3,906)	56,783	127,253
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	-	-	-
Transfer (to) from other funds	4,100	84,955	11,708,386	(120,733)	191,553	213,836	812,124	326,134	1,212,293	209,980
Total business-type activities	1,538,413	964,414	12,148,216	182,337	249,362	252,009	818,423	355,041	1,293,627	381,508
Total primary government	\$ 55,485,343	\$ 54,728,421	\$ 56,469,438	\$ 53,279,640	\$ 59,315,684	\$ 68,399,002	\$ 62,401,544	\$ 58,739,637	\$ 54,252,867	\$ 58,708,858
Change in Net Position										
Governmental activities	\$ 18,909,084	\$ 13,572,991	\$ (5,473,364)	\$ 13,229,592	\$ 17,353,040	\$ 24,657,314	\$ 17,530,384	\$ 11,227,598	\$ 14,610,619	\$ 12,237,003
Business-type activities	4,907,089	(1,002,443)	9,581,201	(2,786,904)	(1,365,572)	(2,471,377)	(3,203,559)	(2,003,190)	(4,076,200)	(481,015)
Total primary government	\$ 23,816,173	\$ 12,570,548	\$ 4,107,837	\$ 10,442,688	\$ 15,987,468	\$ 22,185,937	\$ 14,326,825	\$ 9,224,408	\$ 10,534,419	\$ 11,755,988

Source: Audited Comprehensive Annual Financial Report.

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

	2007	2008	2009	2010
General Fund				
Reserved	\$ 234,239	\$ 81,050	\$ 291,322	\$ 303,998
Unreserved, reported in:				
General Fund	34,373,118	41,750,290	33,822,823	35,816,102
Designated for Insurance	1,373,577	1,436,279	1,374,700	1,264,575
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 35,980,934</u>	<u>\$ 43,267,619</u>	<u>\$ 35,488,845</u>	<u>\$ 37,384,675</u>
All other governmental funds				
Reserved	\$ 6,230,000	\$ 6,759,906	\$ 10,302,990	\$ 5,664,793
Unreserved, reported in:				
Special revenue funds	30,797,386	36,346,746	34,379,718	34,330,891
Capital projects funds	1,744,101	1,850,417	1,862,172	2,396,037
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 38,771,487</u>	<u>\$ 44,957,069</u>	<u>\$ 46,544,880</u>	<u>\$ 42,391,721</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

2011	2012	2013	2014	2015	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
417,043	202,327	556,807	442,910	449,093	162,863
3,055,030	260,178	373,827	53,538	718,977	216,250
15,012,261	12,052,002	11,017,325	13,940,018	12,381,828	9,670,087
16,880,927	23,845,305	21,550,766	21,019,738	27,758,632	5,574,161
4,758,040	6,466,751	8,052,321	9,420,036	(2,555,453)	24,655,343
<u>\$ 40,123,301</u>	<u>\$ 42,826,563</u>	<u>\$ 41,551,046</u>	<u>\$ 44,876,240</u>	<u>\$ 38,753,077</u>	<u>\$ 40,278,704</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
91,749	67,546	3,328	26,816	25,854	21,800
30,636,867	41,064,311	42,730,643	43,601,186	41,623,321	29,002,461
9,006,227	5,160,704	5,443,989	6,130,265	5,207,551	12,230,867
304,264	36,007	35,742	54,134	22,377	38,334
(23,846)	(7,669)	(1,476)	(2,002)	(2,355)	(899)
<u>\$ 40,015,261</u>	<u>\$ 46,320,899</u>	<u>\$ 48,212,226</u>	<u>\$ 49,810,399</u>	<u>\$ 46,876,748</u>	<u>\$ 41,292,563</u>

