



# ANNUAL BUDGET 2020

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*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, 2019**

*Christopher P. Morrill*

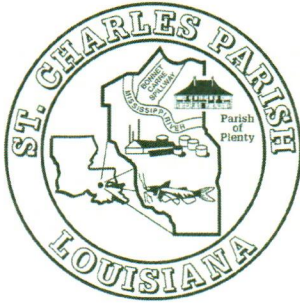
Executive Director

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# ST. CHARLES PARISH

## *Office Of The Parish President*

P.O. BOX 302 • HAHNVILLE, LOUISIANA 70057

(985) 783-5000 • FAX: (985) 308-1933

Website: [www.stcharlesparish-la.gov](http://www.stcharlesparish-la.gov) • [lcochran@stcharlesgov.net](mailto:lcochran@stcharlesgov.net)

**LARRY COCHRAN**  
PARISH PRESIDENT

September 20, 2019

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 2020 Consolidated Operating and Capital Budget.

In 2019, 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 2020. 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.

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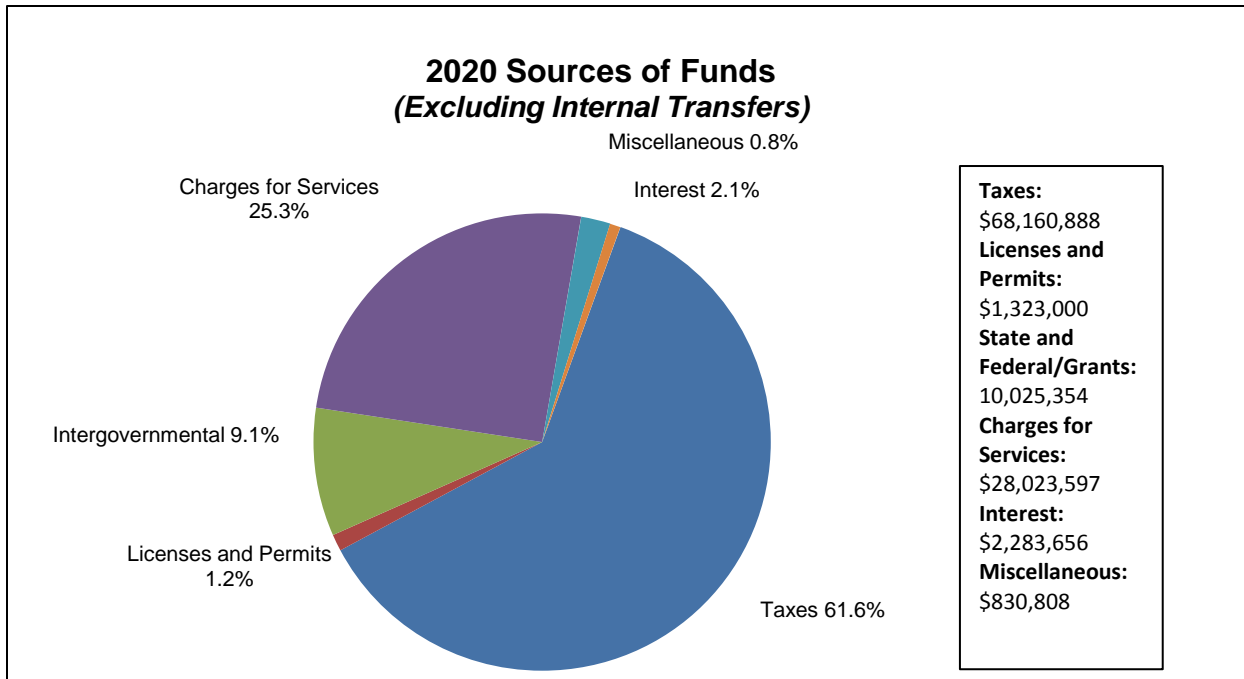
## **BUDGET OVERVIEW & HIGHLIGHTS**

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The summary of the operating and capital budget for governmental funds for 2020 includes revenues and other financing sources of \$81,049,280 plus estimated fund balances carried over from 2019 (beginning fund balances) of \$49,139,767 and expenditures of \$90,783,862. The summary of operating and capital budget for proprietary funds includes revenues of \$30,362,097 cash expenses of \$24,866,353 and non-cash depreciation expenses of \$6,939,479.

### **REVENUES**

Sales tax collections equal 43% of budgeted revenues, and ad valorem taxes equal 35% for governmental funds. The remaining sources of revenue for governmental funds are shown below.



User fees provide 98% of the revenues in Proprietary funds. The remaining 2% comes from Ad Valorem Tax Revenue, transfers from Bond Proceeds, Grants and interest earnings.

Ad Valorem tax revenues are expected to increase approximately 2.4% in 2020. The driving factor in this increase is the increase in assessed value of the Parish anticipated for 2020. This increase is a combination of both multiple items coming off the ten year tax exemption list coupled with multiple plant expansions taking place throughout the Parish.

Over the past ten years, the Parish’s sales tax collections have varied by as much as 24.51% 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 another increase in Sales Taxes for the 2020, 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.

**HISTORY OF SALES TAX COLLECTIONS**

Year		Collections	% Change
2010	Actual	28,288,787	
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		31,965,322	11.77%
2018		34,770,819	8.07%
2019	Projected	34,530,900	-0.69%
2020	Budgeted	34,564,888	0.10%

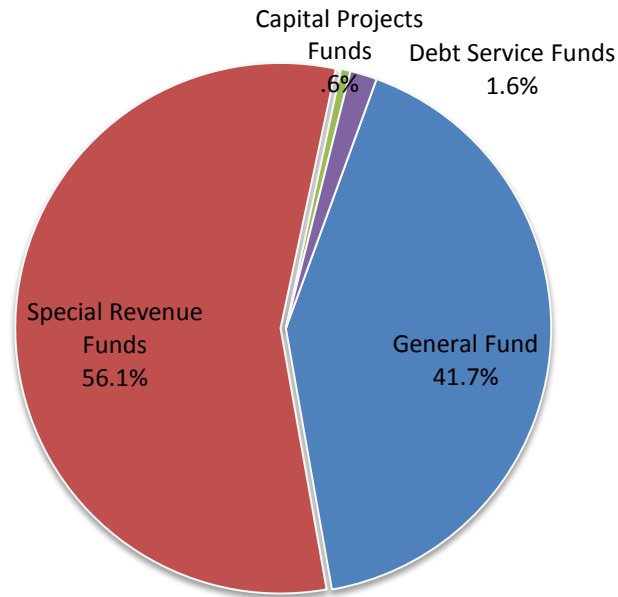
**APPROPRIATIONS:**

The total Governmental Fund Budget for 2020 is \$90,783,862 which is \$66,763,126 lower than that of the projected ending 2019 budget, a total decrease of 42.3%. 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.

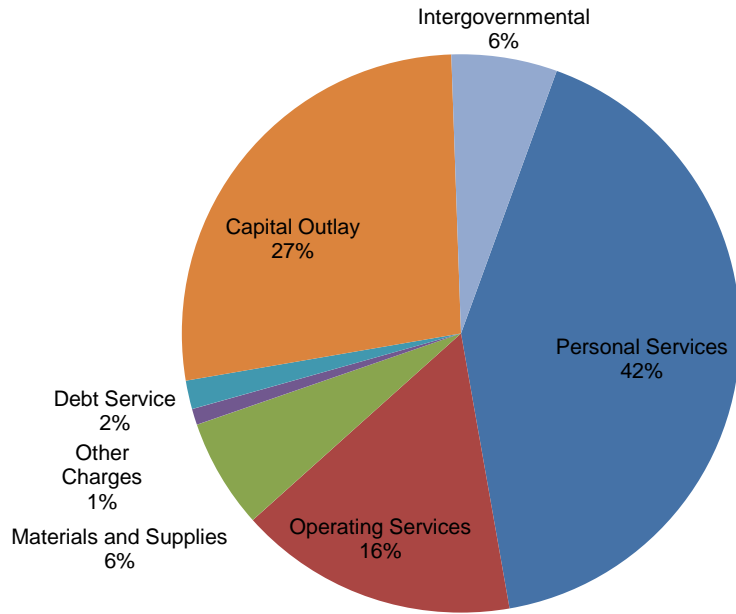


## Government Appropriations by Fund

**General Fund :**  
 \$37,824,398  
**Special Revenue Funds:**  
 \$50,947,717  
**Capital Projects Funds:**  
 \$528,200  
**Debt Service Funds:**  
 \$1,483,547



## 2020 Appropriations by Budget Code Governmental Funds



**Personal Services:**  
 \$37,831,507  
**Operating Services:**  
 \$14,649,683  
**Materials and Supplies:**  
 \$5,760,548  
**Other Charges:**  
 \$847,675  
**Debt Service:**  
 \$1,486,342  
**Capital Outlay:**  
 \$24,667,032  
**Intergovernmental:**  
 \$5,541,075

The primary reason for the decrease in appropriations from 2019 to 2020 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$65,057,387, with the primary driving factors being capital outlay for the Parish's ongoing \$30 million in levee projects, particularly the Ellington Pump Station of approximately \$9.1 million, Kellogg Pump Station T-Wall of \$4 million, Magnolia Pump Station for \$5,584,698, estimated to be completed by the end of 2019, and is budgeted in Fund 123 – Flood Protection Fund as well as \$5.9 million budgeted for the Paradis Gate, Magnolia Levee Lift for \$4.1 million, and Ellington Phase II for \$3.6 million, which are budgeted under the Westbank Hurricane Protection Levee Bond Fund. The other large factor contributing to the decrease from 2020 is the completion of multiple public work projects, resulting in just over a \$27 million decrease from 2019.

Throughout this budget message, I will make comparisons to the Parish's 2018 financial information because it is the most recent audited financial information available. Expectations of the estimated 2019 financial information, the original 2019 budget and the proposed 2020 budget are also presented herein.

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## **GENERAL FUND**

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The actual ending 2018 General Fund balance of \$45,541,446 was \$3,801,591 higher than that of 2017. The ending fund balance for 2019 is estimated to be \$27,390,232. The 2020 budget includes \$10,332,046 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$15,219,920. Included in these expenditures are transfers totaling \$3,436,166. The transfers include \$3,121,466 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$185,000 for RSVP and \$129,700 for Solid Waste.

As was the case in 2019, Year 2020'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 2020 and 2021 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 2018, over \$1,899,617 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-three percent (53%) 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 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 \$15,219,920, 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-six (76) percent of the cost of the Summer Feeding Program. This program was started with Federal funds many years ago. In 2019, approximately \$21,211 was received in Federal funds and the General Fund provided approximately \$54,028 for a total cost of \$75,239.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$1,934,523 for Emergency Preparedness, \$9,216,970 for operating and maintaining general governmental buildings, \$3,052,056 for Planning & Zoning, CZM and ICC Building Codes, \$2,168,964 for the District Attorney's Office, \$1,974,710 for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1,588,143 for 29<sup>th</sup> Judicial District court system.

The requested budget for Personal services in the General Fund is increasing approximately \$1,393,692, or 8.8% from the 2018 original budgeted amount, which is primarily attributed to a 15% budgeted increase in health insurance as provided by our Third Party underwriter in addition to the 2% cost of living and the one to three percent merit increase.

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## **GASB 45**

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In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other post-employment benefits" or OPEB. The Parish was required to implement this new standard in its 2008 financial statements. This rule requires the Parish to report its 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 \$11,994,138 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For 2020, a total of \$319,900 is in the General Fund budget as a contribution to the St. Charles Parish Retiree Benefits Funding Trust. This amount has been allocated between each department based upon a percentage of salaries.

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.

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## **SPECIAL REVENUE FUNDS**

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It is estimated that the fund balance of the Parish's Special Revenue Funds will increase by approximately \$1,575,407 from the projected end result for 2019. 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 typically 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 2020 are approximately \$16,634,982 which is 76.5% less than the budgeted amount for the year ending 2019. The fund balances previously used for capital outlay have been used for drainage, road, and recreation projects.

With the passage of the Flood Protection and Wastewater millages, funding sources for capital outlay will begin to be available to continue implementation of the master drainage plan. The increased sales taxes experienced in recent years were used for several of these projects; however, it does not begin to address the drainage issues in this Parish. It should also be noted that we are currently budgeting approximately \$37,499,578 of Roads and Drainage projects to be completed by the end 2019 with another \$9,681,982 budgeted for 2020. Should these projects be implemented, the unrestricted fund balance will end at approximately \$664,901, down from the \$6,747,343 expected to remain as of 12/31/2019.

The Roads and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over sixty-seven percent (64%) of the revenues expected in 2020 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 215 individuals for 2020 and thus stands to bear a significant portion of the \$17.2 million current obligation for our net post-employment benefit obligation. The amount budgeted in 2020 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$365,600.

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 \$9,668,000 including \$5,448,000 of Capital Outlay. These expenditures are \$4,477,400 above the revenue that is expected to be generated in 2020. As a result of this deficit, there is a budgeted \$3,121,466 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 \$2,972,264.

Expenditures in the Mosquito Control Fund have also increased from our projected result at the end of 2019. The cost of increased surveillance, suppression for encephalitis, and the West Nile virus are primarily responsible for these increases.

Personal Services in the Parish's Special Revenue Funds are expected to increase by \$1,975,622 from that originally requested in 2019 which is directly attributed to the 2% cost of living adjustment for 2020 and 1% to 3% merit raises as well the addition of ten new employees budgeted in the Roads and Drainage fund.

All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2020 and ending fund balances met the minimum recommended level, with the exception of Retired Senior Volunteer Program. However, to insure sound financial operations and capital improvements, changes are required for some of the Special Revenue Funds. Long term capital improvement funding for Roads and Drainage must be obtained, and the functions of the Department of Parks and Recreation, Mosquito Control and Retired Senior Volunteer Program must be maintained within budget constraints.

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## **CAPITAL PROJECT FUNDS**

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Ending fund balance in the Parish's Capital Project Funds is expected to decrease \$510,750 by the end of 2020. This decrease is attributed the \$528,200 of budgeted projects in the Recreation Facilities Construction Fund. 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.

The other large fund is the Westbank Hurricane Protection Levee Fund which came about from the 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 Ellington Pump Station to be completed by the end of 2019 along with the Magnolia Levee Lift and Paradis Gate.

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## **DEBT SERVICE FUNDS**

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

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## **ENTERPRISE FUNDS**

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

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 \$3.3 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.

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. Even with these rising costs, the Department is expected to end with revenues exceeding expenditures by approximately \$663,092. 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.

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## **PERSONAL SERVICES**

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Personal Services, wages and benefits, are budgeted to increase 9.8% in the governmental funds and increase 8.2% in proprietary funds over the original budget for 2019 which include a 2 % cost of living increase for our employees and up to 3% in merit raises for eligible employees. The primary reason for the increase in Personal Services in the Governmental funds is due to the addition of ten new employees for the Drainage department coupled with the 2% cost of living and up to 3% merit, while the increase of 8.2% in the Proprietary funds is due to the is the 2% Cost of Living as well as the addition of three new employees to the Wastewater Department.

Medical insurance benefits for Parish employees have increased approximately 12% from 2015 to 2019 and a 15% increase is budgeted for 2019 based on the advice received from our third party insurance advisor. In 2015, the Parish paid \$1,120 per month for family coverage and is currently paying \$1,267 per month. This year an employee pays \$190 (average) per month for family coverage and \$72 per month for individual coverage. As medical premiums continue to increase, the Parish will continue efforts to minimize the size of those increases by for example partnering with Ochsner to implement the Parish's Wellness program. The administration will continue to seek ways, such as this crucial program to not only lower our premiums, but also to insure that our employees will remain healthy and safe for years to come.

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 had been steadily declining to a current 2019 rate of 11.5%, but the rate for 2020 is projected to increase to 12.5%, with an estimated budget cost to the Parish of \$3,729,000, an increase of \$606,650 from the 2019 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.

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## **FUTURE REQUIREMENTS**

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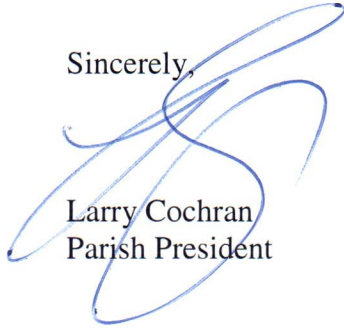
Final decisions on budgetary matters belong, quite properly, to the Legislative Branch. On the way to those final decisions, I hope that you will find our work in proposing this budget to be intelligent, honest, cooperative and helpful. I'd like to thank the Council for your cooperation and support this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



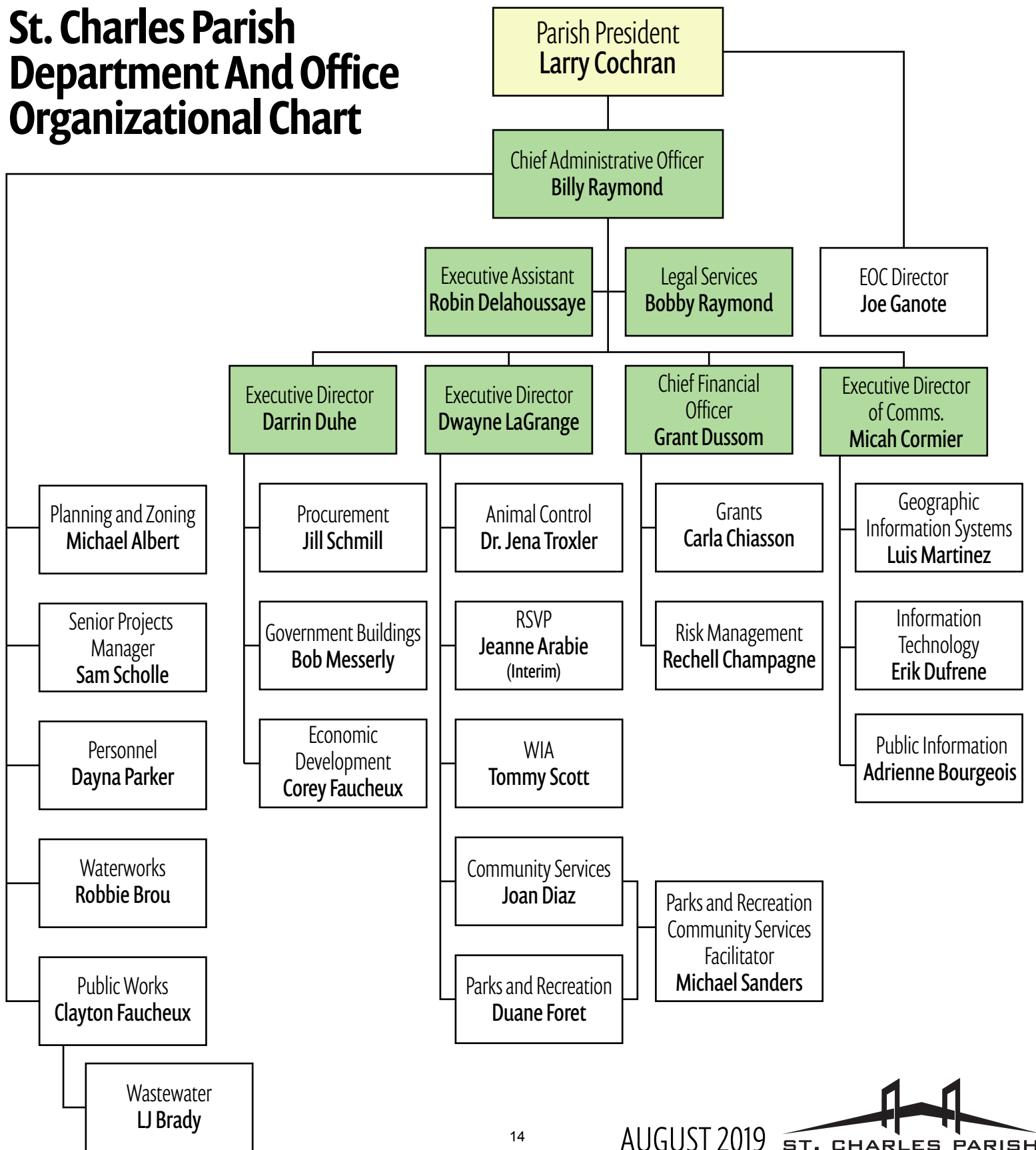
answer your questions as best as we can and we look forward to working with you to make 2020 another great year for St. Charles Parish.

Sincerely,

A handwritten signature in blue ink, appearing to be 'Larry Cochran', written over the word 'Sincerely,'.

Larry Cochran  
Parish President

# St. Charles Parish Department And Office Organizational Chart



**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 2020 Annual Operating Budget was as follows:

<b>Date</b>	<b>Action</b>
June 3, 2019	Instructional letter forwarded to departments by CFO.
July 1, 2019 – July 31, 2019	Conduct Department Budget meetings to formulate the Proposed 2020 Parish Budget Requests.
July 19, 2019	District and Agency Proposed Budgets due.
August 1, 2019	Begin inputting Proposed 2020 Consolidated Operating and Capital Budget data into the computer system.
August 21, 2019	Present Preliminary Budget Draft to the Parish President.
September 13, 2019	Fax Notice of Availability of Proposed 2020 Budget to Newspaper for Public Inspection.
September 13, 2019	Budget Ordinance and Summary to Council Secretary for introduction on October 7, 2019 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 7 and 21 will announce Public Hearing dates for the Public Hearings of the 2020 Budget. All are invited to attend.
September 19, 2019	Public Notice of Availability of Proposed 2020 Budget for Public Inspection, Ordinance and Budget Summary. Post a copy of the Budget on the Parish website as well as links to the document from the Parish Facebook Page. Copies will also be placed in the East and West Bank Public Libraries for public inspection. Ad run on Channel 6.
October 29, 2018	Parish President formally presents the 2020

	Proposed Parish Budget to Council.
October 29, 30 and November 4, 2019	3 Required Budget Hearings open to the public to be held on: October 29, 2019 – 9:00am – Council Chambers October 30, 2019 – 6:00pm – Council Chambers November 4, 2019 – 6:00pm – Council Chambers
November 4, 2019	Council Approval of Budget.
January 1, 2020	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2019, 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 2020 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 principles (GAAP).

## **Debt Issuance and Cash Management**

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

The Parish will use inter-fund loans if 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 \$1,165,000 as of 9/20/19. 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, 2018 was \$152,431,070.

### **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 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 2022 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
<b>GENERAL OBLIGATION BONDS:</b>						
Sewer Ref - 2012	4/10/2012	12,500,000	3.65-4.0	3/1/2019	1,165,000	10,718
2017A Levee Bond	9/7/2017	15,000,000	2.0-5.0	3/1/2037	14,745,000	5,915,604
TOTAL GENERAL OBLIGATION BONDS					15,910,000	5,926,322
<b>PUBLIC IMPROVEMENT BONDS:</b>						
PIST Series 2003	7/1/2003	2,620,000	1.94	6/20/2023	1,425,000	84,875
Limited Tax Bond -Consol. WW & Wstwr (2017)	6/6/2017	8,000,000	.95 %	3/1/2039	492,686	4,635
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	625,000	241,713
TOTAL PUBLIC IMPROVEMENT BONDS					2,542,686	331,223
<b>REVENUE BONDS:</b>						
Consol. WW & Wstwr - Ref (2007A)	1/30/2007	23,975,000	4.0-5.0	7/1/2036	20,655,000	10,589,203
PIST Revenue Bond, Series 2010 DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	4,023,000	120,890
TOTAL REVENUE BONDS					24,678,000	10,710,093
<b>TOTALS</b>					<b>\$ 43,130,686</b>	<b>\$ 16,967,638</b>

## Investment Policy

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

## Revenues

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

## **Fees and Charges**

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

## **Expenditure Policies**

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

## **Fund Balance**

The Parish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. Fund Balance is defined as the difference between the assets and liabilities in a governmental fund and a designation of Minimum General Fund-Fund Balance will be made at the end of each year equal to at least 5% of total Governmental Funds budgeted appropriations with a bottom line reserve of \$7 million. Consideration will be given to cash resources available to the fund when determining designations. On November 21, 2010, the St. Charles Parish Council adopted an ordinance requiring a minimum General Fund Balance of 5% of total budgeted governmental expenditures or a minimum \$7 million fund balance, whichever is greater, be maintained for the Parish at all times. As total Governmental Expenditures are budgeted to be \$90,783,862 for 2020, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted General Fund Balance for 2020 is \$15,219,920.

## **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, 2018.

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**

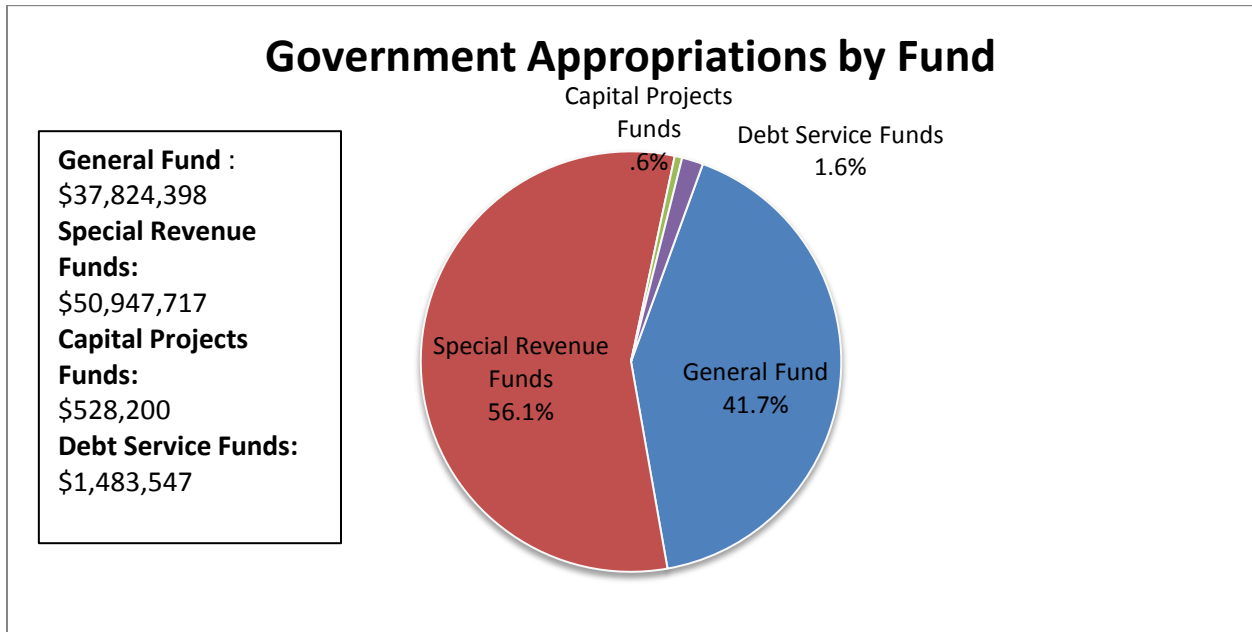
Legal requirements applicable to budget amendments are set forth in the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.). In accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and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

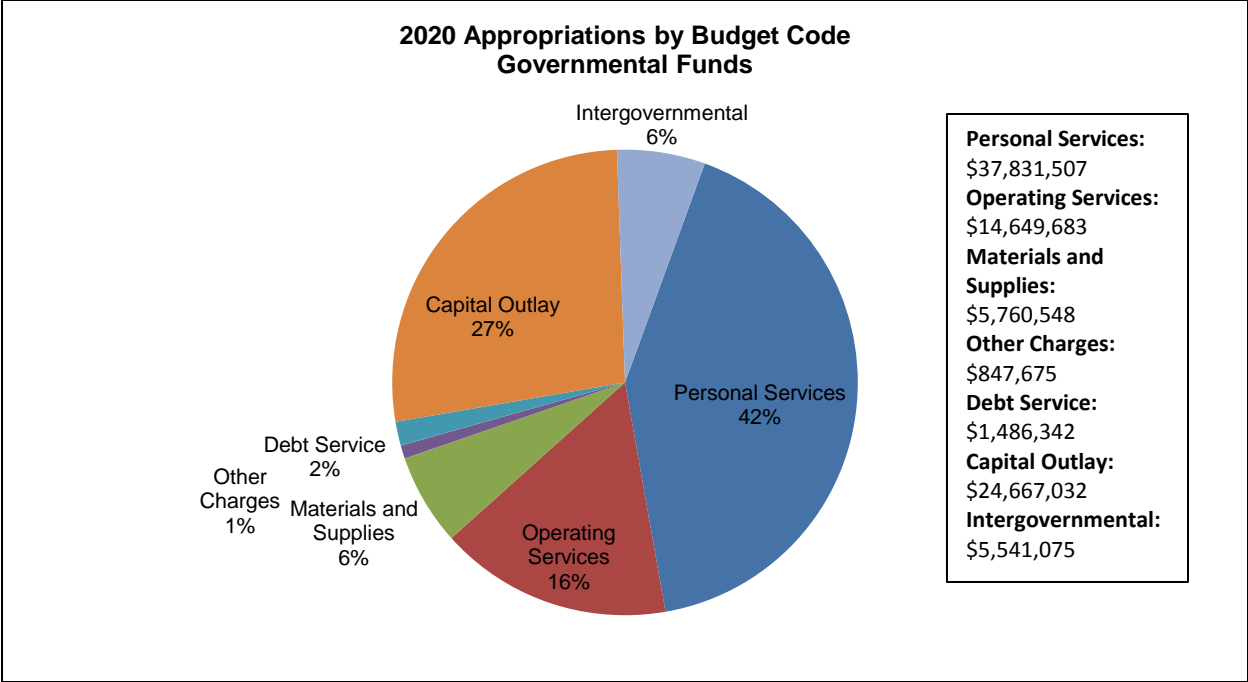
### **Budget Highlights**

The total Governmental Fund budget for 2020 is \$90,783,862, while the total budget for the Parish Proprietary Funds is \$31,805,832. The Governmental Fund budget decreased by \$66,763,126 from the prior year's 2019 projected ending budget, a total decrease of 42.4%. The primary reason for the decrease in appropriations from 2019 to 2020 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$65,057,387, with the primary driving factors being capital outlay for the Parish's ongoing \$30 million in levee projects, particularly the Ellington Pump Station of approximately \$9.1 million, Kellog Pump Station T-Wall of \$4 million, Magnolia Pump Station for \$5,584,698, estimated to be completed by the end of 2019, and is budgeted in Fund 123 – Flood Protection Fund as well as \$5.9 million budgeted for the Paradis Gate, Magnolia Levee Lift for \$4.1 million, and Ellington Phase II for \$3.6 million, which are budgeted under the Westbank Hurricane Protection Levee Bond Fund. The other large factor contributing to the decrease from 2020 is the completion of multiple public work projects, resulting in just over a \$27 million decrease from 2019.

Proprietary Funds increased by \$1,460,782 from the 2019 budget, a total increase of 4.8% which is primarily due to the increase in personal services for 2020 due to the addition of three new positions to the Wastewater department combined with the 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 2020, with the primary increase being in Capital Outlay driven by the \$3,000,000 of improvements other than buildings under the Government Buildings Department primarily for courthouse renovations, particularly the renovations to the second floor for the purpose of adding a new courtroom. Special Revenue Funds decreased 11.5% from the 2019 original budget, a decrease of \$6.6 million, which is attributed to a \$3.8 million decrease in capital outlay, primarily associated with the Drainage Department coupled with a \$4.9 decrease 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 as well the ad valorem tax transfer from Fund 123 to Fund 310 to pay the principal and interest on the new \$15,000,000 Levee Bond. Debt service funds are budgeted to decrease as the Sewer General Obligation Bond (Fund 207) was paid off in March of 2019. The Capital Projects Funds for the Parish decrease significantly as a result of this \$15 million Levee Bond, the proceeds of which are to be used for four portions of the West Bank Levee, with just over \$15 million expected to be spent by the end of 2019.



Personal Services increased 9.78% from the original 2019 budget, which is primarily attributed to the addition of ten new employees in the Drainage department along with the 2% Cost of Living and either one or three percent merit increase. Operating Services decreased 5.24% from the original 2019 budget, which is primarily attributed to decreased contractual services as a result of the Hazard Mitigation Home lifting program. Materials and Supplies remained relatively stagnant, with a slight decrease from 2019. Debt Service Funds decreased significantly from last year due to the fact that our Sewer General Obligation bond was paid off in March of 2019. Capital Outlay witnessed a 31% decrease from 2019, primarily attributed to more the vast majority of levee projects with an estimated completion in 2019 as well as numerous Public Works Projects being completed in 2019 versus those budgeted for 2020.

**Revenue Assumptions**

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

Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall decrease for 2020 of 11% as compared to the 2019 original budget. The decrease is associated with the reduction in grant funding primarily associated with the levee. The current levee projects include significant grant revenue in order to fund those endeavors, and once said projects are completed, the Grants office will continue to apply for further grants in order to complete the next phases of the levee. The following is a general overview of revenues, along with detailed discussions for the more significant items.

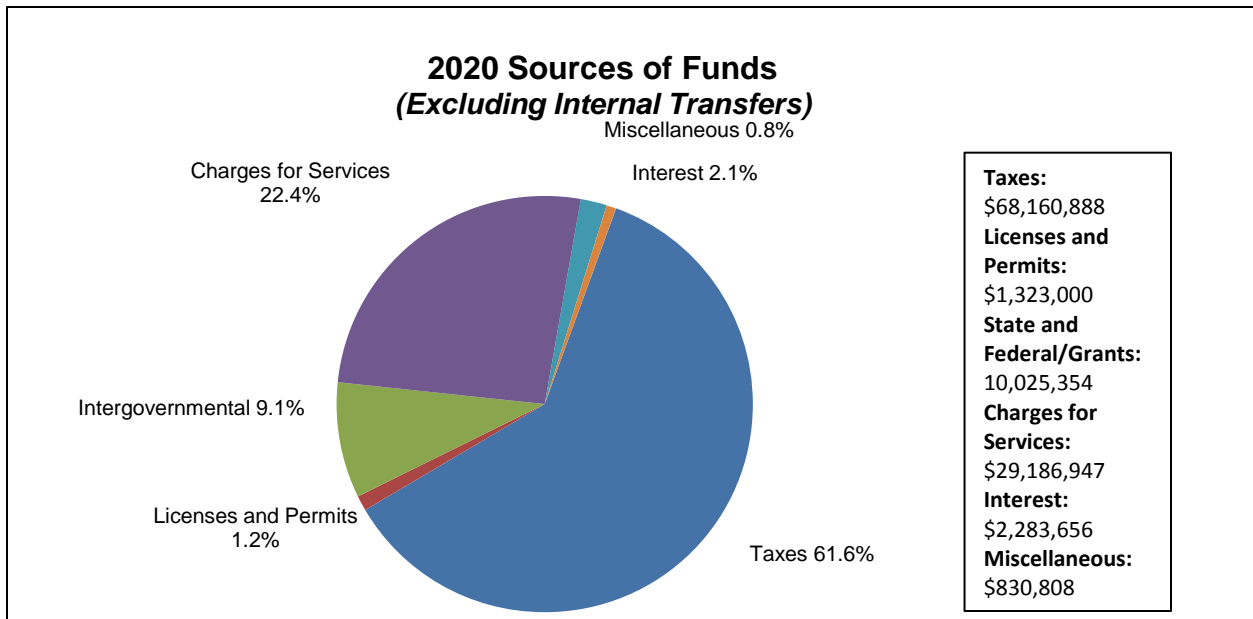
The Parish anticipates a .10% increase in Sales Tax revenue for 2020 caused from current industry expansions and a 2.41% increase in Ad Valorem tax revenue as a result of a 3% increase in overall assessed value in 2020.

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 2019 Projected Ending and 2020 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	<b>2019 Budget</b>	<b>% of Total</b>	<b>2020 Budget</b>	<b>% of Total</b>	<b>% Inc./Dec from Prior Year</b>
<b>Taxes</b>	66,528,350	53.8%	68,160,888	61.6%	3.1%
<b>Licenses &amp; Permits</b>	1,327,750	1.1%	1,323,000	1.2%	-2.1%
<b>Intergovernmental</b>	25,269,189	20.4%	10,025,354	9.1%	-50.5%
<b>Charges for Services</b>	26,744,726	21.6%	28,023,597	25.3%	2.3%
<b>Interest</b>	2,863,052	2.3%	2,283,656	2.1%	3.0%
<b>Miscellaneous</b>	912,292	0.7%	830,808	.8%	-65.7%
<b>Total</b>	123,645,359		110,647,303		-9.1%





**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 61.6% of total sources in the 2020 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$68.1 million of the total \$110.6 million generated externally in the 2020 budget.

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

<b>History of Tax Collections</b>					
	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Ad valorem</b>	\$25,644,015	\$22,283,275	\$26,995,325	\$25,346,617	\$25,827,462
<b>Sales</b>	29,753,818	28,792,560	28,204,280	33,617,658	34,770,819
<b>Alcoholic Beverage Tax</b>	46,431	47,960	45,980	43,908	42,748
<b>Airport Expansion Agreement</b>	974,547	685,235	846,010	733,128	791,229
<b>Cable TV franchise tax</b>	823,155	868,466	661,440	789,875	782,704
<b>Total</b>	<b>57,241,966</b>	<b>52,677,496</b>	<b>57,753,035</b>	<b>60,530,886</b>	<b>62,214,962</b>

**Ad Valorem Tax**

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. As 2016 was a reassessment year, the Parish witnessed an unusual phenomenon in that the assessed value of the Parish decreased from the prior year. The total impact was 2%, meaning the Parish would now collect 2% less in tax revenue than it did in 2016. Ad valorem rebounded in 2017 however, and although Inventory was still down, the assessed value of the parish actually increased 8% for 2019 and is projected to increase another 14% for 2020. This 14% increase translates into a significant increase in ad valorem across all taxing districts. The majority of this increase is related to a large amount of property coming off the ten year tax exemption list, which translates to a significant win for the Parish.

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.

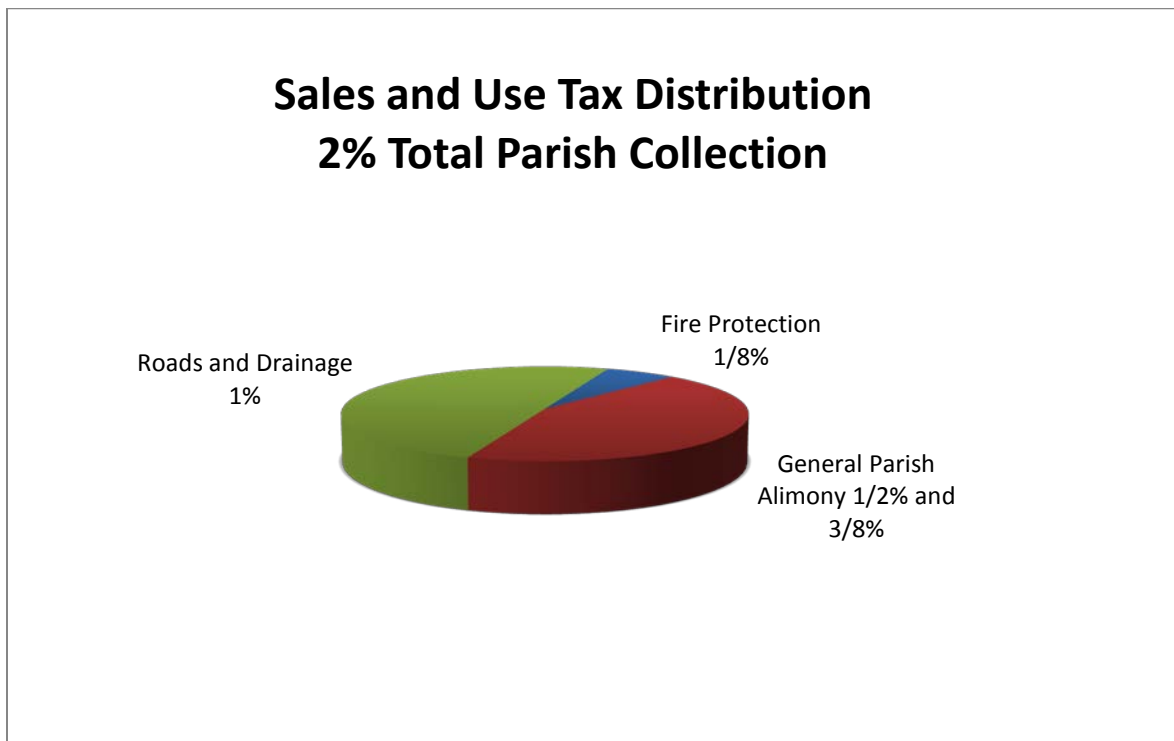
Taxing District	Current 2019 Millage	Approved 2019 Millage
General Parish Tax	3.17	3.17
Levee	4.07	4.07
ARC	0.70	0.67
Parish Recreational Program	3.02	2.96
Parish Council on Aging	0.96	0.96
Mosquito Control	1.10	1.08
Public Library Maint. & Operations	4.53	4.53
Road Lighting	1.03	1.01
Health Unit	0.64	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	2.20	2.20

## Sales Tax

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

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

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

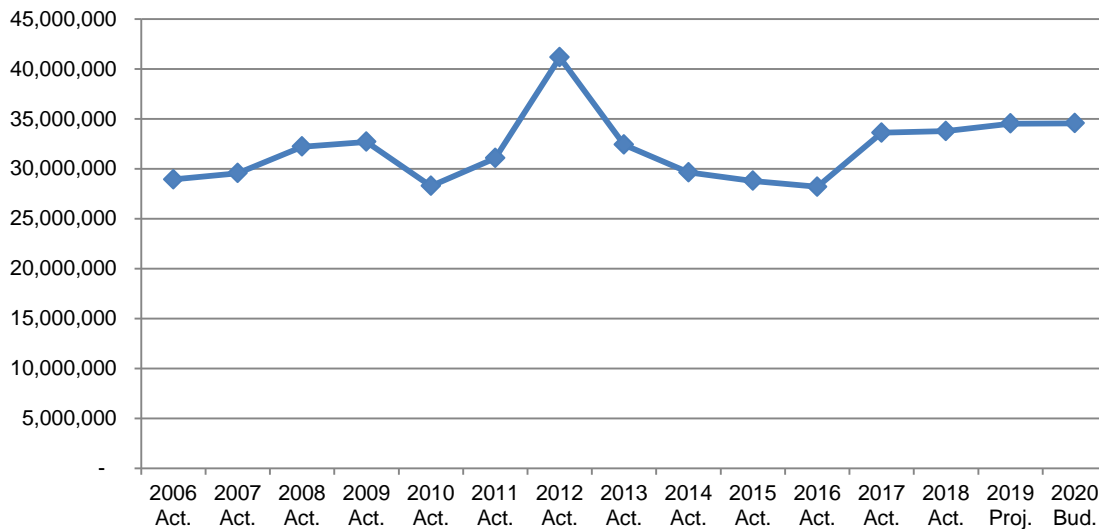


Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads

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 slightly increase in 2020, which is a definite positive for 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.

### Gross Sales & Use Tax Revenue Trends



The 2020 estimate of sales taxes totals \$34,564,888. 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 2020, these funds represent approximately 12% of the Parish Governmental Funds total revenue, down 60% from 2019 projected ending balance. With the majority of this funding being in the form of FEMA Hazard Mitigation Grants for various Public Works projects, Levee projects, and Emergency Preparedness projects via the home elevation program, most of which were completed or expected to be completed in 2019, a large decrease is expected for 2020 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 \$9.05 million in 2020. 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 the Wastewater system has not reached the full 15% residual needed to be financially sustainable. The Wastewater rates were codified in 2015 after being increased in May. However, in early 2016 wastewater rates were reduced significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates were again lowered in 2018

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

With the success of the original \$6.5 million DEQ loan, the Parish was awarded 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 \$3.3 million annually, which will put the department back on the path of financial sustainability.

### **Waterworks User Fee**

The water works user fee is estimated to produce \$12.8 million in 2020. 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 \$633,092 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 \$3.8 million in the year 2020 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund). In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. To compensate for this increase, the Parish began a series of two \$.45 cent rate increases in 2016 and concluded in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. In May of 2017, the Parish switched Solid Waste Providers and continued with the same price of the previous provider. Total expenditures for the department are budgeted to be approximately \$463,590 over estimated revenues, which means an increase in rates will have to be sought in 2020.

### **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 2020 General Fund includes the use of \$12.1 million of fund balance. The 2020 General Fund includes \$7.5 million as a source to provide for capital improvements and capital outlay, \$3 million of which is related to the renovation of the second floor courtrooms. The projects funded through fund balances are detailed in the Budget Message.

Capital Outlay represents approximately 33% of Special Revenue uses. The primary contributors to fund balance usage are the Parish Transportation Fund, Road Lighting Fund, Roads and Drainage Funds, Recreation, Mosquito Control, Outer Flood Protection System (Levee Fund) and the RSVP Funds.

The 2020 Parish Transportation fund includes funding from the State for the 2020 Road Maintenance Program. The 2020 Road Lighting Fund includes is projected to show a decrease of \$101,580 to its fund balance, which is directly attributed the Council and the Administration reducing the valorem tax back in 2017. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2020 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$7.2 million or 25% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2020, it is estimated that approximately \$9.6 million worth of

capital projects will be started and or completed, on top of the \$37.5 million worth of capital projects expected to be completed by the end of 2019, 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 \$1.35 million or 89% of its fund balance, mainly as a source to provide much needed services to the Parish as well as capital outlay. With Recreation utilizing greater than 50% of its own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut. As the Recreation department currently has limited funding for Capital Outlay, a transfer of \$3,121,466 from the General Fund to Recreation for Capital Outlay has been budgeted for 2020, but transfers for capital projects every year cannot continue, especially considering the \$79,629 transfer from 2019 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 2020 Budget is an ending General Fund Balance of \$15.2 million, which is approximately \$8.2 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 2020 projected for each below:

<b>General Fund</b>	
<b><i>Beginning Fund Balance</i></b>	\$ 27,390,232
Additions	
<b><i>Revenues</i></b>	
Taxes	21,770,000
Licenses	1,323,100
Grants	2,171,952
Fees	829,850
Indirect Cost Allocation	1,569,900
Other	1,425,450
Total Revenues	29,090,252
Total Means of Financing	56,480,484
Subtractions	
<b><i>Expenditures</i></b>	
Personal Services	17,293,254
Operating Services	7,619,725
Materials and Supplies	1,537,825
Other Charges	685,925
Debt Service	3,000
Capital Outlay	7,503,850
Intergovernmental	3,180,819
Transfers	3,436,166
Total Expenditures	41,260,564
Net Increase/(Decrease) in Fund Balance	(12,170,312)
<b><i>Ending Fund Balance</i></b>	\$ 15,219,920



<b>Special Revenue Funds</b>	
<b><i>Beginning Fund Balance</i></b>	\$ 19,935,451
Additions	
<b><i>Revenues</i></b>	
Taxes	42,437,415
Grants	7,853,402
Fees	1,336,000
Other	1,185,930
Transfers	3,306,466
Total Revenues	56,119,213
Total Means of Financing	76,054,664
Subtractions	
<b><i>Expenditures</i></b>	
Personal Services	20,538,253
Operating Services	7,029,753
Materials and Supplies	4,222,723
Other Charges	161,750
Capital Outlay	16,634,982
Intergovernmental	2,360,256
Transfers	3,596,089
Total Expenditures	54,543,806
Net Increase/(Decrease) in Fund Balance	1,575,407
<b><i>Ending Fund Balance</i></b>	\$ 21,510,858

<b>Debt Service Funds</b>	
<b>Beginning Fund Balance</b>	\$ 596,685
Additions	
<b>Revenues</b>	
Taxes	652,473
Transfers	1,096,019
Interest	18,350
Miscellaneous	54,908
Total Revenues	1,821,750
Total Means of Financing	2,418,435
Subtractions	
<b>Expenditures</b>	
Operating Services	205
Debt Service	1,483,342
Intergovernmental	-
Transfers	331,330
Total Expenditures	1,814,877
Net Increase/(Decrease) in Fund Balance	6,873
<b>Ending Fund Balance</b>	\$ 603,558

<b>Capital Projects Funds</b>	
<b>Beginning Fund Balance</b>	\$ 1,215,400
Additions	
<b>Revenues</b>	
Grants	-
Interest	18,450
Transfers	-
Total Revenues	18,450
Total Means of Financing	1,233,850
Subtractions	
<b>Expenditures</b>	
Capital Outlay	528,200
Transfers	1,000
Total Expenditures	529,200
Net Increase/(Decrease) in Fund Balance	(510,750)
<b>Ending Fund Balance</b>	\$ 704,650

## **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 2020, there are approximately \$7.5 million of Capital Projects budgeted, the largest of which is the \$3 million renovation of the second flood courtrooms, \$550,000 for the Air handler unit # 5, the Veterans Memorial Park for \$300,000, and \$300,000 for a new addition to the Killona Community Center. The remaining projects for 2020 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 2020, there are approximately \$16.6 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 \$9.6 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 million set aside for the 2020 Road Maintenance Program; the Parish Transportation Fund has also set aside \$500,000 for the 2020 Road Maintenance Program, of which this \$500,000 is provided via annual state funding. This program simply represents the numerous road overlay, patching and paving that the Parish performs each particular year. The Sidewalks account has \$5.6 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V) in the 2019 budget which will eventually have to be rolled into the 2020 budget due to unforeseen delays that occurred in 2019. The largest account – Drainage has \$7.2 million budgeted for capital outlay. The majority of these projects are related to pump station improvements, drainage improvements, and canal stabilizations, with the largest allocation being \$1.5 million for Destrehan Pump Station # 2, \$1 million for the new East Bank Office Building, \$960,000 for major repairs, along with \$957,750 for architectural and engineering for said projects. For further detail on these projects, please look under the special revenue section of the 2020 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$5.4 Million of the total \$16.6 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$1,245,000 for the Bridge Parks Revitalization, \$600,000 for the Dog Park, and \$800,000 for the West Bank Bridge Park field improvements.

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, which is our second largest Special Revenue Fund, is setting aside \$38 million for the Levee construction in the 2019 budget, with the anticipation of some of this funding moving into the 2020 budget due to the length of times these projects take to complete.

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

For 2019, there are approximately \$14.7 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount (\$14.6 million) is attributed to the new \$15 million Limited Tax Levee bond related to the West Bank Hurricane Protection Levee. Similar to the levee projects mentioned above, due to the length of time needed to complete these projects, a majority of this funding will be moved into the 2020 budget in the first few months of the new year. For 2020, the current capital budgeted totals \$528 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 2020 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. 696 animals were adopted in 2019 and Parish Employees help train 500 volunteers to help with the day to day activities of the shelter. The department also successfully transferred another 563 animals to areas out of state.