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

	2007	2008	2009	2010
Revenues				
Taxes:				
Ad valorem taxes	\$ 19,003,307	\$ 20,524,233	\$ 21,457,700	\$ 22,835,369
Sales taxes	29,571,279	32,221,461	32,710,536	28,288,787
Other taxes	835,006	831,715	690,849	717,188
Licenses and permits	888,645	1,057,834	1,224,314	1,161,535
Intergovernmental revenues	5,630,392	10,429,886	12,309,883	16,380,460
Fees, charges, and commissions	1,947,317	1,646,809	1,588,923	806,151
Fines and forfeitures	990,057	1,150,017	930,971	1,079,217
Investment earnings	3,865,138	2,678,484	975,318	534,967
Miscellaneous	676,300	800,780	195,205	505,998
Total revenues	63,407,441	71,341,219	72,083,699	72,309,672
Expenditures				
Current:				
General government	11,083,755	11,878,304	12,728,576	13,398,419
Public safety	6,458,952	11,923,099	8,213,440	7,212,336
Public works	13,011,540	12,581,356	14,010,111	14,964,380
Health and welfare	4,102,703	4,311,443	4,961,591	5,133,224
Culture and recreation	2,442,864	2,826,658	3,471,293	3,814,620
Economic development & assistance	2,712,710	2,900,060	3,236,146	2,701,925
Debt service:				
Principal	4,765,000	4,990,000	5,060,000	5,280,000
Interest and other charges	1,753,490	1,596,006	1,500,361	1,303,810
Payment to refunded bond escrow agent	-	-	-	-
Capital outlay	8,036,457	4,972,114	13,384,662	20,973,281
Total expenditures	54,367,471	57,979,040	66,566,180	74,781,995
Excess (deficiency) of revenues over expenditures	9,039,970	13,362,179	5,517,519	(2,472,323)
Other financing sources (uses)				
Transfer in	735,729	687,339	627,029	4,049,795
Transfer out	(739,829)	(781,478)	(12,335,512)	(3,929,062)
Insurance Recoveries	-	4,527	-	-
Issuance of Debt	920,000	-	-	-
Bond proceeds	-	-	-	-
Premium (discount) on debt issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Proceeds from sale of assets	-	-	-	91,457
Compensation for Loss/Damaged Assets	-	-	-	2,804
Total other financing sources (uses)	915,900	(89,612)	(11,708,483)	214,994
Net change in fund balance	\$ 9,955,870	\$ 13,272,567	\$ (6,190,964)	\$ (2,257,329)
Debt service as a percentage of noncapital expenditures	14.1%	12.4%	12.3%	12.2%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-4

	2011	2012	2013	2014	2015	2016
\$	22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325
	34,268,437	41,172,766	35,144,273	29,753,818	28,792,560	28,204,280
	741,189	2,165,465	1,112,404	1,844,133	1,601,661	1,616,245
	1,220,781	1,229,153	1,286,150	1,371,735	1,350,951	1,348,498
	20,431,627	22,541,402	16,868,809	13,477,594	14,392,171	15,612,251
	784,418	864,930	963,540	1,108,940	1,130,149	1,294,650
	1,169,961	1,244,536	1,207,340	1,399,742	1,115,012	897,507
	401,819	313,348	253,115	268,392	377,090	661,440
	1,708,592	758,428	1,053,021	1,200,372	754,254	1,067,071
	<u>82,864,308</u>	<u>94,055,786</u>	<u>82,620,813</u>	<u>76,068,741</u>	<u>71,797,123</u>	<u>77,697,267</u>
	13,457,653	14,222,928	17,400,460	14,928,041	14,945,487	15,099,546
	9,504,072	13,524,991	8,193,492	8,482,639	4,790,332	4,606,381
	18,895,378	16,780,029	16,865,324	17,400,804	17,782,365	19,156,478
	5,874,174	5,511,268	5,630,673	5,655,824	3,917,635	4,192,990
	3,224,064	3,337,795	3,445,311	3,378,130	3,463,410	3,322,638
	1,878,426	1,918,806	2,354,966	1,742,071	1,727,808	1,603,921
	2,430,000	2,530,000	3,010,000	2,625,000	2,855,000	2,940,000
	1,098,587	971,725	778,560	482,777	420,954	345,455
	-	-	-	-	-	3,520,158
	25,948,589	26,320,572	23,614,364	16,125,429	29,973,621	26,807,055
	<u>82,310,943</u>	<u>85,118,114</u>	<u>81,293,150</u>	<u>70,820,715</u>	<u>79,876,612</u>	<u>81,594,622</u>
	553,365	8,937,672	1,327,663	5,248,026	(8,079,489)	(3,897,355)
	3,014,402	3,828,016	1,562,748	2,341,782	8,580,891	1,578,629
	(3,205,955)	(4,041,852)	(2,374,872)	(2,667,916)	(9,708,595)	(1,788,609)
	-	-	-	-	-	-
	-	-	2,620,000	-	-	-
	-	12,500,000	-	-	-	-
	-	-	-	-	-	-
	-	(12,400,000)	(2,620,000)	-	-	-
	-	181,853	100,060	56	150,123	48,777
	354	3,211	211	1,419	256	-
	<u>(191,199)</u>	<u>71,228</u>	<u>(711,853)</u>	<u>(324,659)</u>	<u>(977,325)</u>	<u>(161,203)</u>
\$	<u>362,166</u>	<u>\$ 9,008,900</u>	<u>\$ 615,810</u>	<u>\$ 4,923,367</u>	<u>\$ (9,056,814)</u>	<u>\$ (4,058,558)</u>
	6.3%	6.0%	6.6%	5.7%	6.6%	6.0%

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					
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%
2015	325,071,932	787,850,711	250,108,580	98,852,348	1,264,178,875	17.80	12,641,788,750	0.11%
2016	329,096,022	777,065,378	248,527,890	98,591,369	1,256,097,921	21.40	12,560,979,210	0.11%

Source: St. Charles Parish Tax Collector, 2015 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.

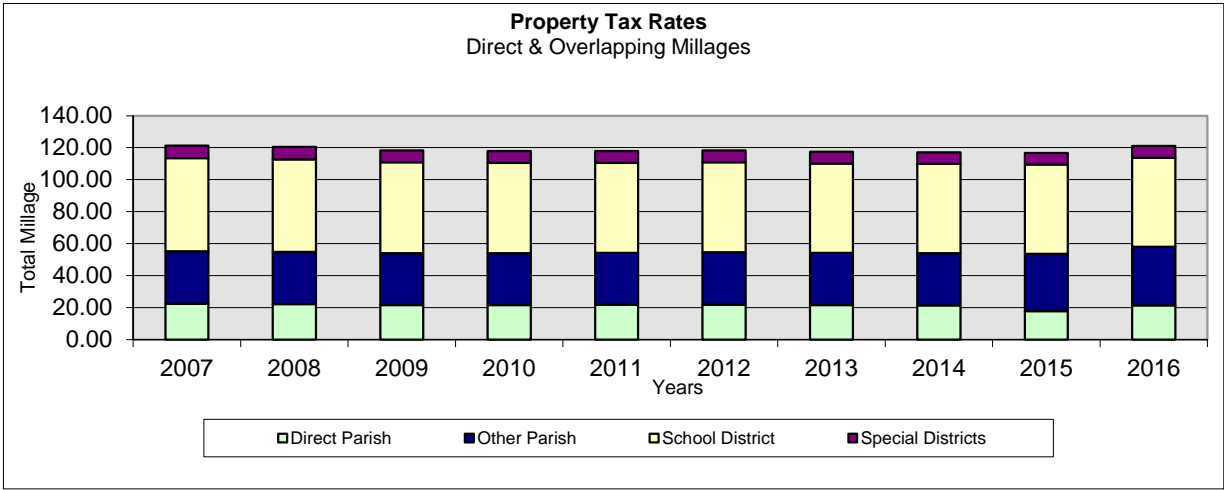


**Parish of St. Charles
Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

Year	St. Charles Parish			Overlapping Rates ¹							Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District				
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage	Special Districts	
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
2015	15.60	2.20	17.80	32.69	3.16	35.85	49.90	5.86	55.76	7.35	116.76
2016	19.20	2.20	21.40	33.39	3.16	36.55	49.90	5.86	55.76	7.4	121.11

Source: St. Charles Parish Tax Collector, 2015 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)**

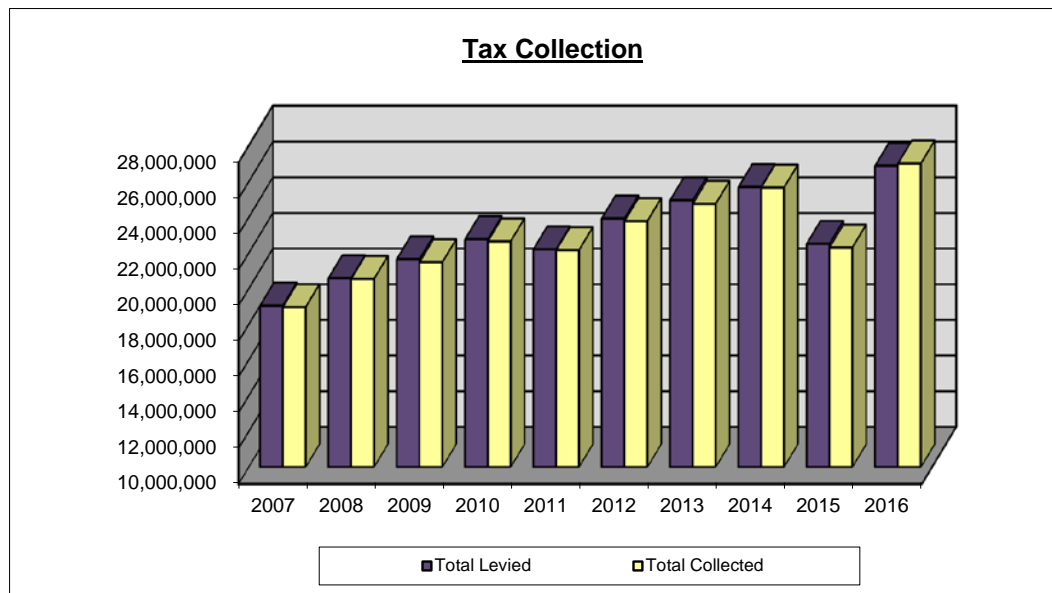
<u>Taxpayer</u>	<u>Industry Type</u>	<u>2016</u>		<u>2007</u>	
		<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>
Entergy Louisiana, Inc.	Public Utility	\$ 190,556,550	15.2%	\$ 191,674,280	20.3%
Union Carbide Corporation	Chemical Plant	152,242,638	12.1%	86,957,473	9.2%
Motiva Enterprises, LLC	Oil Refinery	103,892,174	8.3%	89,400,138	9.5%
Shell Chemical Company	Oil Refinery	65,192,596	5.2%	41,358,760	4.4%
Valero Marketing & Supply	Oil Refinery	62,444,004	5.0%	28,541,375	3.0%
Monsanto	Chemical Plant	43,762,422	3.5%	23,496,929	2.5%
Valero Refining - New Orleans	Oil Refinery	43,627,815	3.5%	11,502,000	1.2%
Motiva Enterprises, LLC	Chemical Plant	29,170,749	2.3%	12,419,235	1.3%
Occidental Chemical Corp	Chemical Plant	19,237,050	1.5%	19,881,766	2.1%
Occidental Chemical	Chemical Plant	18,929,228	1.5%	-	0.0%
Shell Chemical Company	Chemical Plant	-	0.0%	11,585,705	1.2%
		<u>\$ 729,055,226</u>	<u>58.0%</u>	<u>\$ 516,817,661</u>	<u>54.7%</u>