### *Community Services*

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

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

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

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

- Assistance to the poor and vulnerable populations in our community
- Self-development opportunities

- Housing improvements
- Educational and social services support

## **Community Service Department Program Descriptions**

### **Home Energy Assistance**

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

### **Emergency Assistance Programs**

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

### **H.O.M.E Program**

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

### **Emergency Home Repair Program**

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

### **Weatherization Program**

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

### **Summer Food Service Program**

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

### **St. Rose Community Center**

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

### ***Communications District (911)***

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

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

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

***Solid Waste (Enterprise Fund)***

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

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

***Road Lighting Fund (Special Revenue Fund)***

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

- Monitor the Road Lighting contract
- Receive request/complaint calls in reference to street light outages
- Input information into data system
- Forward data to proper contractor: Entergy or parish awarded contractor
- Issue purchase orders for road lighting supplies, repairs, and installations,
- Organize police detail surveillance for road lighting repairs when necessary
- Oversee special installation construction projects including recreational sites
- Review and approve all street lighting layout plans for new construction subdivisions
- Approve energizing of new street lighting through Entergy Louisiana LLC.
- Review and approve all street light deposit refunds to developers

- Review and approve all street lighting invoicing
- Receive, process and close out all St. Charles Parish Council work orders in reference to road lighting
- Organize lighting for special events such as Fourth of July events and recreational events
- Attend Entergy training and hurricane events
- Compile monthly report for Parish President's office

### ***Mosquito Control Fund (Special Revenue Fund)***

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

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

### ***Council Office***

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

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

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

### ***Department of Economic Development***



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

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

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

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

### ***Department of Emergency Preparedness***

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

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

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

### ***Department of Finance***

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

### ***Grants Office***

The mission of the Grants Office is to actively pursue grant funding, as well as manage existing grant agreements for projects and programs for St. Charles Parish. Actively pursuing grant funding involves

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

### ***Department of Government Buildings***

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

### ***Legal Services***

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

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

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

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

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

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

## ***Information Technology and GIS***

In 2019, 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 2019:

- Installed IP phones at various departments and integrated with the courthouse phone system
- Supported parish employees through the helpdesk
- Maintained Remote Backups of All Critical File Systems
- Used Remote Access (WebEx) in our day to day operations

As the Parish continues growing, The Department is confident that 2020 will be just productive as 2019. 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.

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

### ***Waterworks***



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

### ***Workforce Investment Act (WIA)***

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

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

In addition, our other services for Employers include:

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

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

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

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

On a brighter note, we do have some highlights in our offices. We continue to meet and exceed state goals set for the area. We also partnered with other agencies in our system, working, closely with each

other to streamline services. Another bright spot is that we have a strong regional Business Service Presence; we reach out to businesses to meet their needs as well as the needs of jobseekers.

## 2020 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 ( <b>Major</b> )	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 ( <b>Major</b> )	Sewer General Obligation Bond Sinking Fund (Non-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 ( <b>Major</b> )			
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				
Housing Preservation Grant				

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 2020 budget for the Parish of St. Charles. For more details about parish activities, see [www.stcharlesparish-la.gov/government/parish-president/department-reports](http://www.stcharlesparish-la.gov/government/parish-president/department-reports).**

### **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 2020 with a General Fund balance to \$15.2 million, an increase of approximately \$361,807 from the original ending 2019 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 2019, Animal Control Department has 696 successful adoptions from the shelter.
- In 2019, the department trained 510 volunteers to help with the day to day operations of the shelter.

## **BUSINESS AND CAREER SOLUTIONS CENTER**

- The center partnered with Oschner to coordinate their medical assistance program which resulted in 15 graduates, 12 of those have since acquired jobs with Oschner hospitals.
- 276 members obtained employment in 2019

## **COMMUNITY SERVICES**

- Summer Food service served 5,748 meals in 2019.
- One hundred and forty-one clients received assistance through the Local Emergency Assistance Program, and seven hundred and seventy-eight received assistance with a light and/or gas bill through the Low Income Home Energy Assistance Program.

## **CONTRACT MONITOR**

- All streetlights along Ormond Boulevard in Destrehan were replaced with LEDs, which are more efficient and cost-effective.
- Through October 2019, the Contract Monitor's office fielded 3,122 total calls for service related to solid waste pickup, with 7,601 cubic yards of construction and demolition debris removed.

## **ECONOMIC DEVELOPMENT AND TOURISM**

- \$1.1 billion investment decision by Valero & Darling International to install a Diamond Green Diesel refining unit adding over 50 new jobs and over \$7 million in payroll.
- Secured investment decision by data networking company to establish a data hub in St. Rose. Phase I investment is approaching \$10 million.

## **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 2019, 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**

- The new \$1 million chiller project for the Parish Courthouse was completed in October of 2018.
- Renovations to the Planning and Zoning Building, including the new addition are projected to be completed early 2019.

## **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**

- Construction is beginning on the reach's tie-in to the Davis Diversion Guide levee and the Willow ridge Pump Station.
- The 2020 parish budget includes \$800 thousand for levee work under Fund 123, with an estimated \$31.5 million to be completed by the end of 2019, with another \$14 million of levee work utilizing the new \$15 million bond proceeds expected to be completed by the end of 2019
- Work continues on all other levee reaches, with the Magnolia Levee Lift beginning construction in 2020.
- 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**

- Willowridge Pump Station - \$5.7 million
- Ellington Levee Phase I - \$7.2 million
- Ellington Phase II - \$3.5 million
- Ellington Pump Station - \$8.2 million
- Magnolia Ridge Pump Station - \$10.1 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.
- 56 preliminary plat approvals were submitted
- 400 building permits were issued
- Four major subdivision received construction approval during 2019.
- The department helped facilitate the sale of adjudicated properties online and worked with residents and official to begin crafting the Pedestrian and Bicycle Master Plan.

## **PUBLIC WORKS**

- The department cleaned over 35 miles of ditches around the Parish.
- The department completed \$1.3 million in road repairs in 2019.



## **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.
- Upgrades to South Fashion Playground, the Ormond Park Batting Cage, the Lagatutta Batting Cage, Rathborne Park, Monsanto Tennis Courts were all completed in 2019.
- Land acquisition for land expansion at the East Bank bridge park.
- Secured permit to begin construction of the Ed Reed Park in collaboration with the Ed Reed Foundation
- Launched new department website [scpparksandrec.com](http://scpparksandrec.com)

## **RETIRED AND SENIOR VOLUNTEER PROGRAM**

- St. Charles Parish boasts 304 enrolled volunteers who served 26,350 hours saving the Parish \$650,581 in services provided to the community.

## **WATERWORKS**

- Department awarded drinking water excellence (Best Tasting Water of South Central Louisiana) and water exceeds all regulations.
- Began work on Phase II of the Cast Iron Replacement in Hahnville.
- 49.9 million gallons of water served for 2018

## **WASTEWATER**

- Voters approved a 30-year, 2.2 mill property tax renewal to support Wastewater infrastructure upgrades. For 2020, this will provide \$3.3 million of additional revenue to fund the department.
- Fully utilized the \$6.5 million, 0.95% DEQ loan for vital Wastewater Improvements.
- 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.
- Killona Force Main extension project was completed in 2019.
- Lonestar Sewer rehab completed in 2019
- Montz and Norco lift station upgrade completed in 2019
- Anna and Ama lift station completed in 2019
- Ellington Force main relocation completed in 2019
- St. Rose Force main rehab began in 2019
- Upgrades to the Luling Oxidation pond began in 2019

**ST. CHARLES PARISH**  
**GOVERNMENTAL FUNDS**  
**CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT**  
**FISCAL YEAR ENDING DECEMBER 31, 2020**

Description	2018	2019					2020	% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 25,827,462	\$ 26,077,500	\$ 26,077,500	\$ 28,026,504	\$ 48,091	\$ 28,074,595	7.66%	\$ 28,750,000 2.41%	
Sales taxes	34,770,819	34,547,975	34,547,975	13,841,474	20,689,435	34,530,909	-0.05%	34,564,888 0.10%	
Other taxes	1,616,681	1,548,000	1,548,000	204,535	1,381,765	1,586,300	2.47%	1,545,000 -2.60%	
Licenses and permits	1,364,941	1,303,650	1,303,650	1,210,869	116,881	1,327,750	1.85%	1,323,100 -0.35%	
Intergovernmental revenues	14,291,174	10,991,826	25,625,984	4,289,631	20,897,702	25,187,333	-1.71%	10,025,354 -60.20%	
Fees, charges, and commissions	1,190,575	1,119,150	1,119,150	619,617	572,364	1,191,981	6.51%	1,163,350 -2.40%	
Fines and forfeitures	1,043,940	1,022,300	1,022,300	435,203	519,005	954,208	-6.66%	1,002,500 5.06%	
Investment earnings	1,996,261	1,623,540	1,623,540	1,152,435	1,324,781	2,477,216	52.58%	1,912,280 -22.81%	
Miscellaneous	1,109,374	1,074,905	1,074,905	114,641	734,367	860,308	-19.96%	762,808 -11.33%	
<b>Total Revenues</b>	<b>83,211,227</b>	<b>79,308,846</b>	<b>93,943,004</b>	<b>49,894,909</b>	<b>46,284,391</b>	<b>96,190,600</b>		<b>81,049,280</b>	
<b>EXPENDITURES:</b>									
Personal Services	30,760,435	34,462,193	34,462,193	14,580,218	18,013,546	32,593,983	-5.42%	37,895,382 16.26%	
Operating Services	11,318,270	15,460,405	15,456,755	4,963,901	10,265,371	15,229,272	-1.47%	14,399,683 -5.45%	
Materials & Supplies	4,555,725	5,589,560	5,594,560	2,144,905	3,466,923	5,611,828	0.31%	5,785,548 3.10%	
Other Charges	117,930	846,399	846,399	245,806	626,066	884,872	4.55%	847,675 -4.20%	
Debt Service	2,576,539	2,675,089	2,675,089	2,322,824	958,951	3,281,775	22.68%	1,486,342 -54.71%	
Capital Outlay	20,402,391	35,779,000	95,517,624	9,109,282	80,613,037	89,724,419	-6.07%	31,567,032 -64.82%	
Intergovernmental	3,866,977	10,335,727	10,276,465	2,084,212	8,136,627	10,220,839	-0.54%	5,791,075 -43.34%	
<b>Total Expenditures</b>	<b>73,598,267</b>	<b>105,148,373</b>	<b>164,829,085</b>	<b>35,451,148</b>	<b>122,080,521</b>	<b>157,546,988</b>		<b>97,772,737</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>9,612,960</b>	<b>(25,839,527)</b>	<b>(70,886,081)</b>	<b>14,443,761</b>	<b>(75,796,130)</b>	<b>(61,356,388)</b>		<b>(16,723,457)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	2,240,700	6,021,266	21,567,595	1,300,632	18,379,013	19,679,645	-8.75%	12,502,385 -36.47%	
Transfer out	(3,424,191)	(7,501,516)	(23,047,845)	(2,610,632)	(17,456,342)	(21,066,974)	-8.59%	(14,940,585) -29.08%	
Proceeds from the sale of assets	75,264	26,000	26,000	5,423	-	5,423	-79.14%	28,000 416.32%	
Compensation for Loss/Damaged Assets	861	-	-	-	88,800	88,800	0.00%	- 0.00%	
Bond Proceeds	-	-	-	-	540,000	540,000	100.00%	- -100.00%	
<b>Total Other Financing Sources</b>	<b>(1,107,366)</b>	<b>(1,454,250)</b>	<b>(1,454,250)</b>	<b>(1,304,577)</b>	<b>1,551,471</b>	<b>(753,106)</b>		<b>(2,410,200)</b>	
Net change in Fund Balance	8,505,594	(27,293,777)	(72,340,331)	13,139,184	(74,244,659)	(62,109,494)		(19,133,657)	
Fund Balance -Beginning	102,741,668	62,022,755	103,479,228			111,247,262		49,137,768	
<b>Fund Balance - Ending</b>	<b>\$ 111,247,262</b>	<b>\$ 34,728,978</b>	<b>\$ 31,138,897</b>			<b>\$ 49,137,768</b>		<b>\$ 30,004,111</b>	

**ST. CHARLES PARISH**  
**GOVERNMENTAL - MAJOR FUNDS**  
**CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT**  
**FISCAL YEAR ENDING DECEMBER 31, 2020**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 16,741,722	\$ 17,350,000	\$ 17,350,000	\$ 18,676,983	\$ 32,991	\$ 18,709,974	7.84%	\$ 19,718,000	5.39%
Sales taxes	34,128,899	33,900,396	33,900,396	13,515,543	20,366,872	33,882,415	-0.05%	33,912,415	0.09%
Other taxes	1,616,681	1,548,000	1,548,000	204,535	1,381,765	1,586,300	2.47%	1,545,000	-2.60%
Licenses and permits	1,364,941	1,303,650	1,303,650	1,210,869	116,881	1,327,750	1.85%	1,323,100	-0.35%
Intergovernmental revenues	12,352,779	8,865,111	23,499,269	3,583,938	20,064,413	23,648,351	0.63%	7,844,444	-66.83%
Fees, charges, and commissions	779,104	766,650	766,650	385,449	430,245	815,694	6.40%	817,350	0.20%
Fines and forfeitures	123,124	124,700	124,700	49,376	56,574	105,950	-15.04%	104,500	-1.37%
Investment earnings	1,790,299	1,448,200	1,448,200	1,007,641	1,206,329	2,213,970	52.88%	1,738,680	-21.47%
Miscellaneous	1,037,493	1,006,856	1,006,856	78,221	705,221	794,742	-21.07%	705,800	-11.19%
<b>Total Revenues</b>	<b>69,935,042</b>	<b>66,313,563</b>	<b>80,947,721</b>	<b>38,712,555</b>	<b>44,361,291</b>	<b>83,085,146</b>		<b>67,709,289</b>	
<b>EXPENDITURES:</b>									
Personal Services	27,130,130	30,399,043	30,399,043	12,914,894	15,985,818	28,900,931	-4.93%	33,551,577	16.09%
Operating Services	7,833,476	11,666,458	11,662,808	3,578,646	8,019,766	11,598,412	-0.55%	10,596,653	-8.64%
Materials & Supplies	4,084,433	5,001,160	5,006,160	1,895,400	3,087,488	4,982,888	-0.46%	5,179,473	3.95%
Other Charges	15,192	746,599	746,599	213,635	515,537	729,172	-2.33%	753,100	3.28%
Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
Capital Outlay	18,920,789	29,449,000	88,617,624	8,338,675	79,363,569	87,704,344	-1.03%	21,930,832	-74.99%
Intergovernmental	3,050,767	9,481,527	9,422,265	1,527,009	7,892,629	9,419,638	-0.03%	4,965,995	-47.28%
<b>Total Expenditures</b>	<b>61,034,787</b>	<b>86,746,787</b>	<b>145,857,499</b>	<b>28,468,259</b>	<b>114,865,807</b>	<b>143,336,385</b>		<b>76,980,630</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,900,255	(20,433,224)	(64,909,778)	10,244,296	(70,504,516)	(60,251,239)		(9,271,341)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	1,147,114	1,646,471	17,192,800	104,388	18,109,096	18,213,484	5.94%	5,169,900	-71.61%
Transfer out	(1,822,283)	(5,809,384)	(21,355,713)	(1,196,244)	(16,929,533)	(19,125,777)	-10.44%	(13,127,135)	-31.36%
Proceeds from the sale of assets	68,619	26,000	26,000	4,558	-	4,558	-82.47%	28,000	514.30%
Compensation for loss/damaged assets	-	-	-	-	88,800	88,800	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(606,550)</b>	<b>(4,136,913)</b>	<b>(4,136,913)</b>	<b>(1,087,298)</b>	<b>1,268,363</b>	<b>(818,935)</b>		<b>(7,929,235)</b>	
Net change in Fund Balance	8,293,705	(24,570,137)	(69,046,691)	9,156,998	(69,236,153)	(61,070,174)		(17,200,576)	
Fund Balance -Beginning	94,496,372	54,748,764	95,635,237			102,790,077		41,719,903	
<b>Fund Balance - Ending</b>	<b>\$ 102,790,077</b>	<b>\$ 30,178,627</b>	<b>\$ 26,588,546</b>			<b>\$ 41,719,903</b>		<b>\$ 24,519,327</b>	

**ST. CHARLES PARISH**  
**GOVERNMENTAL - NONMAJOR FUNDS**  
**CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT**  
**FISCAL YEAR ENDING DECEMBER 31, 2020**

Description	2018		2019					2020	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 9,085,740	\$ 8,727,500	\$ 8,727,500	\$ 9,349,521	\$ 15,100	\$ 9,364,621	7.30%	\$ 9,032,000	-3.55%
Sales taxes	641,920	647,579	647,579	325,931	322,563	648,494	0.14%	652,473	0.61%
Intergovernmental revenues	1,938,395	2,126,715	2,126,715	705,693	833,289	1,538,982	-27.64%	2,180,910	41.71%
Fees, charges, and commissions	411,471	352,500	352,500	234,168	142,119	376,287	6.75%	346,000	-8.05%
Fines and forfeitures	920,816	897,600	897,600	385,827	462,431	848,258	-5.50%	898,000	5.86%
Investment earnings	205,962	175,340	175,340	144,794	118,452	263,246	50.13%	173,600	-34.05%
Miscellaneous	71,881	68,049	68,049	36,420	29,146	65,566	-3.65%	57,008	-13.05%
<b>Total Revenues</b>	<b>13,276,185</b>	<b>12,995,283</b>	<b>12,995,283</b>	<b>11,182,354</b>	<b>1,923,100</b>	<b>13,105,454</b>		<b>13,339,991</b>	
<b>EXPENDITURES:</b>									
Personal Services	3,630,305	4,063,150	4,063,150	1,665,324	2,027,728	3,693,052	-9.11%	4,343,805	17.62%
Operating Services	3,484,794	3,793,947	3,793,947	1,385,255	2,245,605	3,630,860	-4.30%	3,803,030	4.74%
Materials & Supplies	471,292	588,400	588,400	249,505	379,435	628,940	6.89%	606,075	-3.64%
Other Charges	102,738	99,800	99,800	32,171	110,529	155,700	56.01%	94,575	-39.26%
Debt Service	2,576,539	2,672,089	2,672,089	2,322,824	957,951	3,280,775	22.78%	1,483,342	-54.79%
Capital Outlay	1,481,602	6,330,000	6,900,000	770,607	1,249,468	2,020,075	-70.72%	9,636,200	377.02%
Intergovernmental	816,210	854,200	854,200	557,203	243,998	801,201	-6.20%	825,080	2.98%
<b>Total Expenditures</b>	<b>12,563,480</b>	<b>18,401,586</b>	<b>18,971,586</b>	<b>6,982,889</b>	<b>7,214,714</b>	<b>14,210,603</b>		<b>20,792,107</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	712,705	(5,406,303)	(5,976,303)	4,199,465	(5,291,614)	(1,105,149)		(7,452,116)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	1,093,586	4,374,795	4,374,795	1,196,244	269,917	1,466,161	-66.49%	7,332,485	400.11%
Transfer out	(1,601,908)	(1,692,132)	(1,692,132)	(1,414,388)	(526,809)	(1,941,197)	14.72%	(1,813,450)	-6.58%
Proceeds from the sale of assets	6,645	-	-	865	-	865	0.00%	-	0.00%
Compensation for loss/damaged assets	861	-	-	-	-	-	0.00%	-	0.00%
Bond Proceeds	-	-	-	-	540,000	540,000	100.00%	-	-100.00%
<b>Total Other Financing Sources</b>	<b>(500,816)</b>	<b>2,682,663</b>	<b>2,682,663</b>	<b>(217,279)</b>	<b>283,108</b>	<b>65,829</b>		<b>5,519,035</b>	
Net change in Fund Balance	211,889	(2,723,640)	(3,293,640)	3,982,186	(5,008,506)	(1,039,320)		(1,933,081)	
Fund Balance -Beginning	8,245,296	7,273,991	7,843,991			8,457,185		7,417,865	
<b>Fund Balance - Ending</b>	<b>\$ 8,457,185</b>	<b>\$ 4,550,351</b>	<b>\$ 4,550,351</b>			<b>\$ 7,417,865</b>		<b>\$ 5,484,784</b>	

## ST. CHARLES PARISH PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2020

Description	2018			2019			% Change Last Adopted vs Projected Actual	2020	
	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
<b>OPERATING REVENUES</b>									
Ad Valorem Taxes	\$ 1,384,607	\$ 2,165,000	\$ 2,165,000	\$ 2,331,028	\$ 5,518	\$ 2,336,546	7.92%	\$ 3,301,000	41.28%
Charges for services	25,337,148	25,392,203	25,392,203	10,324,715	14,984,570	25,309,285	-0.33%	25,948,597	2.53%
Connection and service fees	543,385	451,250	451,250	175,810	340,590	516,400	14.44%	504,500	-2.30%
Delinquent charges	529,991	552,000	552,000	251,556	300,444	552,000	0.00%	568,000	2.90%
Disaster Relief -FEMA	-	-	-	-	13,091	13,091	100.00%	-	-100.00%
Non-employer contributions	80,487	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	257,196	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	56,048	32,000	32,000	13,160	23,840	37,000	15.63%	40,000	8.11%
<b>Total Operating revenues</b>	<b>28,188,862</b>	<b>28,592,453</b>	<b>28,592,453</b>	<b>13,096,269</b>	<b>15,668,053</b>	<b>28,764,322</b>		<b>30,362,097</b>	
<b>OPERATING EXPENSES</b>									
Personal Services	10,740,049	11,586,371	11,586,371	4,920,399	6,149,602	11,070,001	-4.46%	12,541,523	13.29%
Operating Services	7,268,514	8,130,253	8,130,253	3,095,091	4,871,242	7,966,333	-2.02%	8,323,525	4.48%
Material & Supplies	2,511,651	3,187,716	3,187,716	1,284,995	1,943,603	3,228,598	1.28%	3,425,880	6.11%
Other Charges	6,959,435	7,090,210	7,090,210	37,614	7,077,215	7,114,829	0.35%	7,163,279	0.68%
Intergovernmental	313,208	350,500	350,500	189,717	159,443	349,160	-0.38%	397,625	13.88%
<b>Total Operating expenses</b>	<b>27,792,857</b>	<b>30,345,050</b>	<b>30,345,050</b>	<b>9,527,816</b>	<b>20,201,105</b>	<b>29,728,921</b>		<b>31,851,832</b>	
Operating Income (loss)	396,005	(1,752,597)	(1,752,597)	3,568,453	(4,533,052)	(964,599)		(1,489,735)	
<b>NON-OPERATING REVENUES (EXPENSES)</b>									
Investment earnings	266,087	156,870	156,870	190,659	199,317	389,976	148.60%	375,876	-3.62%
Grants	68,745	-	-	-	79,200	79,200	100.00%	-	-100.00%
Proceeds/(Loss) on sale of Assets	32,517	23,000	23,000	8,474	5,026	13,500	-41.30%	23,500	74.07%
Amortication -Expense	-	-	-	-	-	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(751,369)	(950,088)	(950,088)	(750)	(957,804)	(958,554)	0.89%	(966,444)	0.82%
<b>Total Non-operating revenues (expenses)</b>	<b>(384,020)</b>	<b>(770,218)</b>	<b>(770,218)</b>	<b>198,383</b>	<b>(674,261)</b>	<b>(477,010)</b>		<b>(568,200)</b>	
Income (loss) before contributions and transfers	11,985	(2,522,815)	(2,522,815)	3,766,836	(5,207,313)	(1,441,609)		(2,057,935)	

CONTINUED

# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2020

Description	2018			2019			2020		
	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
<b>Continued:</b>									
Issuance of Bond	-	5,614,148	5,614,148	-	2,313,563	2,313,563	-58.79%	4,834,251	108.95%
Capital Contributions of Donated Assets	748,695	-	-	-	-	-	0.00%	-	0.00%
Special Items -Assets	12,683	-	-	-	-	-	0.00%	-	0.00%
Transfer in	348,132	387,000	387,000	321,000	192,079	513,079	32.58%	1,863,700	263.24%
Transfer out	(359,661)	(138,000)	(138,000)	-	(260,000)	(460,000)	233.33%	(461,000)	0.22%
<b>Change in Net Position</b>	<u>761,834</u>	<u>3,340,333</u>	<u>3,340,333</u>			<u>925,033</u>		<u>4,179,016</u>	
Total net position -Beginning	<u>108,694,352</u>	<u>108,036,644</u>	<u>108,036,644</u>			<u>104,652,619</u>		<u>105,577,652</u>	
Special Item -Prior Period Adjustment	(4,803,567)	-	-			-		-	
Total net position -Beginning as restated	<u>103,890,785</u>	<u>108,036,644</u>	<u>108,036,644</u>			<u>104,652,619</u>	-	<u>105,577,652</u>	
<b>Total net position -Ending</b>	<u><b>104,652,619</b></u>	<u><b>111,376,977</b></u>	<u><b>111,376,977</b></u>			<u><b>105,577,652</b></u>		<u><b>109,756,668</b></u>	
Net investment in capital assets	97,285,929	92,208,140	92,208,140			84,762,548		83,887,468	
Restricted for debt service	2,064,573	2,084,757	2,084,757			2,085,207		2,468,058	
Restricted for capital projects	6,746,404	5,768,130	5,768,130			6,682,949		6,524,990	
<b>Unrestricted</b>	<u><b>(1,444,287)</b></u>	<u><b>11,315,950</b></u>	<u><b>11,315,950</b></u>			<u><b>12,046,948</b></u>		<u><b>16,876,152</b></u>	

St. Charles Parish  
2020 Consolidated Financial Schedule  
All Funds  
Revenues and Other Financing Sources

Sales Tax	\$	34,564,888
Ad Valorem Tax		32,051,000
Other Tax		1,545,000
Licenses and Permits		1,323,100
State and Federal Grants		10,025,354
Charges for Services		29,186,947
Interest Income		2,283,656
Miscellaneous Income		830,808
Transfers		14,366,085
	<u>\$</u>	<u>126,176,838</u>

St. Charles Parish  
2020 Consolidated Financial Schedule  
All Funds  
Expenditures and Other Financing Uses

General Fund	\$	37,738,273
Parish Transportation Fund		570,000
Road Lighting District 1		1,681,280
Workforce Investment Act		1,131,810
Criminal Court Fund		983,545
Road and Drainage		38,716,857
Recreation		12,623,000
Mosquito Control		1,491,860
Retired Senior Volunteer Program (RSVP)		324,985
Government Buildings M&O (Emergency 911)		1,455,000
Flood Protection Fund		2,640,469
Debt Service Funds		764,689
Capital Project Funds		528,200
Wastewater Fund		15,190,637
Waterworks Fund		13,631,581
Solid Waste Fund		4,458,190
	<u>\$</u>	<u>133,930,376</u>

# GENERAL FUND

## SUMMARY STATEMENT

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 4,038,796	\$ 4,185,000	\$ 4,185,000	\$ 4,505,822	\$ 7,950	\$ 4,513,772	7.86%	\$ 4,755,000	5.34%
Sales taxes	15,584,473	15,400,000	15,400,000	6,133,427	9,306,573	15,440,000	0.26%	15,470,000	0.19%
Other taxes	1,616,681	1,548,000	1,548,000	204,535	1,381,765	1,586,300	2.47%	1,545,000	-2.60%
Licenses and permits	1,364,941	1,303,650	1,303,650	1,210,869	116,881	1,327,750	1.85%	1,323,100	-0.35%
Intergovernmental revenues	2,781,079	4,429,111	4,429,111	751,858	3,826,568	4,578,426	3.37%	2,171,952	-52.56%
Fees, charges, and commissions	692,686	689,650	689,650	344,439	379,255	723,694	4.94%	725,350	0.23%
Fines and forfeitures	123,124	124,700	124,700	49,376	56,574	105,950	-15.04%	104,500	-1.37%
Investment earnings	728,849	571,650	571,650	388,670	382,970	771,640	34.98%	691,650	-10.37%
Miscellaneous	997,370	1,006,856	1,006,856	77,085	705,221	793,606	-21.18%	705,800	-11.06%
<b>Total Revenues</b>	<b>27,927,999</b>	<b>29,258,617</b>	<b>29,258,617</b>	<b>13,666,081</b>	<b>16,163,757</b>	<b>29,841,138</b>		<b>27,492,352</b>	
<b>EXPENDITURES:</b>									
Personal Services	14,127,502	15,899,562	15,899,562	6,728,860	8,326,357	15,055,436	-5.31%	17,357,129	15.29%
Operating Services	5,262,788	8,523,795	8,520,145	2,512,621	5,984,829	8,497,450	-0.27%	7,369,725	-13.27%
Materials & Supplies	837,353	1,375,290	1,380,290	372,902	1,056,694	1,429,596	3.57%	1,562,825	9.32%
Other Charges	(43,822)	684,849	684,849	187,488	475,434	662,922	-3.20%	685,925	3.47%
Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
Capital Outlay	2,599,129	4,959,500	5,017,412	706,375	3,383,244	4,091,719	-18.45%	7,328,850	79.11%
Intergovernmental	2,217,317	2,987,734	2,928,472	939,832	1,976,577	2,916,409	-0.41%	3,430,819	17.64%
<b>Total Expenditures</b>	<b>25,000,267</b>	<b>34,433,730</b>	<b>34,433,730</b>	<b>11,448,078</b>	<b>21,204,135</b>	<b>32,654,532</b>		<b>37,738,273</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>									
	2,927,732	(5,175,113)	(5,175,113)	2,218,003	(5,040,378)	(2,813,394)		(10,245,921)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	1,147,114	646,471	646,471	104,388	1,562,767	1,667,155	157.89%	1,569,900	-5.83%
Transfer out	(305,037)	(4,343,140)	(19,889,469)	(100,000)	(15,909,533)	(17,009,533)	-14.48%	(11,012,166)	-35.26%
Proceeds from the sale of assets	31,782	26,000	26,000	4,558	-	4,558	-82.47%	28,000	514.30%
<b>Total Other Financing Sources</b>	<b>873,859</b>	<b>(3,670,669)</b>	<b>(19,216,998)</b>	<b>8,946</b>	<b>(14,346,766)</b>	<b>(15,337,820)</b>		<b>(9,414,266)</b>	
Net change in Fund Balance	3,801,591	(8,845,782)	(24,392,111)	2,226,949	(19,387,144)	(18,151,214)		(19,660,187)	
Fund Balance -Beginning	41,739,855	23,703,895	39,250,224			45,541,446		27,390,232	
<b>Fund Balance - Ending</b>	<b>\$ 45,541,446</b>	<b>\$ 14,858,113</b>	<b>\$ 14,858,113</b>			<b>\$ 27,390,232</b>		<b>\$ 7,730,045</b>	



**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	2018	2019					2020		
	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	4,038,796	4,185,000	4,185,000	4,505,822	7,950	4,513,772	7.86%	4,755,000	5.34%
General Sales Tax (1/2%)	8,919,433	8,800,000	8,800,000	3,511,454	5,328,546	8,840,000	0.45%	8,860,000	0.23%
General Sales Tax (3/8%)	6,665,040	6,600,000	6,600,000	2,621,973	3,978,027	6,600,000	0.00%	6,610,000	0.15%
Alcoholic Beverage Tax	42,748	43,000	43,000	9,378	31,922	41,300	-3.95%	41,000	-0.73%
Airport Expansion Agreement	791,229	720,000	720,000	-	780,000	780,000	8.33%	744,000	-4.62%
Cable TV - Franchise Fees	782,704	785,000	785,000	195,157	569,843	765,000	-2.55%	760,000	-0.65%
Alcoholic Beverage - Low Content	4,772	4,600	4,600	4,502	(2)	4,500	-2.17%	4,500	0.00%
Alcoholic Beverage - High Content	8,601	8,300	8,300	7,892	8	7,900	-4.82%	8,000	1.27%
License - Occupational General	771,271	740,000	740,000	729,551	10,449	740,000	0.00%	740,000	0.00%
License - Insurance	579,647	550,000	550,000	468,574	106,426	575,000	4.55%	570,000	-0.87%
License - Bingo	-	100	100	-	-	-	-100.00%	100	100.00%
License - Taxi Cabs	650	650	650	350	-	350	-46.15%	500	42.86%
Civil Defense	-	25,000	25,000	31,474	-	31,474	25.90%	29,000	-7.86%
Hazard Mitigation Grant	121,866	1,635,684	1,635,684	1,550	1,650,634	1,652,184	1.01%	-	-100.00%
USDA Housing Grant	64,756	50,000	50,000	48,535	23,183	71,718	43.44%	-	-100.00%
CSBG-Administration	23,016	24,005	24,005	11,185	12,820	24,005	0.00%	23,389	-2.57%
CSBG-Program Activities	83,843	81,770	81,770	38,993	42,777	81,770	0.00%	83,881	2.58%
Summer Food Service Program	22,656	20,000	20,000	-	21,211	21,211	6.06%	21,000	-0.99%
Energy Assistance	26,833	30,000	30,000	1,283	33,717	35,000	16.67%	35,000	0.00%
Home Program	129,317	144,270	144,270	-	144,270	144,270	0.00%	133,382	-7.55%
Land Lease	21,059	20,000	20,000	21,526	-	21,526	7.63%	21,000	-2.44%
Dept. of Health & Human Services	17,325	16,000	16,000	16,232	-	16,232	1.45%	16,000	-1.43%
Mass Transit Assistance	142,564	125,000	125,000	38,097	41,903	80,000	-36.00%	75,000	-6.25%
Highway Fund #2	50,000	50,000	50,000	50,000	-	50,000	0.00%	50,000	0.00%
Office of Coastal Protection & Restoration	74,125	-	-	-	-	-	0.00%	-	0.00%
Dept. of Natural Resources	22,495	23,182	23,182	5,452	15,548	21,000	100.00%	21,000	0.00%
Economic Dev - Enterprise Fund	229,222	150,000	150,000	-	175,000	175,000	16.67%	175,000	0.00%
Office of Community Development	-	-	-	-	77,800	77,800	100.00%	-	-100.00%
Severance Tax	947,976	800,000	800,000	204,877	615,123	820,000	2.50%	800,000	-2.44%
Parish Royalty Fund	365,008	325,000	325,000	54,766	151,234	206,000	-36.62%	200,000	-2.91%
Video Poker	323,109	300,000	300,000	151,368	258,632	410,000	36.67%	375,000	-8.54%
State Payment in Lieu of Taxes	71,452	72,000	72,000	47,445	23,722	71,167	-1.16%	71,000	-0.23%
SPILT - Community Services	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
Local Corporate Grants	-	-	-	-	21,769	21,769	100.00%	-	-100.00%
Local Grants	5,000	-	-	9,000	-	9,000	100.00%	5,000	-44.44%
Local Grant -29 JDC Courts	-	500,000	500,000	-	500,000	500,000	0.00%	-	100.00%
LACAP - Client Education	5,730	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
LACAP - Share the Warmth	227	200	200	75	225	300	50.00%	300	0.00%
Other Grants	3,500	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%

CONTINUED

**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	2018	2019				2020			
	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
<b>REVENUES: (CONT.)</b>									
Court Costs, Fees, Charges	15,294	11,000	11,000	6,550	8,950	15,500	40.91%	14,000	-9.68%
Zoning & Subdivision Fees	145,213	120,000	120,000	56,619	67,381	124,000	3.33%	120,000	-3.23%
Sale of Maps & Publications	626	350	350	241	109	350	0.00%	350	0.00%
Bookkeeping & Admin Services	2,965	2,000	2,000	4,013	1,987	6,000	200.00%	3,000	-50.00%
Miscellaneous Revenues	9,897	3,000	3,000	1,940	1,560	3,500	16.67%	4,000	14.29%
Motor Vehicle Transaction Fee	30,801	26,400	26,400	8,529	16,271	24,800	-6.06%	24,000	-3.23%
Driver's License Reinstatement Fee	3,231	1,400	1,400	-	1,500	1,500	7.14%	2,000	33.33%
ICC Inspection Fees	267,866	320,000	320,000	135,517	174,483	310,000	-3.13%	324,000	4.52%
Weed & Grass Cutting Charges	15,317	8,000	8,000	2,813	2,187	5,000	-37.50%	4,000	-20.00%
Weed & Grass Cutting - Tax Roll	10,964	10,500	10,500	14,015	1,978	15,993	52.31%	10,000	-37.47%
Removal of Derelict Structure Charges	16,161	1,000	1,000	16,110	(758)	15,352	1435.20%	2,500	-83.72%
Animal Control	22,218	20,000	20,000	11,195	10,805	22,000	10.00%	45,000	104.55%
Coroner - Other Fees	12,795	12,000	12,000	6,825	6,675	13,500	12.50%	12,500	-7.41%
Institutional Charges	40,300	30,000	30,000	20,100	24,900	45,000	50.00%	40,000	-11.11%
Rental of Parks & Buildings	55,268	76,000	76,000	27,842	52,158	80,000	5.26%	80,000	0.00%
Summer Enrichment - Registration Fees	10,219	9,000	9,000	10,199	-	10,199	13.32%	9,000	-11.76%
Concessions	11,751	14,000	14,000	447	553	1,000	-92.86%	1,000	0.00%
Facility Use Fee	21,800	25,000	25,000	21,484	8,516	30,000	20.00%	30,000	0.00%
Court Fines	4,564	3,000	3,000	2,179	2,521	4,700	56.67%	4,000	-14.89%
Witness Fees - Deputies	928	700	700	56	194	250	-64.29%	500	100.00%
Criminal Jury Fees-Act 1031 of 2003	97,723	100,000	100,000	39,113	44,887	84,000	-16.00%	80,000	-4.76%
Juvenile Fees	19,909	21,000	21,000	8,028	8,972	17,000	-19.05%	20,000	17.65%
Interest Earnings	720,795	560,000	560,000	382,859	377,141	760,000	35.71%	680,000	-10.53%
Interest Earnings - Minimum Premium	1,615	1,650	1,650	1,032	968	2,000	21.21%	1,650	-17.50%
Royalties	12,665	10,000	10,000	4,779	4,861	9,640	-3.60%	10,000	3.73%
Rents/Leases	6,439	5,000	5,000	1,778	3,722	5,500	10.00%	5,500	0.00%
Homeowners Road Home Proceeds	35,220	119,806	119,806	-	119,806	119,806	0.00%	-	-100.00%
Mortgage Assistance Program	269	-	-	432	(432)	-	0.00%	-	0.00%
Gifts & Donations	126,278	118,500	118,500	67,065	54,935	122,000	2.95%	118,500	-2.87%
Revenue for Indirect Cost -Comp.Units	354,039	352,000	352,000	-	360,000	360,000	2.27%	370,000	2.78%
Revenue for Indirect Cost -Tax Agencies	11,076	11,550	11,550	-	-	11,300	-2.16%	11,800	4.42%
Refunds - Insurance	457,823	400,000	400,000	7,810	167,190	175,000	-56.25%	200,000	14.29%
Proceeds from Sale of Assets	5,255	1,000	1,000	4,558	-	4,558	355.80%	3,000	-34.18%
Sale of Assets - Adjudicated Property	26,527	25,000	25,000	-	-	-	100.00%	25,000	100.00%
Transfer from Recreation	-	-	-	100,000	-	100,000	100.00%	-	-100.00%
Transfer from 1/2% Reserve	6,870	7,180	7,180	4,388	3,002	7,390	2.92%	7,180	-2.84%
Transfer from Criminal Court	5,873	1,941	1,941	-	3,915	3,915	101.70%	2,870	-26.69%
Indirect Cost Allocation Reimbursement	1,134,371	637,350	637,350	-	1,555,850	1,555,850	144.11%	1,559,850	0.26%
<b>TOTAL REVENUES</b>	<b>29,106,895</b>	<b>29,931,088</b>	<b>29,931,088</b>	<b>13,775,027</b>	<b>17,726,524</b>	<b>31,512,851</b>		<b>29,090,252</b>	

**GENERAL FUND EXPENDITURES  
SUMMARY STATEMENT**

		2018		2019					2020	
		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	1,038,357	1,334,939	1,334,939	522,771	822,346	1,345,117	0.76%	1,412,245	4.99%
001-400111	Council - District I	30,063	60,746	60,746	15,018	50,771	65,789	8.30%	80,575	22.47%
001-400112	Council - District II	36,310	67,981	67,981	19,818	53,233	73,051	7.46%	81,440	11.48%
001-400113	Council - District III	21,034	54,631	54,631	9,271	48,713	57,984	6.14%	62,405	7.62%
001-400114	Council - District IV	28,590	59,311	59,311	15,744	49,537	65,281	10.07%	81,370	24.65%
001-400115	Council - District V	44,247	73,691	73,691	27,628	48,630	76,258	3.48%	81,470	6.83%
001-400116	Council - District VI	23,584	45,221	45,221	10,477	39,375	49,852	10.24%	81,270	63.02%
001-400117	Council - District VII	34,521	61,341	61,341	17,804	47,999	65,803	7.27%	69,510	5.63%
001-400118	Council - Division A	28,285	60,521	60,521	23,385	57,122	80,507	33.02%	87,025	8.10%
001-400119	Council - Division B	32,710	69,721	69,721	16,254	52,357	68,611	-1.59%	86,210	25.65%
001-400130	Ordinance & Proceedings	22,662	36,000	36,000	13,240	20,373	33,613	-6.63%	36,000	7.10%
001-400140	Public Information	332,031	497,505	497,505	169,063	317,933	486,996	-2.11%	575,820	18.24%
001-400150	Police Jury Association	52,186	54,000	54,000	32,093	20,907	53,000	-1.85%	54,000	1.89%
001-400205	District Court	515,300	496,830	496,830	292,261	267,103	559,364	12.59%	620,070	10.85%
001-400206	District Crt - Division C	322,130	323,008	323,008	123,478	126,022	249,500	-22.76%	301,933	21.02%
001-400207	District Crt - Division D	316,913	348,605	348,605	120,113	199,485	319,598	-8.32%	325,455	1.83%
001-400208	District Crt - Division E	358,052	357,950	357,950	164,488	157,935	322,423	-9.93%	323,285	0.27%
001-400210	Grand Jury	11,500	17,000	17,000	4,206	13,194	17,400	2.35%	17,400	0.00%
001-400235	District Attorney	1,522,512	2,168,129	2,168,129	784,990	878,401	1,663,391	-23.28%	2,168,964	30.39%
001-400240	Clerk of Court	261,065	282,400	282,400	118,285	164,115	282,400	0.00%	282,400	0.00%
001-400290	Ward Courts	143,775	148,665	148,665	73,477	76,599	150,076	0.95%	153,825	2.50%
001-400310	Parish President	815,756	866,510	866,510	383,197	514,764	897,961	3.63%	981,335	9.28%
001-400410	Registrar of Voters	106,024	147,600	147,600	55,173	84,284	139,457	-5.52%	154,735	10.96%
001-400420	Elections	222	28,100	28,100	826	55,724	56,550	101.25%	24,600	-56.50%
001-400510	Finance	1,375,605	1,331,305	1,331,305	659,412	792,234	1,451,646	9.04%	1,483,340	2.18%
001-400530	Purchasing	553,994	662,620	662,620	267,631	396,693	664,324	0.26%	695,377	4.67%
001-400540	Personnel	515,389	607,055	607,055	247,305	281,177	530,582	-12.60%	564,145	6.33%
001-400545	Legal Services	362,494	441,047	441,047	172,714	258,976	431,690	-2.12%	458,283	6.16%
001-400550	Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
001-400560	Taxation - Collector	157,198	159,260	159,260	-	174,785	174,785	9.75%	182,345	4.33%
001-400610	Planning & Zoning	1,880,800	1,537,866	1,537,866	614,497	899,129	1,513,626	-1.58%	1,605,960	6.10%
001-400611	Coastal Zone Management	522,808	754,243	754,243	151,840	525,046	676,886	-10.26%	732,463	8.21%
001-400612	ICC Building Codes	596,796	665,963	665,963	304,606	362,337	666,943	0.15%	713,633	7.00%
001-400620	Data Processing	203,239	229,850	229,850	152,725	82,487	235,212	2.33%	240,850	2.40%
001-400625	Info Technology	644,029	967,420	967,420	321,931	604,314	926,245	-4.26%	1,054,665	13.86%
001-400626	GIS	310,556	505,835	505,835	192,093	305,510	497,603	-1.63%	939,210	88.75%
001-400630	Research and Investigation	90,489	111,200	111,200	55,550	15,650	71,200	-35.97%	93,200	30.90%

CONTINUED

**GENERAL FUND EXPENDITURES  
SUMMARY STATEMENT**

	2018		2019				2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES: (CONT.)</b>									
001-400635 Cable TV Administration	49,768	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
001-400640 General Government Buildings	4,155,018	6,430,150	6,430,150	1,566,879	4,572,076	6,138,955	-4.53%	8,941,970	45.66%
001-400650 Retirement System Contributions	133,282	153,000	153,000	150,112	-	150,112	-1.89%	173,500	15.58%
001-400670 Retired Employees Group Insurance	199,070	219,000	219,000	87,477	140,348	227,825	4.03%	282,250	23.89%
001-400675 Risk Management	(11,683)	449,040	449,040	170,272	281,178	451,450	0.54%	541,320	19.91%
001-400680 Grants Administration	271,797	355,560	355,560	133,917	206,861	340,778	-4.16%	352,235	3.36%
001-410100 Sheriff	1,349,024	1,989,130	1,989,130	578,507	1,343,511	1,922,018	-3.37%	1,974,710	2.74%
001-410530 Juvenile	22,830	49,830	49,830	1,244	17,221	18,465	-62.94%	36,960	100.16%
001-410710 Emergency Preparedness	447,952	438,730	438,730	203,373	259,589	462,962	5.52%	463,705	0.16%
001-410711 Emergency Preparedness Subsidiary	608,837	2,324,599	2,324,599	225,274	2,131,998	2,357,272	1.41%	608,993	-74.17%
001-410712 EOC - 24 Hours	739,339	842,960	842,960	345,054	457,531	802,804	-4.76%	861,825	7.35%
001-410800 Motor Vehicles	29,593	32,945	32,945	12,739	17,732	30,471	-7.51%	34,240	12.37%
001-430160 Coroner	463,189	585,815	585,815	256,797	334,768	591,565	0.98%	900,775	52.27%
001-430180 Animal Control	725,742	921,950	921,950	385,208	497,518	882,726	-4.25%	1,159,475	31.35%
001-430225 Health & Safety Rehab	77,850	67,315	67,315	32,476	30,104	62,580	-7.03%	69,605	11.23%
001-430226 Revitalization Program	-	10,200	10,200	-	5,664	5,664	-44.47%	10,664	88.28%
001-430227 Housing Preservation Grant	64,382	50,000	50,000	48,657	18,367	67,024	34.05%	74,800	11.60%
001-430231 Community Services	559,284	1,239,033	1,239,033	235,140	418,917	654,057	-47.21%	1,312,620	100.69%
001-430232 Energy Assistance	22,531	48,144	48,144	10,424	12,211	22,635	-52.98%	23,795	5.12%
001-430233 Summer Feeding	76,502	80,768	80,768	27,621	47,618	75,239	-6.85%	87,345	16.09%
001-430234 St. Rose Community Center	264,705	330,074	330,074	135,002	200,743	335,745	1.72%	403,810	20.27%
001-430235 Community Service Subgrants	15,067	15,100	15,100	8,613	6,393	15,006	-0.62%	14,000	-6.70%
001-430246 LIHEAP - Weatherization	-	-	-	12,522	25,728	38,250	100.00%	50,220	31.29%
001-430247 CSBG - Administration	23,016	30,190	30,190	13,309	11,481	24,790	-17.89%	29,255	18.01%
001-430248 CSBG - Program Activities	83,844	97,770	97,770	44,494	42,613	87,107	-10.91%	92,465	6.15%
001-430250 Home Program	119,291	270,185	270,185	68,663	193,657	262,320	-2.91%	288,975	10.16%
001-450300 New Community Center	324,248	526,666	526,666	147,316	225,246	372,562	-29.26%	617,221	65.67%
001-465220 Parish Farm Agent	87,202	99,062	99,062	42,130	53,243	95,373	-3.72%	98,752	3.54%
001-465230 Economic Development	756,154	991,935	991,935	333,941	659,877	993,818	0.19%	1,165,320	17.26%
001-465235 Tourist Information Center	26,971	90,010	90,010	11,145	69,375	80,520	-10.54%	92,355	14.70%
001-465260 Veterans Administration	2,016	2,400	2,400	5,688	4,067	9,755	306.46%	10,200	4.56%
001-465290 Public Housing	2,220	3,600	3,600	720	1,740	2,460	-31.67%	3,600	46.34%
001-475000 Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
001-480000 Transfers	305,037	4,343,140	19,889,469	100,000	15,909,533	17,009,533	-14.48%	11,012,166	-35.26%
<b>TOTAL EXPENDITURES</b>	<b>25,305,304</b>	<b>38,776,870</b>	<b>54,323,199</b>	<b>11,548,078</b>	<b>37,113,668</b>	<b>49,664,065</b>		<b>48,750,439</b>	

**COUNCIL**  
**ACCOUNT NUMBER: 001-400110**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Council - Salaries	650,337	690,000	690,000	326,151	385,849	712,000	3.19%	737,500	3.58%
Council - FICA	675	1,050	1,050	332	668	1,000	-4.76%	1,250	25.00%
Council - Retirement	72,808	77,500	77,500	36,339	44,161	80,500	3.87%	90,000	11.80%
Council - Life/Health Insurance	123,916	152,000	152,000	67,966	76,534	144,500	-4.93%	164,000	13.49%
Council - Workers Compensation	2,882	3,400	3,400	1,500	1,900	3,400	0.00%	3,400	0.00%
Council - Unemployment Comp.	391	440	440	33	42	75	-82.95%	80	6.67%
Council - Medicare	9,116	10,000	10,000	4,580	5,520	10,100	1.00%	10,700	5.94%
Council - Disability	2,139	2,250	2,250	1,142	1,258	2,400	6.67%	2,400	0.00%
Council - Deferred Compensation	26,223	28,000	28,000	15,005	19,995	35,000	25.00%	37,500	7.14%
Council - Dental Insurance	650	720	720	360	360	720	0.00%	720	0.00%
Council - OPEB Contribution	22,381	23,550	23,550	11,228	13,272	24,500	4.03%	25,200	2.86%
Council - Miscellaneous	45	640	640	180	2,010	2,190	242.19%	2,190	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>911,563</b>	<b>989,550</b>	<b>989,550</b>	<b>464,816</b>	<b>551,569</b>	<b>1,016,385</b>		<b>1,074,940</b>	
<b>OPERATING SERVICES:</b>									
Council - Ads, Dues & Subscriptions	2,065	7,310	7,310	833	6,632	7,465	2.12%	7,765	4.02%
Council - Printing	739	11,900	11,900	(123)	12,023	11,900	0.00%	11,900	0.00%
Council - Postage	-	350	350	-	350	350	0.00%	350	0.00%
Council - Telephone	1,330	8,577	8,577	1,029	2,571	3,600	-58.03%	3,600	0.00%
Council - Rentals	1,788	6,500	6,500	-	5,000	5,000	-23.08%	5,000	0.00%
Council - Maint. of Property & Equip.	2,958	11,250	11,250	-	11,250	11,250	0.00%	11,250	0.00%
Council - Contractual Services	25,169	51,552	51,552	32,975	19,225	52,200	1.26%	54,590	4.58%
Council - Professional Services	23,550	86,520	86,520	8,706	77,814	86,520	0.00%	86,520	0.00%
Council - Employee Liability	1,876	1,900	1,900	597	685	1,282	-32.53%	1,410	9.98%
Council - General Liability	8,696	8,700	8,700	2,620	4,715	7,335	-15.69%	8,090	10.29%
<b>TOTAL OPERATING SERVICES</b>	<b>68,171</b>	<b>194,559</b>	<b>194,559</b>	<b>46,637</b>	<b>140,265</b>	<b>186,902</b>		<b>190,475</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Council - Office & Communications Equip.	19,209	25,000	25,000	2,826	22,174	25,000	0.00%	25,000	0.00%
Council - Office Supplies	9,723	21,300	21,300	2,813	16,987	19,800	-7.04%	19,800	0.00%
Council - Food & Clothing	7,317	36,700	36,700	3,611	30,589	34,200	-6.81%	34,200	0.00%
Council - Maint. of Bldgs. & Grounds	690	1,755	1,755	158	1,597	1,755	0.00%	1,755	0.00%
Council - Tools & Equipment	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>36,939</b>	<b>85,755</b>	<b>85,755</b>	<b>9,408</b>	<b>72,347</b>	<b>81,755</b>		<b>81,755</b>	
<b>OTHER CHARGES:</b>									
Council - Training & Travel	3,619	22,075	22,075	2,005	15,070	17,075	-22.65%	22,075	29.28%
Council - Official Fees	-	1,000	1,000	(95)	1,095	1,000	0.00%	1,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,619</b>	<b>23,075</b>	<b>23,075</b>	<b>1,910</b>	<b>16,165</b>	<b>18,075</b>		<b>23,075</b>	
<b>CAPITAL OUTLAY:</b>									
Council - Office Equipment	18,065	42,000	42,000	-	42,000	42,000	0.00%	42,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>18,065</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>	<b>42,000</b>	<b>42,000</b>		<b>42,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,038,357</b>	<b>1,334,939</b>	<b>1,334,939</b>	<b>522,771</b>	<b>822,346</b>	<b>1,345,117</b>		<b>1,412,245</b>	

# COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Office Equipment	\$ 42,000	Network Server	\$ 12,000
		Scanner	5,000
		Laserfiche Software & Equipment	13,000
		Copier	12,000

Grand Total Requested:

\$ 42,000
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# COUNCIL - DISTRICT I

**ACCOUNT NUMBER: 001-400111**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist I - Salary	11,640	11,595	11,595	5,307	6,333	11,640	0.39%	12,755	9.58%
Dist I - Life/Health Insurance	5,635	6,400	6,400	2,826	3,174	6,000	-6.25%	18,850	214.17%
Dist I - Medicare	204	170	170	94	111	205	20.59%	185	-9.76%
Dist I - Deferred Compensation	872	900	900	402	498	900	0.00%	-	-100.00%
Dist I - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
Dist I - OPEB Contribution	407	410	410	186	224	410	0.00%	450	9.76%
Dist I - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>18,758</b>	<b>19,565</b>	<b>19,565</b>	<b>8,815</b>	<b>10,430</b>	<b>19,245</b>		<b>32,450</b>	
<b>OPERATING SERVICES:</b>									
Dist I - Ads, Dues & Subscriptions	346	400	400	140	260	400	0.00%	400	0.00%
Dist I - Printing	65	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist I - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist I - Telephone	1,904	3,200	3,200	912	2,288	3,200	0.00%	3,800	18.75%
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	1,020	3,656	3,656	510	2,626	3,136	-14.22%	3,300	5.23%
Dist I - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	88	90	90	27	30	57	-36.67%	65	14.04%
Dist I - General Liability	409	410	410	119	207	326	-20.49%	360	10.43%
<b>TOTAL OPERATING SERVICES</b>	<b>3,832</b>	<b>20,106</b>	<b>20,106</b>	<b>1,708</b>	<b>17,761</b>	<b>19,469</b>		<b>20,275</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist I - Office & Communications Equip.	-	4,000	4,000	-	9,500	9,500	137.50%	9,500	0.00%
Dist I - Office Supplies	-	1,325	1,325	30	1,795	1,825	37.74%	2,000	9.59%
Dist I - Food & Clothing	75	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>75</b>	<b>6,025</b>	<b>6,025</b>	<b>30</b>	<b>11,995</b>	<b>12,025</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist I - Training & Travel	7,398	15,050	15,050	4,465	10,585	15,050	0.00%	15,650	3.99%
<b>TOTAL OTHER CHARGES</b>	<b>7,398</b>	<b>15,050</b>	<b>15,050</b>	<b>4,465</b>	<b>10,585</b>	<b>15,050</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>30,063</b>	<b>60,746</b>	<b>60,746</b>	<b>15,018</b>	<b>50,771</b>	<b>65,789</b>		<b>80,575</b>	

## COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist II - Salary	11,640	11,595	11,595	5,307	6,333	11,640	0.39%	12,755	9.58%
Dist II - FICA	701	720	720	326	374	700	-2.78%	800	14.29%
Dist II - Health/Life Insurance	15,561	17,600	17,600	7,804	8,796	16,600	-5.68%	18,850	13.55%
Dist II - Medicare	164	170	170	76	94	170	0.00%	185	8.82%
Dist II - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist II - OPEB Contribution	407	410	410	186	224	410	0.00%	450	9.76%
Dist II - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>28,593</b>	<b>30,705</b>	<b>30,705</b>	<b>13,759</b>	<b>15,971</b>	<b>29,730</b>		<b>33,250</b>	
<b>OPERATING SERVICES:</b>									
Dist II - Ads, Dues & Subscriptions	-	400	400	-	400	400	0.00%	400	0.00%
Dist II - Printing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist II - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist II - Telephone	1,511	2,620	2,620	650	1,970	2,620	0.00%	3,800	45.04%
Dist II - Rentals	-	-	-	-	-	-	0.00%	700	100.00%
Dist II - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist II - Contractual Services	1,080	1,636	1,636	540	1,096	1,636	0.00%	3,300	101.71%
Dist II - Professional Services	-	2,000	2,000	1,736	264	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	105	105	105	32	34	66	-37.14%	75	13.64%
Dist II - General Liability	486	490	490	142	232	374	-23.67%	415	10.96%
<b>TOTAL OPERATING SERVICES</b>	<b>3,182</b>	<b>16,901</b>	<b>16,901</b>	<b>3,100</b>	<b>13,646</b>	<b>16,746</b>		<b>20,340</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist II - Office & Communications Equip.	-	3,300	3,300	-	9,500	9,500	187.88%	9,500	0.00%
Dist II - Office Supplies	204	1,675	1,675	-	1,675	1,675	0.00%	2,000	19.40%
Dist II - Food & Clothing	-	250	250	-	250	250	0.00%	700	180.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>204</b>	<b>5,225</b>	<b>5,225</b>	<b>-</b>	<b>11,425</b>	<b>11,425</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist II - Training & Travel	4,331	15,150	15,150	2,959	12,191	15,150	0.00%	15,650	3.30%
<b>TOTAL OTHER CHARGES</b>	<b>4,331</b>	<b>15,150</b>	<b>15,150</b>	<b>2,959</b>	<b>12,191</b>	<b>15,150</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>36,310</b>	<b>67,981</b>	<b>67,981</b>	<b>19,818</b>	<b>53,233</b>	<b>73,051</b>		<b>81,440</b>	



## COUNCIL - DISTRICT III

**ACCOUNT NUMBER: 001-400113**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist III - Salary	11,640	11,595	11,595	5,307	6,333	11,640	0.39%	12,755	9.58%
Dist III - FICA	872	720	720	402	498	900	25.00%	800	-11.11%
Dist III - Health/Life Insurance	31	35	35	15	20	35	0.00%	35	0.00%
Dist III - Medicare	204	170	170	94	111	205	20.59%	185	-9.76%
Dist III - OPEB Contribution	407	410	410	186	224	410	0.00%	450	9.76%
Dist III - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>13,154</b>	<b>13,020</b>	<b>13,020</b>	<b>6,004</b>	<b>7,276</b>	<b>13,280</b>		<b>14,315</b>	
<b>OPERATING SERVICES:</b>									
Dist III - Ads, Dues & Subscriptions	318	400	400	30	370	400	0.00%	400	0.00%
Dist III - Printing	39	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	1,642	2,620	2,620	597	2,023	2,620	0.00%	3,800	45.04%
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	1,560	2,136	2,136	740	1,396	2,136	0.00%	3,300	54.49%
Dist III - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist III - Employee Liability	80	80	80	25	27	52	-35.00%	60	15.38%
Dist III - General Liability	372	375	375	110	186	296	-21.07%	330	11.49%
<b>TOTAL OPERATING SERVICES</b>	<b>4,011</b>	<b>17,961</b>	<b>17,961</b>	<b>1,502</b>	<b>16,352</b>	<b>17,854</b>		<b>20,240</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist III - Office & Communications Equip.	-	6,300	6,300	-	9,500	9,500	50.79%	9,500	0.00%
Dist III - Office Supplies	122	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%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>122</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>12,200</b>	<b>12,200</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist III - Training & Travel	3,747	14,650	14,650	1,765	12,885	14,650	0.00%	15,650	6.83%
<b>TOTAL OTHER CHARGES</b>	<b>3,747</b>	<b>14,650</b>	<b>14,650</b>	<b>1,765</b>	<b>12,885</b>	<b>14,650</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>21,034</b>	<b>54,631</b>	<b>54,631</b>	<b>9,271</b>	<b>48,713</b>	<b>57,984</b>		<b>62,405</b>	

## COUNCIL - DISTRICT IV

**ACCOUNT NUMBER: 001-400114**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist IV - Salary	11,640	11,595	11,595	5,307	6,333	11,640	0.39%	12,755	9.58%
Dist IV - FICA	-	-	-	-	-	-	0.00%	800	100.00%
Dist IV - Health/Life Insurance	5,885	6,700	6,700	2,951	3,349	6,300	-5.97%	18,850	199.21%
Dist IV - Medicare	181	170	170	83	97	180	5.88%	185	2.78%
Dist IV - Deferred Compensation	1,087	1,140	1,140	500	600	1,100	-3.51%	-	-100.00%
Dist IV - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist IV - OPEB Contribution	407	410	410	186	224	410	0.00%	450	9.76%
Dist IV - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>19,320</b>	<b>20,225</b>	<b>20,225</b>	<b>9,087</b>	<b>10,753</b>	<b>19,840</b>		<b>33,250</b>	
<b>OPERATING SERVICES:</b>									
Dist IV - Ads, Dues & Subscriptions	30	400	400	30	370	400	0.00%	400	0.00%
Dist IV - Printing	-	3,150	3,150	1,819	1,331	3,150	0.00%	3,150	0.00%
Dist IV - Postage	-	5,700	5,700	1,209	4,491	5,700	0.00%	5,700	0.00%
Dist IV - Telephone	2,190	3,200	3,200	868	2,332	3,200	0.00%	3,800	18.75%
Dist IV - Rentals	-	500	500	-	500	500	0.00%	700	100.00%
Dist IV - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist IV - Contractual Services	1,560	3,656	3,656	740	2,396	3,136	-14.22%	3,300	5.23%
Dist IV - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	88	90	90	27	30	57	-36.67%	65	14.04%
Dist IV - General Liability	411	415	415	121	202	323	-22.17%	355	9.91%
<b>TOTAL OPERATING SERVICES</b>	<b>4,279</b>	<b>19,911</b>	<b>19,911</b>	<b>4,814</b>	<b>14,452</b>	<b>19,266</b>		<b>20,270</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist IV - Office & Communications Equip.	-	2,500	2,500	-	9,500	9,500	280.00%	9,500	0.00%
Dist IV - Office Supplies	-	1,325	1,325	-	1,325	1,325	0.00%	2,000	50.94%
Dist IV - Food & Clothing	64	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>64</b>	<b>4,525</b>	<b>4,525</b>	<b>-</b>	<b>11,525</b>	<b>11,525</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist IV - Training & Travel	4,927	14,650	14,650	1,843	12,807	14,650	0.00%	15,650	6.83%
<b>TOTAL OTHER CHARGES</b>	<b>4,927</b>	<b>14,650</b>	<b>14,650</b>	<b>1,843</b>	<b>12,807</b>	<b>14,650</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>28,590</b>	<b>59,311</b>	<b>59,311</b>	<b>15,744</b>	<b>49,537</b>	<b>65,281</b>		<b>81,370</b>	

## COUNCIL - DISTRICT V

**ACCOUNT NUMBER: 001-400115**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist V - Salary	11,640	11,595	11,595	5,307	6,333	11,640	0.39%	12,755	9.58%
Dist V - FICA	694	720	720	323	377	700	-2.78%	800	14.29%
Dist V - Health/Life Insurance	15,571	17,600	17,600	7,809	8,791	16,600	-5.68%	18,850	13.55%
Dist V - Medicare	162	170	170	76	94	170	0.00%	185	8.82%
Dist V - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist V - OPEB Contribution	407	410	410	186	224	410	0.00%	450	9.76%
Dist V - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>28,594</b>	<b>30,705</b>	<b>30,705</b>	<b>13,761</b>	<b>15,969</b>	<b>29,730</b>		<b>33,250</b>	
<b>OPERATING SERVICES:</b>									
Dist V - Ads, Dues & Subscriptions	587	400	400	327	73	400	0.00%	400	0.00%
Dist V - Printing	406	3,150	3,150	602	2,548	3,150	0.00%	3,150	0.00%
Dist V - Postage	1,150	5,700	5,700	1,275	4,425	5,700	0.00%	5,700	0.00%
Dist V - Telephone	2,030	3,200	3,200	923	2,277	3,200	0.00%	3,800	18.75%
Dist V - Rentals	-	-	-	-	-	-	0.00%	700	100.00%
Dist V - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist V - Contractual Services	1,560	3,656	3,656	740	2,396	3,136	-14.22%	3,300	5.23%
Dist V - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	106	110	110	33	37	70	-36.36%	80	14.29%
Dist V - General Liability	494	495	495	146	251	397	-19.80%	440	10.83%
<b>TOTAL OPERATING SERVICES</b>	<b>6,333</b>	<b>19,511</b>	<b>19,511</b>	<b>4,046</b>	<b>14,807</b>	<b>18,853</b>		<b>20,370</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist V - Office & Communications Equip.	432	5,300	5,300	-	9,500	9,500	79.25%	9,500	0.00%
Dist V - Office Supplies	184	1,825	1,825	61	1,764	1,825	0.00%	2,000	9.59%
Dist V - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>616</b>	<b>7,825</b>	<b>7,825</b>	<b>61</b>	<b>11,964</b>	<b>12,025</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist V - Training & Travel	8,704	15,650	15,650	9,760	5,890	15,650	0.00%	15,650	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>8,704</b>	<b>15,650</b>	<b>15,650</b>	<b>9,760</b>	<b>5,890</b>	<b>15,650</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>44,247</b>	<b>73,691</b>	<b>73,691</b>	<b>27,628</b>	<b>48,630</b>	<b>76,258</b>		<b>81,470</b>	

## COUNCIL - DISTRICT VI

**ACCOUNT NUMBER: 001-400116**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist VI - Salary	11,640	11,595	11,595	5,307	6,333	11,640	0.39%	12,755	9.58%
Dist VI - FICA	872	720	720	402	498	900	25.00%	800	-11.11%
Dist VI - Life/Health Insurance	31	35	35	15	20	35	0.00%	18,850	53757.14%
Dist VI - Medicare	204	170	170	94	111	205	20.59%	185	-9.76%
Dist VI - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
Dist VI - OPEB Contribution	407	410	410	186	224	410	0.00%	450	9.76%
Dist VI - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>13,154</b>	<b>13,020</b>	<b>13,020</b>	<b>6,004</b>	<b>7,276</b>	<b>13,280</b>		<b>33,250</b>	
<b>OPERATING SERVICES:</b>									
Dist VI - Ads, Dues & Subscriptions	318	400	400	30	370	400	0.00%	400	0.00%
Dist VI - Printing	539	1,650	1,650	-	1,650	1,650	0.00%	3,150	90.91%
Dist VI - Postage	-	2,500	2,500	9	2,491	2,500	0.00%	5,700	128.00%
Dist VI - Telephone	2,503	3,200	3,200	1,254	1,946	3,200	0.00%	3,800	18.75%
Dist VI - Rentals	-	-	-	-	-	-	0.00%	700	100.00%
Dist VI - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VI - Contractual Services	1,500	3,656	3,656	710	2,426	3,136	-14.22%	3,300	5.23%
Dist VI - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	69	70	70	20	23	43	-38.57%	50	16.28%
Dist VI - General Liability	322	325	325	89	154	243	-25.23%	270	11.11%
<b>TOTAL OPERATING SERVICES</b>	<b>5,251</b>	<b>14,601</b>	<b>14,601</b>	<b>2,112</b>	<b>11,860</b>	<b>13,972</b>		<b>20,170</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist VI - Office & Communications Equip.	90	4,500	4,500	-	9,500	9,500	111.11%	9,500	0.00%
Dist VI - Office Supplies	19	750	750	-	750	750	0.00%	2,000	166.67%
Dist VI - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>109</b>	<b>5,950</b>	<b>5,950</b>	<b>-</b>	<b>10,950</b>	<b>10,950</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist VI - Training & Travel	5,070	11,650	11,650	2,361	9,289	11,650	0.00%	15,650	34.33%
<b>TOTAL OTHER CHARGES</b>	<b>5,070</b>	<b>11,650</b>	<b>11,650</b>	<b>2,361</b>	<b>9,289</b>	<b>11,650</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>23,584</b>	<b>45,221</b>	<b>45,221</b>	<b>10,477</b>	<b>39,375</b>	<b>49,852</b>		<b>81,270</b>	

## COUNCIL - DISTRICT VII

**ACCOUNT NUMBER: 001-400117**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist VII - Salary	11,640	11,595	11,595	5,307	6,333	11,640	0.39%	12,755	9.58%
Dist VII - FICA	828	720	720	384	456	840	16.67%	800	-4.76%
Dist VII - Life/Health Insurance	5,865	6,600	6,600	2,941	3,359	6,300	-4.55%	7,100	12.70%
Dist VII - Medicare	194	170	170	90	110	200	17.65%	185	-7.50%
Dist VII - OPEB Contribution	407	410	410	186	224	410	0.00%	450	9.76%
Dist VII - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>18,934</b>	<b>19,585</b>	<b>19,585</b>	<b>8,908</b>	<b>10,572</b>	<b>19,480</b>		<b>21,380</b>	
<b>OPERATING SERVICES:</b>									
Dist VII - Ads, Dues & Subscriptions	427	400	400	(385)	785	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	1,906	3,200	3,200	874	2,326	3,200	0.00%	3,800	18.75%
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	1,580	3,656	3,656	910	2,226	3,136	-14.22%	3,300	5.23%
Dist VII - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Employee Liability	87	90	90	27	31	58	-35.56%	65	12.07%
Dist VII - General Liability	406	410	410	120	209	329	-19.76%	365	10.94%
<b>TOTAL OPERATING SERVICES</b>	<b>4,471</b>	<b>20,106</b>	<b>20,106</b>	<b>1,546</b>	<b>17,927</b>	<b>19,473</b>		<b>20,280</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist VII - Office & Communications Equip.	681	4,300	4,300	-	9,500	9,500	120.93%	9,500	0.00%
Dist VII - Office Supplies	223	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Food & Clothing	73	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>977</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>12,200</b>	<b>12,200</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist VII - Training & Travel	10,139	14,650	14,650	7,350	7,300	14,650	0.00%	15,650	6.83%
<b>TOTAL OTHER CHARGES</b>	<b>10,139</b>	<b>14,650</b>	<b>14,650</b>	<b>7,350</b>	<b>7,300</b>	<b>14,650</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>34,521</b>	<b>61,341</b>	<b>61,341</b>	<b>17,804</b>	<b>47,999</b>	<b>65,803</b>		<b>69,510</b>	

## COUNCIL - DIVISION A

**ACCOUNT NUMBER: 001-400118**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Div A - Salary	15,521	15,465	15,465	7,076	8,454	15,530	0.42%	17,010	9.53%
Div A - Life/Health Insurance	2,581	50	50	7,817	8,783	16,600	33100.00%	18,850	13.55%
Div A - Medicare	245	225	225	104	121	225	0.00%	250	11.11%
Div A - Deferred Compensation	1,112	1,200	1,200	512	688	1,200	0.00%	2,100	75.00%
Div A - OPEB Contribution	543	545	545	248	297	545	0.00%	600	10.09%
Div A - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>20,002</b>	<b>17,575</b>	<b>17,575</b>	<b>15,757</b>	<b>18,433</b>	<b>34,190</b>		<b>38,900</b>	
<b>OPERATING SERVICES:</b>									
Div A - Ads, Dues & Subscriptions	100	400	400	30	370	400	0.00%	400	0.00%
Div A - Printing	39	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	2,054	3,200	3,200	874	2,326	3,200	0.00%	3,800	18.75%
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	1,852	3,656	3,656	945	2,191	3,136	-14.22%	3,300	5.23%
Div A - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Employee Liability	85	90	90	27	30	57	-36.67%	65	14.04%
Div A - General Liability	397	400	400	118	206	324	-19.00%	360	11.11%
<b>TOTAL OPERATING SERVICES</b>	<b>4,527</b>	<b>20,096</b>	<b>20,096</b>	<b>1,994</b>	<b>17,473</b>	<b>19,467</b>		<b>20,275</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Div A - Office & Communications Equip.	458	5,500	5,500	741	8,759	9,500	72.73%	9,500	0.00%
Div A - Office Supplies	168	2,000	2,000	249	1,751	2,000	0.00%	2,000	0.00%
Div A - Food & Clothing	65	700	700	65	635	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>691</b>	<b>8,200</b>	<b>8,200</b>	<b>1,055</b>	<b>11,145</b>	<b>12,200</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Div A - Training & Travel	3,065	14,650	14,650	4,579	10,071	14,650	0.00%	15,650	6.83%
<b>TOTAL OTHER CHARGES</b>	<b>3,065</b>	<b>14,650</b>	<b>14,650</b>	<b>4,579</b>	<b>10,071</b>	<b>14,650</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>28,285</b>	<b>60,521</b>	<b>60,521</b>	<b>23,385</b>	<b>57,122</b>	<b>80,507</b>		<b>87,025</b>	

## COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Div B - Salary	15,521	15,465	15,465	7,076	8,454	15,530	0.42%	17,010	9.53%
Div B - FICA	1,054	960	960	486	614	1,100	14.58%	1,100	0.00%
Div B - Life/Health Insurance	5,911	6,700	6,700	2,964	3,336	6,300	-5.97%	18,850	199.21%
Div B - Medicare	246	225	225	114	136	250	11.11%	250	0.00%
Div B - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Div B - OPEB Contribution	543	545	545	248	297	545	0.00%	600	10.09%
Div B - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>23,395</b>	<b>24,105</b>	<b>24,105</b>	<b>10,948</b>	<b>12,987</b>	<b>23,935</b>		<b>38,020</b>	
<b>OPERATING SERVICES:</b>									
Div B - Ads, Dues & Subscriptions	30	400	400	35	365	400	0.00%	400	0.00%
Div B - Printing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Div B - Postage	-	5,700	5,700	122	5,578	5,700	0.00%	5,700	0.00%
Div B - Telephone	2,503	3,200	3,200	1,254	1,946	3,200	0.00%	3,800	18.75%
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	1,020	3,656	3,656	510	2,626	3,136	-14.22%	3,300	5.23%
Div B - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	99	100	100	31	35	66	-34.00%	75	13.64%
Div B - General Liability	460	460	460	136	238	374	-18.70%	415	10.96%
<b>TOTAL OPERATING SERVICES</b>	<b>4,112</b>	<b>20,166</b>	<b>20,166</b>	<b>2,088</b>	<b>17,438</b>	<b>19,526</b>		<b>20,340</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Div B - Office & Communications Equip.	149	9,800	9,800	253	9,247	9,500	-3.06%	9,500	0.00%
Div B - Office Supplies	108	2,000	2,000	425	1,575	2,000	0.00%	2,000	0.00%
Div B - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>257</b>	<b>12,500</b>	<b>12,500</b>	<b>678</b>	<b>11,522</b>	<b>12,200</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Div B - Training & Travel	4,946	12,950	12,950	2,540	10,410	12,950	0.00%	15,650	20.85%
<b>TOTAL OTHER CHARGES</b>	<b>4,946</b>	<b>12,950</b>	<b>12,950</b>	<b>2,540</b>	<b>10,410</b>	<b>12,950</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>32,710</b>	<b>69,721</b>	<b>69,721</b>	<b>16,254</b>	<b>52,357</b>	<b>68,611</b>		<b>86,210</b>	

## ORDINANCE & PROCEEDINGS

**ACCOUNT NUMBER: 001-400130**

Description	2018		2019				2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Ord/Proc - Ads, Dues & Subscriptions	22,662	36,000	36,000	13,240	20,373	33,613	-6.63%	36,000	7.10%
<b>TOTAL OPERATING SERVICES</b>	<b>22,662</b>	<b>36,000</b>	<b>36,000</b>	<b>13,240</b>	<b>20,373</b>	<b>33,613</b>		<b>36,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>22,662</b>	<b>36,000</b>	<b>36,000</b>	<b>13,240</b>	<b>20,373</b>	<b>33,613</b>		<b>36,000</b>	



## PUBLIC INFORMATION

**ACCOUNT NUMBER: 001-400140**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Public Info - Salaries	145,947	166,000	166,000	62,897	125,103	188,000	13.25%	233,500	24.20%
Public Info - FICA	210	500	500	305	445	750	50.00%	1,450	93.33%
Public Info - Retirement	15,952	18,100	18,100	6,667	10,433	17,100	-5.52%	26,500	54.97%
Public Info - Health/Life Insurance	25,001	31,000	31,000	13,529	20,971	34,500	11.29%	64,000	85.51%
Public Info - Workers Comp.	661	810	810	289	571	860	6.17%	1,100	27.91%
Public Info - Unemployment Comp.	89	105	105	6	14	20	-80.95%	35	75.00%
Public Info - Medicare	2,056	2,400	2,400	885	1,715	2,600	8.33%	3,400	30.77%
Public Info - Disability	461	550	550	209	266	475	-13.64%	700	47.37%
Public Info - Deferred Compensation	263	1,000	1,000	56	74	130	100.00%	130	0.00%
Public Info - Dental Insurance	310	360	360	120	120	240	-33.33%	360	50.00%
Public Info - OPEB Contribution	4,990	5,500	5,500	2,029	3,171	5,200	-5.45%	7,400	42.31%
Public Info - Miscellaneous	145	400	400	225	(65)	160	-60.00%	240	50.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>196,085</b>	<b>226,725</b>	<b>226,725</b>	<b>87,217</b>	<b>162,818</b>	<b>250,035</b>		<b>338,815</b>	
<b>OPERATING SERVICES:</b>									
Public Info - Ads, Dues & Subscriptions	17,625	20,895	20,895	1,873	24,711	26,584	27.23%	24,680	-7.16%
Public Info - Printing	10,302	32,990	32,990	9,379	23,581	32,960	-0.09%	54,250	64.59%
Public Info - Postage	10,025	20,000	20,000	5,008	9,992	15,000	-25.00%	29,000	93.33%
Public Info - Telephone	2,020	3,600	3,600	960	1,540	2,500	-30.56%	3,000	20.00%
Public Info - Rentals	980	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
Public Info - Maint. of Prop. & Equip.	1,507	18,000	18,000	-	20,000	20,000	11.11%	30,200	51.00%
Public Info - Contractual Services	1,280	7,400	7,400	12,155	7,245	19,400	162.16%	22,000	13.40%
Public Info - Professional Services	74,646	61,085	61,085	26,391	37,309	63,700	4.28%	26,000	-59.18%
Public Info - Automobile Insurance	743	750	750	372	573	945	100.00%	1,040	10.05%
Public Info - Employee Liability	558	560	560	190	208	398	-28.93%	440	10.55%
Public Info - General Liability	2,572	2,600	2,600	833	1,434	2,267	-12.81%	2,495	10.06%
<b>TOTAL OPERATING SERVICES</b>	<b>122,258</b>	<b>173,880</b>	<b>173,880</b>	<b>57,161</b>	<b>132,593</b>	<b>189,754</b>		<b>199,105</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Public Info - Office & Comm. Equipment	6,399	7,000	7,000	1,807	9,693	11,500	64.29%	17,000	47.83%
Public Info - Office Supplies	966	2,500	2,500	318	2,182	2,500	0.00%	2,500	0.00%
Public Info - Food & Clothing	793	1,200	1,200	269	631	900	-25.00%	1,200	33.33%
Public Info - Maint of Bldgs & Grounds	1,314	2,500	2,500	-	500	500	-80.00%	500	0.00%
Public Info - Vehicle Supplies	316	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>9,788</b>	<b>13,900</b>	<b>13,900</b>	<b>2,394</b>	<b>13,706</b>	<b>16,100</b>		<b>21,900</b>	

CONTINUED

## PUBLIC INFORMATION

**ACCOUNT NUMBER: 001-400140**

Description	2018		2019				2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Public Info - Training & Travel	3,900	6,000	6,000	184	8,816	9,000	50.00%	16,000	77.78%
<b>TOTAL OTHER CHARGES</b>	<b>3,900</b>	<b>6,000</b>	<b>6,000</b>	<b>184</b>	<b>8,816</b>	<b>9,000</b>		<b>16,000</b>	
<b>CAPITAL OUTLAY:</b>									
Public Info - Improvements other than Bldg	-	50,000	50,000	-	-	-	-100.00%	-	0.00%
Public Info - Acquisition of Vehicles	-	27,000	27,000	22,107	-	22,107	-18.12%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>77,000</b>	<b>77,000</b>	<b>22,107</b>	<b>-</b>	<b>22,107</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>332,031</b>	<b>497,505</b>	<b>497,505</b>	<b>169,063</b>	<b>317,933</b>	<b>486,996</b>		<b>575,820</b>	

## POLICE JURY ASSOCIATION

**ACCOUNT NUMBER: 001-400150**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Police Jury - Ads, Dues & Subscriptions	52,186	54,000	54,000	32,093	20,907	53,000	-1.85%	54,000	1.89%
<b>TOTAL OPERATING SERVICES</b>	<b>52,186</b>	<b>54,000</b>	<b>54,000</b>	<b>32,093</b>	<b>20,907</b>	<b>53,000</b>		<b>54,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>52,186</b>	<b>54,000</b>	<b>54,000</b>	<b>32,093</b>	<b>20,907</b>	<b>53,000</b>		<b>54,000</b>	

# DISTRICT COURT

**ACCOUNT NUMBER: 001-400205**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist Crt - Non-PR Salaries/Benefits	270,678	278,300	278,300	165,875	170,125	336,000	20.73%	352,800	5.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>270,678</b>	<b>278,300</b>	<b>278,300</b>	<b>165,875</b>	<b>170,125</b>	<b>336,000</b>		<b>352,800</b>	
<b>OPERATING SERVICES:</b>									
Dist Crt - Ads, Dues & Subscriptions	12,542	13,000	13,000	5,289	7,711	13,000	0.00%	13,000	0.00%
Dist Crt - Printing	421	1,500	1,500	940	560	1,500	0.00%	1,500	0.00%
Dist Crt - Telephone	234	1,200	1,200	128	1,072	1,200	71.43%	1,200	0.00%
Dist Crt - Rentals	313	700	700	1,089	(389)	700	0.00%	700	0.00%
Dist Crt - Maint. of Property & Equip.	2,043	1,500	1,500	125	1,375	1,500	0.00%	2,000	33.33%
Dist Crt - Contractual Services	18,006	30,000	30,000	21,747	8,253	30,000	0.00%	40,000	33.33%
Dist Crt - Professional Services	107,904	60,000	60,000	41,467	18,533	60,000	0.00%	100,000	66.67%
Dist Crt - Employee Liability	9,620	730	730	5,978	255	6,233	753.84%	6,860	10.06%
Dist Crt - General Liability	3,375	3,400	3,400	979	1,752	2,731	-19.68%	3,010	10.22%
<b>TOTAL OPERATING SERVICES</b>	<b>154,458</b>	<b>112,030</b>	<b>112,030</b>	<b>77,742</b>	<b>39,122</b>	<b>116,864</b>		<b>168,270</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist Crt - Office & Communications Equip.	2,618	4,000	4,000	2,565	1,435	4,000	0.00%	2,500	-37.50%
Dist Crt - Office Supplies	2,648	1,000	1,000	2,651	(1,651)	1,000	0.00%	1,000	0.00%
Dist Crt - Educational, Recreational	712	1,000	1,000	-	1,000	1,000	100.00%	-	-100.00%
Dist Crt - Medical & Drugs	613	500	500	-	500	500	100.00%	-	-100.00%
Dist Crt - Food & Clothing	2,353	5,000	5,000	4,967	33	5,000	0.00%	2,500	-50.00%
Dist Crt - Maint of Building & Grounds	-	-	-	204	(204)	-	0.00%	-	0.00%
Dist Crt - Tools & Equipment	-	-	-	311	(311)	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>8,944</b>	<b>11,500</b>	<b>11,500</b>	<b>10,698</b>	<b>802</b>	<b>11,500</b>		<b>6,000</b>	
<b>OTHER CHARGES:</b>									
Dist Crt - Training & Travel	8,367	14,000	14,000	5,205	8,795	14,000	0.00%	15,000	7.14%
Dist Crt - Juror/Witness Fees	10,780	36,000	36,000	19,600	16,400	36,000	0.00%	36,000	0.00%
Dist Crt - Official Fees	33,828	30,000	30,000	13,141	16,859	30,000	0.00%	30,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>52,975</b>	<b>80,000</b>	<b>80,000</b>	<b>37,946</b>	<b>42,054</b>	<b>80,000</b>		<b>81,000</b>	
<b>CAPITAL OUTLAY:</b>									
Dist Crt - Office Equipment	16,785	-	-	-	-	-	100.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>16,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>INTERGOVERNMENTAL:</b>									
Dist Crt - Court Attendance	11,460	15,000	15,000	-	15,000	15,000	0.00%	12,000	-20.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>11,460</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>		<b>12,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>515,300</b>	<b>496,830</b>	<b>496,830</b>	<b>292,261</b>	<b>267,103</b>	<b>559,364</b>		<b>620,070</b>	

## DISTRICT COURT - DIVISION C

**ACCOUNT NUMBER: 001-400206**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
D/C - Div C - Salaries	96,807	95,000	95,000	19,203	22,797	42,000	-55.79%	70,000	66.67%
D/C - Div C - Non-PR Salaries/Benefits	153,513	158,000	158,000	78,637	79,363	158,000	0.00%	165,000	4.43%
D/C - Div C - Retirement	10,532	11,000	11,000	1,788	3,212	5,000	-54.55%	8,800	76.00%
D/C - Div C - Health/Life Insurance	18,803	23,000	23,000	4,694	6,306	11,000	-52.17%	23,100	110.00%
D/C - Div C - Workmens Comp.	432	465	465	86	64	150	-67.74%	205	36.67%
D/C - Div C - Unemployment	59	60	60	2	8	10	-83.33%	10	0.00%
D/C - Div C - Medicare	908	900	900	265	335	600	-33.33%	1,050	75.00%
D/C - Div C - Dental Insurance	102	115	115	36	36	72	-37.39%	150	108.33%
D/C - Div C - OPEB Contribution	3,388	3,300	3,300	672	828	1,500	-54.55%	2,450	63.33%
<b>TOTAL PERSONAL SERVICES</b>	<b>284,544</b>	<b>291,840</b>	<b>291,840</b>	<b>105,383</b>	<b>112,949</b>	<b>218,332</b>		<b>270,765</b>	
<b>OPERATING SERVICES:</b>									
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	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div C - Telephone	19,676	6,033	6,033	2,545	3,488	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.	300	2,000	2,000	630	1,370	2,000	0.00%	2,000	0.00%
D/C - Div C - Contractual Services	2,464	2,000	2,000	2,039	(39)	2,000	0.00%	2,000	0.00%
D/C - Div C - Professional Services	2,600	-	-	8,400	(8,400)	-	0.00%	-	0.00%
D/C - Div C - Employee Liability	454	455	455	141	314	455	0.00%	455	0.00%
D/C - Div C - General Liability	2,109	2,110	2,110	617	1,493	2,110	0.00%	2,110	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>29,079</b>	<b>17,668</b>	<b>17,668</b>	<b>15,233</b>	<b>2,435</b>	<b>17,668</b>		<b>17,668</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
D/C - Div C - Office & Comm. Equipment	356	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
D/C - Div C - Office Supplies	1,854	3,500	3,500	673	2,827	3,500	0.00%	3,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,210</b>	<b>8,500</b>	<b>8,500</b>	<b>673</b>	<b>7,827</b>	<b>8,500</b>		<b>8,500</b>	
<b>OTHER CHARGES:</b>									
D/C - Div C - Training & Travel	6,297	5,000	5,000	2,189	2,811	5,000	0.00%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>6,297</b>	<b>5,000</b>	<b>5,000</b>	<b>2,189</b>	<b>2,811</b>	<b>5,000</b>		<b>5,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>322,130</b>	<b>323,008</b>	<b>323,008</b>	<b>123,478</b>	<b>126,022</b>	<b>249,500</b>		<b>301,933</b>	

**DISTRICT COURT - DIVISION D**

**ACCOUNT NUMBER: 001-400207**

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
D/C - Div D - Salaries	98,577	95,000	95,000	34,879	38,121	73,000	-23.16%	70,000	-4.11%
D/C - Div D - Non-PR Salaries/Benefits	104,057	104,000	104,000	50,903	51,097	102,000	-1.92%	107,500	5.39%
D/C - Div D - Retirement	11,290	11,000	11,000	3,591	4,409	8,000	-27.27%	8,800	10.00%
D/C - Div D - Health/Life Insurance	5,544	6,300	6,300	2,130	4,070	6,200	-1.59%	8,800	41.94%
D/C - Div D - Workmens Comp.	440	465	465	156	114	270	-41.94%	205	-24.07%
D/C - Div D - Unemployment	59	60	60	3	7	10	-83.33%	10	0.00%
D/C - Div D - Medicare	1,406	1,400	1,400	497	603	1,100	-21.43%	1,050	-4.55%
D/C - Div D - Dental Insurance	102	115	115	36	39	75	-34.78%	75	0.00%
D/C - Div D - OPEB Contribution	3,450	3,300	3,300	1,221	1,379	2,600	-21.21%	2,450	-5.77%
<b>TOTAL PERSONAL SERVICES</b>	<b>224,925</b>	<b>221,640</b>	<b>221,640</b>	<b>93,416</b>	<b>99,839</b>	<b>193,255</b>		<b>198,890</b>	
<b>OPERATING SERVICES:</b>									
D/C - Div D - Ads, Dues & Subscriptions	1,887	9,000	9,000	645	8,355	9,000	0.00%	9,000	0.00%
D/C - Div D - Printing	-	750	750	62	688	750	0.00%	750	0.00%
D/C - Div D - Telephone	20,132	7,000	7,000	3,773	3,227	7,000	0.00%	7,000	0.00%
D/C - Div D - Rentals	1,020	1,400	1,400	595	805	1,400	0.00%	1,400	0.00%
D/C - Div D - Maint. of Prop. & Equip.	-	500	500	-	500	500	0.00%	500	0.00%
D/C - Div D - Contractual Services	2,328	33,000	33,000	1,751	31,249	33,000	0.00%	33,000	0.00%
D/C - Div D - Professional Services	39,208	48,220	48,220	12,587	35,633	48,220	0.00%	48,220	0.00%
D/C - Div D - Employee Liability	493	495	495	151	172	323	-34.75%	360	11.46%
D/C - Div D - General Liability	2,296	2,300	2,300	661	1,189	1,850	-19.57%	2,035	10.00%
<b>TOTAL OPERATING SERVICES</b>	<b>67,364</b>	<b>102,665</b>	<b>102,665</b>	<b>20,225</b>	<b>81,818</b>	<b>102,043</b>		<b>102,265</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
D/C - Div D - Office & Comm. Equipment	5,465	5,000	5,000	603	4,397	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	7,223	3,300	3,300	1,970	1,330	3,300	0.00%	3,300	0.00%
D/C - Div D - Food & Clothing	353	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div D - Maint of Bldg & Grds	-	-	-	366	(366)	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>13,041</b>	<b>9,300</b>	<b>9,300</b>	<b>2,939</b>	<b>6,361</b>	<b>9,300</b>		<b>9,300</b>	
<b>OTHER CHARGES:</b>									
D/C - Div D - Training & Travel	1,583	5,000	5,000	200	4,800	5,000	0.00%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,583</b>	<b>5,000</b>	<b>5,000</b>	<b>200</b>	<b>4,800</b>	<b>5,000</b>		<b>5,000</b>	
<b>INTERGOVERNMENTAL:</b>									
D/C - Div D - Grants	10,000	10,000	10,000	3,333	6,667	10,000	0.00%	10,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>3,333</b>	<b>6,667</b>	<b>10,000</b>		<b>10,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>316,913</b>	<b>348,605</b>	<b>348,605</b>	<b>120,113</b>	<b>199,485</b>	<b>319,598</b>		<b>325,455</b>	

## DISTRICT COURT - DIVISION E

ACCOUNT NUMBER: 001-400208

Description	2018	2019					2020		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
D/C - Div E - Salaries	98,577	95,000	95,000	34,879	38,121	73,000	-23.16%	70,000	-4.11%
D/C - Div E - Non-PR Salaries/Benefits	177,195	184,000	184,000	85,265	86,235	171,500	-6.79%	180,100	5.01%
D/C - Div E - Retirement	11,290	11,000	11,000	3,591	4,409	8,000	-27.27%	8,800	10.00%
D/C - Div E - Health/Life Insurance	5,544	6,300	6,300	1,800	2,200	4,000	-36.51%	4,500	12.50%
D/C - Div E - Workmens Comp.	440	465	465	156	114	270	-41.94%	210	-22.22%
D/C - Div E - Unemployment	59	60	60	3	7	10	-83.33%	10	0.00%
D/C - Div E - Medicare	1,394	1,400	1,400	492	608	1,100	-21.43%	1,050	-4.55%
D/C - Div E - Dental Insurance	102	115	115	36	39	75	-34.78%	75	0.00%
D/C - Div E - OPEB Contribution	3,450	3,300	3,300	1,221	1,379	2,600	-21.21%	2,450	-5.77%
<b>TOTAL PERSONAL SERVICES</b>	<b>298,051</b>	<b>301,640</b>	<b>301,640</b>	<b>127,443</b>	<b>133,112</b>	<b>260,555</b>		<b>267,195</b>	
<b>OPERATING SERVICES:</b>									
D/C - Div E - Ads, Dues & Subscriptions	855	2,000	2,000	65	1,935	2,000	0.00%	2,000	0.00%
D/C - Div E - Printing	-	1,000	1,000	194	806	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	20,071	9,500	9,500	2,678	6,822	9,500	0.00%	9,500	0.00%
D/C - Div E - Rentals	1,140	2,000	2,000	665	1,335	2,000	0.00%	2,000	0.00%
D/C - Div E - Maint. of Property & Equip.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
D/C - Div E - Contractual Services	17,289	20,000	20,000	20,674	(674)	20,000	0.00%	20,000	0.00%
D/C - Div E - Professional Services	5,410	6,000	6,000	2,705	3,295	6,000	0.00%	6,000	0.00%
D/C - Div E - Employee Liability	460	460	460	143	177	320	-30.43%	355	10.94%
D/C - Div E - General Liability	2,139	2,150	2,150	627	1,221	1,848	-14.05%	2,035	10.12%
<b>TOTAL OPERATING SERVICES</b>	<b>47,364</b>	<b>44,910</b>	<b>44,910</b>	<b>27,751</b>	<b>16,717</b>	<b>44,468</b>		<b>44,690</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
D/C - Div E - Office & Comm. Equipment	1,776	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
D/C - Div E - Office Supplies	4,711	4,500	4,500	2,436	2,064	4,500	0.00%	4,500	0.00%
D/C - Div E - Food & Clothing	30	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>6,517</b>	<b>8,200</b>	<b>8,200</b>	<b>2,436</b>	<b>5,764</b>	<b>8,200</b>		<b>8,200</b>	
<b>OTHER CHARGES:</b>									
D/C - Div E - Training & Travel	120	2,000	2,000	858	1,142	2,000	0.00%	2,000	0.00%
D/C - Div E - Official Fees	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>120</b>	<b>3,200</b>	<b>3,200</b>	<b>858</b>	<b>2,342</b>	<b>3,200</b>		<b>3,200</b>	
<b>INTERGOVERNMENTAL:</b>									
D/C - Div E - Grants	6,000	-	-	6,000	-	6,000	100.00%	-	-100.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>6,000</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>358,052</b>	<b>357,950</b>	<b>357,950</b>	<b>164,488</b>	<b>157,935</b>	<b>322,423</b>		<b>323,285</b>	

## GRAND JURY

**ACCOUNT NUMBER: 001-400210**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Grand Jury - Ads, Dues & Subscriptions	-	-	-	286	114	400	100.00%	400	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286</b>	<b>114</b>	<b>400</b>		<b>400</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Grand Jury - Food & Clothing	533	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>533</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>		<b>3,000</b>	
<b>OTHER CHARGES:</b>									
Grand Jury - Juror/Witness Fees	8,220	9,000	9,000	3,720	5,280	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	2,747	5,000	5,000	200	4,800	5,000	0.00%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>10,967</b>	<b>14,000</b>	<b>14,000</b>	<b>3,920</b>	<b>10,080</b>	<b>14,000</b>		<b>14,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>11,500</b>	<b>17,000</b>	<b>17,000</b>	<b>4,206</b>	<b>13,194</b>	<b>17,400</b>		<b>17,400</b>	



## DISTRICT ATTORNEY

**ACCOUNT NUMBER: 001-400235**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist Atty - Salaries	234,350	240,000	240,000	109,405	130,595	240,000	0.00%	244,000	1.67%
Dist Atty - Non-PR Salaries/Benefits	1,062,761	1,680,000	1,680,000	539,854	630,146	1,170,000	-30.36%	1,660,000	41.88%
Dist Atty - Retirement	1,584	3,000	3,000	1,368	5,232	6,600	100.00%	9,800	48.48%
Dist Atty - Workers Compensation	517	600	600	251	349	600	0.00%	600	0.00%
Dist Atty - Unemployment	112	120	120	9	11	20	-83.33%	20	0.00%
Dist Atty - Medicare	3,398	3,500	3,500	1,587	1,913	3,500	0.00%	3,600	2.86%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,302,722</b>	<b>1,927,220</b>	<b>1,927,220</b>	<b>652,474</b>	<b>768,246</b>	<b>1,420,720</b>		<b>1,918,020</b>	
<b>OPERATING SERVICES:</b>									
Dist Atty - Ads, Dues & Subscriptions	52,306	58,000	58,000	23,039	30,961	54,000	-6.90%	56,000	3.70%
Dist Atty - Telephone	4,412	7,000	7,000	(26)	1,226	1,200	-82.86%	1,500	25.00%
Dist Atty - Contractual Services	9,186	10,000	10,000	3,401	4,799	8,200	-18.00%	9,000	9.76%
Dist Atty - Professional Services	32,723	33,925	33,925	22,786	24,214	47,000	38.54%	49,000	4.26%
Dist Atty - Performance Bond	27,859	29,250	29,250	28,491	-	28,491	-2.59%	30,000	5.30%
Dist Atty - Automobile Insurance	12,088	12,000	12,000	6,803	7,097	13,900	15.83%	14,200	2.16%
Dist Atty - Employee Liability	2,591	2,600	2,600	952	1,074	2,026	-22.08%	2,230	10.07%
Dist Atty - General Liability	11,841	11,850	11,850	4,178	7,392	11,570	-2.36%	12,730	10.03%
<b>TOTAL OPERATING SERVICES</b>	<b>153,006</b>	<b>164,625</b>	<b>164,625</b>	<b>89,624</b>	<b>76,763</b>	<b>166,387</b>		<b>174,660</b>	
<b>INTERGOVERNMENTAL:</b>									
Dist Atty - Grants - Child Advocacy	36,784	36,784	36,784	22,892	13,892	36,784	0.00%	36,784	0.00%
Dist Atty - Grants - Counseling Svcs	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
Dist Atty - Grants - Family Svcs Center		9,500	9,500		9,500	9,500	0.00%	9,500	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>66,784</b>	<b>76,284</b>	<b>76,284</b>	<b>42,892</b>	<b>33,392</b>	<b>76,284</b>		<b>76,284</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,522,512</b>	<b>2,168,129</b>	<b>2,168,129</b>	<b>784,990</b>	<b>878,401</b>	<b>1,663,391</b>		<b>2,168,964</b>	

## CLERK OF COURT

**ACCOUNT NUMBER: 001-400240**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Clerk of Court - Printing	-	-	-	2,074	1,926	4,000	100.00%	4,000	0.00%
Clerk of Court - Maint of Property & Eqpt	-	-	-	335	665	1,000	100.00%	1,000	0.00%
Clerk of Court - Contractual Services	4,575	-	-	5,608	4,392	10,000	100.00%	10,000	0.00%
Clerk of Court - Professional Services	233,654	252,400	252,400	105,109	132,291	237,400	-5.94%	237,400	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>238,229</b>	<b>252,400</b>	<b>252,400</b>	<b>113,126</b>	<b>139,274</b>	<b>252,400</b>		<b>252,400</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Clerk of Court - Office Equipment	14,861	30,000	30,000	5,159	24,841	30,000	0.00%	30,000	0.00%
Clerk of Court - Office Supplies	432	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>15,293</b>	<b>30,000</b>	<b>30,000</b>	<b>5,159</b>	<b>24,841</b>	<b>30,000</b>		<b>30,000</b>	
<b>CAPITAL OUTLAY:</b>									
Clerk of Court - Imp Other than Buildings	7,543	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>261,065</b>	<b>282,400</b>	<b>282,400</b>	<b>118,285</b>	<b>164,115</b>	<b>282,400</b>		<b>282,400</b>	

## WARD COURTS

**ACCOUNT NUMBER: 001-400290**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Ward Courts - Salaries	122,506	125,000	125,000	56,985	68,515	125,500	0.40%	127,500	1.59%
Ward Courts - FICA	4,340	4,500	4,500	2,019	2,481	4,500	0.00%	4,550	1.11%
Ward Courts - Retirement	6,038	6,200	6,200	2,808	3,492	6,300	1.61%	6,900	9.52%
Ward Courts - Medicare	1,776	1,810	1,810	826	1,024	1,850	2.21%	1,850	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>134,660</b>	<b>137,510</b>	<b>137,510</b>	<b>62,638</b>	<b>75,512</b>	<b>138,150</b>		<b>140,800</b>	
<b>OPERATING SERVICES:</b>									
Ward Courts - Professional Services	140	-	-	-	-	-	0.00%	-	0.00%
Ward Courts - Employee Liability	205	205	205	64	74	138	-32.68%	155	12.32%
Ward Courts - General Liability	950	950	950	281	507	788	-17.05%	870	10.41%
<b>TOTAL OPERATING SERVICES</b>	<b>1,295</b>	<b>1,155</b>	<b>1,155</b>	<b>345</b>	<b>581</b>	<b>926</b>		<b>1,025</b>	
<b>OTHER CHARGES:</b>									
Ward Courts - Training & Travel	7,820	10,000	10,000	10,494	506	11,000	10.00%	12,000	9.09%
<b>TOTAL OTHER CHARGES</b>	<b>7,820</b>	<b>10,000</b>	<b>10,000</b>	<b>10,494</b>	<b>506</b>	<b>11,000</b>		<b>12,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>143,775</b>	<b>148,665</b>	<b>148,665</b>	<b>73,477</b>	<b>76,599</b>	<b>150,076</b>		<b>153,825</b>	