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

**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
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
2015	22,498,835	22,221,704	98.8	61,572	22,283,276	99.0
2016	26,877,409	26,809,122	99.7	186,203	26,995,325	100.4

Source: St. Charles Parish Tax Collector.



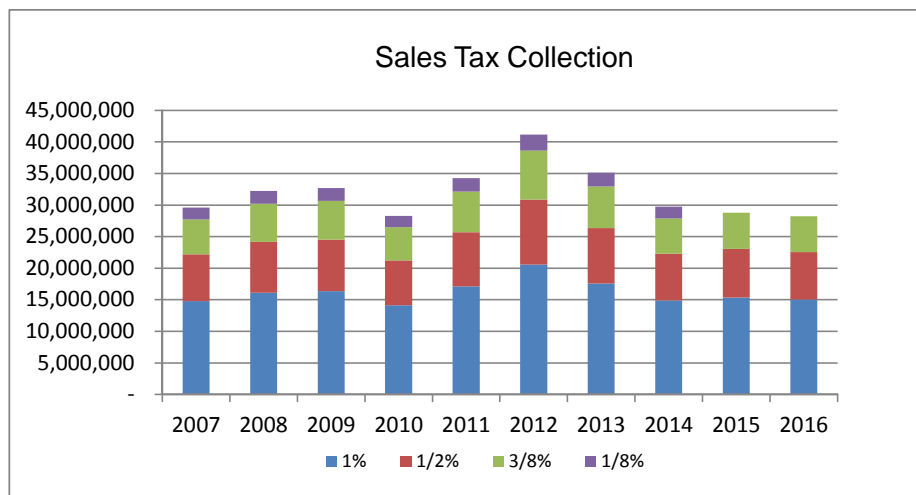
**Parish of St. Charles
Sales Tax Collections
Last Ten Years
(Unaudited)**

Year	1% Road and Drainage Maintenance	1/2% General Parish	3/8% General Parish	1/8% Fire Protection	Total Sales Tax
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
2015	15,356,023	7,678,023	5,758,514	-	28,792,560
2016	15,042,274	7,521,148	5,640,858	-	28,204,280

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2016.

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

Source: St. Charles Parish School Board - Remittance Sheet





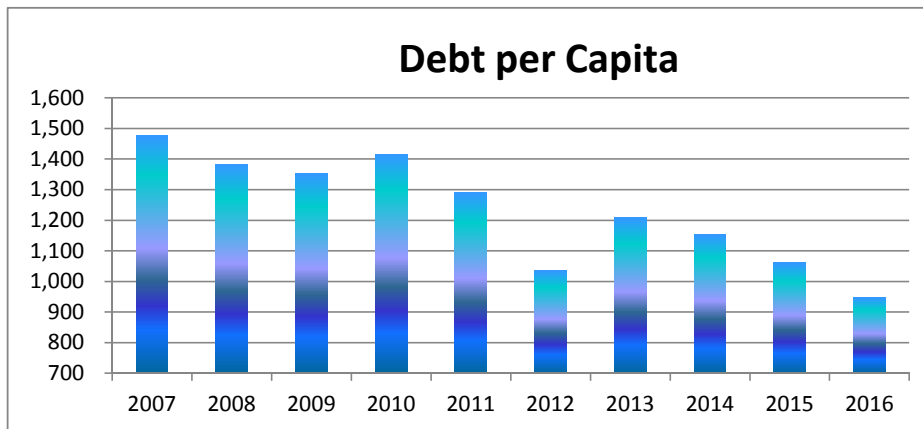
Parish of St. Charles
Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)

<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>
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	-	-
2015	9,905,000	2,890,000	-	-
2016	3,785,000	2,620,000	-	-

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
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	2.63%	1,152
27,068,842	-	-	55,949,310	2.34%	1,061
26,827,000	-	-	50,035,855	*	947



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

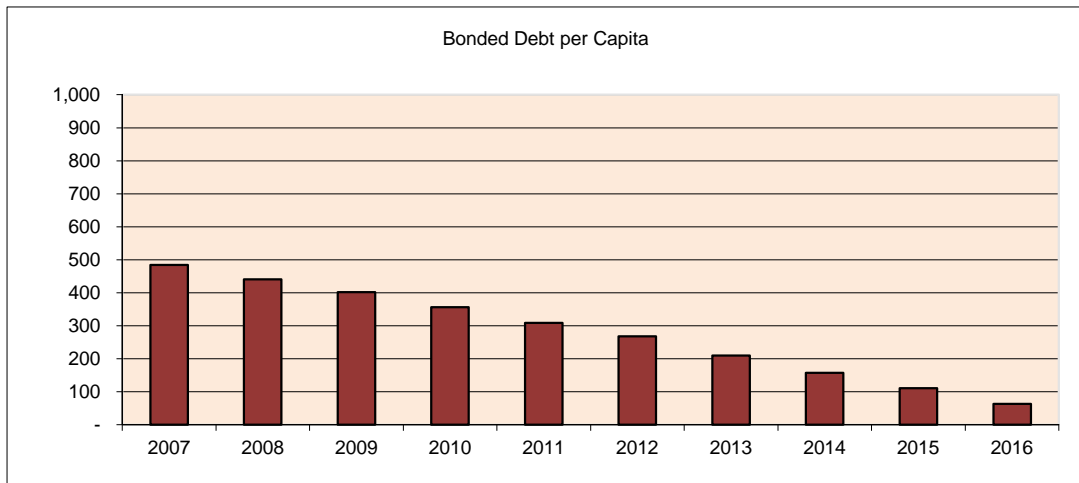
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ¹	Debt per Capita ²
2007	28,100,000	3,016,864	25,083,136	0.29%	485
2008	25,860,000	2,943,579	22,916,421	0.25%	441
2009	23,670,000	2,896,611	20,773,389	0.21%	402
2010	21,380,000	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
2015	9,905,000	4,057,596	5,847,404	0.46%	111
2016	3,785,000	431,498	3,353,502	0.27%	63

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, 2016
(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	\$ 3,785,000	100%	\$ 3,785,000
2007 Public Improvement Sales Tax Series	690,000	100%	690,000
2013 Public Improvement Sales Tax Series	<u>1,930,000</u>	100%	<u>1,930,000</u>
Total Direct debt	<u>\$ 6,405,000</u>		<u>\$ 6,405,000</u>
Overlapping:			
St. Charles Parish School Board ²	<u>\$ 89,906,018</u>	100%	<u>\$ 89,906,018</u>
Total Overlapping debt	<u>\$ 89,906,018</u>		<u>\$ 89,906,018</u>
Total Direct and Overlapping debt	<u>\$ 96,311,018</u>		<u>\$ 96,311,018</u>
		2016 Population	52,812
		Per Capita	\$ 1,824

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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Debt Limit *	\$ 94,263,931	\$ 101,786,349	\$ 109,671,372	\$ 115,133,441
Total net debt applicable to limit **	<u>28,100,000</u>	<u>25,860,000</u>	<u>23,670,000</u>	<u>21,380,000</u>
Legal Debt Margin	<u>\$ 66,163,931</u>	<u>\$ 75,926,349</u>	<u>\$ 86,001,372</u>	<u>\$ 93,753,441</u>
Total net debt applicable to the limit as a percentage of debt limit	29.81%	25.41%	21.58%	18.57%

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.
St. Charles Parish Tax Collector, 2015 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.

2011	2012	2013	2014	2015	2016
\$ 111,889,756	\$ 119,742,720	\$ 125,593,253	\$ 130,213,415	\$ 136,303,122	\$ 135,468,929
19,265,000	17,165,000	14,875,000	12,500,000	9,905,000	3,785,000
<u>\$ 92,624,756</u>	<u>\$ 102,577,720</u>	<u>\$ 110,718,253</u>	<u>\$ 117,713,415</u>	<u>\$ 126,398,122</u>	<u>\$ 131,683,929</u>
17.22%	14.33%	11.84%	9.60%	7.27%	2.79%