# PARISH PRESIDENT

**ACCOUNT NUMBER: 001-400310**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
President - Salaries	544,108	556,000	556,000	260,803	347,197	608,000	9.35%	594,000	-2.30%
President - Retirement	72,733	74,300	74,300	34,868	43,132	78,000	4.98%	74,200	-4.87%
President - Life/Health Insurance	85,525	96,000	96,000	42,890	48,110	91,000	-5.21%	103,500	13.74%
President - Workers Compensation	1,950	2,200	2,200	964	1,236	2,200	0.00%	2,250	2.27%
President - Unemployment Comp.	267	280	280	21	29	50	-82.14%	50	0.00%
President - Medicare	9,676	9,650	9,650	4,809	3,691	8,500	-11.92%	10,300	21.18%
President - Disability	1,852	1,900	1,900	940	960	1,900	0.00%	2,000	5.26%
President - Deferred Compensation	2,355	2,500	2,500	1,564	1,936	3,500	40.00%	3,700	5.71%
President - Dental Insurance	1,444	1,500	1,500	727	773	1,500	0.00%	1,300	-13.33%
President - OPEB Contribution	19,044	19,500	19,500	9,128	11,372	20,500	5.13%	21,000	2.44%
President - Miscellaneous	266	400	400	133	137	270	-32.50%	270	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>739,220</b>	<b>764,230</b>	<b>764,230</b>	<b>356,847</b>	<b>458,573</b>	<b>815,420</b>		<b>812,570</b>	
<b>OPERATING SERVICES:</b>									
President - Ads, Dues & Subscriptions	20,042	16,000	16,000	7,894	10,936	18,830	17.69%	18,830	0.00%
President - Printing	561	5,000	5,000	218	3,782	4,000	-20.00%	4,000	0.00%
President - Postage	-	300	300	-	-	-	-100.00%	-	0.00%
President - Telephone	5,177	5,300	5,300	2,474	2,526	5,000	-5.66%	5,000	0.00%
President - Rentals	1,000	1,200	1,200	88	412	500	-58.33%	500	0.00%
President - Maint. of Property & Equip.	3,165	4,000	4,000	43	457	500	-87.50%	500	0.00%
President - Contractual Services	6,049	5,000	5,000	2,588	2,412	5,000	0.00%	5,000	0.00%
President - Professional Services	(121)	8,000	8,000	-	-	-	-100.00%	3,000	100.00%
President - Automobile Insurance	4,725	4,730	4,730	1,487	2,292	3,779	-20.11%	4,160	10.08%
President - Employee Liability	1,183	1,200	1,200	374	427	801	-33.25%	885	10.49%
President - General Liability	5,486	5,500	5,500	1,644	2,937	4,581	-16.71%	5,040	10.02%
<b>TOTAL OPERATING SERVICES</b>	<b>47,267</b>	<b>56,230</b>	<b>56,230</b>	<b>16,810</b>	<b>26,181</b>	<b>42,991</b>		<b>46,915</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
President - Office & Comm. Equipment	2,718	5,000	5,000	140	4,860	5,000	0.00%	5,000	0.00%
President - Office Supplies	1,339	3,000	3,000	997	1,003	2,000	-33.33%	3,000	50.00%
President - Educational, Rec & Culture	73	4,000	4,000	-	2,000	2,000	-50.00%	4,000	100.00%
President - Medical	149	-	-	-	100	100	100.00%	200	100.00%
President - Food & Clothing	6,024	2,500	2,500	1,968	4,032	6,000	140.00%	6,000	0.00%
President - Maintenance of Bldgs & Grnds	9	300	300	5	195	200	-33.33%	400	100.00%
President - Vehicle Supplies	3,420	6,000	6,000	1,391	3,609	5,000	-16.67%	6,000	20.00%
President - Miscellaneous	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
President - Equipment & Vehicle Parts	535	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>14,267</b>	<b>22,800</b>	<b>22,800</b>	<b>4,501</b>	<b>17,799</b>	<b>22,300</b>		<b>26,600</b>	

CONTINUED

## PARISH PRESIDENT

**ACCOUNT NUMBER: 001-400310**

Description	2018		2019				2020		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
President - Training & Travel	14,767	18,000	18,000	4,855	7,145	12,000	-33.33%	15,000	25.00%
President - Official Fees	235	250	250	184	66	250	0.00%	250	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>15,002</b>	<b>18,250</b>	<b>18,250</b>	<b>5,039</b>	<b>7,211</b>	<b>12,250</b>		<b>15,250</b>	
<b>CAPITAL OUTLAY:</b>									
President - Acquisition of Vehicles	-	-	-	-	-	-	0.00%	75,000	100.00%
President - Office Equipment	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>		<b>80,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>815,756</b>	<b>866,510</b>	<b>866,510</b>	<b>383,197</b>	<b>514,764</b>	<b>897,961</b>		<b>981,335</b>	

# PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Vehicles	\$ 75,000	New Vehicle for Executive Staff Member To Replace 2009 Ford Explorer with 100,000 miles	\$ 25,000
		New Vehicle for Parish President	50,000
Office Equipment	\$ 5,000	Miscellaneous Office Equipment	\$ 5,000

**Grand Total Requested:**

**\$ 80,000**

# REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Reg of Voters - Salaries	58,352	71,000	71,000	27,305	37,695	65,000	-8.45%	70,000	7.69%
Reg of Voters - FICA	153	900	900	30	120	150	-83.33%	650	333.33%
Reg of Voters - Retirement	9,502	9,700	9,700	4,560	5,940	10,500	8.25%	10,800	2.86%
Reg of Voters - Life/Health Insurance	21,513	24,500	24,500	10,789	12,211	23,000	-6.12%	26,500	15.22%
Reg of Voters - Workers Compensation	259	350	350	126	149	275	-21.43%	350	27.27%
Reg of Voters - Unemployment	35	50	50	3	7	10	-80.00%	10	0.00%
Reg of Voters - Medicare	790	1,100	1,100	371	439	810	-26.36%	1,100	35.80%
Reg of Voters - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Reg of Voters - OPEB Contribution	1,956	2,000	2,000	939	1,161	2,100	5.00%	2,100	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>92,800</b>	<b>109,840</b>	<b>109,840</b>	<b>44,243</b>	<b>57,842</b>	<b>102,085</b>		<b>111,750</b>	
<b>OPERATING SERVICES:</b>									
Reg of Voters - Ads, Dues & Subscriptions	784	2,150	2,150	800	1,350	2,150	0.00%	2,150	0.00%
Reg of Voters - Printing	-	1,500	1,500	79	1,421	1,500	0.00%	1,500	0.00%
Reg of Voters - Postage	1,925	8,000	8,000	795	7,205	8,000	0.00%	8,000	0.00%
Reg of Voters - Telephone	314	2,000	2,000	646	1,354	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%	2,000	100.00%
Reg of Voters - Contractual Services	-	1,000	1,000	258	742	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	255	260	260	81	87	168	-35.38%	185	10.12%
Reg of Voters - General Liability	1,185	1,200	1,200	355	599	954	-20.50%	1,050	10.06%
<b>TOTAL OPERATING SERVICES</b>	<b>4,463</b>	<b>22,110</b>	<b>22,110</b>	<b>3,014</b>	<b>18,758</b>	<b>21,772</b>		<b>22,885</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Reg of Voters - Office & Comm. Equip.	399	4,950	4,950	-	4,950	4,950	0.00%	4,950	0.00%
Reg of Voters - Office Supplies	1,132	2,000	2,000	269	1,731	2,000	0.00%	2,500	25.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,531</b>	<b>6,950</b>	<b>6,950</b>	<b>269</b>	<b>6,681</b>	<b>6,950</b>		<b>7,450</b>	
<b>OTHER CHARGES:</b>									
Reg of Voters - Training & Travel	7,180	8,650	8,650	7,597	1,053	8,650	0.00%	12,650	46.24%
Reg of Voters - Official Fees	50	50	50	50	(50)	-	100.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>7,230</b>	<b>8,700</b>	<b>8,700</b>	<b>7,647</b>	<b>1,003</b>	<b>8,650</b>		<b>12,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>106,024</b>	<b>147,600</b>	<b>147,600</b>	<b>55,173</b>	<b>84,284</b>	<b>139,457</b>		<b>154,735</b>	

## ELECTIONS

**ACCOUNT NUMBER: 001-400420**

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Elections - Ads, Dues & Subscriptions	222	400	400	-	200	200	-50.00%	400	100.00%
Elections - Printing	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
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%
<b>TOTAL OPERATING SERVICES</b>	<b>222</b>	<b>3,100</b>	<b>3,100</b>	<b>-</b>	<b>1,550</b>	<b>1,550</b>		<b>3,100</b>	
<b>OTHER CHARGES:</b>									
Elections - Official Fees	-	25,000	25,000	826	54,174	55,000	120.00%	21,500	-60.91%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>826</b>	<b>54,174</b>	<b>55,000</b>		<b>21,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>222</b>	<b>28,100</b>	<b>28,100</b>	<b>826</b>	<b>55,724</b>	<b>56,550</b>		<b>24,600</b>	



# FINANCE

**ACCOUNT NUMBER: 001-400510**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Finance - Salaries	913,115	850,000	850,000	430,147	524,853	955,000	12.35%	940,000	-1.57%
Finance - FICA	-	225	225	-	-	-	-100.00%	-	0.00%
Finance - Retirement	105,008	97,500	97,500	49,467	60,533	110,000	12.82%	117,500	6.82%
Finance - Life/Health Insurance	156,975	172,000	172,000	79,421	89,579	169,000	-1.74%	191,500	13.31%
Finance - Workers Compensation	4,094	4,200	4,200	1,979	2,421	4,400	4.76%	4,350	-1.14%
Finance - Unemployment	550	550	550	43	57	100	-81.82%	100	0.00%
Finance - Medicare	12,830	12,500	12,500	6,053	7,447	13,500	8.00%	13,700	1.48%
Finance - Disability	3,110	2,800	2,800	1,572	1,628	3,200	14.29%	3,200	0.00%
Finance - Deferred Compensation	34,595	28,000	28,000	22,424	19,076	41,500	48.21%	43,000	3.61%
Finance - Dental Insurance	1,550	1,500	1,500	780	780	1,560	4.00%	1,560	0.00%
Finance - OPEB Contribution	31,959	29,600	29,600	15,055	18,445	33,500	13.18%	33,000	-1.49%
Finance - Miscellaneous	107	220	220	-	165	165	-25.00%	220	33.33%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,263,893</b>	<b>1,199,095</b>	<b>1,199,095</b>	<b>606,941</b>	<b>724,984</b>	<b>1,331,925</b>		<b>1,348,130</b>	
<b>OPERATING SERVICES:</b>									
Finance - Ads, Dues & Subscriptions	3,774	4,000	4,000	1,694	2,001	3,695	-7.63%	4,050	9.61%
Finance - Printing	1,069	2,500	2,500	213	1,787	2,000	-20.00%	2,000	0.00%
Finance - Postage	33	200	200	-	200	200	0.00%	200	0.00%
Finance - Telephone	1,560	1,560	1,560	806	754	1,560	0.00%	1,560	0.00%
Finance - Maint. of Property & Equipment	-	500	500	-	500	500	0.00%	500	0.00%
Finance - Contractual Services	1,388	2,300	2,300	829	971	1,800	-21.74%	2,000	11.11%
Finance - Professional Services	69,428	76,500	76,500	38,457	32,543	71,000	-7.19%	81,500	14.79%
Finance - Employee Liability	3,114	3,150	3,150	990	1,098	2,088	-33.71%	2,300	10.15%
Finance - General Liability	14,436	14,500	14,500	4,346	7,552	11,898	-17.94%	13,100	10.10%
<b>TOTAL OPERATING SERVICES</b>	<b>94,802</b>	<b>105,210</b>	<b>105,210</b>	<b>47,335</b>	<b>47,406</b>	<b>94,741</b>		<b>107,210</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Finance - Office & Communications Equip.	1,489	7,500	7,500	-	8,000	8,000	6.67%	8,500	6.25%
Finance - Office Supplies	7,241	8,000	8,000	1,799	5,201	7,000	-12.50%	8,000	14.29%
Finance - Food & Clothing	1,743	2,400	2,400	996	1,604	2,600	8.33%	2,400	-7.69%
Finance - Maint. of Bldgs. & Grounds	2,997	3,000	3,000	1,141	1,859	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>13,470</b>	<b>20,900</b>	<b>20,900</b>	<b>3,936</b>	<b>16,664</b>	<b>20,600</b>		<b>21,900</b>	
<b>OTHER CHARGES:</b>									
Finance - Training & Travel	3,440	6,000	6,000	1,200	3,080	4,280	-28.67%	6,000	40.19%
Finance - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,440</b>	<b>6,100</b>	<b>6,100</b>	<b>1,200</b>	<b>3,180</b>	<b>4,380</b>		<b>6,100</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,375,605</b>	<b>1,331,305</b>	<b>1,331,305</b>	<b>659,412</b>	<b>792,234</b>	<b>1,451,646</b>		<b>1,483,340</b>	

# PURCHASING

**ACCOUNT NUMBER: 001-400530**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Purchasing - Salaries	348,642	393,000	393,000	173,950	224,050	398,000	1.27%	405,000	1.76%
Purchasing - FICA	46	250	250	514	586	1,100	340.00%	400	100.00%
Purchasing - Retirement	40,009	44,910	44,910	19,052	25,858	44,910	0.00%	50,000	11.33%
Purchasing - Life/Health Insurance	67,180	90,550	90,550	32,463	46,037	78,500	-13.31%	97,000	23.57%
Purchasing - Workers Compensation	3,323	3,940	3,940	1,665	2,135	3,800	-3.55%	4,000	5.26%
Purchasing - Unemployment	209	270	270	17	33	50	-81.48%	50	0.00%
Purchasing - Medicare	4,897	5,710	5,710	2,454	3,146	5,600	-1.93%	6,000	7.14%
Purchasing - Disability	1,173	1,300	1,300	588	712	1,300	0.00%	1,350	3.85%
Purchasing - Deferred Compensation	23,632	23,500	23,500	14,976	18,024	33,000	40.43%	32,500	-1.52%
Purchasing - Dental Insurance	410	520	520	180	240	420	-19.23%	480	14.29%
Purchasing - OPEB Contribution	12,176	13,680	13,680	5,798	7,882	13,680	0.00%	14,000	2.34%
Purchasing - Miscellaneous	45	120	120	45	75	120	0.00%	120	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>501,742</b>	<b>577,750</b>	<b>577,750</b>	<b>251,702</b>	<b>328,778</b>	<b>580,480</b>		<b>610,900</b>	
<b>OPERATING SERVICES:</b>									
Purchasing - Ads, Dues & Subscriptions	3,369	5,250	5,250	2,268	2,982	5,250	0.00%	5,250	0.00%
Purchasing - Printing	98	3,000	3,000	309	2,691	3,000	0.00%	3,000	0.00%
Purchasing - Postage	659	735	735	210	525	735	0.00%	772	5.03%
Purchasing - Telephone	3,617	3,780	3,780	1,004	2,776	3,780	0.00%	3,780	0.00%
Purchasing - Rentals	597	2,920	2,920	256	2,664	2,920	0.00%	2,920	0.00%
Purchasing - Maint. of Property & Equip.	1,681	3,830	3,830	-	3,830	3,830	0.00%	3,830	0.00%
Purchasing - Contractual Services	7,438	7,630	7,630	3,877	3,753	7,630	0.00%	7,630	0.00%
Purchasing - Professional Services	725	10,000	10,000	(17)	10,017	10,000	0.00%	10,000	0.00%
Purchasing - Automobile Insurance	2,187	2,200	2,200	743	1,146	1,889	-14.14%	2,080	10.11%
Purchasing - Employee Liability	838	840	840	267	328	595	-29.17%	655	10.08%
Purchasing - General Liability	3,885	3,900	3,900	1,171	2,259	3,430	-12.05%	3,775	10.06%
<b>TOTAL OPERATING SERVICES</b>	<b>25,094</b>	<b>44,085</b>	<b>44,085</b>	<b>10,088</b>	<b>32,971</b>	<b>43,059</b>		<b>43,692</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Purchasing - Office & Comm. Equipment	5,197	12,000	12,000	1,336	10,664	12,000	0.00%	12,000	0.00%
Purchasing - Office Supplies	7,871	9,000	9,000	1,655	7,345	9,000	0.00%	9,000	0.00%
Purchasing - Food & Clothing	671	3,825	3,825	647	3,178	3,825	0.00%	3,825	0.00%
Purchasing - Maint of Bldg & Grds	125	500	500	68	432	500	0.00%	500	0.00%
Purchasing - Vehicle Supplies	3,739	4,725	4,725	1,252	3,473	4,725	0.00%	4,725	0.00%
Purchasing - Vehicle & Equipment Parts	407	1,735	1,735	883	852	1,735	0.00%	1,735	0.00%
Purchasing - Tools & Equipment	84	500	500	-	500	500	0.00%	500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>18,094</b>	<b>32,285</b>	<b>32,285</b>	<b>5,841</b>	<b>26,444</b>	<b>32,285</b>		<b>32,285</b>	
<b>OTHER CHARGES:</b>									
Purchasing - Training & Travel	9,064	8,500	8,500	-	8,500	8,500	0.00%	8,500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>9,064</b>	<b>8,500</b>	<b>8,500</b>	<b>-</b>	<b>8,500</b>	<b>8,500</b>		<b>8,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>553,994</b>	<b>662,620</b>	<b>662,620</b>	<b>267,631</b>	<b>396,693</b>	<b>664,324</b>		<b>695,377</b>	

# PERSONNEL

ACCOUNT NUMBER: 001-400540

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Personnel - Salaries	278,190	297,000	297,000	113,306	136,694	250,000	-15.82%	260,000	4.00%
Personnel - Per Diem	2,160	2,400	2,400	840	1,560	2,400	0.00%	2,700	12.50%
Personnel - FICA	112	325	325	-	-	-	-100.00%	400	100.00%
Personnel - Retirement	31,782	34,000	34,000	13,012	15,488	28,500	-16.18%	32,000	12.28%
Personnel - Life/Health Insurance	70,159	88,000	88,000	31,348	35,652	67,000	-23.86%	76,000	13.43%
Personnel - Workers Compensation	1,236	1,500	1,500	521	679	1,200	-20.00%	1,250	4.17%
Personnel - Unemployment	167	200	200	11	19	30	-85.00%	30	0.00%
Personnel - Medicare	3,845	4,400	4,400	1,570	1,930	3,500	-20.45%	3,800	8.57%
Personnel - Disability	947	1,000	1,000	404	596	1,000	0.00%	850	-15.00%
Personnel - Deferred Compensation	3,983	4,200	4,200	2,307	2,893	5,200	23.81%	5,500	5.77%
Personnel - Dental Insurance	540	600	600	240	240	480	-20.00%	480	0.00%
Personnel - OPEB Contribution	9,673	10,300	10,300	3,966	5,034	9,000	-12.62%	9,000	0.00%
Personnel - Miscellaneous	91	500	500	-	500	500	0.00%	500	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>402,885</b>	<b>444,425</b>	<b>444,425</b>	<b>167,525</b>	<b>201,285</b>	<b>368,810</b>		<b>392,510</b>	
<b>OPERATING SERVICES:</b>									
Personnel - Ads, Dues & Subscriptions	2,027	5,000	5,000	1,163	3,837	5,000	0.00%	5,000	0.00%
Personnel - Printing	1,065	3,000	3,000	684	2,316	3,000	0.00%	3,000	0.00%
Personnel - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Personnel - Contractual Services	-	5,000	5,000	316	4,684	5,000	0.00%	30,000	500.00%
Personnel - Professional Services	67,161	65,000	65,000	37,773	27,227	65,000	0.00%	70,000	7.69%
Personnel - Employee Liability	776	780	780	238	290	528	-32.31%	585	10.80%
Personnel - General Liability	3,609	3,650	3,650	1,044	2,000	3,044	-16.60%	3,350	10.05%
<b>TOTAL OPERATING SERVICES</b>	<b>75,838</b>	<b>83,630</b>	<b>83,630</b>	<b>41,818</b>	<b>40,954</b>	<b>82,772</b>		<b>113,135</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Personnel - Office & Comm. Equipment	3,907	3,000	3,000	83	2,917	3,000	0.00%	3,000	0.00%
Personnel - Office Supplies	3,857	4,000	4,000	416	3,584	4,000	0.00%	4,000	0.00%
Personnel - Recreational/Cultural	7,246	32,500	32,500	15,555	16,945	32,500	0.00%	32,500	0.00%
Personnel - Food & Clothing	4,380	2,500	2,500	161	2,339	2,500	0.00%	2,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>19,390</b>	<b>42,000</b>	<b>42,000</b>	<b>16,215</b>	<b>25,785</b>	<b>42,000</b>		<b>42,000</b>	
<b>OTHER CHARGES:</b>									
Personnel - Training & Travel	17,276	15,000	15,000	3,347	11,653	15,000	0.00%	15,000	0.00%
Personnel - Official Fees	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>17,276</b>	<b>16,500</b>	<b>16,500</b>	<b>3,347</b>	<b>13,153</b>	<b>16,500</b>		<b>16,500</b>	
<b>CAPITAL OUTLAY:</b>									
Personnel - Office Equipment	-	20,500	20,500	18,400	-	20,500	0.00%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>20,500</b>	<b>20,500</b>	<b>18,400</b>	<b>-</b>	<b>20,500</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>515,389</b>	<b>607,055</b>	<b>607,055</b>	<b>247,305</b>	<b>281,177</b>	<b>530,582</b>		<b>564,145</b>	

# LEGAL SERVICES

**ACCOUNT NUMBER: 001-400545**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Legal - Salaries	113,224	134,000	134,000	56,007	63,993	120,000	-10.45%	130,500	8.75%
Legal - Non-PR Salaries/Benefits	176,032	179,900	179,900	89,748	90,152	179,900	0.00%	184,500	2.56%
Legal - FICA	134	1,200	1,200	-	-	-	-100.00%	400	100.00%
Legal - Retirement	12,772	13,200	13,200	6,015	7,485	13,500	2.27%	14,800	9.63%
Legal - Life/Health Insurance	6,095	7,000	7,000	3,964	9,036	13,000	85.71%	19,500	50.00%
Legal - Workers Compensation	503	660	660	250	200	450	-31.82%	400	-11.11%
Legal - Unemployment	68	85	85	6	9	15	-82.35%	15	0.00%
Legal - Medicare	1,613	1,950	1,950	796	904	1,700	-12.82%	1,800	5.88%
Legal - Disability	378	400	400	189	211	400	0.00%	400	0.00%
Legal - Deferred Compensation	2,682	2,850	2,850	1,223	1,477	2,700	-5.26%	2,850	5.56%
Legal - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Legal - OPEB Contribution	3,887	4,000	4,000	1,960	2,240	4,200	5.00%	4,200	0.00%
Legal - Miscellaneous	-	275	275	45	230	275	0.00%	275	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>317,628</b>	<b>345,760</b>	<b>345,760</b>	<b>160,323</b>	<b>176,057</b>	<b>336,380</b>		<b>359,880</b>	
<b>OPERATING SERVICES:</b>									
Legal - Ads, Dues & Subscriptions	5,072	7,800	7,800	3,290	4,510	7,800	0.00%	7,956	2.00%
Legal - Printing	228	800	800	97	703	800	0.00%	1,000	25.00%
Legal - Postage	92	1,100	1,100	103	997	1,100	0.00%	1,100	0.00%
Legal - Telephone	2,765	3,000	3,000	1,402	1,598	3,000	0.00%	3,760	25.33%
Legal - Rentals	1,320	1,400	1,400	770	630	1,400	0.00%	1,400	0.00%
Legal - Maint. of Property & Equipment	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Legal - Contractual Services	4,996	4,782	4,782	1,975	2,807	4,782	0.00%	4,862	1.67%
Legal - Professional Services	14,902	54,950	54,950	35	54,915	54,950	0.00%	54,950	0.00%
Legal - Employee Liability	603	605	605	187	218	405	-33.06%	450	11.11%
Legal - General Liability	2,801	2,850	2,850	819	1,504	2,323	-18.49%	2,555	9.99%
<b>TOTAL OPERATING SERVICES</b>	<b>32,779</b>	<b>78,287</b>	<b>78,287</b>	<b>8,678</b>	<b>68,882</b>	<b>77,560</b>		<b>79,033</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Legal - Office & Communications Equip.	3,468	6,000	6,000	-	6,200	6,200	-100.00%	6,200	0.00%
Legal - Office Supplies	3,809	3,500	3,500	2,100	1,400	3,500	0.00%	4,000	14.29%
Legal - Food & Clothing	214	600	600	-	600	600	0.00%	700	16.67%
Legal - Maint of Buildings & Grounds	812	400	400	400	550	950	137.50%	970	2.11%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>8,303</b>	<b>10,500</b>	<b>10,500</b>	<b>2,500</b>	<b>8,750</b>	<b>11,250</b>		<b>11,870</b>	
<b>OTHER CHARGES:</b>									
Legal - Training & Travel	3,058	5,000	5,000	1,008	3,992	5,000	0.00%	6,000	20.00%
Legal - Official Fees	726	1,500	1,500	205	1,295	1,500	0.00%	1,500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,784</b>	<b>6,500</b>	<b>6,500</b>	<b>1,213</b>	<b>5,287</b>	<b>6,500</b>		<b>7,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>362,494</b>	<b>441,047</b>	<b>441,047</b>	<b>172,714</b>	<b>258,976</b>	<b>431,690</b>		<b>458,283</b>	

## TAXATION - ASSESSOR

**ACCOUNT NUMBER: 001-400550**

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>1,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>1,500</b>	

## TAXATION - COLLECTOR

**ACCOUNT NUMBER: 001-400560**

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Taxation - Cost of Ad Valorem Tax Coll.	-	1,500	1,500	-	1,000	1,000	-33.33%	1,500	50.00%
Taxation - Cost of Sales Tax Collection	157,198	157,760	157,760	-	173,785	173,785	10.16%	180,845	4.06%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>157,198</b>	<b>159,260</b>	<b>159,260</b>	<b>-</b>	<b>174,785</b>	<b>174,785</b>		<b>182,345</b>	
<b>TOTAL EXPENDITURES</b>	<b>157,198</b>	<b>159,260</b>	<b>159,260</b>	<b>-</b>	<b>174,785</b>	<b>174,785</b>		<b>182,345</b>	

# PLANNING AND ZONING

**ACCOUNT NUMBER: 001-400610**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
P & Z - Salaries	697,024	752,000	752,000	330,742	421,258	752,000	0.00%	809,500	7.65%
P & Z - Per Diem	8,700	10,080	10,080	3,240	2,760	6,000	-40.48%	10,080	68.00%
P & Z - FICA	487	700	700	508	792	1,300	100.00%	1,200	-7.69%
P & Z - Retirement	79,108	85,100	85,100	37,093	46,907	84,000	-1.29%	99,000	17.86%
P & Z - Life/Health Insurance	149,986	172,000	172,000	75,071	69,929	145,000	-15.70%	153,500	5.86%
P & Z - Workers Compensation	26,251	31,500	31,500	12,147	16,853	29,000	-7.94%	29,500	1.72%
P & Z - Unemployment	420	500	500	33	67	100	-80.00%	100	0.00%
P & Z - Medicare	7,472	8,600	8,600	3,559	4,641	8,200	-4.65%	9,300	13.41%
P & Z - Disability	2,358	2,500	2,500	1,153	1,147	2,300	-8.00%	2,650	15.22%
P & Z - Deferred Compensation	24,408	22,000	22,000	17,049	12,951	30,000	36.36%	22,000	-26.67%
P & Z - Dental Insurance	1,256	1,400	1,400	608	592	1,200	-14.29%	1,250	4.17%
P & Z - OPEB Contribution	24,121	26,100	26,100	11,289	14,211	25,500	-2.30%	28,000	9.80%
P & Z - Miscellaneous	423	870	870	226	644	870	0.00%	870	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,022,014</b>	<b>1,113,350</b>	<b>1,113,350</b>	<b>492,718</b>	<b>592,752</b>	<b>1,085,470</b>		<b>1,166,950</b>	
<b>OPERATING SERVICES:</b>									
P & Z - Ads, Dues & Subscriptions	6,426	6,020	6,020	4,385	1,635	6,020	0.00%	6,020	0.00%
P & Z - Printing	2,893	10,000	10,000	1,838	8,162	10,000	0.00%	10,000	0.00%
P & Z - Postage	16	4,000	4,000	36	3,964	4,000	0.00%	4,000	0.00%
P & Z - Telephone	5,124	10,000	10,000	2,184	7,816	10,000	0.00%	10,000	0.00%
P & Z - Rentals	266	1,000	1,000	234	766	1,000	0.00%	1,000	0.00%
P & Z - Maint. of Property & Equipment	5,659	10,200	10,200	3,775	6,425	10,200	0.00%	10,200	0.00%
P & Z - Contractual Services	59,310	53,846	53,846	20,537	33,309	53,846	0.00%	54,550	1.31%
P & Z - Professional Services	22,009	147,000	147,000	6,615	140,385	147,000	0.00%	143,000	-2.72%
P & Z - Merchant Services	3,485	2,500	2,500	1,370	1,130	2,500	0.00%	2,500	0.00%
P & Z - Property Insurance	4,733	4,750	4,750	2,330	2,160	4,490	-5.47%	4,940	10.02%
P & Z - Automobile Insurance	9,099	9,100	9,100	2,973	5,157	8,130	-10.66%	8,950	10.09%
P & Z - Employee Liability	2,308	2,350	2,350	730	752	1,482	-36.94%	1,630	9.99%
P & Z - General Liability	10,705	10,750	10,750	3,203	5,175	8,378	-22.07%	9,220	10.05%
<b>TOTAL OPERATING SERVICES</b>	<b>132,033</b>	<b>271,516</b>	<b>271,516</b>	<b>50,210</b>	<b>216,836</b>	<b>267,046</b>		<b>266,010</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
P & Z - Office & Communications Equip.	10,954	22,000	22,000	8,661	13,339	22,000	0.00%	22,000	0.00%
P & Z - Office Supplies	3,008	12,800	12,800	4,059	8,741	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	86	400	400	94	306	400	0.00%	400	0.00%
P & Z - Food & Clothing	2,589	6,500	6,500	861	5,639	6,500	0.00%	6,500	0.00%
P & Z - Maint. of Buildings & Grounds	5,684	5,000	5,000	2,262	2,738	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	7,805	8,000	8,000	2,024	5,976	8,000	0.00%	8,000	0.00%
P & Z - Miscellaneous	1,089	6,000	6,000	92	5,908	6,000	0.00%	6,000	0.00%
P & Z - Equipment & Vehicle Parts	1,412	1,500	1,500	15	1,485	1,500	0.00%	1,500	0.00%
P & Z - Tools & Equipment	-	500	500	4	496	500	0.00%	500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>32,627</b>	<b>62,700</b>	<b>62,700</b>	<b>18,072</b>	<b>44,628</b>	<b>62,700</b>		<b>62,700</b>	

CONTINUED

## PLANNING AND ZONING

**ACCOUNT NUMBER: 001-400610**

Description	<b>2018</b>	<b>2019</b>					<b>2020</b>		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
P & Z - Training & Travel	6,070	17,500	17,500	5,632	11,868	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	36,497	24,300	24,300	19,755	4,545	24,300	0.00%	24,300	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>42,567</b>	<b>70,300</b>	<b>70,300</b>	<b>25,387</b>	<b>44,913</b>	<b>70,300</b>		<b>70,300</b>	
<b>CAPITAL OUTLAY:</b>									
P & Z - Improvement other Than Building	512,154	-	-	-	-	-	0.00%	-	0.00%
P & Z - Acquisition of Vehicles	18,025	20,000	20,000	20,448	-	20,448	2.24%	20,000	-2.19%
P & Z - Building, Ground & Plant	-	-	-	-	-	-	0.00%	20,000	100.00%
P & Z - Office Equipment	69,512	-	-	7,662	-	7,662	100.00%	-	-100.00%
P & Z - Architectural/Engineering Fees	50,111	-	-	-	-	-	0.00%	-	0.00%
P & Z - Other Fees	1,757	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>651,559</b>	<b>20,000</b>	<b>20,000</b>	<b>28,110</b>	<b>-</b>	<b>28,110</b>		<b>40,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,880,800</b>	<b>1,537,866</b>	<b>1,537,866</b>	<b>614,497</b>	<b>899,129</b>	<b>1,513,626</b>		<b>1,605,960</b>	



**PLANNING & ZONING**

**ACCOUNT NUMBER: 001-400610**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Vehicles	\$ 20,000	One (1) vehicle to replace: Unit# 510 (2004 Jeep Liberty with 133,000 miles)	\$ 20,000
Buildings, Grounds & General Plant	\$ 20,000	Improvements to Landscaping and Parking Lot	\$ 20,000

**Grand Total Requested:**

**\$ 40,000**

# COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CZM - Salaries	149,219	203,500	203,500	71,610	90,390	162,000	-20.39%	213,000	31.48%
CZM - Per Diem	-	5,040	5,040	-	-	-	-100.00%	5,040	100.00%
CZM - Retirement	17,160	23,400	23,400	8,235	10,065	18,300	-21.79%	26,600	45.36%
CZM - Life/Health Insurance	30,699	51,500	51,500	15,385	17,615	33,000	-35.92%	44,500	34.85%
CZM - Workers Compensation	665	1,000	1,000	329	421	750	-25.00%	1,000	33.33%
CZM - Unemployment	90	130	130	7	13	20	-84.62%	25	25.00%
CZM - Medicare	2,073	3,000	3,000	998	1,302	2,300	-23.33%	3,100	34.78%
CZM - Disability	508	675	675	258	292	550	-18.52%	700	27.27%
CZM - Deferred Compensation	5,565	6,000	6,000	2,537	3,063	5,600	-6.67%	5,900	5.36%
CZM - OPEB Contribution	5,223	7,200	7,200	2,506	3,094	5,600	-22.22%	7,500	33.93%
CZM - Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>211,202</b>	<b>301,523</b>	<b>301,523</b>	<b>101,865</b>	<b>126,333</b>	<b>228,198</b>		<b>307,443</b>	
<b>OPERATING SERVICES:</b>									
CZM - Ads, Dues & Subscriptions	12	1,100	1,100	133	967	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	32,210	134,210	134,210	32,000	102,210	134,210	0.00%	134,210	0.00%
CZM - Professional Services	215,322	125,500	125,500	6,400	119,100	125,500	0.00%	125,500	0.00%
CZM - Property Insurance	2,186	2,200	2,200	681	1,250	1,931	-12.23%	2,125	10.05%
CZM - Automobile Insurance	1,094	1,100	1,100	372	573	945	-14.09%	1,040	10.05%
CZM - Employee Liability	857	860	860	269	311	580	-32.56%	640	10.34%
CZM - General Liability	3,978	4,000	4,000	1,183	2,139	3,322	-16.95%	3,655	10.02%
<b>TOTAL OPERATING SERVICES</b>	<b>255,659</b>	<b>286,470</b>	<b>286,470</b>	<b>41,038</b>	<b>244,050</b>	<b>285,088</b>		<b>285,770</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
CZM - Office & Communications Equip.	-	6,000	6,000	5,555	445	6,000	0.00%	6,000	0.00%
CZM - Office Supplies	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
CZM - Food & Clothing	384	1,250	1,250	94	1,156	1,250	0.00%	1,250	0.00%
CZM - Maint of Buildings & Grounds	3,989	300	300	-	300	300	0.00%	300	0.00%
CZM - Vehicle Supplies	620	1,800	1,800	160	1,640	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	-	3,000	3,000	-	350	350	-88.33%	3,000	757.14%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>4,993</b>	<b>33,550</b>	<b>33,550</b>	<b>5,809</b>	<b>25,091</b>	<b>30,900</b>		<b>33,550</b>	
<b>OTHER CHARGES:</b>									
CZM - Training & Travel	3,082	5,500	5,500	3,128	2,372	5,500	0.00%	5,500	0.00%
CZM - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,082</b>	<b>5,700</b>	<b>5,700</b>	<b>3,128</b>	<b>2,572</b>	<b>5,700</b>		<b>5,700</b>	

CONTINUED

# COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2018	2019					2020		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>CAPITAL OUTLAY:</b>									
CZM - Improvements other than Buildings	47,767	75,000	75,000	-	75,000	75,000	0.00%	75,000	0.00%
CZM - Acquisition of Vehicles	-	25,000	25,000	-	25,000	25,000	0.00%	-	100.00%
CZM - Office Equipment	-	7,000	7,000	-	7,000	7,000	0.00%	5,000	100.00%
CZM - Other Fees	105	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>47,872</b>	<b>108,000</b>	<b>108,000</b>	<b>-</b>	<b>108,000</b>	<b>108,000</b>		<b>81,000</b>	
<b>INTERGOVERNMENTAL</b>									
CZM - Grants	-	19,000	19,000	-	19,000	19,000	0.00%	19,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>19,000</b>	<b>19,000</b>	<b>-</b>	<b>19,000</b>	<b>19,000</b>		<b>19,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>522,808</b>	<b>754,243</b>	<b>754,243</b>	<b>151,840</b>	<b>525,046</b>	<b>676,886</b>		<b>732,463</b>	

**COASTAL ZONE MANAGEMENT**

**ACCOUNT NUMBER: 001-400611**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 75,000	Wetland Watcher Park and Jetty	\$ 75,000
Office Equipment	\$ 5,000	New Furniture for Office Addition	\$ 5,000
Other Fees	\$ 1,000	CIAP Required Advisement	\$ 1,000
<b>Grand Total Requested:</b>	<b>\$ 81,000</b>		

# ICC BUILDING CODES

**ACCOUNT NUMBER: 001-400612**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Bldg Code - Salaries	138,041	144,100	144,100	66,551	81,449	148,000	2.71%	153,000	3.38%
Bldg Code - Retirement	15,875	16,600	16,600	7,653	9,347	17,000	2.41%	19,100	12.35%
Bldg Code - Life/Health Insurance	43,572	51,500	51,500	22,950	26,050	49,000	-4.85%	55,500	13.27%
Bldg Code - Workers Compensation	611	750	750	306	394	700	-6.67%	720	2.86%
Bldg Code - Unemployment	83	100	100	7	13	20	-80.00%	20	0.00%
Bldg Code - Medicare	1,888	2,100	2,100	912	1,188	2,100	0.00%	2,300	9.52%
Bldg Code - Disability	470	500	500	240	260	500	0.00%	510	2.00%
Bldg Code - Deferred Compensation	435	500	500	236	314	550	10.00%	580	5.45%
Bldg Code - Dental Insurance	350	360	360	180	180	360	0.00%	360	0.00%
Bldg Code - OPEB Contribution	4,831	5,100	5,100	2,329	2,871	5,200	1.96%	5,400	3.85%
Bldg Code - Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>206,156</b>	<b>221,649</b>	<b>221,649</b>	<b>101,364</b>	<b>122,105</b>	<b>223,469</b>		<b>237,529</b>	
<b>OPERATING SERVICES:</b>									
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%	3,085	-9.66%
Bldg Code - Professional Services	383,211	418,000	418,000	197,252	220,258	417,510	-0.12%	450,000	7.78%
Bldg Code - Employee Liability	1,061	1,100	1,100	380	330	710	-35.45%	785	10.56%
Bldg Code - General Liability	4,860	4,900	4,900	1,670	2,270	3,940	-19.59%	4,335	10.03%
<b>TOTAL OPERATING SERVICES</b>	<b>389,132</b>	<b>432,714</b>	<b>432,714</b>	<b>199,302</b>	<b>231,572</b>	<b>430,874</b>		<b>463,504</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Bldg Code - Office & Comm. Equip.	1,508	3,000	3,000	3,640	360	4,000	33.33%	4,000	0.00%
Bldg Code - Office Supplies	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Bldg Code - Food & Clothing	-	600	600	-	600	600	0.00%	600	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%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,508</b>	<b>7,600</b>	<b>7,600</b>	<b>3,640</b>	<b>4,960</b>	<b>8,600</b>		<b>8,600</b>	
<b>OTHER CHARGES:</b>									
Bldg Code - Training & Travel	-	4,000	4,000	300	3,700	4,000	0.00%	4,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>300</b>	<b>3,700</b>	<b>4,000</b>		<b>4,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>596,796</b>	<b>665,963</b>	<b>665,963</b>	<b>304,606</b>	<b>362,337</b>	<b>666,943</b>		<b>713,633</b>	

## DATA PROCESSING

**ACCOUNT NUMBER: 001-400620**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Data Proc - Ads, Dues & Subscriptions	-	-	-	360	-	360	100.00%	500	38.89%
Data Proc - Printing	1,888	2,500	2,500	1,376	999	2,375	-5.00%	2,500	5.26%
Data Proc - Postage	17,258	21,000	21,000	6,735	12,465	19,200	-8.57%	24,000	25.00%
Data Proc - Telephone	1,993	3,000	3,000	327	1,673	2,000	-33.33%	3,000	50.00%
Data Proc - Rentals	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
Data Proc - Maint. of Property & Eqpt	-	1,000	1,000	9,750	-	9,750	875.00%	1,000	-89.74%
Data Proc - Contractual Services	82,944	93,100	93,100	84,472	12,445	96,917	4.10%	108,100	11.54%
Data Proc - Professional Services	65,359	71,250	71,250	25,421	45,829	71,250	0.00%	68,750	-3.51%
<b>TOTAL OPERATING SERVICES</b>	<b>169,442</b>	<b>193,350</b>	<b>193,350</b>	<b>128,441</b>	<b>73,911</b>	<b>202,352</b>		<b>209,350</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Data Proc - Office & Comm. Equipment	10,330	9,500	9,500	4,302	5,198	9,500	0.00%	9,500	0.00%
Data Proc - Office Supplies	3,543	5,000	5,000	2,122	2,378	4,500	-10.00%	5,000	11.11%
Data Proc - Small Tools & Equipment	-	500	500	-	500	500	0.00%	500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>13,873</b>	<b>15,000</b>	<b>15,000</b>	<b>6,424</b>	<b>8,076</b>	<b>14,500</b>		<b>15,000</b>	
<b>OTHER CHARGES:</b>									
Data Proc - Training & Travel	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>1,500</b>	
<b>CAPITAL OUTLAY:</b>									
Data Proc - Office Equipment	19,924	20,000	20,000	17,860	-	17,860	-10.70%	15,000	-16.01%
<b>TOTAL CAPITAL OUTLAY</b>	<b>19,924</b>	<b>20,000</b>	<b>20,000</b>	<b>17,860</b>	<b>-</b>	<b>17,860</b>		<b>15,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>203,239</b>	<b>229,850</b>	<b>229,850</b>	<b>152,725</b>	<b>82,487</b>	<b>235,212</b>		<b>240,850</b>	

**DATA PROCESSING**

**ACCOUNT NUMBER: 001-400620**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 15,000	Accounting & Laserfiche Software Upgrades	\$ 15,000

**Grand Total Requested:**

**\$ 15,000**

# INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	2018			2019			2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Info Tech - Salaries	239,620	310,000	310,000	103,528	180,472	284,000	-8.39%	337,500	18.84%
Info Tech - Retirement	26,698	36,000	36,000	11,906	20,594	32,500	-9.72%	42,200	29.85%
Info Tech - Life/Health Insurance	20,366	26,600	26,600	9,756	18,244	28,000	5.26%	40,000	42.86%
Info Tech - Workers Compensation	1,044	1,600	1,600	476	824	1,300	-18.75%	1,600	23.08%
Info Tech - Unemployment	145	200	200	10	20	30	-85.00%	35	16.67%
Info Tech - Medicare	3,425	4,500	4,500	1,478	2,572	4,050	-10.00%	4,900	20.99%
Info Tech - Disability	793	1,050	1,050	373	427	800	-23.81%	1,200	50.00%
Info Tech - Deferred Compensation	8,347	9,000	9,000	3,927	6,573	10,500	16.67%	13,000	23.81%
Info Tech - Dental Insurance	140	240	240	60	60	120	-50.00%	240	100.00%
Info Tech - OPEB Contribution	8,387	11,000	11,000	3,623	6,277	9,900	-10.00%	12,000	21.21%
<b>TOTAL PERSONAL SERVICES</b>	<b>308,965</b>	<b>400,190</b>	<b>400,190</b>	<b>135,137</b>	<b>236,063</b>	<b>371,200</b>		<b>452,675</b>	
<b>OPERATING SERVICES:</b>									
Info Tech - Ads, Dues & Subscriptions	101	880	880	11,071	809	11,880	1250.00%	11,880	0.00%
Info Tech - Printing	-	450	450	-	450	450	0.00%	450	0.00%
Info Tech - Postage	-	500	500	-	500	500	0.00%	500	0.00%
Info Tech - Telephone	2,824	1,200	1,200	1,029	171	1,200	0.00%	1,200	0.00%
Info Tech - Maint. of Property & Eqpt	138	16,050	16,050	4,029	12,021	16,050	0.00%	12,050	-24.92%
Info Tech - Contractual Services	191,768	280,000	280,000	131,697	117,303	249,000	-11.07%	270,000	8.43%
Info Tech - Professional Services	23,423	157,000	157,000	15,152	161,848	177,000	12.74%	176,500	-0.28%
Info Tech - Automobile Insurance	3,674	3,700	3,700	1,487	2,292	3,779	2.14%	4,160	10.08%
Info Tech - Employee Liability	1,202	1,250	1,250	379	450	829	-33.68%	915	10.37%
Info Tech - General Liability	5,575	5,600	5,600	1,663	3,094	4,757	-15.05%	5,235	10.05%
<b>TOTAL OPERATING SERVICES</b>	<b>228,705</b>	<b>466,630</b>	<b>466,630</b>	<b>166,507</b>	<b>298,938</b>	<b>465,445</b>		<b>482,890</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Info Tech - Office & Comm. Equipment	35,646	5,000	5,000	3,467	1,533	5,000	0.00%	8,000	60.00%
Info Tech - Office Supplies	750	4,500	4,500	1,443	2,057	3,500	-22.22%	3,000	-14.29%
Info Tech - Food & Clothing	573	600	600	-	600	600	0.00%	600	0.00%
Info Tech - Maint. of Bldgs & Grounds	227	2,500	2,500	31	2,469	2,500	0.00%	2,500	0.00%
Info Tech - Vehicle Supplies	945	5,000	5,000	182	4,818	5,000	0.00%	5,000	0.00%
Info Tech - Equipment & Vehicle Parts	132	5,000	5,000	300	4,700	5,000	0.00%	5,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>38,273</b>	<b>22,600</b>	<b>22,600</b>	<b>5,423</b>	<b>16,177</b>	<b>21,600</b>		<b>24,100</b>	
<b>OTHER CHARGES:</b>									
Info Tech - Training & Travel	14,212	18,000	18,000	8,279	9,721	18,000	0.00%	15,000	-16.67%
<b>TOTAL OTHER CHARGES</b>	<b>14,212</b>	<b>18,000</b>	<b>18,000</b>	<b>8,279</b>	<b>9,721</b>	<b>18,000</b>		<b>15,000</b>	
<b>CAPITAL OUTLAY:</b>									
Info Tech - Acquisition of Motor Vehicles	25,009	-	-	-	-	-	0.00%	25,000	0.00%
Info Tech - Office Equipment	28,865	60,000	60,000	6,585	43,415	50,000	-16.67%	55,000	10.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>53,874</b>	<b>60,000</b>	<b>60,000</b>	<b>6,585</b>	<b>43,415</b>	<b>50,000</b>		<b>80,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>644,029</b>	<b>967,420</b>	<b>967,420</b>	<b>321,931</b>	<b>604,314</b>	<b>926,245</b>		<b>1,054,665</b>	



# INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Motor Vehicles	\$ 25,000	New Vehicle for Executive Staff Member	\$ 25,000
Office Equipment	\$ 55,000	Networking Hardware	\$ 20,000
		Phone Upgrades	35,000

**Grand Total Requested:**

**\$ 80,000**

# GIS

**ACCOUNT NUMBER: 001-400626**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
GIS - Salaries	200,950	233,000	233,000	83,124	121,876	205,000	-12.02%	430,000	109.76%
GIS - FICA	2,166	1,400	1,400	331	469	800	-42.86%	450	-43.75%
GIS - Retirement	19,092	24,200	24,200	8,945	11,555	20,500	-15.29%	52,000	153.66%
GIS - Life/Health Insurance	31,760	53,500	53,500	15,940	25,260	41,200	-22.99%	97,500	136.65%
GIS - Workers Compensation	7,893	11,500	11,500	2,847	3,253	6,100	-46.96%	13,000	113.11%
GIS - Unemployment	121	150	150	8	12	20	-86.67%	60	200.00%
GIS - Medicare	2,818	3,400	3,400	1,162	1,538	2,700	-20.59%	6,200	129.63%
GIS - Disability	566	700	700	280	420	700	0.00%	1,400	100.00%
GIS - Deferred Compensation	4,096	4,100	4,100	2,930	3,570	6,500	58.54%	13,500	107.69%
GIS - Dental Insurance	264	385	385	132	168	300	-22.08%	900	200.00%
GIS - OPEB Contribution	5,810	7,400	7,400	2,722	3,478	6,200	-16.22%	14,600	135.48%
GIS - Miscellaneous	190	700	700	-	700	700	0.00%	1,100	57.14%
<b>TOTAL PERSONAL SERVICES</b>	<b>275,726</b>	<b>340,435</b>	<b>340,435</b>	<b>118,421</b>	<b>172,299</b>	<b>290,720</b>		<b>630,710</b>	
<b>OPERATING SERVICES:</b>									
GIS - Ads, Dues & Subscriptions	3,016	500	500	40,942	2,258	43,200	100.00%	45,000	4.17%
GIS - Printing	-	2,000	2,000	-	2,000	2,000	0.00%	3,200	60.00%
GIS - Postage	70	500	500	-	500	500	0.00%	500	0.00%
GIS - Telephone	1,362	3,900	3,900	660	3,240	3,900	0.00%	6,600	69.23%
GIS - Maint. of Property & Eqpt	959	12,550	12,550	1,324	11,226	12,550	0.00%	17,550	39.84%
GIS - Contractual Services	2,054	3,500	3,500	200	3,300	3,500	0.00%	7,000	100.00%
GIS - Professional Services	-	30,000	30,000	-	30,000	30,000	0.00%	100,000	100.00%
GIS - Automobile Insurance	2,931	2,950	2,950	1,115	1,719	2,834	-3.93%	3,120	10.09%
GIS - Employee Liability	663	700	700	183	224	407	-41.86%	450	10.57%
GIS - General Liability	3,111	3,150	3,150	805	1,537	2,342	-25.65%	2,580	10.16%
<b>TOTAL OPERATING SERVICES</b>	<b>14,166</b>	<b>59,750</b>	<b>59,750</b>	<b>45,229</b>	<b>56,004</b>	<b>101,233</b>		<b>186,000</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
GIS - Office & Comm. Equipment	7,063	10,000	10,000	2,618	7,382	10,000	0.00%	20,000	100.00%
GIS - Office Supplies	830	15,000	15,000	1,117	13,883	15,000	0.00%	16,000	6.67%
GIS - Food & Clothing	839	900	900	-	900	900	0.00%	1,500	66.67%
GIS - Maint. of Bldgs & Grounds	1,056	1,250	1,250	719	531	1,250	0.00%	1,500	20.00%
GIS - Vehicle Supplies	3,613	15,000	15,000	1,087	13,913	15,000	0.00%	15,000	0.00%
GIS - Miscellaneous	120	-	-	35	(35)	-	0.00%	-	0.00%
GIS - Equipment & Vehicle Parts	173	1,500	1,500	1,335	165	1,500	0.00%	1,500	0.00%
GIS - Tools & Equipment	139	-	-	112	(112)	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>13,833</b>	<b>43,650</b>	<b>43,650</b>	<b>7,023</b>	<b>36,627</b>	<b>43,650</b>		<b>55,500</b>	
<b>OTHER CHARGES:</b>									
GIS - Training & Travel	1,815	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,815</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>		<b>7,000</b>	

CONTINUED

# GIS

**ACCOUNT NUMBER: 001-400626**

Description	2018	2019				2020			
	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
<b>EXPENDITURES (CONT.)</b>									
<b>CAPITAL OUTLAY:</b>									
GIS - Office Equipment	5,016	55,000	55,000	21,420	33,580	55,000	0.00%	60,000	9.09%
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,016</b>	<b>55,000</b>	<b>55,000</b>	<b>21,420</b>	<b>33,580</b>	<b>55,000</b>		<b>60,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>310,556</b>	<b>505,835</b>	<b>505,835</b>	<b>192,093</b>	<b>305,510</b>	<b>497,603</b>		<b>939,210</b>	