Legal Debt Margin Calculation for Year 2016

Assessed value	\$ 1,256,097,921
Add back: homestead exemption	<u>98,591,369</u>
Total assessed value	\$ 1,354,689,290
Debt limit (10% of total assessed value)	135,468,929
Debt applicable to limit:	
General obligation bonds	3,785,000
Less: Amount set aside for repayment of general obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>3,785,000</u>
Legal Debt Margin	<u>\$ 131,683,929</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							
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
2015	11,761,195	7,751,961	4,009,234	895,000	993,560	1,888,560	2.12
2016	13,702,857	8,332,611	5,370,246	935,000	792,302	1,727,302	3.11
Wastewater Utility System Fund							
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
2015	11,121,671	7,375,674	3,745,997	721,000	12,095	733,095	5.11
2016	9,695,349	8,177,790	1,517,559	313,000	-	313,000	4.85

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

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

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

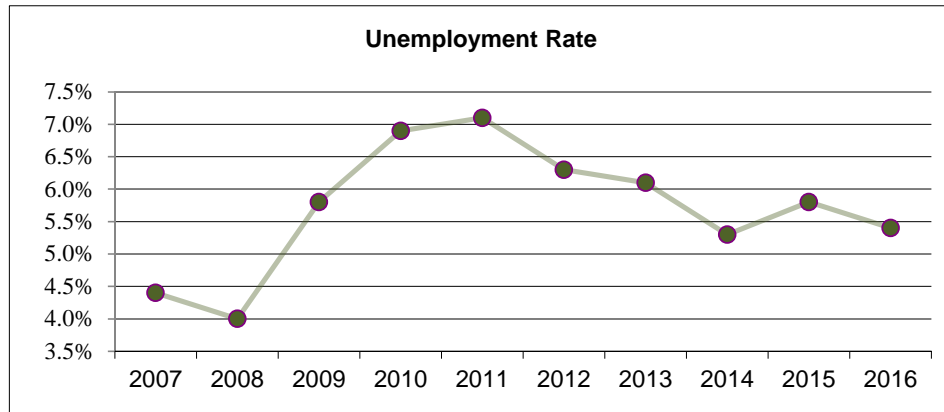
<u>Year</u>	<u>Population ²</u>	<u>Personal Income ² (thousands of dollars)</u>	<u>Per Capita Personal Income ²</u>	<u>Median Age</u>	<u>School Enrollment ¹</u>	<u>Unemployment Rate</u>
2007	51,759	1,809,878	34,967	36.3	9,719	4.4%
2008	51,946	1,879,133	36,404	36.7	9,547	4.0%
2009	51,619	1,969,173	38,154	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	2,304,350	43,689	37.1	9,727	5.3%
2015	52,745	2,394,880	45,347	37.2	9,757	5.8%
2016	52,812	*	*	*	9,779	5.4%