# GIS

ACCOUNT NUMBER: 001-400626

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 60,000	GIS Software (Asset Works) GIS Equipment	\$ 40,000 20,000

Grand Total Requested:

**\$ 60,000**

## RESEARCH AND INVESTIGATIONS

**ACCOUNT NUMBER: 001-400630**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Research/Inv - Professional Services	90,489	111,200	111,200	55,550	15,650	71,200	-35.97%	93,200	30.90%
<b>TOTAL OPERATING SERVICES</b>	<b>90,489</b>	<b>111,200</b>	<b>111,200</b>	<b>55,550</b>	<b>15,650</b>	<b>71,200</b>		<b>93,200</b>	
<b>TOTAL EXPENDITURES</b>	<b>90,489</b>	<b>111,200</b>	<b>111,200</b>	<b>55,550</b>	<b>15,650</b>	<b>71,200</b>		<b>93,200</b>	

## CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Cable TV Admin - Contractual Services	-	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
Cable TV Admin - Professional Services	-	24,000	24,000	-	24,000	24,000	0.00%	24,000	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>		<b>30,000</b>	
<b>CAPITAL OUTLAY:</b>									
Cable TV Admin - Office Eqpt	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Cable TV Admin - Communication Eqpt	49,768	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>49,768</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>		<b>20,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>49,768</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>		<b>50,000</b>	

**CABLE TV ADMINISTRATION**

**ACCOUNT NUMBER: 001-400635**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 20,000	Upgraded Cablecast Server	
<b>Grand Total Requested:</b>	<b>\$ 20,000</b>		

# GENERAL GOVERNMENT BUILDINGS

**ACCOUNT NUMBER: 001-400640**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Gen Govt - Salaries	623,427	683,000	683,000	266,002	353,998	620,000	-9.22%	727,000	17.26%
Gen Govt - FICA	4,627	5,200	5,200	2,309	2,991	5,300	1.92%	9,100	71.70%
Gen Govt - Retirement	60,961	69,000	69,000	26,115	31,885	58,000	-15.94%	78,100	34.66%
Gen Govt - Life/Health Insurance	127,577	161,000	161,000	58,910	67,090	126,000	-21.74%	179,500	42.46%
Gen Govt - Workers Compensation	32,251	38,000	38,000	13,928	18,072	32,000	-15.79%	38,500	20.31%
Gen Govt - Unemployment	377	450	450	27	73	100	-77.78%	100	0.00%
Gen Govt - Medicare	8,674	10,000	10,000	3,703	4,497	8,200	-18.00%	10,600	29.27%
Gen Govt - Disability	1,898	2,200	2,200	899	901	1,800	-18.18%	2,300	27.78%
Gen Govt - Deferred Compensation	12,168	16,000	16,000	7,438	9,062	16,500	3.13%	17,200	4.24%
Gen Govt - Dental Insurance	1,357	1,600	1,600	640	610	1,250	-21.88%	1,560	24.80%
Gen Govt - OPEB Contribution	21,628	23,500	23,500	9,159	11,641	20,800	-11.49%	24,600	18.27%
Gen Govt - Miscellaneous	1,335	2,000	2,000	1,115	885	2,000	0.00%	2,100	5.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>896,280</b>	<b>1,011,950</b>	<b>1,011,950</b>	<b>390,245</b>	<b>501,705</b>	<b>891,950</b>		<b>1,090,660</b>	
<b>OPERATING SERVICES:</b>									
Gen Govt - Ads, Dues & Subscriptions	191	1,000	1,000	405	595	1,000	0.00%	1,500	50.00%
Gen Govt - Printing	1,249	1,300	1,300	175	1,125	1,300	0.00%	1,400	7.69%
Gen Govt - Utilities - Electric	259,980	300,000	300,000	121,333	128,667	250,000	-16.67%	275,000	10.00%
Gen Govt - Utilities - Gas	1,524	1,800	1,800	656	694	1,350	-25.00%	1,500	11.11%
Gen Govt - Utilities - Water	39,257	34,000	34,000	17,046	18,954	36,000	5.88%	39,000	8.33%
Gen Govt - Telephone	58,330	60,000	60,000	29,377	30,623	60,000	0.00%	64,000	6.67%
Gen Govt - Rentals	32,677	30,400	30,400	9,333	21,067	30,400	0.00%	32,000	5.26%
Gen Govt - Maint of Property & Equip	177,885	265,300	265,300	93,662	171,638	265,300	0.00%	284,000	7.05%
Gen Govt - Contractual Services	310,111	300,000	300,000	161,716	138,284	300,000	0.00%	450,000	50.00%
Gen Govt - Professional Services	8,086	-	-	618	124,382	125,000	100.00%	131,500	5.20%
Gen Govt - Property Insurance	216,815	217,000	217,000	70,131	124,008	194,139	-10.54%	213,600	10.02%
Gen Govt - Automobile Insurance	11,287	11,300	11,300	3,717	6,875	10,592	-6.27%	11,655	10.04%
Gen Govt - Employee Liability	4,242	4,250	4,250	1,338	1,448	2,786	-34.45%	3,065	10.01%
Gen Govt - General Liability	19,681	19,700	19,700	5,873	9,967	15,840	-19.59%	17,425	10.01%
Gen Govt - Boiler Policy	26,580	26,600	26,600	8,470	14,178	22,648	-14.86%	24,915	10.01%
<b>TOTAL OPERATING SERVICES</b>	<b>1,167,895</b>	<b>1,272,650</b>	<b>1,272,650</b>	<b>523,850</b>	<b>792,505</b>	<b>1,316,355</b>		<b>1,550,560</b>	

CONTINUED



## GENERAL GOVERNMENT BUILDINGS

**ACCOUNT NUMBER: 001-400640**

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Gen Govt - Office & Comm. Equipment	15,444	18,550	18,550	16,862	1,688	18,550	0.00%	25,000	34.77%
Gen Govt - Office Supplies	2,910	2,000	2,000	2,046	54	2,100	5.00%	2,250	7.14%
Gen Govt - Educational, Rec. & Culture	-	1,000	1,000	-	1,000	1,000	0.00%	1,500	50.00%
Gen Govt - Medical Supplies	1,036	2,000	2,000	860	1,140	2,000	0.00%	2,000	0.00%
Gen Govt - Food & Clothing	3,196	10,000	10,000	1,714	8,286	10,000	0.00%	12,000	20.00%
Gen Govt - Maint. of Bldgs. & Grounds	122,399	230,000	230,000	53,156	176,844	230,000	0.00%	235,000	2.17%
Gen Govt - Vehicle Supplies	18,515	20,000	20,000	6,316	13,684	20,000	0.00%	25,000	25.00%
Gen Govt - Electrical Components	422	-	-	-	-	-	0.00%	-	0.00%
Gen Govt - Miscellaneous	11,674	20,000	20,000	9,173	10,827	20,000	0.00%	25,000	25.00%
Gen Govt - Sand, Gravel & Dirt	23	2,000	2,000	-	2,000	2,000	0.00%	2,500	25.00%
Gen Govt - Equipment & Vehicle Parts	5,975	5,500	5,500	3,466	2,034	5,500	0.00%	10,000	81.82%
Gen Govt - Lab/Chemicals	1,285	-	-	-	-	-	0.00%	-	0.00%
Gen Govt - Misc. Chemicals	6,076	8,000	8,000	2,296	5,704	8,000	0.00%	8,500	6.25%
Gen Govt - Tools & Equipment	10,484	7,500	7,500	2,654	4,846	7,500	0.00%	8,000	6.67%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>199,439</b>	<b>326,550</b>	<b>326,550</b>	<b>98,543</b>	<b>228,107</b>	<b>326,650</b>		<b>356,750</b>	
<b>OTHER CHARGES:</b>									
Gen Govt - Training & Travel	4,525	10,000	10,000	3,898	6,102	10,000	0.00%	10,500	5.00%
Gen Govt - Official Fees	105	2,000	2,000	135	1,865	2,000	0.00%	2,500	25.00%
<b>TOTAL OTHER CHARGES</b>	<b>4,630</b>	<b>12,000</b>	<b>12,000</b>	<b>4,033</b>	<b>7,967</b>	<b>12,000</b>		<b>13,000</b>	
<b>CAPITAL OUTLAY:</b>									
Gen Govt - Improvements Other than Bldg	1,312,933	2,960,500	2,960,500	221,819	2,563,681	2,785,500	-5.91%	4,999,000	79.47%
Gen Govt - Acquisition of Motor Vehicles	68,744	87,000	87,000	41,223	45,777	87,000	0.00%	90,000	3.45%
Gen Govt - Buildings & Grounds	53,751	-	-	-	-	-	0.00%	-	0.00%
Gen Govt - Heavy Movable Equipment	-	10,000	10,000	15,108	(5,108)	10,000	0.00%	16,000	60.00%
Gen Govt - Office Equipment	-	40,000	40,000	-	40,000	40,000	0.00%	40,000	0.00%
Gen Govt - Major Repairs	25,814	139,500	139,500	29,608	109,892	139,500	0.00%	181,000	29.75%
Gen Govt - Architectural/Engineering Fees	151,595	250,000	250,000	108,959	141,041	250,000	0.00%	300,000	20.00%
Gen Govt - Other Fees	4,414	20,000	20,000	205	4,795	5,000	-75.00%	5,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,617,251</b>	<b>3,507,000</b>	<b>3,507,000</b>	<b>416,922</b>	<b>2,900,078</b>	<b>3,317,000</b>		<b>5,631,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Gen Govt - Interg. Service Charge	269,523	300,000	300,000	133,286	141,714	275,000	-8.33%	300,000	9.09%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>269,523</b>	<b>300,000</b>	<b>300,000</b>	<b>133,286</b>	<b>141,714</b>	<b>275,000</b>		<b>300,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,155,018</b>	<b>6,430,150</b>	<b>6,430,150</b>	<b>1,566,879</b>	<b>4,572,076</b>	<b>6,138,955</b>		<b>8,941,970</b>	

## GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

### NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 4,999,000	Clerk of Court -Floors and Cubicles	\$ 220,000
		Government Building Warehouse -Bus Cover	15,000
		Government Building Warehouse -Doors, Front Siding, Roofing	198,000
		Government Building Warehouse -Demo Madere's Front Building	175,000
		Courthouse -Building Improvements	50,000
		Courthouse -Ballards Replacement	125,000
		Courthouse -2nd Floor Renovation of Court Rooms	3,000,000
		Courthouse -Cooling Tower Fill	65,000
		Courthouse -Gas Boiler	275,000
		GIS -Addition to New Location	301,000
		Sheriff -Floor and Base	60,000
		Sheriff -AHU's #5	500,000
		Miscellaneous Projects	15,000
Acquisition of Vehicles	\$ 90,000	Replacement of Three (3) vehicles:	
		Unit #021 (2006 Ford Pickup with 62,835 miles)	\$ 30,000
		Unit #022 (2008 Dodge pickup with 72,730 miles)	30,000
		Unit #023 (2009 Dodge pickup with 70,183 miles)	30,000
Heavy Movable Equipment	\$ 16,000	Zero-turn Mower	\$ 16,000
Office Equipment	\$ 40,000	Miscellaneous Office Equipment & Furniture	\$ 40,000
Major Repairs	\$ 181,000	Repairs to Elevators	\$ 57,000
		Repairs/Replace AC/Heating	34,500
		Repairs to Generator	17,500
		Repairs to Plumbing	17,500
		Repairs to Security Equipment & Systems	17,500
		Repairs/Replace Electrical	12,000
		Securing of the American Legion Hall Building in DA	\$25,000
Architectural/Engineering Fees	\$ 300,000	Courthouse -2nd Floor Renovation of Court Rooms	\$ 300,000
Other Fees	\$ 5,000	Miscellaneous Other Fees	\$ 5,000
<b>Grand Total Requested:</b>	<b>\$ 5,631,000</b>		

## RETIREMENT SYSTEM CONTRIBUTIONS

**ACCOUNT NUMBER: 001-400650**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Ad Valorem Tax Deduction- Sheriff Ret.	133,282	153,000	153,000	150,112	-	150,112	-1.89%	173,500	15.58%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>133,282</b>	<b>153,000</b>	<b>153,000</b>	<b>150,112</b>	<b>-</b>	<b>150,112</b>		<b>173,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>133,282</b>	<b>153,000</b>	<b>153,000</b>	<b>150,112</b>	<b>-</b>	<b>150,112</b>		<b>173,500</b>	

## RETIRED EMPLOYEES GROUP INSURANCE

**ACCOUNT NUMBER: 001-400670**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Retired Employees - Post-Emp Health Ins.	199,070	219,000	219,000	87,477	140,348	227,825	4.03%	282,250	23.89%
<b>TOTAL PERSONAL SERVICES</b>	<b>199,070</b>	<b>219,000</b>	<b>219,000</b>	<b>87,477</b>	<b>140,348</b>	<b>227,825</b>		<b>282,250</b>	
<b>TOTAL EXPENDITURES</b>	<b>199,070</b>	<b>219,000</b>	<b>219,000</b>	<b>87,477</b>	<b>140,348</b>	<b>227,825</b>		<b>282,250</b>	

# RISK MANAGEMENT

**ACCOUNT NUMBER: 001-400675**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Risk Mngt - Salaries	238,771	247,500	247,500	111,529	141,471	253,000	2.22%	315,500	24.70%
Risk Mngt - FICA	451	450	450	151	199	350	-22.22%	900	157.14%
Risk Mngt - Retirement	26,622	27,700	27,700	12,545	15,955	28,500	2.89%	37,700	32.28%
Risk Mngt - Life/Health Insurance	47,060	53,000	53,000	20,882	18,118	39,000	-26.42%	45,500	16.67%
Risk Mngt - Workers Compensation	1,065	1,250	1,250	513	687	1,200	-4.00%	1,500	25.00%
Risk Mngt - Unemployment	144	160	160	11	14	25	-84.38%	35	40.00%
Risk Mngt - Medicare	3,369	3,600	3,600	1,576	2,024	3,600	0.00%	4,600	27.78%
Risk Mngt - Disability	788	800	800	404	421	825	3.13%	1,000	21.21%
Risk Mngt - Deferred Compensation	2,179	2,300	2,300	3,173	11,027	14,200	517.39%	20,100	41.55%
Risk Mngt - Dental Insurance	240	240	240	120	120	240	0.00%	360	50.00%
Risk Mngt - OPEB Contribution	8,102	8,450	8,450	3,818	4,832	8,650	2.37%	10,550	21.97%
Risk Mngt - Miscellaneous	135	1,000	1,000	90	910	1,000	0.00%	1,500	50.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>328,926</b>	<b>346,450</b>	<b>346,450</b>	<b>154,812</b>	<b>195,778</b>	<b>350,590</b>		<b>439,245</b>	
<b>OPERATING SERVICES:</b>									
Risk Mngt - Ads, Dues & Subscriptions	657	5,500	5,500	919	5,081	6,000	9.09%	5,530	-7.83%
Risk Mngt - Printing	98	1,000	1,000	80	920	1,000	0.00%	1,000	0.00%
Risk Mngt - Postage	-	1,000	1,000	51	949	1,000	0.00%	1,000	0.00%
Risk Mngt - Telephone	3,038	3,640	3,640	1,420	2,080	3,500	-3.85%	3,740	6.86%
Risk Mngt - Rentals	2,107	5,000	5,000	884	4,116	5,000	0.00%	5,000	0.00%
Risk Mngt - Maint of Property & Equip	270	5,000	5,000	3,059	1,941	5,000	0.00%	5,000	0.00%
Risk Mngt - Contractual Services	480	600	600	200	400	600	0.00%	600	0.00%
Risk Mngt - Professional Services	3,800	10,000	10,000	40	9,960	10,000	0.00%	10,000	0.00%
Risk Mngt - Auto Insurance	4,374	4,400	4,400	1,487	2,292	3,779	-14.11%	4,160	10.08%
Risk Mngt - Employee Liability	612	650	650	196	223	419	-35.54%	460	9.79%
Risk Mngt - General Liability	2,837	2,850	2,850	861	1,531	2,392	-16.07%	2,635	10.16%
<b>TOTAL OPERATING SERVICES</b>	<b>18,273</b>	<b>39,640</b>	<b>39,640</b>	<b>9,197</b>	<b>29,493</b>	<b>38,690</b>		<b>39,125</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Risk Mngt - Office & Comm. Equipment	275	12,000	12,000	849	11,151	12,000	0.00%	12,000	0.00%
Risk Mngt - Office Supplies	2,643	8,000	8,000	1,278	6,722	8,000	0.00%	8,000	0.00%
Risk Mngt - Educational	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Risk Mngt - Medical & Drugs	118	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Risk Mngt - Food & Clothing	192	2,400	2,400	-	1,620	1,620	-32.50%	2,400	48.15%
Risk Mngt - Maint of Bldg & Grds	840	3,000	3,000	820	2,180	3,000	0.00%	3,000	0.00%
Risk Mngt - Vehicle Supplies	6,359	7,000	7,000	1,707	5,293	7,000	0.00%	7,000	0.00%
Risk Mngt - Miscellaneous	1,126	2,000	2,000	355	1,645	2,000	0.00%	2,000	0.00%
Risk Mngt - Vehicle Parts & Equipment	2,185	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Risk Mngt - Lab Chemicals/Supplies	414	1,500	1,500	-	1,500	1,500	0.00%	1,500	100.00%
Risk Mngt - Tools & Equipment	-	2,000	2,000	254	1,746	2,000	0.00%	2,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>14,152</b>	<b>47,900</b>	<b>47,900</b>	<b>5,263</b>	<b>41,857</b>	<b>47,120</b>		<b>47,900</b>	

CONTINUED

## RISK MANAGEMENT

**ACCOUNT NUMBER: 001-400675**

Description	<u>2018</u>	<u>2019</u>					<u>2020</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Risk Mngt - Training & Travel	2,584	15,000	15,000	1,000	14,000	15,000	0.00%	15,000	0.00%
Risk Mngt - Miscellaneous	(375,618)	50	50	-	50	50	0.00%	50	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>(373,034)</b>	<b>15,050</b>	<b>15,050</b>	<b>1,000</b>	<b>14,050</b>	<b>15,050</b>		<b>15,050</b>	
 <b>TOTAL EXPENDITURES</b>	 <b>(11,683)</b>	 <b>449,040</b>	 <b>449,040</b>	 <b>170,272</b>	 <b>281,178</b>	 <b>451,450</b>		 <b>541,320</b>	

# GRANTS ADMINISTRATION

ACCOUNT NUMBER: 001-400680

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Grants - Salaries	189,726	224,000	224,000	93,311	114,689	208,000	-7.14%	216,000	3.85%
Grants - FICA	403	2,300	2,300	73	127	200	-91.30%	450	125.00%
Grants - Retirement	21,071	21,500	21,500	10,595	12,905	23,500	9.30%	26,100	11.06%
Grants - Life/Health Insurance	37,150	42,000	42,000	18,662	21,338	40,000	-4.76%	45,000	12.50%
Grants - Workers Compensation	852	1,100	1,100	429	521	950	-13.64%	1,000	5.26%
Grants - Unemployment	114	150	150	9	16	25	-83.33%	25	0.00%
Grants - Medicare	2,630	3,300	3,300	1,298	1,702	3,000	-9.09%	3,150	5.00%
Grants - Disability	624	650	650	332	368	700	7.69%	700	0.00%
Grants - Deferred Compensation	1,873	2,000	2,000	2,048	3,252	5,300	165.00%	300	-94.34%
Grants - Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
Grants - OPEB Contribution	6,413	6,600	6,600	3,225	3,875	7,100	7.58%	7,300	2.82%
Grants - Miscellaneous	55	100	100	45	55	100	0.00%	100	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>261,271</b>	<b>304,060</b>	<b>304,060</b>	<b>130,207</b>	<b>159,028</b>	<b>289,235</b>		<b>300,485</b>	
<b>OPERATING SERVICES:</b>									
Grants - Ads, Dues & Subscriptions	417	625	625	228	397	625	0.00%	625	0.00%
Grants - Printing	58	175	175	-	175	175	0.00%	175	0.00%
Grants - Postage	-	150	150	37	113	150	0.00%	150	0.00%
Grants - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Grants - Maint of Property & Equipment	30	500	500	-	500	500	0.00%	500	0.00%
Grants - Contractual Services	686	1,000	1,000	331	669	1,000	0.00%	1,000	0.00%
Grants - Professional Services	30	30,500	30,500	140	30,360	30,500	0.00%	30,500	0.00%
Grants - Employee Liability	395	400	400	121	177	298	-25.50%	330	10.74%
Grants - General Liability	1,837	1,850	1,850	533	1,212	1,745	-5.68%	1,920	10.03%
<b>TOTAL OPERATING SERVICES</b>	<b>4,653</b>	<b>36,400</b>	<b>36,400</b>	<b>1,990</b>	<b>34,203</b>	<b>36,193</b>		<b>36,400</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Grants - Office & Comm. Equipment	911	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Grants - Office Supplies	797	1,200	1,200	166	1,034	1,200	0.00%	1,200	0.00%
Grants - Food & Clothing	583	600	600	256	344	600	0.00%	600	0.00%
Grants - Equipment & Vehicle Repairs	-	1,300	1,300	95	1,205	1,300	0.00%	1,300	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,291</b>	<b>5,100</b>	<b>5,100</b>	<b>517</b>	<b>4,583</b>	<b>5,100</b>		<b>5,100</b>	
<b>OTHER CHARGES:</b>									
Grants - Training & Travel	3,582	10,000	10,000	998	9,002	10,000	0.00%	10,000	0.00%
Grants - Official Fees	-	-	-	205	45	250	100.00%	250	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,582</b>	<b>10,000</b>	<b>10,000</b>	<b>1,203</b>	<b>9,047</b>	<b>10,250</b>		<b>10,250</b>	
<b>TOTAL EXPENDITURES</b>	<b>271,797</b>	<b>355,560</b>	<b>355,560</b>	<b>133,917</b>	<b>206,861</b>	<b>340,778</b>		<b>352,235</b>	

# SHERIFF

**ACCOUNT NUMBER: 001-410100**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Sheriff - Utilities - Electric	3,437	4,900	4,900	952	3,548	4,500	-8.16%	4,800	6.67%
Sheriff - Utilities - Gas	423	480	480	190	260	450	-6.25%	480	6.67%
Sheriff - Utilities - Water	553	690	690	212	328	540	-21.74%	580	7.41%
Sheriff - Maint of Property & Equipment	6,290	2,000	3,350	1,550	2,000	3,550	5.97%	2,000	-43.66%
Sheriff - Contractual Services	13,555	14,220	14,220	5,269	8,311	13,580	-4.50%	14,220	4.71%
Sheriff - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	-	100.00%
Sheriff - Property Insurance	9,551	9,600	9,600	5,387	3,807	9,194	-4.23%	10,115	10.02%
Sheriff - Employee Liability	2,376	2,400	2,400	744	959	1,703	-29.04%	1,875	10.10%
Sheriff - General Liability	11,031	11,050	11,050	3,266	6,595	9,861	-10.76%	10,850	10.03%
<b>TOTAL OPERATING SERVICES</b>	<b>47,216</b>	<b>47,340</b>	<b>48,690</b>	<b>17,570</b>	<b>27,808</b>	<b>45,378</b>		<b>44,920</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Sheriff - Maint of Buildings & Grounds	1,395	1,600	1,600	663	837	1,500	-6.25%	1,600	6.67%
Sheriff - Sand, Shell, Gravel	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,395</b>	<b>4,600</b>	<b>4,600</b>	<b>663</b>	<b>3,837</b>	<b>4,500</b>		<b>4,600</b>	
<b>OTHER CHARGES:</b>									
Sheriff - Deputies	13,400	25,000	25,000	6,750	13,250	20,000	-20.00%	25,000	25.00%
<b>TOTAL OTHER CHARGES</b>	<b>13,400</b>	<b>25,000</b>	<b>25,000</b>	<b>6,750</b>	<b>13,250</b>	<b>20,000</b>		<b>25,000</b>	
<b>CAPITAL OUTLAY:</b>									
Sheriff - Office Equipment	-	-	57,912	57,912	-	57,912	0.00%	-	-100.00%
Sheriff - Major Repairs	23,552	55,000	55,000	-	-	-	-100.00%	43,000	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>23,552</b>	<b>55,000</b>	<b>112,912</b>	<b>57,912</b>	<b>-</b>	<b>57,912</b>		<b>43,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Sheriff - Feeding & Maint. of Prisoners	1,220,817	1,806,750	1,747,488	492,420	1,254,868	1,747,288	-0.01%	1,806,750	3.40%
Sheriff - Transportation of Inmates	15,962	24,000	24,000	8,232	15,768	24,000	0.00%	24,000	0.00%
Sheriff - Court Attendance	25,242	25,000	25,000	(5,760)	27,260	21,500	-14.00%	25,000	16.28%
Sheriff - Canine Supplies	1,440	1,440	1,440	720	720	1,440	0.00%	1,440	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,263,461</b>	<b>1,857,190</b>	<b>1,797,928</b>	<b>495,612</b>	<b>1,298,616</b>	<b>1,794,228</b>		<b>1,857,190</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,349,024</b>	<b>1,989,130</b>	<b>1,989,130</b>	<b>578,507</b>	<b>1,343,511</b>	<b>1,922,018</b>		<b>1,974,710</b>	



**SHERIFF**

**ACCOUNT NUMBER: 001-410100**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Major Repairs	\$ 43,000	New Flooring -Sheriff's Office 3rd floor Courthouse	\$ 43,000

**Grand Total Requested:**

**\$ 43,000**

## JUVENILE

**ACCOUNT NUMBER: 001-410530**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Juvenile - Contractual Services	21,504	48,000	48,000	1,024	16,776	17,800	-62.92%	36,000	102.25%
Juvenile - Employee Liability	228	230	230	41	25	66	-71.30%	75	13.64%
Juvenile - General Liability	1,098	1,100	1,100	179	170	349	-68.27%	385	10.32%
<b>TOTAL OPERATING SERVICES</b>	<b>22,830</b>	<b>49,330</b>	<b>49,330</b>	<b>1,244</b>	<b>16,971</b>	<b>18,215</b>		<b>36,460</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Juvenile - Medical/Drugs	-	500	500	-	250	250	-50.00%	500	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>250</b>	<b>250</b>		<b>500</b>	
<b>TOTAL EXPENDITURES</b>	<b>22,830</b>	<b>49,830</b>	<b>49,830</b>	<b>1,244</b>	<b>17,221</b>	<b>18,465</b>		<b>36,960</b>	

# EMERGENCY PREPAREDNESS

**ACCOUNT NUMBER: 001-410710**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Emerg Prep - Salaries	333,414	320,000	320,000	147,655	194,345	342,000	6.88%	336,000	-1.75%
Emerg Prep - Retirement	37,942	37,000	37,000	16,980	22,120	39,100	5.68%	42,000	7.42%
Emerg Prep - Life/Health Insurance	45,424	48,500	48,500	21,510	24,490	46,000	-5.15%	52,100	13.26%
Emerg Prep - Workers Compensation	1,486	1,600	1,600	679	921	1,600	0.00%	1,550	-3.13%
Emerg Prep - Unemployment	201	200	200	15	20	35	-82.50%	35	0.00%
Emerg Prep - Medicare	4,724	4,700	4,700	2,095	2,755	4,850	3.19%	4,900	1.03%
Emerg Prep - Disability	1,112	1,100	1,100	532	568	1,100	0.00%	1,200	9.09%
Emerg Prep - Deferred Compensation	4,496	4,100	4,100	1,769	2,231	4,000	-2.44%	4,100	2.50%
Emerg Prep - Dental Insurance	390	360	360	180	180	360	0.00%	360	0.00%
Emerg Prep - OPEB Contribution	11,669	11,200	11,200	5,168	6,832	12,000	7.14%	12,000	0.00%
Emerg Prep - Miscellaneous	-	320	320	-	320	320	0.00%	320	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>440,858</b>	<b>429,080</b>	<b>429,080</b>	<b>196,583</b>	<b>254,782</b>	<b>451,365</b>		<b>454,565</b>	
<b>OPERATING SERVICES:</b>									
Emerg Prep - Telephone	2,940	4,800	4,800	5,260	2,280	7,540	57.08%	4,800	-36.34%
Emerg Prep - Contractual Services	505	500	500	200	280	480	100.00%	480	0.00%
Emerg Prep - Employee Liability	624	650	650	197	218	415	-36.15%	460	10.84%
Emerg Prep - General Liability	2,894	2,900	2,900	866	1,496	2,362	-18.55%	2,600	10.08%
<b>TOTAL OPERATING SERVICES</b>	<b>6,963</b>	<b>8,850</b>	<b>8,850</b>	<b>6,523</b>	<b>4,274</b>	<b>10,797</b>		<b>8,340</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Emerg Prep - Office Supplies	(100)	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep - Food & Clothing	231	800	800	267	533	800	0.00%	800	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>131</b>	<b>800</b>	<b>800</b>	<b>267</b>	<b>533</b>	<b>800</b>		<b>800</b>	
<b>TOTAL EXPENDITURES</b>	<b>447,952</b>	<b>438,730</b>	<b>438,730</b>	<b>203,373</b>	<b>259,589</b>	<b>462,962</b>		<b>463,705</b>	

# EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Emerg Prep Sub - Salaries	12,511	24,500	24,500	2,113	4,887	7,000	-71.43%	27,200	288.57%
Emerg Prep Sub - FICA	776	1,500	1,500	131	289	420	-72.00%	1,700	304.76%
Emerg Prep Sub - Workers Compensation	55	120	120	10	40	50	-58.33%	130	160.00%
Emerg Prep Sub - Unemployment	8	15	15	-	5	5	-66.67%	5	0.00%
Emerg Prep Sub - Medicare	181	350	350	31	69	100	-71.43%	400	300.00%
Emerg Prep Sub - Miscellaneous	445	450	450	135	315	450	0.00%	450	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>13,976</b>	<b>26,935</b>	<b>26,935</b>	<b>2,420</b>	<b>5,605</b>	<b>8,025</b>		<b>29,885</b>	
<b>OPERATING SERVICES:</b>									
Emerg Prep Sub - Ads, Dues & Subscript.	2,970	13,305	13,305	3,286	10,019	13,305	0.00%	13,305	0.00%
Emerg Prep Sub - Printing	1,503	5,000	5,000	30	4,970	5,000	0.00%	5,000	0.00%
Emerg Prep Sub - Utilities - Electric	72,663	108,000	108,000	39,056	68,944	108,000	0.00%	108,000	0.00%
Emerg Prep Sub - Utilities - Gas	319	600	600	131	469	600	0.00%	600	0.00%
Emerg Prep Sub - Utilities - Water	1,302	1,800	1,800	429	1,371	1,800	0.00%	1,800	0.00%
Emerg Prep Sub -Postage	-	250	250	-	250	250	0.00%	250	0.00%
Emerg Prep Sub - Telephone	18,498	29,650	29,650	8,054	21,596	29,650	0.00%	29,650	0.00%
Emerg Prep Sub - Rentals	2,035	1,800	1,800	783	1,017	1,800	0.00%	2,250	25.00%
Emerg Prep Sub - Maint of Prop & Equip	33,291	29,500	29,500	7,153	22,347	29,500	0.00%	29,500	0.00%
Emerg Prep Sub - Contractual Services	232,671	1,717,675	1,717,675	75,155	1,651,754	1,726,909	0.54%	98,073	-94.32%
Emerg Prep Sub - Professional Services	63,703	140,500	140,500	12,356	138,954	151,310	7.69%	11,500	-92.40%
Emerg Prep Sub - Property Insurance	25,409	24,800	24,800	9,549	12,623	22,172	-10.60%	25,390	14.51%
Emerg Prep Sub - Automobile Insurance	5,118	5,150	5,150	1,858	2,865	4,723	-8.29%	5,200	10.10%
Emerg Prep Sub - Employee Liability	1,060	1,100	1,100	405	1,115	1,520	38.18%	1,675	10.20%
Emerg Prep Sub - General Liability	10,845	10,850	10,850	7,798	7,670	15,468	42.56%	17,015	10.00%
<b>TOTAL OPERATING SERVICES</b>	<b>471,387</b>	<b>2,089,980</b>	<b>2,089,980</b>	<b>166,043</b>	<b>1,945,964</b>	<b>2,112,007</b>		<b>349,208</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Emerg Prep Sub - Office & Comm. Equip.	31,713	39,300	39,300	2,512	36,788	39,300	0.00%	39,300	0.00%
Emerg Prep Sub - Office Supplies	5,236	6,500	6,500	2,856	3,644	6,500	0.00%	6,500	0.00%
Emerg Prep Sub - Medical Supplies	315	200	200	101	99	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	4,722	16,000	16,000	2,258	13,742	16,000	0.00%	19,000	18.75%
Emerg Prep Sub - Maint of Bldgs & Grnds	4,949	3,950	3,950	2,295	1,655	3,950	0.00%	4,500	13.92%
Emerg Prep Sub - Vehicle Supplies	5,491	18,000	18,000	3,563	14,437	18,000	0.00%	18,000	0.00%
Emerg Prep Sub - Miscellaneous	133	1,500	1,500	68	1,432	1,500	0.00%	1,500	0.00%
Emerg Prep Sub - Equip & Vehicle Parts	4,560	5,000	5,000	2,406	2,594	5,000	0.00%	5,000	0.00%
Emerg Prep Sub - Tools & Equipment	521	1,500	1,500	25	1,475	1,500	0.00%	1,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>57,640</b>	<b>91,950</b>	<b>91,950</b>	<b>16,084</b>	<b>75,866</b>	<b>91,950</b>		<b>95,500</b>	

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## EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Emerg Prep Sub - Training & Travel	7,599	25,400	25,400	5,837	19,563	25,400	0.00%	25,400	0.00%
Emerg Prep Sub - Official Fees	400	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep Sub - Miscellaneous		15,334	15,334	-	-	-	-100.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>7,999</b>	<b>40,734</b>	<b>40,734</b>	<b>5,837</b>	<b>19,563</b>	<b>25,400</b>		<b>25,400</b>	
<b>CAPITAL OUTLAY:</b>									
Emerg Prep Sub - Acquisition of Vehicle	51,636	-	40,000	34,890	-	34,890	-12.78%	-	-100.00%
Emerg Prep Sub - Bldgs, Grds, General Plt	-	40,000	-	-	50,000	50,000	0.00%	34,000	100.00%
Emerg Prep Sub - Office Equipment	6,199	35,000	35,000	-	35,000	35,000	0.00%	75,000	114.29%
<b>TOTAL CAPITAL OUTLAY</b>	<b>57,835</b>	<b>75,000</b>	<b>75,000</b>	<b>34,890</b>	<b>85,000</b>	<b>119,890</b>		<b>109,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>608,837</b>	<b>2,324,599</b>	<b>2,324,599</b>	<b>225,274</b>	<b>2,131,998</b>	<b>2,357,272</b>		<b>608,993</b>	
<b>FUNDING SOURCE:</b>									
General Fund	451,751	569,109	569,109	223,724	361,558	585,282	2.84%	608,993	4.05%
Hazard Mitigation Grant	121,866	1,635,684	1,635,684	1,550	1,650,634	1,652,184	0.00%	-	0.00%
Homeowner Share	35,220	119,806	119,806	-	119,806	119,806	100.00%	-	-100.00%
<b>TOTAL</b>	<b>608,837</b>	<b>2,324,599</b>	<b>2,324,599</b>	<b>225,274</b>	<b>2,131,998</b>	<b>2,357,272</b>		<b>608,993</b>	

# EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Building, Ground & Plant	\$ 34,000	Tower Lighting Replacements Tower Cameras	\$ 22,000 12,000
Office Equipment	\$ 75,000	New EOC Audio/Visual Equipment	\$ 75,000

Grand Total Requested:

**\$ 109,000**

## EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
EOC 24 Hrs - Salaries	540,703	600,000	600,000	249,344	325,656	575,000	-4.17%	603,500	4.96%
EOC 24 Hrs - FICA	-	2,000	2,000	131	-	350	-82.50%	750	114.29%
EOC 24 Hrs - Retirement	62,181	65,500	65,500	28,431	35,569	64,000	-2.29%	74,000	15.63%
EOC 24 Hrs - Life/Health Insurance	78,110	88,000	88,000	39,165	44,335	83,500	-5.11%	94,500	13.17%
EOC 24 Hrs - Workers Compensation	2,404	3,000	3,000	1,147	1,453	2,600	-13.33%	2,800	7.69%
EOC 24 Hrs - Unemployment	325	400	400	25	50	75	-81.25%	60	-20.00%
EOC 24 Hrs - Medicare	7,664	8,700	8,700	3,538	4,562	8,100	-6.90%	8,800	8.64%
EOC 24 Hrs - Disability	1,421	1,900	1,900	719	781	1,500	-21.05%	1,510	0.67%
EOC 24 Hrs - Deferred Compensation	9,223	11,000	11,000	5,529	8,971	14,500	31.82%	13,500	-6.90%
EOC 24 Hrs - Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
EOC 24 Hrs - OPEB Contribution	18,926	20,000	20,000	8,653	10,847	19,500	-2.50%	20,700	6.15%
EOC 24 Hrs - Miscellaneous	-	560	560	-	560	560	0.00%	560	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>721,317</b>	<b>801,420</b>	<b>801,420</b>	<b>336,862</b>	<b>432,964</b>	<b>770,045</b>		<b>821,040</b>	
<b>OPERATING SERVICES:</b>									
EOC 24 Hrs - Ads, Dues & Subscriptions	630	630	630	-	630	630	0.00%	630	0.00%
EOC 24 Hrs - Telephone	5,413	5,510	5,510	2,593	2,917	5,510	0.00%	5,510	0.00%
EOC 24 Hrs - Contractual Services	480	1,000	1,000	200	800	1,000	0.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	1,143	1,150	1,150	378	397	775	-32.61%	855	10.32%
EOC 24 Hrs - General Liability	5,307	5,350	5,350	1,570	2,874	4,444	-16.93%	4,890	10.04%
<b>TOTAL OPERATING SERVICES</b>	<b>12,973</b>	<b>13,640</b>	<b>13,640</b>	<b>4,741</b>	<b>7,618</b>	<b>12,359</b>		<b>12,885</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
EOC 24 Hrs - Food & Clothing	630	1,400	1,400	200	1,200	1,400	0.00%	1,400	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>630</b>	<b>1,400</b>	<b>1,400</b>	<b>200</b>	<b>1,200</b>	<b>1,400</b>		<b>1,400</b>	
<b>OTHER CHARGES:</b>									
EOC 24 Hrs - Training & Travel	4,419	26,500	26,500	3,251	15,749	19,000	-28.30%	26,500	39.47%
<b>TOTAL OTHER CHARGES</b>	<b>4,419</b>	<b>26,500</b>	<b>26,500</b>	<b>3,251</b>	<b>15,749</b>	<b>19,000</b>		<b>26,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>739,339</b>	<b>842,960</b>	<b>842,960</b>	<b>345,054</b>	<b>457,531</b>	<b>802,804</b>		<b>861,825</b>	
<i>General Fund</i>	629,339	732,960	732,960	290,054	402,531	692,804	-5.48%	751,825	8.52%
<i>Entergy - Waterford 3</i>	110,000	110,000	110,000	55,000	55,000	110,000	0.00%	110,000	0.00%
<b>TOTAL</b>	<b>739,339</b>	<b>842,960</b>	<b>842,960</b>	<b>345,054</b>	<b>457,531</b>	<b>802,804</b>		<b>861,825</b>	

# MOTOR VEHICLES

**ACCOUNT NUMBER: 001-410800**

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Motor Vehicles - Salaries	20,266	22,100	22,100	9,416	12,084	21,500	-2.71%	22,600	5.12%
Motor Vehicles - FICA	1,256	1,400	1,400	584	816	1,400	0.00%	1,400	0.00%
Motor Vehicles - Workers Compensation	90	110	110	43	67	110	0.00%	110	0.00%
Motor Vehicles - Unemployment	12	15	15	1	14	15	0.00%	5	-66.67%
Motor Vehicles - Medicare	294	320	320	137	183	320	0.00%	330	3.13%
Motor Vehicles - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>21,918</b>	<b>24,025</b>	<b>24,025</b>	<b>10,181</b>	<b>13,244</b>	<b>23,425</b>		<b>24,525</b>	
<b>OPERATING SERVICES:</b>									
Motor Vehicles - Utilities - Electrical	2,845	3,600	3,600	1,282	2,018	3,300	-8.33%	4,200	27.27%
Motor Vehicles - Utilities - Water	621	900	900	120	172	292	-67.56%	600	105.48%
Motor Vehicles - Maint of Prop & Eqpt	-	500	500	-	200	200	-60.00%	500	150.00%
Motor Vehicles - Contractual Services	775	1,000	1,000	475	325	800	-20.00%	1,000	25.00%
Motor Vehicles - Property Insurance	1,525	1,550	1,550	475	872	1,347	-13.10%	1,485	10.24%
Motor Vehicles - Employee Liability	46	50	50	14	17	31	-38.00%	35	12.90%
Motor Vehicles - General Liability	213	220	220	64	112	176	-20.00%	195	10.80%
<b>TOTAL OPERATING SERVICES</b>	<b>6,025</b>	<b>7,820</b>	<b>7,820</b>	<b>2,430</b>	<b>3,716</b>	<b>6,146</b>		<b>8,015</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Motor Vehicles - Office & Comm. Equip.	1,472	-	-	128	172	300	100.00%	600	100.00%
Motor Vehicles - Office Supplies	178	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%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,650</b>	<b>1,100</b>	<b>1,100</b>	<b>128</b>	<b>772</b>	<b>900</b>		<b>1,700</b>	
<b>TOTAL EXPENDITURES</b>	<b>29,593</b>	<b>32,945</b>	<b>32,945</b>	<b>12,739</b>	<b>17,732</b>	<b>30,471</b>		<b>34,240</b>	
<b>FUNDING SOURCE:</b>									
General Fund	(4,439)	5,145	5,145	4,210	(39)	4,171	-18.93%	8,240	97.55%
Motor Vehicle Transaction Fee	30,801	26,400	26,400	8,529	16,271	24,800	-6.06%	24,000	-3.23%
Driver's License Reinstatement Fee	3,231	1,400	1,400	-	1,500	1,500	7.14%	2,000	33.33%
<b>TOTAL</b>	<b>29,593</b>	<b>32,945</b>	<b>32,945</b>	<b>12,739</b>	<b>17,732</b>	<b>30,471</b>		<b>34,240</b>	



# CORONER

**ACCOUNT NUMBER: 001-430160**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Coroner - Salaries	204,776	220,500	220,500	95,445	115,555	211,000	-4.31%	225,500	6.87%
Coroner - FICA	4,511	5,300	5,300	2,075	2,525	4,600	-13.21%	5,500	19.57%
Coroner - Retirement	15,181	15,600	15,600	7,127	8,573	15,700	0.64%	17,300	10.19%
Coroner - Life/Health Insurance	51,206	57,700	57,700	25,680	29,320	55,000	-4.68%	62,000	12.73%
Coroner - Workers Compensation	514	650	650	251	349	600	-7.69%	605	0.83%
Coroner - Unemployment	99	115	115	7	13	20	-82.61%	20	0.00%
Coroner - Medicare	2,847	3,200	3,200	1,328	1,672	3,000	-6.25%	3,300	10.00%
Coroner - Disability	193	200	200	95	105	200	0.00%	200	0.00%
Coroner - Deferred Comp	191	350	350	160	260	420	20.00%	500	19.05%
Coroner - Dental Insurance	480	480	480	240	240	480	0.00%	480	0.00%
Coroner - OPEB Contribution	4,620	4,750	4,750	2,169	2,631	4,800	1.05%	4,900	2.08%
Coroner - Miscellaneous	-	500	500	45	455	500	0.00%	500	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>284,618</b>	<b>309,345</b>	<b>309,345</b>	<b>134,622</b>	<b>161,698</b>	<b>296,320</b>		<b>320,805</b>	
<b>OPERATING SERVICES:</b>									
Coroner - Ads, Dues & Subscriptions	1,250	1,500	1,500	1,250	250	1,500	0.00%	1,500	0.00%
Coroner - Printing	266	1,500	1,500	150	1,350	1,500	0.00%	1,500	0.00%
Coroner - Gas	154	500	500	86	414	500	100.00%	600	20.00%
Coroner - Water	195	400	400	91	309	400	0.00%	500	25.00%
Coroner - Postage	601	1,000	1,000	110	890	1,000	0.00%	1,000	0.00%
Coroner - Telephone	14,703	15,000	15,000	7,091	8,269	15,360	2.40%	16,000	4.17%
Coroner - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Coroner - Maint. Of Property & Equipment	5,019	5,000	5,000	54	5,196	5,250	5.00%	5,500	4.76%
Coroner - Contractual Services	10,452	15,000	15,000	8,811	4,689	13,500	-10.00%	15,000	11.11%
Coroner - Professional Services	124,261	175,000	175,000	53,727	106,273	160,000	-8.57%	175,000	9.38%
Coroner - Property Insurance	462	470	470	144	264	408	-13.19%	450	10.29%
Coroner - Automobile Insurance	1,837	1,850	1,850	743	1,719	2,462	33.08%	2,710	10.07%
Coroner - Employee Liability	747	750	750	244	291	535	-28.67%	590	10.28%
Coroner - General Liability	3,451	3,500	3,500	1,293	1,997	3,290	-6.00%	3,620	10.03%
<b>TOTAL OPERATING SERVICES</b>	<b>163,398</b>	<b>222,170</b>	<b>222,170</b>	<b>73,794</b>	<b>132,611</b>	<b>206,405</b>		<b>224,670</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Coroner - Office & Communications Equip.	2,497	10,000	10,000	5,215	4,785	10,000	0.00%	10,000	0.00%
Coroner - Office Supplies	4,990	5,000	5,000	1,770	3,230	5,000	0.00%	5,000	0.00%
Coroner - Food & Clothing	416	5,400	5,400	1,584	3,816	5,400	0.00%	5,400	0.00%
Coroner - Maint. Of Building & Grounds	870	3,000	3,000	229	2,771	3,000	0.00%	3,000	0.00%
Coroner - Vehicle Supplies	2,291	7,500	7,500	926	4,074	5,000	-33.33%	8,500	70.00%
Coroner - Equipment & Vehicle Parts	326	5,000	5,000	284	4,716	5,000	0.00%	5,000	0.00%
Coroner - Miscellaneous Materials	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>11,390</b>	<b>38,900</b>	<b>38,900</b>	<b>10,008</b>	<b>26,392</b>	<b>36,400</b>		<b>39,900</b>	

CONTINUED

# CORONER

**ACCOUNT NUMBER: 001-430160**

Description	2018	2019				2020		Last Adopted vs Projected Actual	Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Proposed Budget		
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Coroner - Training & Travel	3,763	15,000	15,000	1,333	13,667	15,000	0.00%	15,000	0.00%
Coroner - Official Fees	20	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,783</b>	<b>15,400</b>	<b>15,400</b>	<b>1,333</b>	<b>14,067</b>	<b>15,400</b>		<b>15,400</b>	
<b>CAPITAL OUTLAY:</b>									
Coroner - Vehicle Acquisition	-	-	-	37,040	-	37,040	100.00%	50,000	34.99%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,040</b>	<b>-</b>	<b>37,040</b>		<b>50,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Coroner - Grants	-	-	-	-	-	-	0.00%	250,000	100.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>250,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>463,189</b>	<b>585,815</b>	<b>585,815</b>	<b>256,797</b>	<b>334,768</b>	<b>591,565</b>		<b>900,775</b>	
<b>FUNDING SOURCE:</b>									
General Fund	410,094	543,815	543,815	229,872	303,193	533,065	-1.98%	848,275	59.13%
Coroner - Other Fees	12,795	12,000	12,000	6,825	6,675	13,500	12.50%	12,500	-7.41%
Institutional Charges	40,300	30,000	30,000	20,100	24,900	45,000	50.00%	40,000	-11.11%
<b>TOTAL</b>	<b>463,189</b>	<b>585,815</b>	<b>585,815</b>	<b>256,797</b>	<b>334,768</b>	<b>591,565</b>		<b>900,775</b>	

**CORONER**

**ACCOUNT NUMBER: 001-430160**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Vehicles	\$ 50,000	Portable Morgue Vehicle	\$ 50,000

**Grand Total Requested:** **\$ 50,000**

# ANIMAL CONTROL

**ACCOUNT NUMBER: 001-430180**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Animal - Salaries	375,028	446,000	446,000	187,268	242,732	430,000	-3.59%	480,000	11.63%
Animal - FICA	1,192	1,650	1,650	673	777	1,450	-12.12%	2,150	48.28%
Animal - Retirement	40,781	48,300	48,300	20,289	25,211	45,500	-5.80%	56,000	23.08%
Animal - Life/Health Insurance	57,825	78,500	78,500	32,039	36,461	68,500	-12.74%	96,200	40.44%
Animal - Workers Compensation	27,007	35,200	35,200	14,064	17,936	32,000	-9.09%	36,200	13.13%
Animal - Unemployment	226	300	300	19	31	50	-83.33%	50	0.00%
Animal - Medicare	5,319	6,500	6,500	2,662	3,338	6,000	-7.69%	7,000	16.67%
Animal - Disability	1,032	1,400	1,400	545	555	1,100	-21.43%	1,300	18.18%
Animal - Deferred Compensation	866	800	800	412	538	950	18.75%	6,150	547.37%
Animal - Dental Insurance	460	600	600	240	240	480	-20.00%	600	25.00%
Animal - OPEB Contribution	12,453	14,700	14,700	6,175	7,525	13,700	-6.80%	16,000	16.79%
Animal - Miscellaneous	1,000	750	750	225	525	750	0.00%	750	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>523,189</b>	<b>634,700</b>	<b>634,700</b>	<b>264,611</b>	<b>335,869</b>	<b>600,480</b>		<b>702,400</b>	
<b>OPERATING SERVICES:</b>									
Animal - Ads, Dues & Subscriptions	1,400	1,000	1,000	658	342	1,000	0.00%	1,000	0.00%
Animal - Printing	967	3,000	3,000	1,324	1,676	3,000	0.00%	3,000	0.00%
Animal - Utilities - Electric	20,394	22,000	22,000	11,099	13,901	25,000	13.64%	25,000	0.00%
Animal - Utilities - Water	4,180	3,300	3,300	1,451	1,549	3,000	-9.09%	3,000	0.00%
Animal - Telephone	6,803	8,000	8,000	3,487	3,513	7,000	-12.50%	7,000	0.00%
Animal - Rentals	922	3,000	3,000	755	745	1,500	-50.00%	1,500	0.00%
Animal - Maint of Property & Equipment	12,312	16,000	16,000	7,480	8,520	16,000	0.00%	19,000	18.75%
Animal - Contractual Services	23,445	25,000	25,000	9,001	15,999	25,000	0.00%	25,000	0.00%
Animal - Professional Services	7,537	6,000	6,000	1,848	3,152	5,000	-16.67%	6,000	20.00%
Animal - Property Insurance	10,591	10,600	10,600	4,211	5,474	9,685	-8.63%	10,655	10.02%
Animal - Automobile Insurance	6,562	6,600	6,600	2,230	3,438	5,668	-14.12%	6,240	10.09%
Animal - Employee Liability	1,328	1,350	1,350	371	418	789	-41.56%	870	10.27%
Animal - General Liability	5,287	5,300	5,300	1,627	2,877	4,504	-15.02%	4,960	10.12%
<b>TOTAL OPERATING SERVICES</b>	<b>101,728</b>	<b>111,150</b>	<b>111,150</b>	<b>45,542</b>	<b>61,604</b>	<b>107,146</b>		<b>113,225</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Animal - Office & Communications Equip.	8,784	5,500	5,500	4,503	997	5,500	0.00%	10,000	81.82%
Animal - Office Supplies	3,969	4,600	4,600	1,862	2,738	4,600	0.00%	4,500	-2.17%
Animal - Medical Supplies	8,042	14,000	14,000	5,968	8,032	14,000	0.00%	54,000	285.71%
Animal - Food & Clothing	21,329	19,000	19,000	7,802	11,198	19,000	0.00%	18,000	-5.26%
Animal - Maint of Buildings & Grounds	28,996	21,000	21,000	8,356	12,644	21,000	0.00%	15,000	-28.57%
Animal - Vehicle Supplies	8,499	10,000	10,000	4,283	5,717	10,000	0.00%	10,000	0.00%
Animal - Miscellaneous	1,261	5,000	5,000	786	4,214	5,000	0.00%	5,000	0.00%
Animal - Equipment & Vehicle Parts	3,644	3,000	3,000	820	2,180	3,000	0.00%	3,000	0.00%
Animal - Tools & Equipment	9,228	6,500	6,500	3,656	2,844	6,500	0.00%	7,000	7.69%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>93,752</b>	<b>88,600</b>	<b>88,600</b>	<b>38,036</b>	<b>50,564</b>	<b>88,600</b>		<b>126,500</b>	

CONTINUED

# ANIMAL CONTROL

**ACCOUNT NUMBER: 001-430180**

Description	2018		2019				2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Animal - Training & Travel	6,723	9,000	9,000	1,190	6,810	8,000	-11.11%	9,000	12.50%
Animal - Official Fees	350	500	500	-	500	500	100.00%	500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>7,073</b>	<b>9,500</b>	<b>9,500</b>	<b>1,190</b>	<b>7,310</b>	<b>8,500</b>		<b>9,500</b>	
<b>CAPITAL OUTLAY:</b>									
Animal - Improvement Other than Building	-	-	-	-	-	-	0.00%	96,600	100.00%
Animal - Acquisition of Vehicles	-	48,000	48,000	35,829	12,171	48,000	0.00%	60,000	25.00%
Animal - Major Repairs	-	30,000	30,000	-	30,000	30,000	0.00%	40,000	33.33%
Animal - Architectural/Engineering Fees	-	-	-	-	-	-	0.00%	11,250	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>78,000</b>	<b>78,000</b>	<b>35,829</b>	<b>42,171</b>	<b>78,000</b>		<b>207,850</b>	
<b>TOTAL EXPENDITURES</b>	<b>725,742</b>	<b>921,950</b>	<b>921,950</b>	<b>385,208</b>	<b>497,518</b>	<b>882,726</b>		<b>1,159,475</b>	
<b>FUNDING SOURCE:</b>									
General Fund	703,524	901,950	901,950	374,013	486,713	860,726	-4.57%	1,114,475	29.48%
Animal Control	22,218	20,000	20,000	11,195	10,805	22,000	10.00%	45,000	104.55%
<b>TOTAL</b>	<b>725,742</b>	<b>921,950</b>	<b>921,950</b>	<b>385,208</b>	<b>497,518</b>	<b>882,726</b>		<b>1,159,475</b>	

## ANIMAL CONTROL

**ACCOUNT NUMBER: 001-430180**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 96,600	Parking Lot (Phase I)	\$ 96,600
Acquisition of Vehicles	\$ 60,000	Two (2) Animal Control Units to Replace (\$27,000 each): Unit# 230 - 2015 Ford F250 with 80,000 miles & electrical issues Unit# 244 = 2009 Ford F150 with 150,000 miles	\$ 54,000
		Recycle/Attach Animal Control body	\$ 6,000
Major Repairs	40,000	Replacement of Shelter Floors	\$ 40,000
Architecture/Engineering Fees	\$ 11,250	Fees for Parking Lot (Phase I)	\$ 11,250
<b>Grand Total Requested:</b>	<b>\$ 207,850</b>		

# HEALTH & SAFETY REHAB

**ACCOUNT NUMBER: 001-430225**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
H&S Rehab - Salaries	22,638	23,100	23,100	8,951	10,049	19,000	-17.75%	23,300	22.63%
H&S Rehab - FICA	1,404	1,500	1,500	555	645	1,200	-20.00%	1,450	20.83%
H&S Rehab - Workers Compensation	1,216	1,350	1,350	496	604	1,100	-18.52%	1,300	18.18%
H&S Rehab - Unemployment	14	15	15	1	4	5	-66.67%	5	0.00%
H&S Rehab - Medicare	328	350	350	130	145	275	-21.43%	350	27.27%
<b>TOTAL PERSONAL SERVICES</b>	<b>25,600</b>	<b>26,315</b>	<b>26,315</b>	<b>10,133</b>	<b>11,447</b>	<b>21,580</b>		<b>26,405</b>	
<b>OPERATING SERVICES:</b>									
H&S Rehab - Printing	120	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Maint of Prop & Equipment	11,105	15,000	15,000	13,498	3,000	16,498	9.99%	15,000	-9.08%
H&S Rehab - Professional Services	21,497	-	-	379	121	500	100.00%	500	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>32,722</b>	<b>15,000</b>	<b>15,000</b>	<b>13,877</b>	<b>3,121</b>	<b>16,998</b>		<b>15,500</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
H&S Rehab - Office Supplies	394	-	-	3	(3)	-	0.00%	-	0.00%
H&S Rehab - Food & Clothing	181	-	-	88	112	200	0.00%	300	50.00%
H&S Rehab - Maint of Bldg & Grds	347	-	-	274	(274)	-	0.00%	-	0.00%
H&S Rehab - Miscellaneous	17,638	25,000	25,000	7,787	15,400	23,187	-7.25%	27,000	16.44%
H&S Rehab - Eqpt & Vehicle Repairs	25	-	-	35	(35)	-	0.00%	-	0.00%
H&S Rehab - Tools & Equipment	908	1,000	1,000	279	336	615	-38.50%	400	-34.96%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>19,493</b>	<b>26,000</b>	<b>26,000</b>	<b>8,466</b>	<b>15,536</b>	<b>24,002</b>		<b>27,700</b>	
<b>OTHER CHARGES:</b>									
H&S Rehab - Training & Travel	35	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>77,850</b>	<b>67,315</b>	<b>67,315</b>	<b>32,476</b>	<b>30,104</b>	<b>62,580</b>		<b>69,605</b>	

## REVITALIZATION FUND PROGRAM

**ACCOUNT NUMBER: 001-430226**

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Revitalization - Maint of Prop & Equipment	-	10,200	10,200	-	5,664	5,664	-44.47%	10,664	88.28%
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>10,200</b>	<b>10,200</b>	<b>-</b>	<b>5,664</b>	<b>5,664</b>		<b>10,664</b>	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>10,200</b>	<b>10,200</b>	<b>-</b>	<b>5,664</b>	<b>5,664</b>		<b>10,664</b>	



# HOUSING PRESERVATION

**ACCOUNT NUMBER: 001-430227**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Housing Pres. - Salaries	-	3,300	3,300	-	-	-	-100.00%	2,700	100.00%
Housing Pres. - FICA	-	55	55	-	-	-	-100.00%	165	100.00%
Housing Pres. - Workers Compensation	-	50	50	-	-	-	-100.00%	15	100.00%
Housing Pres. - Unemployment	-	5	5	-	-	-	-100.00%	5	100.00%
Housing Pres. - Medicare	-	15	15	-	-	-	-100.00%	40	100.00%
Housing Pres. - Miscellaneous	-	100	100	-	-	-	-100.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>-</b>	<b>3,525</b>	<b>3,525</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>2,925</b>	
<b>OPERATING SERVICES:</b>									
Housing Pres. - Ads, Dues & Subscriptions	34	250	250	-	50	50	-80.00%	50	0.00%
Housing Pres. - Printing	120	-	-	-	-	-	0.00%	-	0.00%
Housing Pres. - Maint of Prop & Equipment	19,800	39,600	39,600	7,020	-	7,020	-82.27%	-	-100.00%
Housing Pres. - Contractual Services	-	2,625	2,625	-	-	-	-100.00%	-	0.00%
Housing Pres. - Professional Services	44,209	-	-	41,219	14,900	56,119	0.00%	71,775	27.90%
<b>TOTAL OPERATING SERVICES</b>	<b>64,163</b>	<b>42,475</b>	<b>42,475</b>	<b>48,239</b>	<b>14,950</b>	<b>63,189</b>		<b>71,825</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Housing Pres. - Office Supplies	219	500	500	35	350	385	0.00%	50	-87.01%
Housing Pres. - Maint of Bldg & Grds	-	3,000	3,000	351	2,649	3,000	0.00%	-	-100.00%
Housing Pres. - Tools & Equipment	-	500	500	32	418	450	-10.00%	-	-100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>219</b>	<b>4,000</b>	<b>4,000</b>	<b>418</b>	<b>3,417</b>	<b>3,835</b>		<b>50</b>	
<b>TOTAL EXPENDITURES</b>	<b>64,382</b>	<b>50,000</b>	<b>50,000</b>	<b>48,657</b>	<b>18,367</b>	<b>67,024</b>		<b>74,800</b>	
<b>FUNDING SOURCE:</b>									
General Fund	(374)	-	-	122	(4,816)	(4,694)	0.00%	74,800	0.00%
Federal Grant	64,756	50,000	50,000	48,535	23,183	71,718	43.44%	-	-100.00%
<b>TOTAL</b>	<b>64,382</b>	<b>50,000</b>	<b>50,000</b>	<b>48,657</b>	<b>18,367</b>	<b>67,024</b>		<b>74,800</b>	

# COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Comm Svcs - Salaries	306,792	337,000	337,000	132,828	147,172	280,000	-16.91%	331,000	18.21%
Comm Svcs - Per Diem	5,220	9,360	9,360	1,800	2,200	4,000	-57.26%	9,360	134.00%
Comm Svcs - FICA	-	-	-	175	75	250	100.00%	250	0.00%
Comm Svcs - Retirement	38,497	39,000	39,000	15,275	16,725	32,000	-17.95%	41,000	28.13%
Comm Svcs - Life/Health Insurance	58,774	61,500	61,500	28,567	35,633	64,200	4.39%	76,600	19.31%
Comm Svcs - Workers Compensation	1,492	1,650	1,650	611	789	1,400	-15.15%	1,550	10.71%
Comm Svcs - Unemployment	201	215	215	13	17	30	-86.05%	40	33.33%
Comm Svcs - Medicare	3,819	4,000	4,000	1,629	1,871	3,500	-12.50%	4,500	28.57%
Comm Svcs - Disability	1,134	1,200	1,200	490	460	950	-20.83%	1,000	5.26%
Comm Svcs - Deferred Compensation	12,646	10,000	10,000	4,197	2,803	7,000	-30.00%	12,200	74.29%
Comm Svcs - Dental Insurance	800	850	850	361	389	750	-11.76%	610	-18.67%
Comm Svcs - OPEB Contribution	12,016	12,000	12,000	4,649	5,051	9,700	-19.17%	11,500	18.56%
Comm Svcs - Miscellaneous	45	640	640	136	464	600	-6.25%	600	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>441,436</b>	<b>477,415</b>	<b>477,415</b>	<b>190,731</b>	<b>213,649</b>	<b>404,380</b>		<b>490,210</b>	
<b>OPERATING SERVICES:</b>									
Comm Svcs - Ads, Dues & Subscriptions	2,768	3,240	3,240	2,414	800	3,214	-0.80%	3,200	-0.44%
Comm Svcs - Printing	1,891	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Comm Svcs - Utilities - Electric	13,897	13,000	13,000	3,900	6,000	9,900	-23.85%	11,000	11.11%
Comm Svcs - Utilities - Gas	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
Comm Svcs - Utilities - Water	6,621	8,500	8,500	2,082	(2,082)	-	-100.00%	-	0.00%
Comm Svcs - Postage	1,247	3,000	3,000	624	1,500	2,124	-29.20%	1,500	-29.38%
Comm Svcs - Telephone	7,162	9,400	9,400	1,449	1,500	2,949	-68.63%	4,000	35.64%
Comm Svcs - Rentals	7,285	8,000	8,000	2,856	5,144	8,000	0.00%	10,000	25.00%
Comm Svcs - Maint of Property & Equip	4,957	24,400	24,400	4,594	20,000	24,594	0.80%	20,000	-18.68%
Comm Svcs - Contractual Services	10,406	19,228	19,228	4,503	15,000	19,503	1.43%	15,000	-23.09%
Comm Svcs - Professional Services	-	50,800	50,800	-	50,000	50,000	-1.57%	50,000	0.00%
Comm Svcs - Property Insurance	4,692	4,700	4,700	2,357	2,161	4,518	-3.87%	4,970	10.00%
Comm Svcs - Automobile Insurance	6,562	6,600	6,600	2,230	3,438	5,668	-14.12%	6,235	10.00%
Comm Svcs - Employee Liability	1,121	1,200	1,200	353	460	813	-32.25%	895	10.09%
Comm Svcs - General Liability	4,409	4,450	4,450	1,356	2,833	4,189	-5.87%	4,610	10.05%
<b>TOTAL OPERATING SERVICES</b>	<b>73,018</b>	<b>159,518</b>	<b>159,518</b>	<b>28,718</b>	<b>108,754</b>	<b>137,472</b>		<b>133,410</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Comm Svcs - Office & Comm. Equip.	4,722	7,500	7,500	2,945	4,555	7,500	0.00%	8,000	6.67%
Comm Svcs - Office Supplies	8,147	7,000	7,000	5,323	3,000	8,323	18.90%	8,000	-3.88%
Comm Svcs - Educational & Recreational	2,234	-	-	-	-	-	0.00%	-	0.00%
Comm Svcs - Medical Supplies	608	4,000	4,000	169	3,831	4,000	0.00%	4,000	0.00%
Comm Svcs - Food & Clothing	7,519	8,600	8,600	1,993	6,478	8,471	-1.50%	8,500	0.34%
Comm Svcs - Maint of Buildings & Grounds	4,104	3,000	3,000	1,391	1,650	3,041	1.37%	3,500	15.09%
Comm Svcs - Vehicle Supplies	4,295	4,000	4,000	997	3,000	3,997	-0.08%	4,000	0.08%
Comm Svcs - Equipment & Vehicle Parts	314	1,500	1,500	1,211	2,000	3,211	114.07%	3,000	-6.57%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>31,943</b>	<b>35,600</b>	<b>35,600</b>	<b>14,029</b>	<b>24,514</b>	<b>38,543</b>		<b>39,000</b>	

CONTINUED

## COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2018		2019				2020		% 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	
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Comm Svcs - Training & Travel	7,747	9,500	9,500	1,662	5,000	6,662	-29.87%	7,000	5.07%
<b>TOTAL OTHER CHARGES</b>	<b>7,747</b>	<b>9,500</b>	<b>9,500</b>	<b>1,662</b>	<b>5,000</b>	<b>6,662</b>		<b>7,000</b>	
<b>CAPITAL OUTLAY:</b>									
Comm Svcs - Imp Other than Buildings	5,140	-	-	-	-	-	0.00%	-	-100.00%
Comm Svcs - Acquisition of Vehicles	-	25,000	25,000	-	25,000	25,000	0.00%	25,000	100.00%
Comm Svcs - Building, Ground & Plant	-	450,000	450,000	-	-	-	0.00%	550,000	100.00%
Comm Svcs - Major Repairs	-	42,000	42,000	-	42,000	42,000	0.00%	28,000	100.00%
Comm Svcs - Arch/Eng Fees	-	40,000	40,000	-	-	-	-100.00%	40,000	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,140</b>	<b>557,000</b>	<b>557,000</b>	<b>-</b>	<b>67,000</b>	<b>67,000</b>		<b>643,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>559,284</b>	<b>1,239,033</b>	<b>1,239,033</b>	<b>235,140</b>	<b>418,917</b>	<b>654,057</b>		<b>1,312,620</b>	

## COMMUNITY SERVICES

**ACCOUNT NUMBER: 001-430231**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Vehicle	\$ 25,000	Replace U# 045 (2009 E350 Passenger Van) (Cost of Maintenance/repairs has increase and not practical for hauling program supplies as its designed as a passenger van)	\$ 25,000
Building, Ground & Plant	\$ 550,000	Wing Addition to Killona Community Center Potential Boutte/Luling Community Center	\$ 325,000 225,000
Major Repairs	\$ 28,000	Arterbury Building -ADA Bathrooms Arterbury Building -Floors Arterbury Building -Paint	\$ 3,000 15,000 10,000
Architecture/Engineering Fees	\$ 40,000	Fees for Wing Addition to Killona Community Center	
<b>Grand Total Requested:</b>	<b>\$ 643,000</b>		

## ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Energy - Salaries	16,335	17,650	17,650	7,563	8,937	16,500	-6.52%	17,000	3.03%
Energy - Retirement	1,879	2,050	2,050	870	1,030	1,900	-7.32%	2,150	13.16%
Energy - Life/Health Insurance	2,899	3,600	3,600	1,495	1,655	3,150	-12.50%	3,550	12.70%
Energy - Workers Compensation	74	90	90	35	45	80	-11.11%	80	0.00%
Energy - Unemployment	10	15	15	1	4	5	-66.67%	5	0.00%
Energy - Medicare	226	260	260	105	125	230	-11.54%	250	8.70%
Energy - Disability	55	60	60	27	33	60	0.00%	40	-33.33%
Energy - Deferred Compensation	222	100	100	33	37	70	-30.00%	75	7.14%
Energy - Dental	59	65	65	30	35	65	0.00%	45	-30.77%
Energy - OPEB Contribution	572	620	620	265	310	575	-7.26%	600	4.35%
<b>TOTAL PERSONAL SERVICES</b>	<b>22,331</b>	<b>24,510</b>	<b>24,510</b>	<b>10,424</b>	<b>12,211</b>	<b>22,635</b>		<b>23,795</b>	
<b>OPERATING SERVICES:</b>									
Energy - Utilities - Electric	200	23,234	23,234	-	-	-	-100.00%	-	0.00%
Energy - Utilities - Gas	-	400	400	-	-	-	-100.00%	-	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>200</b>	<b>23,634</b>	<b>23,634</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>22,531</b>	<b>48,144</b>	<b>48,144</b>	<b>10,424</b>	<b>12,211</b>	<b>22,635</b>		<b>23,795</b>	
<b>FUNDING SOURCE:</b>									
General Fund	(4,302)	18,144	18,144	9,141	(21,506)	(12,365)	-168.15%	(11,205)	-9.38%
Federal Grant	26,833	30,000	30,000	1,283	33,717	35,000	16.67%	35,000	0.00%
<b>TOTAL</b>	<b>22,531</b>	<b>48,144</b>	<b>48,144</b>	<b>10,424</b>	<b>12,211</b>	<b>22,635</b>		<b>23,795</b>	

# SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Summer Feed - Salaries	31,839	35,500	35,500	14,068	17,432	31,500	-11.27%	41,500	31.75%
Summer Feed - FICA	1,974	2,200	2,200	872	1,078	1,950	-11.36%	2,600	33.33%
Summer Feed - Workers Compensation	1,710	2,050	2,050	724	876	1,600	-21.95%	2,100	31.25%
Summer Feed - Unemployment	20	25	25	1	4	5	-80.00%	5	0.00%
Summer Feed - Medicare	462	525	525	204	251	455	-13.33%	600	31.87%
Summer Feed - Miscellaneous	1,155	748	748	1,005	-	1,005	34.36%	1,200	19.40%
<b>TOTAL PERSONAL SERVICES</b>	<b>37,160</b>	<b>41,048</b>	<b>41,048</b>	<b>16,874</b>	<b>19,641</b>	<b>36,515</b>		<b>48,005</b>	
<b>OPERATING SERVICES:</b>									
Summer Feed - Ads, Dues & Subscriptions	-	50	50	-	-	-	-100.00%	-	0.00%
Summer Feed - Printing	979	1,000	1,000	976	-	976	-2.40%	1,000	2.46%
Summer Feed - Rentals	3,912	5,900	5,900	-	3,898	3,898	-33.93%	4,100	5.18%
Summer Feed - Professional Services	16,806	17,000	17,000	420	17,763	18,183	6.96%	18,200	0.09%
Summer Feed - Employee Liability	114	120	120	32	40	72	-40.00%	80	11.11%
Summer Feed - General Liability	535	550	550	139	276	415	-24.55%	460	10.84%
<b>TOTAL OPERATING SERVICES</b>	<b>22,346</b>	<b>24,620</b>	<b>24,620</b>	<b>1,567</b>	<b>21,977</b>	<b>23,544</b>		<b>23,840</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Summer Feed - Office Supplies	39	-	-	-	-	-	0.00%	-	0.00%
Summer Feed - Educational, Recreational	635	200	200	-	-	-	-100.00%	-	0.00%
Summer Feed - Food & Clothing	13,797	14,000	14,000	8,217	6,000	14,217	1.55%	15,000	5.51%
Summer Feed - Maint of Bldgs & Grounds	1,962	500	500	963	-	963	92.60%	500	-48.08%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>16,433</b>	<b>14,700</b>	<b>14,700</b>	<b>9,180</b>	<b>6,000</b>	<b>15,180</b>		<b>15,500</b>	
<b>OTHER CHARGES:</b>									
Summer Feed - Training & Travel	563	400	400	-	-	-	-100.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>563</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>76,502</b>	<b>80,768</b>	<b>80,768</b>	<b>27,621</b>	<b>47,618</b>	<b>75,239</b>		<b>87,345</b>	
<b>FUNDING SOURCE:</b>									
General Fund	53,846	60,768	60,768	27,621	26,407	54,028	-11.09%	66,345	22.80%
Federal Grant	22,656	20,000	20,000	-	21,211	21,211	6.06%	21,000	-0.99%
<b>TOTAL</b>	<b>76,502</b>	<b>80,768</b>	<b>80,768</b>	<b>27,621</b>	<b>47,618</b>	<b>75,239</b>		<b>87,345</b>	

## COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CS Centers - Salaries	143,498	153,000	153,000	66,557	82,443	149,000	-2.61%	203,500	36.58%
CS Centers - FICA	3,982	4,400	4,400	1,764	2,236	4,000	-9.09%	5,050	26.25%
CS Centers - Retirement	9,116	9,400	9,400	4,383	5,417	9,800	4.26%	15,300	56.12%
CS Centers - Life/Health Insurance	20,550	23,000	23,000	10,245	11,755	22,000	-4.35%	40,000	81.82%
CS Centers - Workers Compensation	666	750	750	314	436	750	0.00%	1,000	33.33%
CS Centers - Unemployment	87	100	100	7	8	15	-85.00%	20	33.33%
CS Centers - Medicare	2,028	2,250	2,250	942	1,158	2,100	-6.67%	3,000	42.86%
CS Centers - Disability	272	275	275	137	138	275	0.00%	400	45.45%
CS Centers - Deferred Comp	132	175	175	74	101	175	0.00%	175	0.00%
CS Centers - Dental Insurance	226	220	220	111	114	225	2.27%	350	55.56%
CS Centers - OPEB Contribution	2,774	2,900	2,900	1,334	1,666	3,000	3.45%	4,300	43.33%
CS Centers - Miscellaneous	475	-	-	360	-	360	100.00%	500	38.89%
<b>TOTAL PERSONAL SERVICES</b>	<b>183,806</b>	<b>196,470</b>	<b>196,470</b>	<b>86,228</b>	<b>105,472</b>	<b>191,700</b>		<b>273,595</b>	
<b>OPERATING SERVICES:</b>									
CS Centers - Ads, Dues & Subscriptions	-	300	300	90	100	190	-36.67%	300	57.89%
CS Centers - Printing	14	-	-	-	-	-	0.00%	-	0.00%
CS Centers - Utilities - Electric	6,367	4,000	4,000	2,432	2,000	4,432	10.80%	4,500	1.53%
CS Centers - Utilities - Water	1,097	750	750	358	400	758	1.07%	750	-1.06%
CS Centers - Telephone	2,659	-	-	1,318	1,300	2,618	0.00%	2,600	0.00%
CS Centers - Rentals	1,027	-	-	340	600	940	0.00%	1,000	0.00%
CS Centers - Maint of Property & Equip	9,569	5,560	5,560	-	5,000	5,000	-10.07%	5,000	0.00%
CS Centers - Contractual Services	16,051	13,444	13,444	9,276	4,464	13,740	2.20%	14,000	1.89%
CS Centers - Professional Services	-	28,500	28,500	180	10,000	10,180	-64.28%	10,000	-1.77%
CS Centers - Property Insurance	1,829	1,850	1,850	1,945	-	1,945	100.00%	2,140	10.03%
CS Centers - Employee Liability	329	350	350	110	146	256	-26.86%	285	11.33%
CS Centers - General Liability	1,518	1,550	1,550	484	1,006	1,490	-3.87%	1,640	10.07%
<b>TOTAL OPERATING SERVICES</b>	<b>40,460</b>	<b>56,304</b>	<b>56,304</b>	<b>16,533</b>	<b>25,016</b>	<b>41,549</b>		<b>42,215</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
CS Centers - Office & Comm. Equip.	1,624	3,100	3,100	80	2,800	2,880	-7.10%	3,000	4.17%
CS Centers - Office Supplies	1,928	1,000	1,000	972	500	1,472	47.20%	1,500	1.90%
CS Centers - Educational & Recreational	26,586	35,200	35,200	16,339	34,040	50,379	43.12%	75,000	48.87%
CS Centers - Food & Clothing	5,614	3,000	3,000	3,545	1,455	5,000	66.67%	5,000	0.00%
CS Centers - Maint of Bldg & Grds	3,531	-	-	1,570	1,500	3,070	100.00%	3,000	-2.28%
CS Centers - Miscellaneous	595	-	-	435	(40)	395	100.00%	500	26.58%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>39,878</b>	<b>42,300</b>	<b>42,300</b>	<b>22,941</b>	<b>40,255</b>	<b>63,196</b>		<b>88,000</b>	

CONTINUED

## COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
CS Centers - Training & Travel	561	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>561</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>CAPITAL OUTLAY:</b>									
CS Centers - Building, Ground & Plant	-	30,000	30,000	9,300	30,000	39,300	0.00%	-	-100.00%
CS Centers - Major Repairs	-	5,000	5,000	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>9,300</b>	<b>30,000</b>	<b>39,300</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>264,705</b>	<b>330,074</b>	<b>330,074</b>	<b>135,002</b>	<b>200,743</b>	<b>335,745</b>		<b>403,810</b>	
<i>General Fund</i>	234,705	300,074	300,074	115,002	190,743	305,745	1.89%	373,810	22.26%
<i>SPLIT - Community Services</i>	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
<b>TOTAL</b>	<b>264,705</b>	<b>330,074</b>	<b>330,074</b>	<b>135,002</b>	<b>200,743</b>	<b>335,745</b>		<b>403,810</b>	



## COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
CS Subgrants - Professional Services	2,896	5,000	5,000	-	2,500	2,500	-50.00%	2,500	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>2,896</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>		<b>2,500</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
CS Subgrants - Office Supplies	2,018	-	-	-	-	-	0.00%	-	0.00%
CS Subgrants - Educational, Recreational	1,114	-	-	6,769	1,237	8,006	100.00%	7,000	-12.57%
CS Subgrants - Food & Clothing	7,799	10,100	10,100	1,218	782	2,000	-80.20%	2,000	0.00%
CS Subgrants - Maint of Bldgs & Grounds	1,000	-	-	8	992	1,000	0.00%	1,000	0.00%
CS Subgrants - Miscellaneous	240	-	-	618	882	1,500	0.00%	1,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>12,171</b>	<b>10,100</b>	<b>10,100</b>	<b>8,613</b>	<b>3,893</b>	<b>12,506</b>		<b>11,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>15,067</b>	<b>15,100</b>	<b>15,100</b>	<b>8,613</b>	<b>6,393</b>	<b>15,006</b>		<b>14,000</b>	
<b>FUNDING SOURCE:</b>									
General Fund	9,337	10,100	10,100	8,613	1,393	10,006	-0.93%	9,000	-10.05%
LACAP - Client Education	5,730	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
<b>TOTAL</b>	<b>15,067</b>	<b>15,100</b>	<b>15,100</b>	<b>8,613</b>	<b>6,393</b>	<b>15,006</b>		<b>14,000</b>	

## LIHEAP - ADMINISTRATION

**ACCOUNT NUMBER: 001-430246**

Description	Prior Year Actual 2010	Current Year				Upcoming Year			
		Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
LIHEAP-Weath - Salaries	-	-	-	9,544	19,456	29,000	100.00%	37,500	29.31%
LIHEAP-Weath - Retirement	-	-	-	1,098	2,252	3,350	100.00%	4,700	40.30%
LIHEAP-Weath - Life/Health Insurance	-	-	-	761	1,689	2,450	100.00%	3,600	46.94%
LIHEAP-Weath - Workers Compensation	-	-	-	44	91	135	100.00%	175	29.63%
LIHEAP-Weath - Unemployment	-	-	-	1	4	5	100.00%	5	0.00%
LIHEAP-Weath - Disability	-	-	-	29	61	90	100.00%	125	38.89%
LIHEAP-Weath - Deferred Comp	-	-	-	696	1,454	2,150	100.00%	2,750	27.91%
LIHEAP-Weath - Dental	-	-	-	15	30	45	100.00%	60	33.33%
LIHEAP-Weath - OPEB Contributions	-	-	-	334	691	1,025	100.00%	1,305	27.32%
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	<b>12,522</b>	<b>25,728</b>	<b>38,250</b>		<b>50,220</b>	
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>12,522</b>	<b>25,728</b>	<b>38,250</b>		<b>50,220</b>	

## CSBG - ADMINISTRATION

**ACCOUNT NUMBER: 001-430247**

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CSBG-Admin - Salaries	18,766	20,500	20,500	9,309	9,691	19,000	-7.32%	19,600	3.16%
CSBG-Admin - Retirement	1,040	2,350	2,350	988	362	1,350	-42.55%	2,500	85.19%
CSBG-Admin - Life/Health Insurance	2,456	5,500	5,500	2,247	1,053	3,300	-40.00%	5,350	62.12%
CSBG-Admin - Workers Compensation	36	100	100	39	16	55	-45.00%	90	63.64%
CSBG-Admin - Unemployment	5	15	15	1	4	5	-66.67%	5	0.00%
CSBG-Admin - Medicare	105	300	300	120	45	165	-45.00%	285	72.73%
CSBG-Admin - Disability	29	70	70	31	14	45	-35.71%	65	44.44%
CSBG-Admin - Deferred Compensation	147	450	450	173	62	235	-47.78%	400	70.21%
CSBG-Admin - Dental	16	40	40	17	8	25	-37.50%	35	40.00%
CSBG-Admin - OPEB Contribution	264	710	710	301	109	410	-42.25%	700	70.73%
<b>TOTAL PERSONAL SERVICES</b>	<b>22,864</b>	<b>30,035</b>	<b>30,035</b>	<b>13,226</b>	<b>11,364</b>	<b>24,590</b>		<b>29,030</b>	
<b>OPERATING SERVICES:</b>									
CSBG-Admin - Employee Liability	25	25	25	15	15	30	20.00%	35	16.67%
CSBG-Admin - General Liability	127	130	130	68	102	170	30.77%	190	11.76%
<b>TOTAL OPERATING SERVICES</b>	<b>152</b>	<b>155</b>	<b>155</b>	<b>83</b>	<b>117</b>	<b>200</b>		<b>225</b>	
<b>TOTAL EXPENDITURES</b>	<b>23,016</b>	<b>30,190</b>	<b>30,190</b>	<b>13,309</b>	<b>11,481</b>	<b>24,790</b>		<b>29,255</b>	
<b>FUNDING SOURCE:</b>									
General Fund	-	6,185	6,185	2,124	(1,339)	785	-87.31%	5,866	647.26%
CSBG-Administration	23,016	24,005	24,005	11,185	12,820	24,005	0.00%	23,389	-2.57%
<b>TOTAL</b>	<b>23,016</b>	<b>30,190</b>	<b>30,190</b>	<b>13,309</b>	<b>11,481</b>	<b>24,790</b>		<b>29,255</b>	

## CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CSBG-Prog Act - Salaries	58,616	64,000	64,000	26,464	31,536	58,000	-9.38%	59,500	2.59%
CSBG-Prog Act - Retirement	4,643	7,400	7,400	2,825	3,175	6,000	-18.92%	7,500	25.00%
CSBG-Prog Act - Life/Health Insurance	7,652	12,100	12,100	4,690	4,810	9,500	-21.49%	11,200	17.89%
CSBG-Prog Act - Workers Compensation	182	320	320	113	137	250	-21.88%	275	10.00%
CSBG-Prog Act - Unemployment	25	40	40	2	8	10	-75.00%	10	0.00%
CSBG-Prog Act - Medicare	462	780	780	276	324	600	-23.08%	705	17.50%
CSBG-Prog Act - Disability	143	220	220	91	84	175	-20.45%	180	2.86%
CSBG-Prog Act - Deferred Compensation	1,123	1,700	1,700	777	723	1,500	-11.76%	2,300	53.33%
CSBG-Prog Act - Dental	84	160	160	65	55	120	-25.00%	115	-4.17%
CSBG-Prog Act - OPEB Contribution	1,166	2,250	2,250	860	990	1,850	-17.78%	2,100	13.51%
<b>TOTAL PERSONAL SERVICES</b>	<b>74,096</b>	<b>88,970</b>	<b>88,970</b>	<b>36,163</b>	<b>41,842</b>	<b>78,005</b>		<b>83,885</b>	
<b>OPERATING SERVICES:</b>									
CSBG-Prog Act - Utilities -Electric	2,311	1,600	1,600	3,241	238	3,479	117.44%	1,600	-54.01%
CSBG-Prog Act - Utilities -Gas	186	400	400	-	-	-	100.00%	400	100.00%
CSBG-Prog Act - Utilities -Water	3,820	2,000	2,000	2,043	-	2,043	2.15%	2,000	-2.10%
CSBG-Prog Act - Rentals	2,660	3,000	3,000	2,854	200	3,054	1.80%	3,000	-1.77%
CSBG-Prog Act - General Liability	771	800	800	193	333	526	-34.25%	580	10.27%
<b>TOTAL OPERATING SERVICES</b>	<b>9,748</b>	<b>7,800</b>	<b>7,800</b>	<b>8,331</b>	<b>771</b>	<b>9,102</b>		<b>7,580</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
CSBG-Prog Act - Medical & Drugs	-	1,000	1,000	-	-	-	-100.00%	1,000	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>83,844</b>	<b>97,770</b>	<b>97,770</b>	<b>44,494</b>	<b>42,613</b>	<b>87,107</b>		<b>92,465</b>	
<b>FUNDING SOURCE:</b>									
General Fund	1	16,000	16,000	5,501	(164)	5,337	-66.64%	8,584	60.84%
CSBG-Program Activities	83,843	81,770	81,770	38,993	42,777	81,770	0.00%	83,881	2.58%
<b>TOTAL</b>	<b>83,844</b>	<b>97,770</b>	<b>97,770</b>	<b>44,494</b>	<b>42,613</b>	<b>87,107</b>		<b>92,465</b>	

# HOME PROGRAM

**ACCOUNT NUMBER: 001-430250**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Home Program - Salaries	50,423	53,000	53,000	24,198	29,802	54,000	1.89%	55,600	2.96%
Home Program - Retirement	5,799	6,100	6,100	2,783	3,367	6,150	0.82%	7,000	13.82%
Home Program - Life/Health Insurance	15,602	17,600	17,600	7,825	8,775	16,600	-5.68%	19,000	14.46%
Home Program - Workers Compensation	225	260	260	111	139	250	-3.85%	260	4.00%
Home Program - Unemployment	30	35	35	2	3	5	-85.71%	10	100.00%
Home Program - Medicare	687	770	770	331	399	730	-5.19%	805	10.27%
Home Program - Disability	172	180	180	87	93	180	0.00%	185	2.78%
Home Program - Deferred Compensation	979	1,050	1,050	446	534	980	-6.67%	1,050	7.14%
Home Program - Dental	120	120	120	60	60	120	0.00%	120	0.00%
Home Program - OPEB Contribution	1,765	1,875	1,875	847	1,028	1,875	0.00%	1,950	4.00%
Home Program - Miscellaneous	-	80	80	-	-	-	-100.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>75,802</b>	<b>81,070</b>	<b>81,070</b>	<b>36,690</b>	<b>44,200</b>	<b>80,890</b>		<b>85,980</b>	
<b>OPERATING SERVICES:</b>									
Home Program - Ads, Dues & Subs	-	1,000	1,000	54	46	100	-90.00%	200	100.00%
Home Program - Postage	-	200	200	-	-	-	-100.00%	-	0.00%
Home Program - Telephone	500	-	-	220	280	500	100.00%	500	0.00%
Home Program - Maint of Prop & Equip	30,408	160,000	160,000	26,198	130,180	156,378	-2.26%	175,000	11.91%
Home Program - Professional Services	7,100	20,225	20,225	2,650	15,000	17,650	-12.73%	20,000	13.31%
Home Program - Employee Liability	172	200	200	54	55	109	-45.50%	120	10.09%
Home Program - General Liability	800	800	800	238	376	614	-23.25%	675	9.93%
<b>TOTAL OPERATING SERVICES</b>	<b>38,980</b>	<b>182,425</b>	<b>182,425</b>	<b>29,414</b>	<b>145,937</b>	<b>175,351</b>		<b>196,495</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Home Program - Office & Comm. Equip.	1,385	1,200	1,200	1,274	-	1,274	6.17%	1,000	-21.51%
Home Program - Office Supplies	232	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Home Program - Food & Clothing	320	-	-	30	120	150	100.00%	200	33.33%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,937</b>	<b>2,200</b>	<b>2,200</b>	<b>1,304</b>	<b>1,120</b>	<b>2,424</b>		<b>2,200</b>	
<b>OTHER CHARGES:</b>									
Home Program - Training & Travel	2,062	3,300	3,300	847	1,600	2,447	-25.85%	2,800	14.43%
Home Program - Official Fees	510	1,190	1,190	408	800	1,208	1.51%	1,500	24.17%
<b>TOTAL OTHER CHARGES</b>	<b>2,572</b>	<b>4,490</b>	<b>4,490</b>	<b>1,255</b>	<b>2,400</b>	<b>3,655</b>		<b>4,300</b>	
<b>TOTAL EXPENDITURES</b>	<b>119,291</b>	<b>270,185</b>	<b>270,185</b>	<b>68,663</b>	<b>193,657</b>	<b>262,320</b>		<b>288,975</b>	
<b>FUNDING SOURCE:</b>									
General Fund	(10,026)	125,915	125,915	68,663	49,387	118,050	-6.25%	155,593	31.80%
Federal Grant	129,317	144,270	144,270	-	144,270	144,270	0.00%	133,382	-7.55%
<b>TOTAL</b>	<b>119,291</b>	<b>270,185</b>	<b>270,185</b>	<b>68,663</b>	<b>193,657</b>	<b>262,320</b>		<b>288,975</b>	

# COMMUNITY CENTER

**ACCOUNT NUMBER: 001-450300**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Com.Center - Salaries	10,802	24,600	24,600	10,762	10,738	21,500	-12.60%	31,600	46.98%
Com.Center - FICA	218	400	400	140	10	150	-62.50%	750	400.00%
Com.Center - Retirement	838	2,150	2,150	978	1,172	2,150	0.00%	2,450	13.95%
Com.Center - Life/Health Insurance	922	500	500	1,412	1,588	3,000	500.00%	3,400	0.00%
Com.Center - Workers Compensation	143	125	125	130	50	180	44.00%	150	-16.67%
Com.Center - Unemployment	6	20	20	1	4	5	-75.00%	5	0.00%
Com.Center - Medicare	153	360	360	152	208	360	0.00%	460	27.78%
Com.Center - Disability	20	65	65	31	34	65	0.00%	65	0.00%
Com.Center - Dental Insurance	20	60	60	30	30	60	0.00%	60	0.00%
Com.Center - OPEB	259	650	650	298	357	655	0.77%	700	6.87%
Com.Center - Miscellaneous	-	300	300	-	300	300	0.00%	300	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>13,381</b>	<b>29,230</b>	<b>29,230</b>	<b>13,934</b>	<b>14,491</b>	<b>28,425</b>		<b>39,940</b>	
<b>OPERATING SERVICES:</b>									
Com.Center - Ads, Dues & Subscriptions	7,906	6,407	6,407	1,338	5,069	6,407	0.00%	6,407	0.00%
Com.Center - Printing	1,102	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Com.Center - Utilities - Electric	55,536	55,000	55,000	28,671	26,329	55,000	0.00%	55,000	0.00%
Com.Center - Utilities - Gas	6,213	11,300	11,300	7,218	4,082	11,300	0.00%	11,300	0.00%
Com.Center - Utilities - Water	2,756	3,400	3,400	1,605	1,795	3,400	0.00%	3,400	0.00%
Com.Center - Postage	500	4,450	4,450	255	4,195	4,450	0.00%	4,450	0.00%
Com.Center - Telephone	9,068	9,600	9,600	3,622	5,978	9,600	0.00%	9,600	0.00%
Com.Center - Rentals	14,438	19,540	19,540	16,838	2,702	19,540	0.00%	23,040	17.91%
Com.Center - Maint of Property & Equip	51,540	36,600	36,600	9,950	26,650	36,600	0.00%	36,600	0.00%
Com.Center - Contractual Services	40,283	58,909	58,909	21,853	37,056	58,909	0.00%	58,909	0.00%
Com.Center - Professional Services	13,529	19,200	19,200	1,940	17,260	19,200	0.00%	19,200	0.00%
Com.Center - Merchant Services	1,725	2,400	2,400	756	1,644	2,400	0.00%	2,400	0.00%
Com.Center - Property Insurance	59,926	6,000	6,000	19,641	33,633	53,274	787.90%	58,605	10.01%
Com.Center - Employee Liability	474	480	480	154	162	316	-34.17%	350	10.76%
Com.Center - General Liability	2,192	2,200	2,200	677	1,114	1,791	-18.59%	1,970	9.99%
<b>TOTAL OPERATING SERVICES</b>	<b>267,188</b>	<b>242,486</b>	<b>242,486</b>	<b>114,518</b>	<b>174,669</b>	<b>289,187</b>		<b>298,231</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Com.Center - Office & Comm. Equipment	11,467	10,650	10,650	650	10,000	10,650	0.00%	14,150	32.86%
Com.Center - Office Supplies	3,126	3,000	3,000	2,851	149	3,000	0.00%	3,000	0.00%
Com.Center - Medical & Drugs	68	300	300	575	(275)	300	0.00%	700	133.33%
Com.Center - Food & Clothing	6,584	8,000	8,000	166	7,834	8,000	0.00%	8,000	0.00%
Com.Center - Maint of Buildings & Grounds	19,939	27,500	27,500	14,316	13,184	27,500	0.00%	27,500	0.00%
Com.Center - Eqpt & Vehicles Repairs	-	50	50	-	50	50	0.00%	50	0.00%
Com.Center - Miscellaneous Chemicals	-	50	50	-	50	50	0.00%	50	0.00%
Com.Center - Tools & Equipment	2,475	200	200	306	(106)	200	0.00%	400	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>43,659</b>	<b>49,750</b>	<b>49,750</b>	<b>18,864</b>	<b>30,886</b>	<b>49,750</b>		<b>53,850</b>	

CONTINUED

## COMMUNITY CENTER

**ACCOUNT NUMBER: 001-450300**

Description	2018		2019				2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Com.Center - Training & Travel	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Com.Center - Official Fees	20	200	200	-	200	200	0.00%	200	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>20</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>	<b>5,200</b>	<b>5,200</b>		<b>5,200</b>	
<b>CAPITAL OUTLAY:</b>									
Com.Center - Imp. Other Than Building	-	200,000	200,000	-	-	-	0.00%	200,000	100.00%
Com.Center - Major Repairs	-	-	-	-	-	-	0.00%	20,000	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>220,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>324,248</b>	<b>526,666</b>	<b>526,666</b>	<b>147,316</b>	<b>225,246</b>	<b>372,562</b>		<b>617,221</b>	
<b>FUNDING SOURCE:</b>									
General Fund	247,180	425,666	425,666	97,990	164,572	262,562	-38.32%	507,221	93.18%
Facility Use Fees	21,800	25,000	25,000	21,484	8,516	30,000	20.00%	30,000	0.00%
Building Rental	55,268	76,000	76,000	27,842	52,158	80,000	5.26%	80,000	0.00%
<b>TOTAL</b>	<b>324,248</b>	<b>526,666</b>	<b>526,666</b>	<b>147,316</b>	<b>225,246</b>	<b>372,562</b>		<b>617,221</b>	

# COMMUNITY CENTER

**ACCOUNT NUMBER: 001-450300**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 200,000	Land Improvements to grass area on side of Center (Land needs to be rehabilitated by resurfacing area, leveling ground surface and repair rutted areas. Will likely need to be used periodically for parking due to large events and limited parking accommodations) Electrical upgrades on Property/Parking area	\$ 100,000  100,000
Major Repairs	\$ 20,000	Flush Valves Painting	\$ 10,000 10,000
<b>Grand Total Requested:</b>	<b>\$ 220,000</b>		



## PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Farm Agent - Non-PR Salaries/Benefits	49,012	52,512	52,512	24,506	24,506	49,012	-6.67%	52,512	7.14%
<b>TOTAL PERSONAL SERVICES</b>	<b>49,012</b>	<b>52,512</b>	<b>52,512</b>	<b>24,506</b>	<b>24,506</b>	<b>49,012</b>		<b>52,512</b>	
<b>OPERATING SERVICES:</b>									
Farm Agent - Utilities - Electric	3,868	5,000	5,000	2,327	2,673	5,000	0.00%	5,000	0.00%
Farm Agent - Utilities - Water	261	600	600	110	490	600	0.00%	400	-33.33%
Farm Agent - Postage	286	250	250	-	250	250	0.00%	250	0.00%
Farm Agent - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Farm Agent - Rentals	22,800	22,800	22,800	11,400	11,400	22,800	0.00%	22,800	0.00%
Farm Agent - Maint of Property & Equip	-	100	100	-	100	100	0.00%	100	0.00%
Farm Agent - Contractual Services	6,229	7,500	7,500	2,820	4,680	7,500	0.00%	7,500	0.00%
Farm Agent - Property Insurance	100	100	100	31	58	89	-11.00%	100	12.36%
Farm Agent - Employee Liability	138	150	150	44	49	93	-38.00%	105	12.90%
Farm Agent - General Liability	641	650	650	192	337	529	-18.62%	585	10.59%
<b>TOTAL OPERATING SERVICES</b>	<b>35,523</b>	<b>38,350</b>	<b>38,350</b>	<b>17,524</b>	<b>20,637</b>	<b>38,161</b>		<b>38,040</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Farm Agent - Office & Comm. Equipment	432	300	300	-	300	300	0.00%	300	0.00%
Farm Agent - Office Supplies	1,373	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Farm Agent - Maint of Buildings & Grounds	592	3,000	3,000	100	2,900	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,397</b>	<b>4,800</b>	<b>4,800</b>	<b>100</b>	<b>4,700</b>	<b>4,800</b>		<b>4,800</b>	
<b>OTHER CHARGES:</b>									
Farm Agent - Training & Travel	270	3,300	3,300	-	3,300	3,300	0.00%	3,300	0.00%
Farm Agent - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>270</b>	<b>3,400</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>	<b>3,400</b>		<b>3,400</b>	
<b>TOTAL EXPENDITURES</b>	<b>87,202</b>	<b>99,062</b>	<b>99,062</b>	<b>42,130</b>	<b>53,243</b>	<b>95,373</b>		<b>98,752</b>	

## ECONOMIC DEVELOPMENT

**ACCOUNT NUMBER: 001-465230**

Description	2018			2019			2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Econ Dev - Salaries	247,661	256,500	256,500	125,765	152,735	278,500	8.58%	283,500	1.80%
Econ Dev - FICA	152	300	300	637	763	1,400	366.67%	1,350	-3.57%
Econ Dev - Retirement	28,199	29,000	29,000	13,282	16,218	29,500	1.72%	32,800	11.19%
Econ Dev - Life/Health Insurance	31,481	35,500	35,500	15,803	17,797	33,600	-5.35%	38,100	13.39%
Econ Dev - Workers Compensation	1,103	1,300	1,300	579	721	1,300	0.00%	1,350	3.85%
Econ Dev - Unemployment	149	170	170	13	17	30	-82.35%	30	0.00%
Econ Dev - Medicare	3,524	3,750	3,750	1,792	2,208	4,000	6.67%	4,200	5.00%
Econ Dev - Disability	836	850	850	415	435	850	0.00%	900	5.88%
Econ Dev - Deferred Compensation	14,874	14,500	14,500	11,012	14,988	26,000	79.31%	24,600	-5.38%
Econ Dev - Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
Econ Dev - OPEB Contribution	8,582	8,850	8,850	4,042	4,858	8,900	0.56%	9,200	3.37%
Econ Dev - Miscellaneous	71	240	240	90	150	240	0.00%	240	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>336,992</b>	<b>351,320</b>	<b>351,320</b>	<b>173,610</b>	<b>211,070</b>	<b>384,680</b>		<b>396,630</b>	
<b>OPERATING SERVICES:</b>									
Econ Dev - Ads, Dues & Subscriptions	21,917	30,005	30,005	15,487	14,518	30,005	0.00%	30,005	0.00%
Econ Dev - Printing	178	7,000	7,000	149	4,851	5,000	-28.57%	7,000	40.00%
Econ Dev - Utilities - Electric	18,660	21,000	21,000	8,493	12,507	21,000	0.00%	21,000	0.00%
Econ Dev - Utilities - Gas	2,507	2,600	2,600	1,158	1,442	2,600	0.00%	2,600	0.00%
Econ Dev - Utilities - Water	1,302	2,500	2,500	712	1,288	2,000	-20.00%	2,500	25.00%
Econ Dev - Postage	1,116	1,000	1,000	743	7	750	-25.00%	1,000	33.33%
Econ Dev - Telephone	4,359	5,900	5,900	2,156	3,844	6,000	1.69%	6,000	0.00%
Econ Dev - Maint of Property & Equip	4,780	9,900	9,900	3,377	5,223	8,600	-13.13%	9,800	13.95%
Econ Dev - Contractual Services	11,984	14,840	14,840	9,234	4,901	14,135	-4.75%	14,800	4.70%
Econ Dev - Professional Services	999	89,500	84,500	20	89,480	89,500	5.92%	89,500	0.00%
Econ Dev - Property Insurance	6,645	6,700	6,700	3,808	2,669	6,477	-3.33%	7,125	10.00%
Econ Dev - Automobile Insurance	1,094	1,100	1,100	372	573	945	-14.09%	1,040	10.05%
Econ Dev - Employee Liability	963	970	970	305	328	633	-34.74%	700	10.58%
Econ Dev - General Liability	4,467	4,500	4,500	1,341	2,252	3,593	-20.16%	3,955	10.08%
<b>TOTAL OPERATING SERVICES</b>	<b>80,971</b>	<b>197,515</b>	<b>192,515</b>	<b>47,355</b>	<b>143,883</b>	<b>191,238</b>		<b>197,025</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Econ Dev - Office & Comm. Equipment	2,345	3,550	3,550	-	3,550	3,550	0.00%	2,550	-28.17%
Econ Dev - Office Supplies	826	3,250	3,250	245	2,255	2,500	-23.08%	2,500	0.00%
Econ Dev - Medical & Drugs	62	150	150	58	62	120	-20.00%	140	16.67%
Econ Dev - Food & Clothing	2,006	550	550	2,256	(1,706)	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	2,450	2,700	7,700	1,011	1,469	2,480	-67.79%	2,525	1.81%
Econ Dev - Vehicle Supplies	904	1,100	1,100	382	518	900	-18.18%	1,100	22.22%
Econ Dev - Miscellaneous	-	-	-	21	(21)	-	0.00%	-	0.00%
Econ Dev - Equip. & Vehicle Parts	1,566	1,500	1,500	121	1,379	1,500	0.00%	1,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>10,159</b>	<b>12,800</b>	<b>17,800</b>	<b>4,094</b>	<b>7,506</b>	<b>11,600</b>		<b>10,865</b>	