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>2016</u>			<u>2007</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	1,756	1	6.84%	1,645	1	6.93%
Motiva/Shell Chemical	1,147	2	4.47%	1,481	2	6.24%
Dow St. Charles Operations	1,008	3	3.92%	1,325	3	5.58%
Entergy	683	4	2.66%	-	-	-
Monsanto	654	5	2.55%	827	4	3.48%
Valero St. Charles	580	6	2.26%	625	5	2.63%
St. Charles Parish Council	542	7	2.11%	-	-	-
Winn Dixie	524	8	2.04%	-	-	-
St. Charles Hospital	483	9	1.88%	365	6	1.54%
St. Charles Sheriff's Office	413	10	1.61%	-	-	-
Glazer's Distribution	325	11	1.27%	-	-	-
Walmart	310	12	1.21%	-	-	-
Occidental Chemical	305	13	1.19%	-	-	-
Randa Corporation	259	14	1.01%	-	-	-
International Matex Tank Terminals	180	15	0.70%	-	-	-
	<u>9,169</u>		<u>35.70%</u>	<u>6,268</u>		<u>26.41%</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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
GENERAL FUND										
Animal Control	5.00	5.00	5.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00
Coastal Zone Management	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Community Action	4.53	4.50	5.75	5.75	5.80	6.96	7.71	7.61	7.57	7.74
Community Serv. Block Grant	3.11	3.14	2.90	2.90	2.85	1.69	1.94	1.94	2.01	1.93
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	5.00	5.00	5.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00
Council and Administration	20.00	20.00	20.00	20.00	20.00	20.00	20.00	19.00	20.00	20.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
District Court	7.00	7.00	7.00	7.00	7.00	4.53	4.53	4.56	4.56	4.58
Economic Development	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	9.00	9.00	10.00	10.00	9.00	9.00	9.00	10.00	10.00	11.00
Energy Assistance	0.36	0.36	0.35	0.35	0.35	0.35	0.35	0.45	0.42	0.33
Finance	13.50	12.51	12.51	12.50	12.50	13.00	13.00	13.00	13.00	13.00
General Government Buildings	15.00	16.00	17.00	17.00	17.00	18.00	19.00	21.25	21.25	21.00
GIS Info Systems	-	-	-	-	-	-	-	-	1.20	3.20
Grants Administration	1.00	1.00	2.00	2.00	2.00	3.00	3.00	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	3.00	3.00
Information Technology	4.00	4.00	5.00	5.00	4.00	4.20	4.20	5.20	4.00	3.00
Legal Services	2.00	2.00	3.00	3.00	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	5.00
Personnel	5.00	5.00	4.00	5.00	5.00	5.00	4.00	5.00	5.00	5.00
Planning and Zoning	17.00	17.00	15.00	17.00	17.00	17.30	17.30	17.30	15.30	15.30
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	8.00	8.00	8.00	8.00	8.00	7.00	6.00	6.00
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	2.00	2.00	2.00	2.00	3.00	4.00	4.00	3.00
TOTAL GENERAL FUND	158.50	158.51	163.51	164.50	162.50	166.03	168.03	174.31	172.31	176.07
SPECIAL REVENUE FUNDS										
Criminal Court Fund	-	-	-	-	-	2.47	2.47	2.44	2.44	2.42
Mosquito Control	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.01	0.67	0.67
Parks and Recreation	30.00	30.00	38.25	38.25	40.25	40.25	40.25	33.00	33.00	31.00
RSVP - Federal	0.90	0.90	1.20	1.20	0.60	0.55	0.35	0.53	0.53	0.53
RSVP - Local	1.50	1.50	1.85	1.85	2.40	2.45	1.65	1.47	1.47	1.47
RSVP - Nonfederal	0.60	0.60	0.95	0.95	1.00	1.00	1.00	1.00	1.00	1.00
Road and Drainage	136.00	139.50	152.25	158.50	168.50	167.70	172.70	174.70	175.70	189.20
Road Lighting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.67	0.67
Workforce Investment Act	27.50	27.49	24.49	24.50	10.50	11.00	9.00	9.00	9.00	9.00
TOTAL SPECIAL FUNDS	198.50	201.99	220.99	227.25	225.25	227.42	229.42	224.15	224.48	235.96
ENTERPRISE FUNDS										
Wastewater Utility System	52.00	53.50	54.25	53.00	53.00	53.00	54.00	53.00	53.00	55.00
Waterworks Utility System	53.00	52.00	53.25	53.25	54.25	56.55	55.55	55.55	54.55	54.30
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.99	0.66	0.66
TOTAL ENTERPRISE FUNDS	105.00	105.50	107.50	106.25	107.25	109.55	109.55	109.54	108.21	109.96
TOTAL ALL FUNDS	462.00	466.00	492.00	498.00	495.00	503.00	507.00	508.00	505.00	522.00

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 Ten Fiscal Years
(Unaudited)

Function / Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Primary Government:										
Governmental Activities:										
General Governmental										
Number of checks written yearly	18,539	18,988	18,374	27,183	26,457	26,980	27,446	26,457	26,212	25,793
Number of building permits issued	532	592	472	386	483	510	510	466	496	303
Number of purchase orders issued	8,832	9,513	9,831	9,528	9,257	9,683	10,005	9,393	9,323	9,755
Public Works										
Number of work orders issued	2,642	4,825	7,850	6,251	5,387	7,491	8,624	7,928	8,722	8,239
Number of street lights	73,345	73,348	78,984	84,534	94,587	123,233	132,877	140,446	141,089	*
Miles of Roads Maintained ¹	209.87	210.50	212.74	212.90	212.90	225.84	225.84	225.84	225.84	225.84
Health and Welfare										
Number of meals served - Summer Food Program	6,225	7,920	8,007	6,705	6,185	7,928	6,263	7,471	7,675	7,340
Number of Members in Workforce Investment Act	2,925	160	92	1,916	2,793	2,774	2,180	2,555	6,528	7,907
Number of Graduates in Workforce Investment Act	63	59	61	66	49	93	75	54	72	45
Number of Retired Senior Volunteers	834	883	899	827	700	690	646	654	676	706
Culture and Recreation										
Number of participants in group sports										
Baseball -youth	1,665	1,562	1,549	1,398	1,389	1,243	1,471	1,416	1,307	1,261
Basketball -youth & adults	1,495	1,501	1,736	1,593	1,522	1,591	1,338	1,344	1,297	1,161
Cheerleading -youth	285	310	280	225	215	200	150	135	89	120
Football -youth & adults	872	956	820	836	782	764	791	654	703	550
Healthy Kids Running	-	-	-	-	-	-	-	-	-	216
Senior/Special Olympics	1,009	1,009	1,009	1,140	1,152	1,125	1,103	1,103	1,103	983
Softball -youth & adults	1,058	1,267	1,232	1,290	1,299	1,300	1,210	975	873	862
Soccer -youth	1,050	1,150	1,000	850	800	900	900	900	900	900
Tennis	-	-	-	-	-	-	-	-	100	133
Track -youth	125	119	75	65	60	50	45	45	45	48
Volleyball - adults	*	100	220	287	218	288	282	274	252	288
Number of Summer/Swamp camp participants	150	352	459	445	468	464	437	689	662	755
Business-type Activities:										
Waterworks										
Number of metered customers	20,354	20,445	20,515	20,718	20,791	20,916	21,028	21,173	21,373	21,386
Water Consumption (million gallons per year)	2,541	2,333	2,373	2,388	2,464	2,209	2,174	2,245	2,282	2,171
Number of work orders issued	15,488	17,083	16,552	17,806	17,895	18,910	20,050	20,298	21,662	20,404
Wastewater										
Number of metered customers	17,707	17,824	17,887	18,056	18,080	18,152	18,198	18,314	18,503	18,487
Sewerage treatment (million gallons per year)	1,382	1,363	1,412	1,378	1,418	1,340	1,310	1,279	1,301	1,233
Number of work orders issued	3,008	3,055	2,784	2,400	2,833	3,434	2,876	1,804	1,704	1,782
Solid Waste Collection										
Waste collected (tons per year)	36,495	37,860	33,701	33,403	31,572	31,503	29,997	29,314	29,140	28,414
Residencies receiving services	17,326	17,340	17,427	18,070	18,187	18,132	18,390	18,390	18,390	18,390
Component Unit:										
Library Service District, No. 1										
Number of books owned	209,269	220,783	230,715	239,501	246,547	248,231	261,048	265,522	270,482	242,982
Number of registered borrowers	31,971	34,461	36,886	39,247	41,533	30,700	32,542	33,875	34,902	36,527
Number of items circulated	245,343	283,221	234,510	239,081	234,092	220,346	226,554	237,571	244,501	227,930