CONTINUED

## ECONOMIC DEVELOPMENT

**ACCOUNT NUMBER: 001-465230**

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Econ Dev - Training & Travel	15,468	28,200	28,200	8,285	14,915	23,200	-17.73%	26,700	15.09%
Econ Dev - Official Fees	10	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>15,478</b>	<b>28,300</b>	<b>28,300</b>	<b>8,285</b>	<b>15,015</b>	<b>23,300</b>		<b>26,800</b>	
<b>CAPITAL OUTLAY:</b>									
Econ Dev - Building, Grounds & Plant	16,952	-	-	-	-	-	0.00%	-	0.00%
Econ Dev - Office Equipment	7,993	-	-	-	-	-	0.00%	-	0.00%
Econ Dev - Major Repairs	-	25,000	25,000	-	7,000	7,000	-72.00%	7,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,945</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>		<b>7,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Econ Dev - Grants	287,609	377,000	377,000	100,597	275,403	376,000	-0.27%	527,000	40.16%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>287,609</b>	<b>377,000</b>	<b>377,000</b>	<b>100,597</b>	<b>275,403</b>	<b>376,000</b>		<b>527,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>756,154</b>	<b>991,935</b>	<b>991,935</b>	<b>333,941</b>	<b>659,877</b>	<b>993,818</b>		<b>1,165,320</b>	

# ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020

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

Grand Total Requested:

**\$ 7,000**

## TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Tourist Ctr - Salaries	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>		<b>3,000</b>	
<b>OPERATING SERVICES:</b>									
Tourist Ctr - Ads, Dues & Subscription	14,208	30,910	30,910	2,570	27,180	29,750	-3.75%	31,955	7.41%
Tourist Ctr - Printing	550	11,800	11,800	575	7,525	8,100	-31.36%	11,100	37.04%
Tourist Ctr - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Telephone	161	300	300	-	220	220	-26.67%	300	36.36%
Tourist Ctr - Maint of Property & Equip	-	500	500	-	500	500	0.00%	500	0.00%
Tourist Ctr - Professional Services	-	8,100	8,100	-	8,100	8,100	0.00%	8,100	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>14,919</b>	<b>51,810</b>	<b>51,810</b>	<b>3,145</b>	<b>43,725</b>	<b>46,870</b>		<b>52,155</b>	
<b>MATERIALS &amp; SUPPLIES</b>									
Tourist Ctr - Office Supplies	52	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	-	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>52</b>	<b>7,700</b>	<b>7,700</b>	<b>-</b>	<b>7,650</b>	<b>7,650</b>		<b>7,700</b>	
<b>OTHER CHARGES:</b>									
Tourist Ctr - Training & Travel	-	8,000	8,000	-	3,500	3,500	-56.25%	7,500	114.29%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>		<b>7,500</b>	
<b>INTERGOVERNMENTAL:</b>									
Tourist Ctr - Grants	12,000	19,500	19,500	8,000	11,500	19,500	0.00%	22,000	12.82%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>12,000</b>	<b>19,500</b>	<b>19,500</b>	<b>8,000</b>	<b>11,500</b>	<b>19,500</b>		<b>22,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>26,971</b>	<b>90,010</b>	<b>90,010</b>	<b>11,145</b>	<b>69,375</b>	<b>80,520</b>		<b>92,355</b>	

**VETERANS ADMINISTRATION**

**ACCOUNT NUMBER: 001-465260**

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
VA - Non-PR Salaries/Benefits	2,016	2,400	2,400	5,688	4,067	9,755	306.46%	10,200	4.56%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,016</b>	<b>2,400</b>	<b>2,400</b>	<b>5,688</b>	<b>4,067</b>	<b>9,755</b>		<b>10,200</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,016</b>	<b>2,400</b>	<b>2,400</b>	<b>5,688</b>	<b>4,067</b>	<b>9,755</b>		<b>10,200</b>	

# PUBLIC HOUSING

**ACCOUNT NUMBER: 001-465290**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Public Housing - Per Diem	2,220	3,600	3,600	720	1,740	2,460	-31.67%	3,600	46.34%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,220</b>	<b>3,600</b>	<b>3,600</b>	<b>720</b>	<b>1,740</b>	<b>2,460</b>		<b>3,600</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,220</b>	<b>3,600</b>	<b>3,600</b>	<b>720</b>	<b>1,740</b>	<b>2,460</b>		<b>3,600</b>	

## DEBT SERVICE

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

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>DEBT SERVICE:</b>									
Debt Service - Paying Agent	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>		<b>3,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>		<b>3,000</b>	



## TRANSFERS

**ACCOUNT NUMBER: 001-480000**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
Transfer to Roads & Drainage		1,000,000	1,000,000	-	-	1,000,000	-100.00%	3,350,000	0.00%
Transfer to Flood Protection		-	15,546,329	-	15,546,329	15,546,329	0.00%	250,000	-98.39%
Transfer to RSVP	176,000	228,000	228,000	100,000	120,000	220,000	-3.51%	185,000	-15.91%
Transfer to Recreation	98,905	3,049,140	3,049,140	-	79,629	79,629	-97.39%	6,051,466	7499.58%
Transfer to Solid Waste	30,132	66,000	66,000	-	163,575	163,575	147.84%	175,700	7.41%
Transfer to Wastewater	-	-	-	-	-	-	0.00%	1,000,000	100.00%
<b>TOTAL TRANSFERS</b>	<b>305,037</b>	<b>4,343,140</b>	<b>19,889,469</b>	<b>100,000</b>	<b>15,909,533</b>	<b>17,009,533</b>		<b>11,012,166</b>	
<b>TOTAL EXPENDITURES</b>	<b>305,037</b>	<b>4,343,140</b>	<b>19,889,469</b>	<b>100,000</b>	<b>15,909,533</b>	<b>17,009,533</b>		<b>11,012,166</b>	

# SPECIAL REVENUE FUNDS

## SUMMARY STATEMENT

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 20,370,255	\$ 21,105,000	\$ 21,105,000	\$ 22,723,775	\$ 40,141	\$ 22,763,916	7.86%	\$ 23,995,000	5.41%
Sales taxes	18,544,426	18,500,396	18,500,396	7,382,116	11,060,299	18,442,415	-0.31%	18,442,415	0.00%
Intergovernmental revenues	11,088,172	6,562,715	21,196,873	3,537,773	17,071,134	20,608,907	-2.77%	7,853,402	-61.89%
Fees, charges, and commissions	474,124	429,500	429,500	255,678	193,109	448,787	4.49%	438,000	-2.40%
Fines and forfeitures	920,816	897,600	897,600	385,827	462,431	848,258	-5.50%	898,000	5.86%
Investment earnings	952,285	821,650	821,650	578,269	783,861	1,362,130	65.78%	1,183,830	-13.09%
Miscellaneous	52,442	2,200	2,200	4,675	1,020	5,695	158.86%	2,100	-63.13%
<b>Total Revenues</b>	<b>52,402,520</b>	<b>48,319,061</b>	<b>62,953,219</b>	<b>34,868,113</b>	<b>29,611,995</b>	<b>64,480,108</b>		<b>52,812,747</b>	
<b>EXPENDITURES:</b>									
Personal Services	16,632,933	18,562,631	18,562,631	7,851,358	9,687,189	17,538,547	-5.52%	20,538,253	17.10%
Operating Services	6,055,177	6,936,300	6,936,300	2,451,133	4,280,436	6,731,569	-2.95%	7,029,753	4.43%
Materials & Supplies	3,718,372	4,214,270	4,214,270	1,772,003	2,410,229	4,182,232	-0.76%	4,222,723	0.97%
Other Charges	161,752	161,550	161,550	58,318	150,632	221,950	37.39%	161,750	-27.12%
Capital Outlay	15,931,673	20,400,500	75,254,204	7,744,424	63,137,593	70,882,017	-5.81%	23,709,982	-66.55%
Intergovernmental	1,602,990	7,319,993	7,319,993	1,117,862	6,160,050	7,277,912	-0.57%	2,360,256	-67.57%
<b>Total Expenditures</b>	<b>44,102,897</b>	<b>57,595,244</b>	<b>112,448,948</b>	<b>20,995,098</b>	<b>85,826,129</b>	<b>106,834,227</b>		<b>58,022,717</b>	
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES	8,299,623	(9,276,183)	(49,495,729)	13,873,015	(56,214,134)	(42,354,119)		(5,209,970)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	274,905	4,277,140	19,823,469	100,000	16,745,958	16,845,958	-15.02%	9,836,466	-41.61%
Transfer out	(2,791,919)	(2,827,685)	(2,827,685)	(2,506,244)	(1,122,915)	(3,629,159)	28.34%	(3,596,089)	-0.91%
Proceeds from the sale of assets	43,482	-	-	865	-	865	0.00%	-	0.00%
Compensation for loss/damaged assets	861	-	-	-	88,800	88,800	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(2,472,671)</b>	<b>1,449,455</b>	<b>16,995,784</b>	<b>(2,405,379)</b>	<b>15,711,843</b>	<b>13,306,464</b>		<b>6,240,377</b>	
Net Change in Fund Balance	5,826,952	(7,826,728)	(32,499,945)	11,467,636	(40,502,291)	(29,047,655)		1,030,407	
Fund Balance -Beginning	43,156,154	25,938,044	47,570,834			48,983,106		19,935,451	
<b>Fund Balance -Ending</b>	<b>\$ 48,983,106</b>	<b>\$ 18,111,316</b>	<b>\$ 15,070,889</b>			<b>\$ 19,935,451</b>		<b>\$ 20,965,858</b>	

# PARISH TRANSPORTATION

**FUND NUMBER: 102**

Description	<b>2018</b>	<b>2019</b>					<b>2020</b>		
	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
<b>REVENUES:</b>									
Parish Road Fund	495,451	500,000	500,000	220,267	279,733	500,000	0.00%	500,000	0.00%
Interest Earnings	14,355	12,000	12,000	10,329	7,671	18,000	50.00%	17,000	-5.56%
<b>TOTAL REVENUES</b>	<b>509,806</b>	<b>512,000</b>	<b>512,000</b>	<b>230,596</b>	<b>287,404</b>	<b>518,000</b>		<b>517,000</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Paved Sts - Imp other than Buildings	500,000	500,000	1,000,000	500,000	500,000	1,000,000	0.00%	500,000	-50.00%
Paved Sts - Engineering	-	45,000	90,000	-	90,000	90,000	0.00%	45,000	-50.00%
Paved Sts - Other Fees	-	25,000	50,000	-	50,000	50,000	0.00%	25,000	-50.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>500,000</b>	<b>570,000</b>	<b>1,140,000</b>	<b>500,000</b>	<b>640,000</b>	<b>1,140,000</b>		<b>570,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>500,000</b>	<b>570,000</b>	<b>1,140,000</b>	<b>500,000</b>	<b>640,000</b>	<b>1,140,000</b>		<b>570,000</b>	
Net Change in Fund Balance	9,806	(58,000)	(628,000)			(622,000)		(53,000)	
Fund Balance -Beginning	961,390	403,340	973,340			971,196		349,196	
<b>Fund Balance -Ending</b>	<b>971,196</b>	<b>345,340</b>	<b>345,340</b>			<b>349,196</b>		<b>296,196</b>	

# PARISH TRANSPORTATION

FUND NUMBER: 102

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 500,000	2020 Road Maintenance Program	
Architectural/Engineering Fees	\$ 45,000	2020 Road Maintenance Program	
Other Fees	\$ 25,000	2020 Road Maintenance Program	
<b>Grand Total Requested:</b>	<b>\$ 570,000</b>		

# ROAD LIGHTING DISTRICT #1

## FUND NUMBER: 105

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	1,283,650	1,330,000	1,330,000	1,431,430	2,531	1,433,961	7.82%	1,515,000	5.65%
State Payment in Lieu of Taxes	4,734	4,750	4,750	4,715	-	4,715	-0.74%	4,700	-0.32%
Interest Earnings	65,031	80,000	80,000	31,629	58,371	90,000	12.50%	60,000	-33.33%
Insurance Refunds	2,945	-	-	-	-	-	0.00%	-	0.00%
Proceeds from the Sales of Assets	505	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>1,356,865</b>	<b>1,414,750</b>	<b>1,414,750</b>	<b>1,467,774</b>	<b>60,902</b>	<b>1,528,676</b>		<b>1,579,700</b>	
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Road Lighting - Salaries	35,579	47,000	47,000	14,251	15,749	30,000	-36.17%	46,000	53.33%
Road Lighting - FICA	34	60	60	-	-	-	-100.00%	130	100.00%
Road Lighting - Retirement	4,027	5,300	5,300	1,639	1,761	3,400	-35.85%	5,500	61.76%
Road Lighting - Life/Health Insurance	3,973	6,700	6,700	1,642	1,358	3,000	-55.22%	15,000	400.00%
Road Lighting - Workers Compensation	159	240	240	66	74	140	-41.67%	215	53.57%
Road Lighting - Unemployment	21	30	30	1	4	5	-83.33%	5	0.00%
Road Lighting - Medicare	503	700	700	201	209	410	-41.43%	700	70.73%
Road Lighting - Disability	119	160	160	50	40	90	-43.75%	145	61.11%
Road Lighting - Post-Emp. Health Care	3,987	5,000	5,000	-	-	-	-100.00%	-	0.00%
Road Lighting - Deferred Compensation	2,489	2,500	2,500	1,442	1,758	3,200	28.00%	3,300	3.13%
Road Lighting - Dental Insurance	80	120	120	30	25	55	-54.17%	125	127.27%
Road Lighting - OPEB Contribution	1,226	1,610	1,610	499	506	1,005	-37.58%	1,550	54.23%
Road Lighting - Miscellaneous	-	200	200	-	200	200	0.00%	200	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>52,197</b>	<b>69,620</b>	<b>69,620</b>	<b>19,821</b>	<b>21,684</b>	<b>41,505</b>		<b>72,870</b>	
<b>OPERATING SERVICES:</b>									
Road Lighting - Ads, Dues & Subscriptions	5,363	415	415	115	5,285	5,400	1201.20%	5,400	0.00%
Road Lighting - Printing	-	500	500	-	400	400	-20.00%	400	0.00%
Road Lighting - Utilities - Electric	874,820	1,076,250	1,076,250	375,015	544,985	920,000	-14.52%	966,000	5.00%
Road Lighting - Telephone	4,340	5,000	5,000	1,402	2,858	4,260	-14.80%	4,275	0.35%
Road Lighting - Rentals	-	200	200	-	200	200	0.00%	200	0.00%
Road Lighting - Maint of Prop & Equip	301,599	286,000	286,000	106,073	208,927	315,000	10.14%	322,000	2.22%
Road Lighting - Contractual Services	612	700	700	406	594	1,000	42.86%	1,000	0.00%
Road Lighting - Professional Services	1,260	1,250	1,250	-	1,260	1,260	0.80%	1,260	0.00%
Road Lighting - Automobile Insurance	1,444	1,450	1,450	372	573	945	-34.83%	1,040	10.05%
Road Lighting - Employee Liability	1,947	2,000	2,000	621	756	1,377	-31.15%	1,515	10.02%
Road Lighting - General Liability	9,021	9,050	9,050	2,728	5,198	7,926	-12.42%	8,720	10.02%
<b>TOTAL OPERATING SERVICES</b>	<b>1,200,406</b>	<b>1,382,815</b>	<b>1,382,815</b>	<b>486,732</b>	<b>771,036</b>	<b>1,257,768</b>		<b>1,311,810</b>	

CONTINUED

# ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Road Lighting - Office & Comm. Equip.	1,338	2,500	2,500	1,051	1,449	2,500	0.00%	2,500	0.00%
Road Lighting - Office Supplies	-	1,000	1,000	986	514	1,500	50.00%	2,000	33.33%
Road Lighting - Food & Clothing	-	700	700	118	582	700	0.00%	700	0.00%
Road Lighting - Maint of Bldgs & Grounds	5,718	38,000	38,000	1,327	35,173	36,500	-3.95%	38,000	4.11%
Road Lighting - Vehicle Supplies	-	500	500	-	500	500	0.00%	500	0.00%
Road Lighting - Miscellaneous	763	15,000	15,000	279	11,721	12,000	100.00%	12,000	0.00%
Road Lighting - Equipment & Vehicle Parts	-	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>7,819</b>	<b>58,100</b>	<b>58,100</b>	<b>3,761</b>	<b>50,339</b>	<b>54,100</b>		<b>56,100</b>	
<b>OTHER CHARGES:</b>									
Road Lighting - Training & Travel	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Road Lighting - Official Fees	-	13,000	13,000	-	-	13,000	0.00%	13,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>1,000</b>	<b>14,000</b>		<b>14,000</b>	
<b>CAPITAL OUTLAY:</b>									
Road Lighting - Imp other than Buildings	-	120,000	120,000	-	120,000	120,000	0.00%	50,000	-58.33%
Road Lighting - Major Repairs	6,102	30,000	30,000	-	20,000	20,000	-33.33%	30,000	50.00%
Road Lighting - Architectural/Engineering	-	25,000	25,000	-	15,000	15,000	-40.00%	20,000	33.33%
Road Lighting - Other Fees	-	12,500	12,500	-	8,000	8,000	-36.00%	10,000	25.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,102</b>	<b>187,500</b>	<b>187,500</b>	<b>-</b>	<b>163,000</b>	<b>163,000</b>		<b>110,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Road Lighting - Ad Val Tax Ded - Sheriff	42,356	49,000	49,000	47,689	-	47,689	-2.68%	55,500	16.38%
Road Lighting - Cost of Ad Val Tax Coll.	-	1,500	1,500	-	1,000	1,000	-33.33%	1,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>42,356</b>	<b>50,500</b>	<b>50,500</b>	<b>47,689</b>	<b>1,000</b>	<b>48,689</b>		<b>56,500</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	57,238	110,000	110,000	-	58,000	58,000	-47.27%	60,000	3.45%
<b>TOTAL TRANSFERS</b>	<b>57,238</b>	<b>110,000</b>	<b>110,000</b>	<b>-</b>	<b>58,000</b>	<b>58,000</b>		<b>60,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,366,118</b>	<b>1,872,535</b>	<b>1,872,535</b>	<b>558,003</b>	<b>1,066,059</b>	<b>1,637,062</b>		<b>1,681,280</b>	
Net change in fund balance	(9,253)	(457,785)	(457,785)			(108,386)		(101,580)	
Fund Balance -Beginning	3,191,483	2,825,333	2,825,333			3,182,230		3,073,844	
<b>Fund Balance -Ending</b>	<b>3,182,230</b>	<b>2,367,548</b>	<b>2,367,548</b>			<b>3,073,844</b>		<b>2,972,264</b>	

# ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 50,000	Street Light Installation	\$ 50,000
Major Repairs	\$ 30,000	Major Repairs over \$5,000	\$ 30,000
Architectural/Engineering Fees	\$ 20,000	Engineering for Lighting Projects	\$ 20,000
Other Fees	\$ 10,000	Contract Recordation & Other Miscellaneous Fees	\$ 10,000

**Grand Total Requested:**

**\$ 110,000**

# WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
Dept. of Labor - Adult Program	252,218	325,520	325,520	123,242	129,958	253,200	-22.22%	347,115	37.09%
Dept. of Labor - Dislocated Worker	256,746	303,815	303,815	78,375	168,271	246,646	-18.82%	446,695	81.11%
Dept. of Labor - Youth Program	416,347	455,730	455,730	240,938	204,062	445,000	-2.35%	338,000	-24.04%
Program Income Earned	-	-	-	2,656	-	2,656	100.00%	-	-100.00%
Proceeds from the Sale of Assets	305	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>925,616</b>	<b>1,085,065</b>	<b>1,085,065</b>	<b>445,211</b>	<b>502,291</b>	<b>947,502</b>		<b>1,131,810</b>	
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Salaries & Other Wages	483,941	506,000	506,000	225,060	242,640	467,700	-7.57%	520,600	11.31%
FICA	5,011	5,270	5,270	918	1,582	2,500	-52.56%	4,300	72.00%
Retirement	46,359	49,000	49,000	22,371	26,864	49,235	0.48%	56,500	14.76%
Life/Health Insurance	58,707	64,000	64,000	31,459	35,251	66,710	4.23%	75,700	13.48%
Workers Compensation	5,103	6,500	6,500	1,833	(333)	1,500	-76.92%	6,100	306.67%
Unemployment	242	265	265	20	25	45	-83.02%	80	77.78%
Medicare	6,819	7,500	7,500	2,942	3,608	6,550	-12.67%	7,600	16.03%
Disability	1,374	1,400	1,400	711	714	1,425	1.79%	1,500	5.26%
Post-Employee Health Care	45,085	48,000	48,000	18,382	29,618	48,000	0.00%	59,000	22.92%
Deferred Compensation	14,040	16,000	16,000	9,055	11,145	20,200	26.25%	20,750	2.72%
Dental Insurance	1,080	1,080	1,080	540	540	1,080	0.00%	1,080	0.00%
OPEB Contribution	14,109	15,000	15,000	6,809	8,191	15,000	0.00%	16,000	6.67%
<b>TOTAL PERSONAL SERVICES</b>	<b>681,870</b>	<b>720,015</b>	<b>720,015</b>	<b>320,100</b>	<b>359,845</b>	<b>679,945</b>		<b>769,210</b>	
<b>OPERATING SERVICES:</b>									
Ads, Dues & Subscriptions	1,886	2,500	2,500	853	1,747	2,600	4.00%	2,600	0.00%
Printing & Duplications	-	2,000	2,000	300	700	1,000	-50.00%	500	-50.00%
Utilities - Electric	4,725	4,000	4,000	1,689	2,311	4,000	0.00%	-	-100.00%
Utilities - Water	422	1,000	1,000	195	405	600	-40.00%	700	16.67%
Postage	255	500	500	214	86	300	-40.00%	500	66.67%
Telephone	8,479	8,500	8,500	4,409	4,591	9,000	5.88%	10,000	11.11%
Rentals	24,078	30,000	30,000	13,165	12,835	26,000	-13.33%	35,000	34.62%
Maint of Property & Equipment	1,645	3,000	3,000	95	1,405	1,500	-50.00%	1,500	0.00%
Contractual Services	23,134	20,000	20,000	10,889	14,111	25,000	25.00%	30,000	20.00%
Professional Services	140,874	185,600	185,600	25,030	68,901	93,931	-49.39%	150,000	59.69%
Property Insurance	2,441	2,500	2,500	761	1,395	2,156	-13.76%	2,375	10.16%
Automobile Insurance	3,631	3,650	3,650	1,115	1,719	2,834	-22.36%	3,120	10.09%
Employee Liability	1,368	1,400	1,400	445	538	983	-29.79%	1,085	10.38%
General Liability	6,326	6,400	6,400	1,953	3,700	5,653	-11.67%	6,220	10.03%
<b>TOTAL OPERATING SERVICES</b>	<b>219,264</b>	<b>271,050</b>	<b>271,050</b>	<b>61,113</b>	<b>114,444</b>	<b>175,557</b>		<b>243,600</b>	

CONTINUED



# WORKFORCE INVESTMENT ACT

**FUND NUMBER: 107**

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Non-Consumable Office Supplies	1,991	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Office Supplies	4,270	6,000	6,000	1,267	2,733	4,000	-33.33%	6,000	50.00%
Educational Supplies	13,616	75,000	75,000	3,613	71,387	75,000	0.00%	75,000	0.00%
Food & Clothing	32	-	-	-	-	-	0.00%	-	0.00%
Maint. Of Building & Grounds	20	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Vehicle Supplies	790	2,000	2,000	363	1,637	2,000	0.00%	2,000	0.00%
Equipment & Vehicle Parts	1,106	2,000	2,000	9	1,991	2,000	0.00%	2,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>21,825</b>	<b>89,000</b>	<b>89,000</b>	<b>5,252</b>	<b>81,748</b>	<b>87,000</b>		<b>89,000</b>	
<b>OTHER CHARGES:</b>									
Training & Travel	2,657	5,000	5,000	810	4,190	5,000	0.00%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>2,657</b>	<b>5,000</b>	<b>5,000</b>	<b>810</b>	<b>4,190</b>	<b>5,000</b>		<b>5,000</b>	
<b>CAPITAL OUTLAY:</b>									
Acquisition of Vehicles	-	-	-	-	-	-	0.00%	25,000	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>25,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>925,616</b>	<b>1,085,065</b>	<b>1,085,065</b>	<b>387,275</b>	<b>560,227</b>	<b>947,502</b>		<b>1,131,810</b>	
Net change in fund balance	-	-	-			-		-	
Fund Balance -Beginning	-	-	-			-		-	
<b>FINANCING OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>		<b>-</b>	

# WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Vehicles	\$ 25,000	Replace U# 600 (2006 Ford 500 with 183,579 miles)	\$ 25,000

Grand Total Requested:

**\$ 25,000**

## CRIMINAL COURT FUND

**FUND NUMBER: 110**

Description	<b>2018</b>	<b>2019</b>					<b>2020</b>		
	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
<b>REVENUES:</b>									
Court Costs, Fees & Charges	86,026	84,000	84,000	26,927	53,073	80,000	-4.76%	84,000	5.00%
Court Fines	877,000	857,000	857,000	370,907	429,093	800,000	-6.65%	836,000	4.50%
Interest on Bonds & Fines	5,535	5,600	5,600	-	16,258	16,258	190.32%	17,000	4.56%
Aff. Reins. - Court Fines	22,975	27,000	27,000	9,400	11,600	21,000	-22.22%	30,000	42.86%
Drug Asst. - Juvenile Fees	15,306	8,000	8,000	5,520	5,480	11,000	37.50%	15,000	36.36%
Interest Earnings	568	300	300	255	245	500	66.67%	500	0.00%
<b>TOTAL REVENUES</b>	<b>1,007,410</b>	<b>981,900</b>	<b>981,900</b>	<b>413,009</b>	<b>515,749</b>	<b>928,758</b>		<b>982,500</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	336,401	349,560	349,560	150,946	168,854	319,800	-8.51%	359,345	12.37%
OPERATING SERVICES	139,569	90,000	90,000	15,000	95,000	110,000	22.22%	120,000	9.09%
MATERIALS & SUPPLIES	7,159	8,000	8,000	3,234	5,266	8,500	6.25%	8,000	-5.88%
INTERGOVERNMENTAL	516,541	530,000	530,000	245,753	240,247	486,000	-8.30%	490,830	0.99%
TRANSFERS	8,373	4,441	4,441	-	6,415	6,415	44.45%	5,370	-16.29%
<b>TOTAL EXPENDITURES</b>	<b>1,008,043</b>	<b>982,001</b>	<b>982,001</b>	<b>414,933</b>	<b>515,782</b>	<b>930,715</b>		<b>983,545</b>	
Net change in fund balance	(633)	(101)	(101)			(1,957)		(1,045)	
Fund balance -Beginning	6,506	2,043	2,043			5,873		3,916	
<b>FINANCING OVER EXPENDITURES</b>	<b>5,873</b>	<b>1,942</b>	<b>1,942</b>			<b>3,916</b>		<b>2,871</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist Crt - Salaries	133,946	137,000	137,000	52,251	65,949	118,200	-13.72%	139,700	18.19%
Dist Crt - Retirement	15,031	16,000	16,000	6,009	6,636	12,645	-20.97%	17,500	38.39%
Dist Crt - Health/Life Insurance	16,108	19,000	19,000	5,752	8,623	14,375	-24.34%	23,600	64.17%
Dist Crt - Workmen's Comp	596	670	670	233	197	430	-35.82%	405	-5.81%
Dist Crt - Unemployment	81	85	85	5	10	15	-82.35%	15	0.00%
Dist Crt - Medicare	1,582	1,660	1,660	734	886	1,620	-2.41%	2,025	25.00%
Dist Crt - Dental	144	145	145	72	78	150	3.45%	200	33.33%
Dist Crt - OPEB Contribution	4,689	5,000	5,000	1,829	2,311	4,140	-17.20%	4,900	18.36%
<b>TOTAL PERSONAL SERVICES</b>	<b>172,177</b>	<b>179,560</b>	<b>179,560</b>	<b>66,885</b>	<b>84,690</b>	<b>151,575</b>		<b>188,345</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist Crt - Maint. Of Building & Grounds	3,586	4,000	4,000	1,695	2,805	4,500	12.50%	4,000	-11.11%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,586</b>	<b>4,000</b>	<b>4,000</b>	<b>1,695</b>	<b>2,805</b>	<b>4,500</b>		<b>4,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Dist Crt - Statutory Charges	308,175	310,000	310,000	155,749	147,251	303,000	-2.26%	306,000	0.99%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>308,175</b>	<b>310,000</b>	<b>310,000</b>	<b>155,749</b>	<b>147,251</b>	<b>303,000</b>		<b>306,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>483,938</b>	<b>493,560</b>	<b>493,560</b>	<b>224,329</b>	<b>234,746</b>	<b>459,075</b>		<b>498,345</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist Atty - Non-PR Salaries/Benefits	164,224	170,000	170,000	84,061	84,164	168,225	-1.04%	171,000	1.65%
<b>TOTAL PERSONAL SERVICES</b>	<b>164,224</b>	<b>170,000</b>	<b>170,000</b>	<b>84,061</b>	<b>84,164</b>	<b>168,225</b>		<b>171,000</b>	
<b>OPERATING SERVICES:</b>									
Dist Atty - Professional Services	139,569	90,000	90,000	15,000	95,000	110,000	22.22%	120,000	9.09%
<b>TOTAL OPERATING SERVICES</b>	<b>139,569</b>	<b>90,000</b>	<b>90,000</b>	<b>15,000</b>	<b>95,000</b>	<b>110,000</b>		<b>120,000</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist Atty - Maint. Of Building & Grounds	3,573	4,000	4,000	1,539	2,461	4,000	0.00%	4,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,573</b>	<b>4,000</b>	<b>4,000</b>	<b>1,539</b>	<b>2,461</b>	<b>4,000</b>		<b>4,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Dist Atty - Statutory Charges	104,183	110,000	110,000	45,002	46,498	91,500	-16.82%	92,415	1.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>104,183</b>	<b>110,000</b>	<b>110,000</b>	<b>45,002</b>	<b>46,498</b>	<b>91,500</b>		<b>92,415</b>	
<b>TOTAL EXPENDITURES</b>	<b>411,549</b>	<b>374,000</b>	<b>374,000</b>	<b>145,602</b>	<b>228,123</b>	<b>373,725</b>		<b>387,415</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Dist Atty - Statutory Charges	104,183	110,000	110,000	45,002	46,498	91,500	-16.82%	92,415	1.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>104,183</b>	<b>110,000</b>	<b>110,000</b>	<b>45,002</b>	<b>46,498</b>	<b>91,500</b>		<b>92,415</b>	
<b>TOTAL EXPENDITURES</b>	<b>104,183</b>	<b>110,000</b>	<b>110,000</b>	<b>45,002</b>	<b>46,498</b>	<b>91,500</b>		<b>92,415</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
Transfers to General Fund	5,873	1,941	1,941	-	3,915	3,915	101.70%	2,870	-26.69%
Transfer - Indirect Cost Allocation	2,500	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
<b>TOTAL TRANSFERS</b>	<b>8,373</b>	<b>4,441</b>	<b>4,441</b>	<b>-</b>	<b>6,415</b>	<b>6,415</b>		<b>5,370</b>	
<b>TOTAL EXPENDITURES</b>	<b>8,373</b>	<b>4,441</b>	<b>4,441</b>	<b>-</b>	<b>6,415</b>	<b>6,415</b>		<b>5,370</b>	

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

Description	2018	2019				2020			
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	7,517,762	7,790,000	7,790,000	8,386,230	14,805	8,401,035	7.84%	8,855,000	5.40%
General Sales Tax - 1%	18,544,426	18,500,396	18,500,396	7,382,116	11,060,299	18,442,415	-0.31%	18,442,415	0.00%
FEMA Hazard Mitigation Grants	504,707	-	697,217	155,498	541,719	697,217	0.00%	-	-100.00%
Federal Highway Admin	13,526	-	3,043,274	16,969	3,026,305	3,043,274	0.00%	-	-100.00%
Facility, Planning & Control Grant	-	-	450,000	-	450,000	450,000	0.00%	-	-100.00%
Conservation of Natural Resources	567,426	586,000	586,000	132,676	453,324	586,000	0.00%	586,000	0.00%
Flood Control Act	4,942	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
State Payment in Lieu of Taxes	43,729	45,000	45,000	44,767	-	44,767	-0.52%	45,000	0.52%
Zoning & Subdivision Fees	9,871	18,000	18,000	12,892	5,108	18,000	0.00%	18,000	0.00%
Inspection Fees	30,944	-	-	10,630	4,370	15,000	100.00%	15,000	0.00%
Culvert Fees	27,000	27,000	27,000	8,600	18,400	27,000	0.00%	27,000	0.00%
Miscellaneous Fees	10,515	25,000	25,000	7,326	17,674	25,000	0.00%	25,000	0.00%
Local Corporate Grants	2,000,000	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	598,106	521,650	521,650	313,404	526,596	840,000	61.03%	739,000	-12.02%
Royalties	8,088	7,000	7,000	1,562	5,438	7,000	0.00%	7,000	0.00%
Gifts & Donation	40,000	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sales of Assets	36,837	-	-	-	-	-	0.00%	-	0.00%
Compensation for Loss/Damage of Assets	-	-	-	-	88,800	88,800	100.00%	-	-100.00%
Insurance Refunds	6,349	-	-	1,136	-	1,136	100.00%	-	-100.00%
Transfer from General Fund	-	1,000,000	1,000,000	-	1,000,000	1,000,000	0.00%	3,350,000	-100.00%
<b>TOTAL REVENUES</b>	<b>29,964,228</b>	<b>28,525,046</b>	<b>32,715,537</b>	<b>16,473,806</b>	<b>17,217,838</b>	<b>33,691,644</b>		<b>32,114,415</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	13,002,628	14,499,481	14,499,481	6,186,034	7,659,461	13,845,495	-4.51%	16,194,448	16.97%
OPERATING SERVICES	2,570,688	3,142,663	3,142,663	1,066,025	2,034,937	3,100,962	-1.33%	3,226,928	4.06%
MATERIALS & SUPPLIES	3,247,080	3,625,870	3,625,870	1,522,498	2,030,794	3,553,292	-2.00%	3,616,648	1.78%
OTHER CHARGES	59,014	61,750	61,750	26,147	40,103	66,250	7.29%	67,175	1.40%
CAPITAL OUTLAY	7,256,989	8,861,500	37,487,166	2,839,538	34,660,040	37,499,578	0.03%	13,551,982	-63.86%
INTERGOVERNMENTAL	662,328	994,793	994,793	332,290	675,709	1,007,999	1.33%	1,059,676	5.13%
TRANSFERS	700,000	350,000	350,000	-	1,000,000	1,000,000	185.71%	1,000,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>27,498,727</b>	<b>31,536,057</b>	<b>60,161,723</b>	<b>11,972,532</b>	<b>48,101,044</b>	<b>60,073,576</b>		<b>38,716,857</b>	
Net change in fund balance	2,465,501	(3,011,011)	(27,446,186)			(26,381,932)		(6,602,442)	
Fund balance -Beginning	30,663,774	11,324,614	34,397,815			33,129,275		6,747,343	
<b>Fund balance -Ending</b>	<b>33,129,275</b>	<b>8,313,603</b>	<b>6,951,629</b>			<b>6,747,343</b>		<b>144,901</b>	



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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Flood Control-Equipment Rentals	-	-	-	-	41,700	41,700	100.00%	-	-100.00%
Flood Control-Maint of Property & Equip	-	-	-	-	17,946	17,946	100.00%	-	-100.00%
Flood Control-Employee Liability	2	5	5	1	1	2	-60.00%	5	150.00%
Flood Control-General Liability	11	15	15	3	6	9	-40.00%	10	11.11%
<b>TOTAL OPERATING SERVICES</b>	<b>13</b>	<b>20</b>	<b>20</b>	<b>4</b>	<b>59,653</b>	<b>59,657</b>		<b>15</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Flood Control-Office Supplies	-	-	-	-	156	156	100.00%	-	-100.00%
Flood Control-Food & Clothing	-	-	-	-	29,939	29,939	100.00%	-	-100.00%
Flood Control-Maint of Bldgs & Grounds	-	-	-	-	450	450	100.00%	-	-100.00%
Flood Control-Vehicle Supplies	-	-	-	-	339	339	100.00%	-	-100.00%
Flood Control-Vehicle & Equip Parts	-	100	100	-	-	-	-100.00%	100	100.00%
Flood Control-Tools & Equipment	-	1,500	1,500	-	-	-	-100.00%	1,500	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>1,600</b>	<b>1,600</b>	<b>-</b>	<b>30,884</b>	<b>30,884</b>		<b>1,600</b>	
<b>TOTAL EXPENDITURES</b>	<b>13</b>	<b>1,620</b>	<b>1,620</b>	<b>4</b>	<b>90,537</b>	<b>90,541</b>		<b>1,615</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Paved Sts - Salaries	3,249,723	3,420,000	3,420,000	1,527,595	1,892,405	3,420,000	0.00%	3,760,000	9.94%
Paved Sts - FICA	6,811	4,500	4,500	3,931	6,069	10,000	122.22%	10,500	5.00%
Paved Sts - Retirement	359,431	387,000	387,000	168,888	214,112	383,000	-1.03%	459,000	19.84%
Paved Sts - Life/Health Insurance	694,890	810,000	810,000	328,488	336,512	665,000	-17.90%	780,000	17.29%
Paved Sts - Workers Compensation	325,779	353,000	353,000	159,667	194,333	354,000	0.28%	370,000	4.52%
Paved Sts - Unemployment	1,964	2,200	2,200	153	192	345	-84.32%	400	15.94%
Paved Sts - Medicare	45,334	50,000	50,000	21,481	27,519	49,000	-2.00%	55,000	12.24%
Paved Sts - Disability	8,958	11,500	11,500	4,498	4,302	8,800	-23.48%	10,200	15.91%
Paved Sts - Post-Emp. Health Care	167,152	185,000	185,000	68,952	112,048	181,000	-2.16%	206,000	13.81%
Paved Sts - Deferred Compensation	42,670	41,000	41,000	19,732	28,268	48,000	17.07%	53,000	10.42%
Paved Sts - Dental Insurance	6,655	7,000	7,000	3,366	3,234	6,600	-5.71%	7,700	16.67%
Paved Sts - OPEB Contribution	110,238	119,500	119,500	52,119	66,881	119,000	-0.42%	128,000	7.56%
Paved Sts - Miscellaneous	13,064	17,633	17,633	5,640	9,360	15,000	-14.93%	15,500	3.33%
<b>TOTAL PERSONAL SERVICES</b>	<b>5,032,669</b>	<b>5,408,333</b>	<b>5,408,333</b>	<b>2,364,510</b>	<b>2,895,235</b>	<b>5,259,745</b>		<b>5,855,300</b>	
<b>OPERATING SERVICES:</b>									
Paved Sts - Ads, Dues & Subscriptions	864	2,300	2,300	1,338	962	2,300	0.00%	2,324	1.04%
Paved Sts - Printing	5,844	10,257	10,257	2,501	7,249	9,750	-4.94%	10,075	3.33%
Paved Sts - Utilities - Electric	24,672	27,904	27,904	11,303	16,813	28,116	0.76%	29,522	5.00%
Paved Sts - Utilities - Gas	9,104	13,913	13,913	5,591	7,829	13,420	-3.54%	14,089	4.99%
Paved Sts - Utilities - Water	2,546	2,688	2,688	1,312	2,193	3,505	30.39%	3,677	4.91%
Paved Sts - Postage	45	209	209	-	200	200	-4.31%	200	0.00%
Paved Sts - Telephone	22,512	24,924	24,924	9,576	14,364	23,940	-3.95%	25,005	4.45%
Paved Sts - Rentals	52,845	70,238	70,238	27,373	39,802	67,175	-4.36%	68,210	1.54%
Paved Sts - Maint of Property & Equip	154,374	199,971	199,971	66,059	125,191	191,250	-4.36%	196,031	2.50%
Paved Sts - Contractual Services	46,465	122,335	122,335	19,518	80,482	100,000	-18.26%	100,000	0.00%
Paved Sts - Professional Services	-	78,420	78,420	120	49,880	50,000	-36.24%	50,000	0.00%
Paved Sts - Property Insurance	19,464	19,500	19,500	9,203	9,100	18,303	-6.14%	20,135	10.01%
Paved Sts - Automobile Insurance	83,115	83,200	83,200	28,246	43,547	71,793	-13.71%	78,980	10.01%
Paved Sts - Employee Liability	9,946	10,000	10,000	3,145	3,664	6,809	-31.91%	7,490	10.00%
Paved Sts - General Liability	46,136	46,500	46,500	13,808	25,207	39,015	-16.10%	42,920	10.01%
<b>TOTAL OPERATING SERVICES</b>	<b>477,932</b>	<b>712,359</b>	<b>712,359</b>	<b>199,093</b>	<b>426,483</b>	<b>625,576</b>		<b>648,658</b>	

CONTINUED

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Paved Sts - Office & Comm. Equipment	14,727	45,200	45,200	7,591	28,909	36,500	-19.25%	37,920	3.89%
Paved Sts - Office Supplies	10,635	26,000	26,000	8,674	13,326	22,000	-15.38%	24,000	9.09%
Paved Sts - Medical	2,062	3,100	3,100	648	2,352	3,000	-3.23%	3,100	3.33%
Paved Sts - Food & Clothing	18,288	29,600	29,600	6,545	22,430	28,975	-2.11%	28,975	0.00%
Paved Sts - Maint of Buildings & Grounds	30,456	27,800	27,800	8,934	21,566	30,500	9.71%	32,025	5.00%
Paved Sts - Vehicle Supplies	271,716	264,358	264,358	126,918	151,591	278,509	5.35%	278,509	0.00%
Paved Sts - Miscellaneous	168,868	180,000	180,000	72,647	104,668	177,315	-1.49%	177,315	0.00%
Paved Sts - Shells/Sand/Dirt/Gravel	178,749	110,800	110,800	81,789	98,211	180,000	62.45%	180,000	0.00%
Paved Sts - Culverts & Fittings	5,580	2,600	2,600	-	5,000	5,000	92.31%	5,000	0.00%
Paved Sts - Equipment & Vehicle Parts	369,952	380,312	380,312	123,967	253,388	377,355	-0.78%	377,355	0.00%
Paved Sts - Asphalt/Concrete	158,311	126,900	126,900	68,238	58,512	126,750	-0.12%	126,750	0.00%
Paved Sts - Miscellaneous Materials	3,765	6,200	6,200	1,403	4,397	5,800	-6.45%	6,000	3.45%
Paved Sts - Tools & Equipment	58,282	54,600	54,600	20,218	34,382	54,600	0.00%	55,000	0.73%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,291,391</b>	<b>1,257,470</b>	<b>1,257,470</b>	<b>527,572</b>	<b>798,732</b>	<b>1,326,304</b>		<b>1,331,949</b>	
<b>OTHER CHARGES:</b>									
Paved Sts - Training & Travel	6,762	8,000	8,000	3,318	4,682	8,000	0.00%	8,000	0.00%
Paved Sts - Judgements & Damages	-	750	750	-	750	750	0.00%	750	0.00%
Paved Sts - Official Fees	5,699	6,500	6,500	581	5,919	6,500	0.00%	6,500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>12,461</b>	<b>15,250</b>	<b>15,250</b>	<b>3,899</b>	<b>11,351</b>	<b>15,250</b>		<b>15,250</b>	
<b>CAPITAL OUTLAY:</b>									
Paved Sts - Imp other than Buildings	1,253,312	1,150,000	4,243,254	653,730	3,589,524	4,243,254	0.00%	2,520,000	-40.61%
Paved Sts - Acquisition of Vehicles	158,277	50,000	-	-	-	-	0.00%	95,000	100.00%
Paved Sts - Heavy Movable Equipment	892,690	750,000	800,000	77	799,923	800,000	0.00%	562,772	-29.65%
Paved Sts - Office Equipment	6,903	37,500	37,500	12,412	37,500	49,912	33.10%	37,500	-24.87%
Paved Sts - Major Repairs	139,981	120,000	120,000	18,253	101,747	120,000	0.00%	130,000	8.33%
Paved Sts - Architectural/Engineering	115,317	122,500	500,245	45,655	454,590	500,245	0.00%	117,960	-76.42%
Paved Sts - Other Fees	41,515	52,500	130,163	13,921	116,242	130,163	0.00%	36,000	-72.34%
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,607,995</b>	<b>2,282,500</b>	<b>5,831,162</b>	<b>744,048</b>	<b>5,099,526</b>	<b>5,843,574</b>		<b>3,499,232</b>	
<b>INTERGOVERNMENTAL:</b>									
Paved Sts - Ad Val Tax Ded - Sheriff	248,064	284,500	284,500	279,388	-	279,388	-1.80%	323,000	15.61%
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	89,828	90,147	90,147	-	99,306	99,306	10.16%	103,338	4.06%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>337,892</b>	<b>379,647</b>	<b>379,647</b>	<b>279,388</b>	<b>104,306</b>	<b>383,694</b>		<b>431,338</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	700,000	350,000	350,000	-	1,000,000	1,000,000	185.71%	1,000,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>700,000</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>		<b>1,000,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>10,460,340</b>	<b>10,405,559</b>	<b>13,954,221</b>	<b>4,118,510</b>	<b>10,335,633</b>	<b>14,454,143</b>		<b>12,781,727</b>	

## ROAD & DRAINAGE

### PAVED STREETS

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 2,520,000	2020 Road Maintenance & Concrete Road Maintenance Lakewood Resurface (\$500,000 GF Transfer) Solar Speed Signs	\$ 1,500,000 1,000,000 20,000
Acquisition of Vehicles	\$ 95,000	Two (2) Ford F-150 Trucks to replace: Unit# 108 (2003 Ford F-150 with 147,298 miles) Unit# 118 (2003 Ford F-150 with 140,000+ miles) One (1) Ford F-250 Trucks requested	\$ 60,000  35,000
Heavy Moveable Equipment	\$ 562,772	Vacuum Trailer Jet Trailer Four (4) John Deer 5100M Utility Tractors Side-arm Tractor Cutters -60" side Rotary Mower for Tractors Two (2) Zero-turn Mowers Mower Attachments -75" Side flail Mower	\$ 70,000 70,000 236,604 130,420 26,548 29,200
Office Equipment	\$ 37,500	Software Upgrade/Replacement Office Equipment	\$ 12,500 25,000
Major Repairs	\$ 130,000	Equipment Repairs Roadway Repairs	\$ 65,000 65,000
Architectural/Engineering Fees	\$ 117,960	2020 Road Maintenance (Engineering & \$45,000 Inspection)	\$ 117,960
Other Fees	\$ 36,000	2020 Road Maintenance (3% of Construction)	\$ 36,000

**Grand Total Requested:**

<b>\$3,499,232</b>
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**ROAD & DRAINAGE  
SIDEWALKS & CROSSWALKS  
ACCOUNT NUMBER: 112-420230**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Sidewalks - Imp other than Buildings	14,238	-	4,719,565	3,730	4,715,835	4,719,565	0.00%	-	-100.00%
Sidewalks - Architectural/Engineering	-	-	792,530	6,535	785,995	792,530	0.00%	-	-100.00%
Sidewalks - Other Fees	205	-	102,045	6,060	95,985	102,045	0.00%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>14,443</b>	<b>-</b>	<b>5,614,140</b>	<b>16,325</b>	<b>5,597,815</b>	<b>5,614,140</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>14,443</b>	<b>-</b>	<b>5,614,140</b>	<b>16,325</b>	<b>5,597,815</b>	<b>5,614,140</b>		<b>-</b>	

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

Description	2018	2019				2020			
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Drainage - Salaries	5,534,224	6,150,000	6,150,000	2,644,763	3,355,237	6,000,000	-2.44%	6,840,000	14.00%
Drainage - FICA	10,432	10,000	10,000	5,526	7,474	13,000	30.00%	10,000	-23.08%
Drainage - Retirement	602,759	675,000	675,000	285,695	354,305	640,000	-5.19%	850,000	32.81%
Drainage - Life/Health Insurance	964,930	1,203,000	1,203,000	470,166	504,834	975,000	-18.95%	1,515,000	55.38%
Drainage - Workers Compensation	248,256	317,000	317,000	122,064	147,936	270,000	-14.83%	325,000	20.37%
Drainage - Unemployment	3,346	4,000	4,000	265	335	600	-85.00%	700	16.67%
Drainage - Medicare	76,604	88,500	88,500	36,930	46,070	83,000	-6.21%	100,000	20.48%
Drainage - Disability	16,299	20,200	20,200	7,939	8,061	16,000	-20.79%	19,500	21.88%
Drainage - Post-Emp. Health Care	186,271	250,000	250,000	77,698	141,802	219,500	-12.20%	261,000	18.91%
Drainage - Deferred Compensation	114,519	121,000	121,000	68,874	66,126	135,000	11.57%	140,000	3.70%
Drainage - Dental Insurance	9,956	12,000	12,000	4,862	4,738	9,600	-20.00%	13,500	40.63%
Drainage - OPEB Contribution	191,971	214,000	214,000	91,485	112,515	204,000	-4.67%	238,000	16.67%
Drainage - Miscellaneous	10,392	26,448	26,448	5,257	14,793	20,050	-24.19%	26,448	31.91%
<b>TOTAL PERSONAL SERVICES</b>	<b>7,969,959</b>	<b>9,091,148</b>	<b>9,091,148</b>	<b>3,821,524</b>	<b>4,764,226</b>	<b>8,585,750</b>		<b>10,339,148</b>	
<b>OPERATING SERVICES:</b>									
Drainage - Ads, Dues & Subscriptions	3,309	12,223	12,223	1,397	8,694	10,091	-17.44%	12,091	19.82%
Drainage - Printing	2,716	5,641	5,641	1,077	3,923	5,000	-11.36%	5,550	11.00%
Drainage - Utilities - Electric	266,640	292,304	292,304	133,047	146,925	279,972	-4.22%	286,971	2.50%
Drainage - Utilities - Gas	28,400	38,295	38,295	12,006	23,490	35,496	-7.31%	36,771	3.59%
Drainage - Utilities - Water	42,878	69,850	69,850	9,516	37,484	47,000	-32.71%	49,350	5.00%
Drainage - Postage	507	523	523	67	433	500	-4.40%	523	4.60%
Drainage - Telephone	41,324	57,283	57,283	21,076	30,380	51,456	-10.17%	54,029	5.00%
Drainage - Rentals	171,946	130,700	130,700	47,717	87,283	135,000	3.29%	140,000	3.70%
Drainage - Maint of Property & Equipment	532,235	470,520	470,520	254,622	255,378	510,000	8.39%	592,500	16.18%
Drainage - Contractual Services	364,226	365,960	365,960	153,299	212,601	365,900	-0.02%	365,900	0.00%
Drainage - Professional Services	392,232	740,285	740,285	154,618	520,382	675,000	-8.82%	708,750	5.00%
Drainage - Property Insurance	60,333	60,500	60,500	19,818	34,310	54,128	-10.53%	59,545	10.01%
Drainage - Automobile Insurance	75,853	75,900	75,900	26,016	42,401	68,417	-9.86%	75,260	10.00%
Drainage - Employee Liability	19,508	19,600	19,600	6,057	6,907	12,964	-33.86%	14,260	10.00%
Drainage - General Liability	90,636	90,700	90,700	26,595	138,210	164,805	81.70%	176,755	7.25%
<b>TOTAL OPERATING SERVICES</b>	<b>2,092,743</b>	<b>2,430,284</b>	<b>2,430,284</b>	<b>866,928</b>	<b>1,548,801</b>	<b>2,415,729</b>		<b>2,578,255</b>	