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)

<u>Function / Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	22	22	22	22	22	22	22	22	22	21
Fire Hydrants	508	522	522	522	522	525	525	525	525	617
Public Works										
Drainage Lines (miles)	39.44	40.29	40.29	40.29	40.29	40.56	40.56	40.56	40.56	40.56
Number of Pump Stations	44	44	45	45	45	45	52	52	52	52
Sidewalks (miles)	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67
Number of Streetlights	836	859	859	859	859	864	864	864	864	864
Culture and Recreation										
Parks owned	15	15	19	19	19	19	19	19	19	27
Parks maintained	37	37	41	41	41	41	41	41	41	52
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	16	16	16	16	21	21	21	21	21	19
Water Mains (miles)	48.27	51.09	51.09	51.09	51.09	51.32	51.39	51.39	51.39	51.39
Water Storage Capacity (millions of gallons)	8.5	10.5	10.5	10.5	10.5	10.5	10.5	10.7	10.7	10.6
Wastewater										
Number of Lift Stations **	179	306	312	312	315	351	351	351	351	337
Sewer Lines (miles)	65.87	67.17	67.17	67.17	67.17	67.39	67.39	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	11.50	11.50
Component Unit:										
Library Service District, No. 1 Number of Libraries	5	5	5	5	6	6	6	6	6	6

Source: Annual Road Maintenance Manual
Various Parish departments

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

* Data not available

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

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

Parish of St. Charles
Schedule of Insurance Policies in Force
December 31, 2016
(Unaudited)

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	Continental Casualty Company	109,737,417	04/01/17
Flood Insurance	Wright National Flood Insurance Company	19,022,700	09/10/17
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/17
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/17
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/17
Terrorism Insurance	Lloyds of London	5,000,000	05/01/17
Workers Compensation	Parish Government Risk Management Agency		01/01/17
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	05/01/17
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/17

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.

2017-0187

INTRODUCED BY: LARRY COCHRAN, PARISH PRESIDENT
(DEPARTMENT OF FINANCE)

ORDINANCE NO. 17-10-10

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2018.

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 2018 to the St. Charles Parish Council to wit:

- Section I General Fund
- Section II Special Revenue Funds (10)
- Section III Debt Service Funds (7)
- Section IV Capital Projects Funds (4)
- 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 2018 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, 2018.

SECTION II. That said budget shall become effective January 1, 2018.

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

YEAS: BENEDETTO, HOGAN, WILSON, CLULEE, GIBBS, BELLOCK,
 FLETCHER, FISHER-PERRIER

NAYS: NONE

ABSENT: WOODRUFF

And the ordinance was declared adopted this 30th day of October, 2017. The provisions of this ordinance shall become effective January 1, 2018.

CHAIRMAN: Terrill D. Wilson

SECRETARY: [Signature]

DLVD/PARISH PRESIDENT: 10/31/17

APPROVED: [Signature] DISAPPROVED: [Signature]

PARISH PRESIDENT: [Signature]

RETD/SECRETARY: 10/31/17

AT: 1:20pm RECD BY: [Signature]