CONTINUED

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

Description	2018	2019				2020			
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Drainage - Office & Communications Equip.	53,495	101,700	101,700	4,255	75,745	80,000	-21.34%	80,000	0.00%
Drainage - Office Supplies	10,262	20,800	20,800	9,156	9,644	18,800	-9.62%	18,800	0.00%
Drainage - Medical Supplies	1,448	4,000	4,000	746	3,054	3,800	-5.00%	4,000	5.26%
Drainage - Food & Clothing	25,718	28,600	28,600	9,408	17,992	27,400	-4.20%	27,400	0.00%
Drainage - Maint of Buildings & Grounds	83,833	105,000	105,000	51,375	48,625	100,000	-4.76%	100,000	0.00%
Drainage - Vehicle Supplies	695,213	754,000	754,000	310,272	399,728	710,000	-5.84%	735,000	3.52%
Drainage - Electrical Components	142,810	182,000	182,000	112,077	62,923	175,000	-3.85%	200,000	14.29%
Drainage - Miscellaneous	273,183	338,000	338,000	178,398	143,602	322,000	-4.73%	338,000	4.97%
Drainage - Shells/Sand/Dirt/Gravel	143,727	156,000	156,000	66,798	83,202	150,000	-3.85%	156,000	4.00%
Drainage - Culverts & Fittings	253,829	239,200	239,200	125,486	113,714	239,200	0.00%	240,000	0.33%
Drainage - Equipment & Vehicle Parts	146,304	194,200	194,200	76,541	105,363	181,904	-6.33%	190,999	5.00%
Drainage - Asphalt, Concrete	42,242	130,500	130,500	17,632	67,368	85,000	-34.87%	89,250	5.00%
Drainage - Miscellaneous Materials	20,723	39,500	39,500	10,254	22,246	32,500	-17.72%	33,150	2.00%
Drainage - Tools & Equipment	62,902	73,300	73,300	22,528	47,972	70,500	-3.82%	70,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,955,689</b>	<b>2,366,800</b>	<b>2,366,800</b>	<b>994,926</b>	<b>1,201,178</b>	<b>2,196,104</b>		<b>2,283,099</b>	
<b>OTHER CHARGES:</b>									
Drainage - Training & Travel	44,201	35,000	35,000	17,559	20,941	38,500	10.00%	40,425	5.00%
Drainage- Judgement & Damages	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Drainage - Official Fees	2,352	6,500	6,500	4,689	2,811	7,500	15.38%	6,500	-13.33%
<b>TOTAL OTHER CHARGES</b>	<b>46,553</b>	<b>46,500</b>	<b>46,500</b>	<b>22,248</b>	<b>28,752</b>	<b>51,000</b>		<b>51,925</b>	
<b>CAPITAL OUTLAY:</b>									
Drainage - Acquisition of Land	181,311	-	-	-	-	-	0.00%	350,000	0.00%
Drainage - Improvements other than Bldgs	1,919,557	4,300,000	20,270,377	233,314	20,037,063	20,270,377	0.00%	7,380,000	-63.59%
Drainage - Acquisition of Vehicles	172,910	100,000	100,000	77	99,923	100,000	0.00%	60,000	-40.00%
Drainage - Buildings/Grounds/Plant	44,375	500,000	500,000	150,482	349,518	500,000	0.00%	-	-100.00%
Drainage - Heavy Movable Equipment	446,651	400,000	400,000	110,203	289,797	400,000	0.00%	85,000	-78.75%
Drainage - Office Equipment	14,981	50,000	50,000	5,835	44,165	50,000	0.00%	50,000	0.00%
Drainage - Major Repairs	758,394	800,000	800,000	1,013,205	(213,205)	800,000	0.00%	960,000	20.00%
Drainage - Architectural/Engineering Fees	906,134	231,000	1,984,867	426,084	1,558,783	1,984,867	0.00%	957,750	-51.75%
Drainage - Other Fees	190,238	198,000	1,936,620	139,965	1,796,655	1,936,620	0.00%	210,000	-89.16%
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,634,551</b>	<b>6,579,000</b>	<b>26,041,864</b>	<b>2,079,165</b>	<b>23,962,699</b>	<b>26,041,864</b>		<b>10,052,750</b>	
<b>INTERGOVERNMENTAL:</b>									
Drainage - Cost of Tax Collection	89,828	90,146	90,146	-	99,305	99,305	10.16%	103,338	4.06%
Drainage - Grants	234,608	525,000	525,000	52,902	472,098	525,000	0.00%	525,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>324,436</b>	<b>615,146</b>	<b>615,146</b>	<b>52,902</b>	<b>571,403</b>	<b>624,305</b>		<b>628,338</b>	
<b>TOTAL EXPENDITURES</b>	<b>17,023,931</b>	<b>21,128,878</b>	<b>40,591,742</b>	<b>7,837,693</b>	<b>32,077,059</b>	<b>39,914,752</b>		<b>25,933,515</b>	

# ROAD & DRAINAGE

## DRAINAGE

**FUND NUMBER: 112**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Land	\$ 350,000	Hahn St Land Acquisition	\$ 350,000
Improvements other than Building	\$ 7,380,000	Ama Pump Station Upgrades	\$ 500,000
		Destrehan Pump Station #1 -Discharging Pipe	180,000
		Destrehan Pump Station #2 -Hydraulic Bottleneck	1,500,000
		Engineer's Canal Stabilization (GF Transfer)	1,000,000
		Fifth Street Drainage Improvements	250,000
		New Sarpy	50,000
		Ormond Center Project	250,000
		PLD/Cross Bayou Cost Share (Escrow)	250,000
		Primrose Canal Stabilization (GF Transfer)	1,000,000
		Public Work's Electrical Building/Warehouse	500,000
		Public Work's Office -Storm Improvements	100,000
		Schexnaydre Pump Station	550,000
		Westbank Vicinity (Escrow)	250,000
		Westbank Yard -New Building/Office	1,000,000
Acquisition of Vehicles	\$ 60,000	One (1) Ford F-250 Crew cabs to replace: Unit# 219 (2009 Ford F250 with 142,713 miles)	\$ 35,000
		One (1) Ford F-150 truck to replace: Unit# 270 (20011 Ford F150 with 101,436 miles)	25,000
Heavy Moveable Equipment	\$ 85,000	One (1) Bobcat Track Loader for Magnolia Pump Station	\$ 85,000
Office Equipment	\$ 50,000	Surveillance/Security System	\$ 50,000
Major Repairs	\$ 960,000	Engine Repairs	\$ 180,000
		24-30" Pump Overhaul	70,000
		36-54" Pump Overhaul	95,000
		Gearbox Repairs/Replacement	215,000
		Equipment Repairs	150,000
		Other Miscellaneous Repairs	250,000
Arch/Engineering Fees Building	\$ 957,750	Destrehan Pump Station #1 -Discharging Pipe	\$ 20,000
		Destrehan Pump Station #2 -Hydraulic Bottleneck	172,250
		Fifth Street Drainage Improvements	90,000
		Engineer's Canal Stabilization	200,000
		Norco -Install 3rd Pump at West Pine	125,000
		Ormond Center Project	25,000
		Paul Maillard Revitalization -Phase I Construction, Admin & Inspection	100,000
		Westbank Levee -Flowage Easements Permitting & Litigation Support	150,000
		Westbank Yard -New Building/Office	75,500
Other Fees	\$ 210,000	Destrehan Pump Station #1 -Discharging Pipe	\$ 20,000
		Destrehan Pump Station #2 -Hydraulic Bottleneck	50,000
		Fifth Street Drainage Improvements	50,000
		Norco -Install 3rd Pump at West Pine	65,000
		Ormond Center Project	25,000

**Grand Total Requested:**

<b>\$ 10,052,750</b>
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# RECREATION

## FUND NUMBER: 113

Description	2018	2019				2020			
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	3,771,526	3,905,000	3,905,000	4,207,329	7,427	4,214,756	7.93%	4,442,000	5.39%
Disaster Relief	-	-	-	-	2,521	2,521	100.00%	-	-100.00%
Local Corporate Grant	-	450,000	450,000	-	-	-	-100.00%	450,000	100.00%
Miscellaneous Revenues	141	200	200	25	75	100	-50.00%	100	0.00%
Rental of Parks & Buildings	31,325	26,000	26,000	16,665	14,405	31,070	19.50%	30,000	-3.44%
Admission Fees	18,048	10,000	10,000	21,183	-	21,183	111.83%	15,000	-29.19%
Reg Fees - Adult	11,472	11,000	11,000	2,950	2,900	5,850	-46.82%	5,500	-5.98%
Reg Fees - Miscellaneous	47,840	50,000	50,000	46,855	5,940	52,795	5.59%	50,000	-5.29%
Reg Fees - Summer Camp	157,165	145,000	145,000	77,183	60,429	137,612	-5.10%	135,000	-1.90%
Reg Fees - Youth Tournaments	8,200	1,500	1,500	1,800	-	1,800	20.00%	1,500	-16.67%
Youth/Senior Special Fees	27,630	25,000	25,000	19,728	5,372	25,100	0.40%	25,000	-0.40%
Concessions	-	-	-	1,377	-	1,377	100.00%	-	-100.00%
Interest Earnings	56,708	31,000	31,000	52,134	22,866	75,000	141.94%	36,500	-51.33%
Gifts/Donations	862	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	5,835	-	-	865	-	865	100.00%	-	-100.00%
Compensation for Loss of Assets	861	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	98,905	3,049,140	3,049,140	-	79,629	79,629	-97.39%	6,051,466	7499.58%
<b>TOTAL REVENUES</b>	<b>4,236,518</b>	<b>7,703,840</b>	<b>7,703,840</b>	<b>4,448,094</b>	<b>201,564</b>	<b>4,649,658</b>		<b>11,242,066</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	2,302,592	2,613,400	2,613,400	1,054,322	1,348,775	2,403,097	-8.05%	2,815,455	17.16%
OPERATING SERVICES	681,666	706,800	706,800	311,455	439,130	750,585	6.19%	764,945	1.91%
MATERIALS & SUPPLIES	427,060	417,750	417,750	232,342	235,348	467,690	11.95%	441,600	-5.58%
OTHER CHARGES	63,576	37,000	37,000	15,250	82,750	98,000	164.86%	35,000	-64.29%
CAPITAL OUTLAY	553,577	4,961,500	4,961,500	154,932	446,468	601,400	-87.88%	8,403,000	1297.24%
INTERGOVERNMENTAL	124,452	144,200	144,200	140,168	1,000	141,168	-2.10%	163,000	15.47%
TRANSFERS	-	-	-	100,000	-	100,000	100.00%	-	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>4,152,923</b>	<b>8,880,650</b>	<b>8,880,650</b>	<b>2,008,469</b>	<b>2,553,471</b>	<b>4,561,940</b>		<b>12,623,000</b>	
Net change in fund balance	83,595	(1,176,810)	(1,176,810)			87,718		(1,380,934)	
Fund balance -Beginning	1,341,505	1,247,652	1,247,652			1,425,100		1,512,818	
<b>Fund balance -Ending</b>	<b>1,425,100</b>	<b>70,842</b>	<b>70,842</b>			<b>1,512,818</b>		<b>131,884</b>	

# RECREATION

**ACCOUNT NUMBER: 113-450100**

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Recreation - Salaries	1,531,529	1,730,000	1,730,000	702,404	897,596	1,600,000	-7.51%	1,860,000	16.25%
Recreation - FICA	11,876	16,000	16,000	4,059	4,941	9,000	-43.75%	15,000	66.67%
Recreation - Retirement	153,972	170,000	170,000	73,150	92,850	166,000	-2.35%	202,000	21.69%
Recreation - Life/Health Insurance	235,274	283,000	283,000	112,313	125,687	238,000	-15.90%	311,000	30.67%
Recreation - Workers Compensation	41,408	53,500	53,500	19,254	24,746	44,000	-17.76%	54,000	22.73%
Recreation - Unemployment	923	1,500	1,500	71	89	160	-89.33%	190	18.75%
Recreation - Medicare	21,508	25,000	25,000	9,854	12,646	22,500	-10.00%	27,000	20.00%
Recreation - Disability	4,594	5,000	5,000	2,303	2,347	4,650	-7.00%	5,100	9.68%
Recreation - Post-Emp. Health Care	42,228	49,300	49,300	17,217	36,783	54,000	9.53%	70,000	29.63%
Recreation - Deferred Compensation	23,006	26,500	26,500	12,291	15,209	27,500	3.77%	27,500	0.00%
Recreation - Dental Insurance	2,930	3,300	3,300	1,480	1,470	2,950	-10.61%	3,100	5.08%
Recreation - OPEB Contribution	48,325	58,000	58,000	22,780	30,820	53,600	-7.59%	56,800	5.97%
Recreation - Miscellaneous	2,727	5,000	5,000	1,612	2,188	3,800	-24.00%	4,000	5.26%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,120,300</b>	<b>2,426,100</b>	<b>2,426,100</b>	<b>978,788</b>	<b>1,247,372</b>	<b>2,226,160</b>		<b>2,635,690</b>	
<b>OPERATING SERVICES:</b>									
Recreation - Ads, Dues & Subscriptions	33,710	35,000	35,000	16,168	18,832	35,000	0.00%	35,000	0.00%
Recreation - Printing	2,529	5,000	5,000	587	4,413	5,000	0.00%	5,000	0.00%
Recreation - Utilities - Electric	55,308	55,900	55,900	35,984	49,016	85,000	52.06%	85,000	0.00%
Recreation - Utilities - Gas	-	-	-	31	44	75	100.00%	75	0.00%
Recreation - Utilities - Water	40,391	48,000	48,000	9,625	39,375	49,000	2.08%	49,000	0.00%
Recreation - Postage	199	500	500	73	377	450	-10.00%	450	0.00%
Recreation - Telephone	16,643	16,000	16,000	7,135	9,865	17,000	6.25%	17,000	0.00%
Recreation - Rentals	103,482	120,000	120,000	47,107	57,893	105,000	-12.50%	105,000	0.00%
Recreation - Maint of Property & Equip	170,472	160,000	160,000	83,210	116,790	200,000	25.00%	170,000	-15.00%
Recreation - Contractual Services	66,804	75,000	75,000	28,450	46,550	75,000	0.00%	110,000	46.67%
Recreation - Professional Services	112,869	110,000	110,000	48,680	61,320	110,000	0.00%	115,000	4.55%
Recreation - Merchant Services	4,900	7,000	7,000	3,554	2,446	6,000	-14.29%	6,000	0.00%
Recreation - Property Insurance	8,901	9,000	9,000	3,473	4,842	8,315	-7.61%	9,150	10.04%
Recreation - Automobile Insurance	29,921	29,950	29,950	10,406	12,606	23,012	-23.17%	25,320	10.03%
Recreation - Employee Liability	4,617	4,650	4,650	1,438	1,756	3,194	-31.31%	3,515	10.05%
Recreation - General Liability	28,260	28,300	28,300	12,785	12,082	24,867	-12.13%	27,355	10.01%
<b>TOTAL OPERATING SERVICES</b>	<b>679,006</b>	<b>704,300</b>	<b>704,300</b>	<b>308,706</b>	<b>438,207</b>	<b>746,913</b>		<b>762,865</b>	

CONTINUED

# RECREATION

**ACCOUNT NUMBER: 113-450100**

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Recreation - Office & Comm. Equipment	6,006	6,000	6,000	5,442	4,558	10,000	66.67%	6,000	-40.00%
Recreation - Office Supplies	3,753	6,000	6,000	2,834	3,166	6,000	0.00%	6,000	0.00%
Recreation - Culture	106,676	100,000	100,000	68,948	51,052	120,000	20.00%	110,000	-8.33%
Recreation - Medical	224	500	500	129	271	400	-20.00%	400	0.00%
Recreation - Food & Clothing	11,611	25,000	25,000	9,260	13,240	22,500	-10.00%	22,500	0.00%
Recreation - Maint of Buildings & Grounds	83,183	90,000	90,000	37,392	52,608	90,000	0.00%	90,000	0.00%
Recreation - Vehicle Supplies	61,597	55,000	55,000	25,220	29,780	55,000	0.00%	55,000	0.00%
Recreation - Miscellaneous	40,391	25,000	25,000	7,033	17,967	25,000	0.00%	25,000	0.00%
Recreation - Shells/Sand/Dirt/Gravel	20,536	15,000	15,000	17,901	10,099	28,000	86.67%	28,000	0.00%
Recreation - Equipment & Vehicle Parts	28,087	25,000	25,000	8,525	16,475	25,000	0.00%	20,000	-20.00%
Recreation - Asphalt/Concrete	55	2,000	2,000	-	1,500	1,500	-25.00%	1,500	0.00%
Recreation - Miscellaneous	7,272	12,000	12,000	4,675	7,325	12,000	0.00%	10,000	-16.67%
Recreation - Tools & Equipment	8,808	15,000	15,000	6,919	8,081	15,000	0.00%	15,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>378,199</b>	<b>376,500</b>	<b>376,500</b>	<b>194,278</b>	<b>216,122</b>	<b>410,400</b>		<b>389,400</b>	
<b>OTHER CHARGES:</b>									
Recreation - Training & Travel	7,327	10,000	10,000	8,149	4,851	13,000	30.00%	10,000	-23.08%
Recreation - Participant Travel	55,839	25,000	25,000	7,101	77,899	85,000	240.00%	25,000	-70.59%
Recreation - Official Fees	410	2,000	2,000	-	-	-	-100.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>63,576</b>	<b>37,000</b>	<b>37,000</b>	<b>15,250</b>	<b>82,750</b>	<b>98,000</b>		<b>35,000</b>	
<b>CAPITAL OUTLAY:</b>									
Recreation - Acquisition of Land	123,605	-	-	-	-	-	0.00%	-	0.00%
Recreation - Imp other than Buildings	173,161	4,712,500	4,712,500	29,100	85,000	114,100	-97.58%	7,830,000	6762.40%
Recreation - Acquisition of Vehicles	27,806	50,000	50,000	-	-	-	-100.00%	105,000	100.00%
Recreation - Buildings/Grounds	55,484	-	-	59,482	275,000	334,482	100.00%	-	-100.00%
Recreation - Heavy Movable Equipment	22,538	24,000	24,000	24,818	-	24,818	3.41%	43,000	73.26%
Recreation - Major Repairs	86,219	10,000	10,000	-	20,000	20,000	100.00%	10,000	-50.00%
Recreation - Architectural/Engineering	62,559	155,000	155,000	39,091	60,909	100,000	-35.48%	405,000	305.00%
Recreation - Other Fees	2,205	10,000	10,000	2,441	5,559	8,000	-20.00%	10,000	25.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>553,577</b>	<b>4,961,500</b>	<b>4,961,500</b>	<b>154,932</b>	<b>446,468</b>	<b>601,400</b>		<b>8,403,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Recreation - Ad Val Tax Ded - Sheriff	124,452	143,000	143,000	140,168	-	140,168	-1.98%	162,000	15.58%
Recreation - Cost of Ad Valorem Tax Coll.	-	1,200	1,200	-	1,000	1,000	-16.67%	1,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>124,452</b>	<b>144,200</b>	<b>144,200</b>	<b>140,168</b>	<b>1,000</b>	<b>141,168</b>		<b>163,000</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund	-	-	-	100,000	-	100,000	100.00%	-	-100.00%
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>3,919,110</b>	<b>8,649,600</b>	<b>8,649,600</b>	<b>1,892,122</b>	<b>2,431,919</b>	<b>4,324,041</b>		<b>12,388,955</b>	

**RECREATION**  
**FUND NUMBER: 113**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY**  
**FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 7,830,000	Ashton Soccer Field -Restroom Facility (GF Transfer)	\$ 350,000
		Bethune Field Addition (GF Transfer)	60,000
		Boutte Park Improvements (GF Transfer)	30,000
		Bridge Parks Revitalization (GF Transfer)	2,045,000
		DA Boat Launch (GF Transfer)	250,000
		Dog Park (GF Transfer)	900,000
		EB Bridge Park -Field Improvements	200,000
		IMTT Park Improvements (GF Transfer)	800,000
		JB Green Park Improvements (GF Transfer)	30,000
		Killona Park Walking Path (GF Transfer)	60,000
		Monsanto Linear Park (Grant Donation from Monsanto)	450,000
		Montz Park Improvements -Restrooms	100,000
		Norco Park (GF Transfer)	50,000
		Nottaway Park in Destrehan -Fencing	35,000
		Rathborne Park Phase III	225,000
		Rathborne Park Parking Lot	400,000
		Red Church Park Improvements (GF Transfer)	30,000
		Various Field Improvements and Playground Equipment	25,000
		West Harding Park in New Sarpy -Fencing	15,000
		WB & EB Bridge Parks -2 Large Fans for the Pavillions	25,000
		WB & EB Bike Path -Benchs along Path	50,000
		Recreation Community Recreation -Field Improvements (GF Transfer)	1,000,000
		WPA Road Park -Upgrade Fields (Partial GF Transfer)	400,000
		WPA Road Park -Park Improvements (GF Transfer)	300,000
Acquisition of Vehicles	\$ 105,000	Replace Four (4) Ford Pick-up Trucks:	\$ 105,000
		Unit# 310 (2006 Ford F150 Ext.cab with 158,012 miles)	
		Unit# 317 (2013 Dodge Ram with 153,300 miles)	
		Unit# 303 (2006 Ford F150 Ext.cab with 171,886 miles)	
		Unit# 307 (2002 Ford F150 Ext.cab with 112,201 miles)	
Heavy Movable Equipment	\$ 43,000	2020 Tractor Mowers 60'cut (2 @ \$8,500)	\$ 17,000
		Replace U#381 -Bad Boy	26,000
Major Repairs	\$ 10,000	Miscellaneous Repairs	\$ 10,000
Architectural/Engineering	\$ 405,000	Ashton Soccer Field -Restrooms (GF Transfer)	\$ 5,000
		Bethune Field Addition (GF Transfer)	5,000
		Bridge Parks Revitalization (GF Transfer)	175,000
		DA Boat Launch (GF Transfer)	150,000
		Rathborne Parking	45,000
		WPA Road Park	25,000
Other Fees	\$ 10,000	Other Projects	
<b>Grand Total Requested:</b>	<b>\$ 8,403,000</b>		

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

Description	2018	2019					2020	% 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		
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Rec-Summer Camp - Salaries	160,184	161,000	161,000	66,071	93,690	159,761	-0.77%	160,000	0.15%
Rec-Summer Camp - FICA	9,931	10,000	10,000	4,096	5,809	9,905	-0.95%	9,905	0.00%
Rec-Summer Camp - Workers Comp	6,264	7,200	7,200	712	536	1,248	-82.67%	1,000	-19.87%
Rec-Summer Camp - Unemployment	100	100	100	7	9	16	-84.00%	10	-37.50%
Rec-Summer Camp - Medicare	2,323	2,500	2,500	958	1,359	2,317	-7.32%	2,350	1.42%
Rec-Summer Camp - Miscellaneous	3,490	6,500	6,500	3,690	-	3,690	-43.23%	6,500	76.15%
<b>TOTAL PERSONAL SERVICES</b>	<b>182,292</b>	<b>187,300</b>	<b>187,300</b>	<b>75,534</b>	<b>101,403</b>	<b>176,937</b>		<b>179,765</b>	
<b>OPERATING SERVICES:</b>									
Rec-Summer Camp - Ads, Dues & Subs	600	500	500	600	-	600	20.00%	500	-16.67%
Rec-Summer Camp - Printing	100	-	-	1,620	20	1,640	100.00%	-	0.00%
Rec-Summer Camp - Employee Liability	345	350	350	98	115	213	-39.14%	235	10.33%
Rec-Summer Camp - General Liability	1,615	1,650	1,650	431	788	1,219	-26.12%	1,345	10.34%
<b>TOTAL OPERATING SERVICES</b>	<b>2,660</b>	<b>2,500</b>	<b>2,500</b>	<b>2,749</b>	<b>923</b>	<b>3,672</b>		<b>2,080</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Rec-Summer Camp - Office Equipment	-	-	-	147	189	336	100.00%	500	48.81%
Rec-Summer Camp - Office Supplies	627	1,000	1,000	205	98	303	-69.70%	1,000	230.03%
Rec-Summer Camp - Educational/Recr	42,508	35,000	35,000	35,666	16,255	51,921	48.35%	45,000	-13.33%
Rec-Summer Camp - Medical, Drugs	73	250	250	-	144	144	-42.40%	200	38.89%
Rec-Summer Camp - Food & Clothing	3,883	4,000	4,000	991	1,380	2,371	-40.73%	4,000	68.71%
Rec-Summer Camp - Maint of B&G	1,770	1,000	1,000	556	1,160	1,716	71.60%	1,500	-12.59%
Rec-Summer Camp - Tools & Equipment	-	-	-	499	-	499	100.00%	-	-100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>48,861</b>	<b>41,250</b>	<b>41,250</b>	<b>38,064</b>	<b>19,226</b>	<b>57,290</b>		<b>52,200</b>	
<b>TOTAL EXPENDITURES</b>	<b>233,813</b>	<b>231,050</b>	<b>231,050</b>	<b>116,347</b>	<b>121,552</b>	<b>237,899</b>		<b>234,045</b>	
<b>FUNDING SOURCE:</b>									
Reduction of Fund Balance	76,648	86,050	86,050	39,164	61,123	100,287	16.55%	99,045	-1.24%
Reg Fees - Summer Camp	157,165	145,000	145,000	77,183	60,429	137,612	-5.10%	135,000	-1.90%
<b>TOTAL</b>	<b>233,813</b>	<b>231,050</b>	<b>231,050</b>	<b>116,347</b>	<b>121,552</b>	<b>237,899</b>		<b>234,045</b>	

# MOSQUITO CONTROL

FUND NUMBER: 114

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	1,376,150	1,425,000	1,425,000	1,535,104	2,709	1,537,813	7.92%	1,620,000	5.34%
Interest Earnings	26,385	18,000	18,000	23,195	12,805	36,000	100.00%	24,000	-33.33%
<b>TOTAL REVENUES</b>	<b>1,402,535</b>	<b>1,443,000</b>	<b>1,443,000</b>	<b>1,558,299</b>	<b>15,514</b>	<b>1,573,813</b>		<b>1,644,000</b>	
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Mosquito - Salaries	35,242	53,000	53,000	14,020	15,980	30,000	-43.40%	46,000	53.33%
Mosquito - FICA	35	400	400	-	-	-	-100.00%	135	100.00%
Mosquito - Retirement	3,989	5,300	5,300	1,612	1,788	3,400	-35.85%	5,500	61.76%
Mosquito - Life/Health Insurance	3,973	6,700	6,700	1,632	1,368	3,000	-55.22%	15,000	400.00%
Mosquito - Workers Compensation	157	260	260	64	76	140	-46.15%	215	53.57%
Mosquito - Unemployment	21	35	35	1	4	5	-85.71%	5	0.00%
Mosquito - Medicare	498	765	765	198	202	400	-47.71%	675	68.75%
Mosquito - Disability	118	155	155	49	41	90	-41.94%	145	61.11%
Mosquito - Deferred Compensation	2,422	3,000	3,000	1,401	1,699	3,100	3.33%	3,200	3.23%
Mosquito - Dental Insurance	80	120	120	30	20	50	-58.33%	125	150.00%
Mosquito - OPEB Contribution	1,214	1,650	1,650	491	509	1,000	-39.39%	1,550	55.00%
Mosquito - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>47,749</b>	<b>71,485</b>	<b>71,485</b>	<b>19,498</b>	<b>21,787</b>	<b>41,285</b>		<b>72,650</b>	
<b>OPERATING SERVICES:</b>									
Mosquito - Ads, Dues & Subscriptions	275	550	550	115	435	550	0.00%	560	1.82%
Mosquito - Printing, Duplication	-	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,225,804	1,319,782	1,319,782	500,637	815,363	1,316,000	-0.29%	1,341,000	1.90%
Mosquito - Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Mosquito - Employee Liability	88	90	90	30	36	66	-26.67%	75	13.64%
Mosquito - General Liability	403	450	450	130	253	383	-14.89%	425	10.97%
<b>TOTAL OPERATING SERVICES</b>	<b>1,226,570</b>	<b>1,321,222</b>	<b>1,321,222</b>	<b>500,912</b>	<b>816,437</b>	<b>1,317,349</b>		<b>1,342,410</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Mosquito - Office Supplies	-	300	300	-	200	200	-33.33%	200	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>200</b>	<b>200</b>		<b>200</b>	
<b>OTHER CHARGES:</b>									
Mosquito - Training & Travel	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Mosquito - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
	<b>-</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>1,100</b>	<b>1,100</b>		<b>1,100</b>	
<b>INTERGOVERNMENTAL:</b>									
Mosquito - Ad Val Tax Ded - Sheriff	45,408	52,500	52,500	51,142	-	51,142	-2.59%	59,500	16.34%
Mosquito - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>45,408</b>	<b>53,500</b>	<b>53,500</b>	<b>51,142</b>	<b>1,000</b>	<b>52,142</b>		<b>60,500</b>	

CONTINUED

# MOSQUITO CONTROL

**FUND NUMBER: 114**

Description	<b>2018</b>	<b>2019</b>					<b>2020</b>		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	13,842	15,000	15,000	-	14,000	14,000	-6.67%	15,000	7.14%
<b>TOTAL TRANSFERS</b>	<b>13,842</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>14,000</b>	<b>14,000</b>		<b>15,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,333,569</b>	<b>1,462,607</b>	<b>1,462,607</b>	<b>571,552</b>	<b>854,524</b>	<b>1,426,076</b>		<b>1,491,860</b>	
Net change in fund balance	68,966	(19,607)	(19,607)			147,737		152,140	
Fund balance -Beginning	687,759	703,494	703,494			756,725		904,462	
<b>Fund balance -Ending</b>	<b>756,725</b>	<b>683,887</b>	<b>683,887</b>			<b>904,462</b>		<b>1,056,602</b>	

## RETIRED SENIOR VOLUNTEER PROGRAM

**FUND NUMBER: 116**

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
RSVP - Federal Grant	58,976	54,900	54,900	12,156	42,744	54,900	0.00%	62,400	13.66%
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%
Registration Fees -Miscellaneous	2,145	2,000	2,000	755	945	1,700	-15.00%	2,000	17.65%
Interest Earnings	474	300	300	188	112	300	0.00%	300	0.00%
RSVP - Donations	-	-	-	103	-	103	100.00%	-	0.00%
Transfer from General Fund	176,000	228,000	228,000	100,000	120,000	220,000	-3.51%	185,000	-15.91%
<b>TOTAL REVENUES</b>	<b>269,595</b>	<b>317,200</b>	<b>317,200</b>	<b>139,202</b>	<b>169,801</b>	<b>309,003</b>		<b>281,700</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	209,496	239,070	239,070	100,637	106,783	207,420	-13.24%	254,275	22.59%
OPERATING SERVICES	17,014	21,750	21,750	9,896	9,452	19,348	-11.04%	20,060	3.68%
MATERIALS & SUPPLIES	7,429	15,250	15,250	4,916	6,534	11,450	-24.92%	11,175	-2.40%
OTHER CHARGES	36,505	42,700	42,700	16,111	21,489	37,600	-11.94%	39,475	4.99%
<b>TOTAL EXPENDITURES</b>	<b>270,444</b>	<b>318,770</b>	<b>318,770</b>	<b>131,560</b>	<b>144,258</b>	<b>275,818</b>		<b>324,985</b>	
Net change in fund balance	(849)	(1,570)	(1,570)			33,185		(43,285)	
Fund balance -Beginning	15,039	3,864	3,864			14,190		47,375	
<b>Fund balance -Ending</b>	<b>14,190</b>	<b>2,294</b>	<b>2,294</b>			<b>47,375</b>		<b>4,090</b>	



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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
RSVP - Fed - Salaries	33,778	34,500	34,500	16,210	20,790	37,000	7.25%	37,500	1.35%
RSVP - Fed - Retirement	3,884	4,000	4,000	1,864	1,086	2,950	-26.25%	4,700	59.32%
RSVP - Fed - Life/Health Insurance	8,215	9,300	9,300	4,120	3,080	7,200	-22.58%	10,000	38.89%
RSVP - Fed - Workers Compensation	151	170	170	74	96	170	0.00%	175	2.94%
RSVP - Fed - Unemployment	20	25	25	2	3	5	-80.00%	5	0.00%
RSVP - Fed - Medicare	464	500	500	224	296	520	4.00%	540	3.85%
RSVP - Fed - Disability	115	115	115	58	57	115	0.00%	125	8.70%
RSVP - Fed - Deferred Comp	85	65	65	68	112	180	176.92%	275	52.78%
RSVP - Fed - Dental	63	65	65	32	33	65	0.00%	65	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>46,775</b>	<b>48,740</b>	<b>48,740</b>	<b>22,652</b>	<b>25,553</b>	<b>48,205</b>		<b>53,385</b>	
<b>OPERATING SERVICES:</b>									
RSVP - Fed - Ads, Dues & Subscriptions	150	150	150	150	-	150	0.00%	150	0.00%
RSVP - Fed - Printing	705	750	750	605	145	750	0.00%	750	0.00%
RSVP - Fed - Professional Services	-	-	-	145	-	145	100.00%	-	-100.00%
RSVP - Fed - Insurance	650	650	650	650	-	650	0.00%	715	10.00%
<b>TOTAL OPERATING SERVICES</b>	<b>1,505</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>	<b>145</b>	<b>1,695</b>		<b>1,615</b>	
<b>OTHER CHARGES:</b>									
RSVP - Fed - Training & Travel	749	-	-	-	-	-	0.00%	-	0.00%
RSVP - Fed - Participant Travel	3,289	2,062	2,062	1,671	391	2,062	0.00%	2,500	21.24%
RSVP - Fed - Recognition	6,658	2,548	2,548	2,900	38	2,938	15.31%	4,900	66.78%
<b>TOTAL OTHER CHARGES</b>	<b>10,696</b>	<b>4,610</b>	<b>4,610</b>	<b>4,571</b>	<b>429</b>	<b>5,000</b>		<b>7,400</b>	
<b>TOTAL EXPENDITURES</b>	<b>58,976</b>	<b>54,900</b>	<b>54,900</b>	<b>28,773</b>	<b>26,127</b>	<b>54,900</b>		<b>62,400</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
RSVP - State - Salaries	10,733	11,000	11,000	5,012	5,988	11,000	0.00%	11,500	4.55%
RSVP - State - FICA	665	680	680	311	374	685	0.74%	700	2.19%
RSVP - State - Workers Compensation	48	60	60	23	27	50	-16.67%	55	10.00%
RSVP - State - Unemployment	7	10	10	-	5	5	-50.00%	5	0.00%
RSVP - State - Medicare	156	160	160	73	87	160	0.00%	165	3.13%
<b>TOTAL PERSONAL SERVICES</b>	<b>11,609</b>	<b>11,910</b>	<b>11,910</b>	<b>5,419</b>	<b>6,481</b>	<b>11,900</b>		<b>12,425</b>	
<b>OTHER CHARGES:</b>									
RSVP - State - Training & Travel	2,207	3,000	3,000	907	2,093	3,000	0.00%	3,000	0.00%
RSVP - State - Participant Travel	3,787	5,000	5,000	1,027	3,973	5,000	0.00%	5,000	0.00%
RSVP - State - Recognition	14,397	12,090	12,090	8,690	3,410	12,100	0.08%	11,575	-4.34%
<b>TOTAL OTHER CHARGES</b>	<b>20,391</b>	<b>20,090</b>	<b>20,090</b>	<b>10,624</b>	<b>9,476</b>	<b>20,100</b>		<b>19,575</b>	
<b>TOTAL EXPENDITURES</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>16,043</b>	<b>15,957</b>	<b>32,000</b>		<b>32,000</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
RSVP - Local - Salaries	109,779	132,000	132,000	53,020	55,480	108,500	-17.80%	139,000	28.11%
RSVP - Local - FICA	1,332	2,500	2,500	660	740	1,400	-44.00%	2,700	92.86%
RSVP - Local - Retirement	10,155	10,600	10,600	4,873	5,732	10,605	0.05%	12,500	17.87%
RSVP - Local - Life/Health Insurance	13,360	15,100	15,100	6,711	3,389	10,100	-33.11%	16,200	60.40%
RSVP - Local - Workers Compensation	490	650	650	244	256	500	-23.08%	700	40.00%
RSVP - Local - Unemployment	66	85	85	5	10	15	-82.35%	15	0.00%
RSVP - Local - Medicare	1,551	1,920	1,920	751	799	1,550	-19.27%	2,050	32.26%
RSVP - Local - Disability	301	305	305	153	102	255	-16.39%	350	37.25%
RSVP - Local - Post-Emp. Health Care	8,379	9,150	9,150	3,145	5,155	8,300	-9.29%	9,400	13.25%
RSVP - Local - Deferred Compensation	1,204	1,410	1,410	683	1,067	1,750	24.11%	1,850	5.71%
RSVP - Local - Dental Insurance	177	180	180	88	52	140	-22.22%	200	42.86%
RSVP - Local - OPEB Contribution	4,273	4,420	4,420	2,098	1,952	4,050	-8.37%	3,400	-16.05%
RSVP - Local - Miscellaneous	45	100	100	135	15	150	50.00%	100	-33.33%
<b>TOTAL PERSONAL SERVICES</b>	<b>151,112</b>	<b>178,420</b>	<b>178,420</b>	<b>72,566</b>	<b>74,749</b>	<b>147,315</b>		<b>188,465</b>	
<b>OPERATING SERVICES:</b>									
RSVP - Local - Ads, Dues & Subscriptions	193	500	500	125	175	300	-40.00%	350	16.67%
RSVP - Local - Printing	1,094	2,500	2,500	141	1,659	1,800	-28.00%	1,800	0.00%
RSVP - Local - Postage	1,000	1,250	1,250	-	1,250	1,250	0.00%	1,500	20.00%
RSVP - Local - Telephone	1,849	2,150	2,150	1,128	1,172	2,300	6.98%	2,300	0.00%
RSVP - Local - Rentals	1,233	2,500	2,500	1,756	444	2,200	-12.00%	2,200	0.00%
RSVP - Local - Contractual Services	3,537	4,000	4,000	2,148	1,352	3,500	-12.50%	3,500	0.00%
RSVP - Local - Professional Services	1,176	1,800	1,800	63	1,437	1,500	-16.67%	1,500	0.00%
RSVP - Local - Automobile Insurance	1,094	1,100	1,100	372	573	945	-14.09%	1,040	10.05%
RSVP - Local - Employee Liability	2,456	2,500	2,500	2,054	158	2,212	-11.52%	2,435	10.08%
RSVP - Local - General Liability	1,877	1,900	1,900	559	1,087	1,646	-13.37%	1,820	10.57%
<b>TOTAL OPERATING SERVICES</b>	<b>15,509</b>	<b>20,200</b>	<b>20,200</b>	<b>8,346</b>	<b>9,307</b>	<b>17,653</b>		<b>18,445</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
RSVP - Local - Office & Comm. Equip.	-	3,500	3,500	1,840	460	2,300	-34.29%	1,800	-21.74%
RSVP - Local - Office Supplies	1,924	2,000	2,000	769	1,231	2,000	0.00%	2,200	10.00%
RSVP - Local - Food & Clothing	3,787	5,500	5,500	1,550	2,950	4,500	-18.18%	4,500	0.00%
RSVP - Local - Maint of Bldgs & Grounds	1,572	1,500	1,500	757	743	1,500	0.00%	1,500	0.00%
RSVP - Local - Vehicle Supplies	30	250	250	-	150	150	-40.00%	175	16.67%
RSVP - Local - Equipment & Vehicle Parts	116	2,500	2,500	-	1,000	1,000	-60.00%	1,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>7,429</b>	<b>15,250</b>	<b>15,250</b>	<b>4,916</b>	<b>6,534</b>	<b>11,450</b>		<b>11,175</b>	
<b>OTHER CHARGES:</b>									
RSVP - Local - Training & Travel	1,093	4,000	4,000	706	1,794	2,500	-37.50%	2,500	0.00%
RSVP - Local - Recognition	4,325	14,000	14,000	210	9,790	10,000	-28.57%	10,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>5,418</b>	<b>18,000</b>	<b>18,000</b>	<b>916</b>	<b>11,584</b>	<b>12,500</b>		<b>12,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>179,468</b>	<b>231,870</b>	<b>231,870</b>	<b>86,744</b>	<b>102,174</b>	<b>188,918</b>		<b>230,585</b>	

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

**FUND NUMBER: 120**

Description	2018	2019					2020	% 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		
<b>REVENUES:</b>									
Ad Valorem Taxes	1,236,003	1,280,000	1,280,000	1,378,751	2,433	1,381,184	7.91%	1,455,000	5.34%
<b>TOTAL REVENUES</b>	<b>1,236,003</b>	<b>1,280,000</b>	<b>1,280,000</b>	<b>1,378,751</b>	<b>2,433</b>	<b>1,381,184</b>		<b>1,455,000</b>	
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Comm - Retirement System Deduction	40,783	47,000	47,000	45,933	1	45,934	-2.27%	53,500	16.47%
Comm - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	750	750	-25.00%	750	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>40,783</b>	<b>48,000</b>	<b>48,000</b>	<b>45,933</b>	<b>751</b>	<b>46,684</b>		<b>54,250</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	200	750	750	-	250	250	-66.67%	250	0.00%
Transfer to Communications District	1,195,020	1,231,250	1,231,250	1,310,000	24,250	1,334,250	8.37%	1,400,500	4.97%
<b>TOTAL TRANSFERS</b>	<b>1,195,220</b>	<b>1,232,000</b>	<b>1,232,000</b>	<b>1,310,000</b>	<b>24,500</b>	<b>1,334,500</b>		<b>1,400,750</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,236,003</b>	<b>1,280,000</b>	<b>1,280,000</b>	<b>1,355,933</b>	<b>25,251</b>	<b>1,381,184</b>		<b>1,455,000</b>	
Net change in fund balance	-	-	-			-		-	
Fund balance -Beginning	-	-	-			-		-	
<b>Fund balance -Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>		<b>-</b>	

# FLOOD PROTECTION FUND

FUND NUMBER: 123

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
Ad Valorem	5,185,164	5,375,000	5,375,000	5,784,931	10,236	5,795,167	7.82%	6,108,000	5.40%
Hazard Mitigation Grant	2,786,582	-	2,861,719	1,342,969	1,518,750	2,861,719	0.00%	-	-100.00%
Dept. of Interior -Gulf of Mexico	594,152	-	1,260,496	666,344	594,152	1,260,496	0.00%	1,943,949	54.22%
BP Oil Spill	-	-	-	-	-	-	0.00%	2,092,543	100.00%
Office of Coastal Protection & Restoration	1,750,218	2,000,000	2,399,905	-	2,399,905	2,399,905	0.00%	-	-100.00%
Dept. of Transportation & Development	1,290,721	1,800,000	1,800,000	469,426	1,330,574	1,800,000	0.00%	1,000,000	-44.44%
Facility, Planning & Control Grant	15,697	-	5,727,547	3,431	5,724,116	5,727,547	0.00%	-	-100.00%
Delta Regional Authority -SEDAP	-	-	194,000	-	194,000	194,000	0.00%	-	-100.00%
Interest Earnings	190,658	158,400	158,400	147,135	155,195	302,330	90.86%	306,530	1.39%
Transfer From General Fund	-	-	15,546,329	-	15,546,329	15,546,329	0.00%	250,000	-98.39%
<b>TOTAL REVENUES</b>	<b>11,813,192</b>	<b>9,333,400</b>	<b>35,323,396</b>	<b>8,414,236</b>	<b>27,473,257</b>	<b>35,887,493</b>		<b>11,701,022</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Flood Prot. - Acquisition of Land	550,000	-	-	-	-	-	0.00%	-	0.00%
Flood Prot. - Imp Other than Building	6,719,405	4,000,000	26,196,258	4,129,841	22,066,418	26,196,259	0.00%	250,000	-100.00%
Flood Prot. - Other Fees	345,600	1,820,000	5,281,780	120,113	5,161,667	5,281,780	0.00%	800,000	-84.85%
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,615,005</b>	<b>5,820,000</b>	<b>31,478,038</b>	<b>4,249,954</b>	<b>27,228,085</b>	<b>31,478,039</b>		<b>1,050,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Flood Prot. - Retirement Sys Deduction	171,122	196,500	196,500	192,730	-	192,730	-1.92%	223,000	15.71%
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	-	5,300,000	5,300,000	62,157	5,237,843	5,300,000	0.00%	250,000	100.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>171,122</b>	<b>5,499,000</b>	<b>5,499,000</b>	<b>254,887</b>	<b>5,240,343</b>	<b>5,495,230</b>		<b>475,500</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Transfer to WBHPL Bond Sinking	817,246	1,096,244	1,096,244	1,096,244	-	1,096,244	100.00%	1,094,969	-0.12%
<b>TOTAL TRANSFERS</b>	<b>817,246</b>	<b>1,116,244</b>	<b>1,116,244</b>	<b>1,096,244</b>	<b>20,000</b>	<b>1,116,244</b>		<b>1,114,969</b>	
<b>TOTAL EXPENDITURES</b>	<b>8,603,373</b>	<b>12,435,244</b>	<b>38,093,282</b>	<b>5,601,085</b>	<b>32,488,428</b>	<b>38,089,513</b>		<b>2,640,469</b>	
Net change in fund balance	3,209,819	(3,101,844)	(2,769,886)			(2,202,020)		9,060,553	
Fund balance - Beginning	6,288,698	9,427,704	7,417,293			9,498,517		7,296,497	
<b>Fund balance -Ending</b>	<b>9,498,517</b>	<b>6,325,860</b>	<b>4,647,407</b>			<b>7,296,497</b>		<b>16,357,050</b>	

# FLOOD PROTECTION FUND

FUND NUMBER: 123

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 250,000	Sunset Drainage Levee Lift	\$ 250,000
Other Fees	\$ 800,000	Land (Acquisitions, Permitting, Surveying, Mitigation) 1.5% Lawsuit Settlements for Flowage Easements & Expropriations	\$ 200,000 600,000

**Grand Total Requested:**

**\$ 1,050,000**

# DEBT SERVICE FUNDS

## SUMMARY STATEMENT

Description	2018			2019			2020		
	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
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 1,418,411	\$ 787,500	\$ 787,500	\$ 796,907	\$ -	\$ 796,907	1.19%	\$ -	-100.00%
Sales taxes	641,920	647,579	647,579	325,931	322,563	648,494	0.14%	652,473	0.61%
Investment earnings	26,117	26,020	26,020	17,245	5,801	23,046	-11.43%	18,350	-20.38%
Miscellaneous	65,788	65,849	65,849	32,881	28,126	61,007	100.00%	54,908	-10.00%
<b>Total Revenues</b>	<b>2,152,236</b>	<b>1,526,948</b>	<b>1,526,948</b>	<b>1,172,964</b>	<b>356,490</b>	<b>1,529,454</b>		<b>725,731</b>	
<b>EXPENDITURES:</b>									
Operating Services	305	310	310	147	106	253	-18.39%	205	-18.97%
Debt Services	2,576,539	2,672,089	2,672,089	2,322,824	957,951	3,280,775	22.78%	1,483,342	-54.79%
Intergovernmental	46,670	28,000	28,000	26,518	-	26,518	-5.29%	-	-100.00%
<b>Total Expenditures</b>	<b>2,623,514</b>	<b>2,700,399</b>	<b>2,700,399</b>	<b>2,349,489</b>	<b>958,057</b>	<b>3,307,546</b>		<b>1,483,547</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	(471,278)	(1,173,451)	(1,173,451)	(1,176,525)	(601,567)	(1,778,092)		(757,816)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	818,681	1,097,655	1,097,655	1,096,244	70,288	1,166,532	6.27%	1,096,019	-6.04%
Transfer out	(326,405)	(329,691)	(329,691)	(4,388)	(422,894)	(427,282)	29.60%	(331,330)	-22.46%
Bond Proceeds	-	-	-	-	540,000	540,000		-	
<b>Total Other Financing Sources</b>	<b>492,276</b>	<b>767,964</b>	<b>767,964</b>	<b>1,091,856</b>	<b>187,394</b>	<b>1,279,250</b>		<b>764,689</b>	
Net change in Fund Balance	20,998	(405,487)	(405,487)	(84,669)	(414,173)	(498,842)		6,873	
Fund Balance -Beginning	1,074,529	1,084,985	1,084,985			1,095,527		596,685	
<b>FINANCING OVER EXPENDITURES</b>	<b>\$ 1,095,527</b>	<b>\$ 679,498</b>	<b>\$ 679,498</b>			<b>\$ 596,685</b>		<b>\$ 603,558</b>	

## WB HURRICANE PROTECTION LEVEE BOND SINKING FUND

**FUND NUMBER: 201**

Description	2018	2019				2020			
	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
<b>REVENUES:</b>									
Interest Earnings	3,292	6,520	6,520	4,673	27	4,700	-27.91%	4,570	-2.77%
Transfer from Flood Protection Fund	817,246	1,096,244	1,096,244	1,096,244	-	1,096,244	0.00%	1,094,969	-0.12%
<b>TOTAL REVENUES</b>	<b>820,538</b>	<b>1,102,764</b>	<b>1,102,764</b>	<b>1,100,917</b>	<b>27</b>	<b>1,100,944</b>		<b>1,099,539</b>	
<b>EXPENDITURES:</b>									
<b>DEBT SERVICE:</b>									
Debt Service - Bond Principal	255,000	535,000	535,000	535,000	-	535,000	0.00%	550,000	2.80%
Debt Service - Bond Interest	562,246	561,244	561,244	284,634	276,610	561,244	0.00%	544,969	-2.90%
Debt Service - Fiscal Paying Agent	2,000	1,000	1,000	-	2,000	2,000	100.00%	2,000	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>819,246</b>	<b>1,097,244</b>	<b>1,097,244</b>	<b>819,634</b>	<b>278,610</b>	<b>1,098,244</b>		<b>1,096,969</b>	
<b>TOTAL EXPENDITURES</b>	<b>819,246</b>	<b>1,097,244</b>	<b>1,097,244</b>	<b>819,634</b>	<b>278,610</b>	<b>1,098,244</b>		<b>1,096,969</b>	
Net change in fund balance	1,292	5,520	5,520			2,700		2,570	
Fund balance -Beginning	-	2,300	2,300			1,292		3,992	
<b>Fund balance -Ending</b>	<b>1,292</b>	<b>7,820</b>	<b>7,820</b>			<b>3,992</b>		<b>6,562</b>	



# 1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

## Volunteer Fire Department

**FUND NUMBER: 203**

Description	<u>2018</u>	<u>2019</u>					<u>2020</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>REVENUES:</b>									
Miscellaneous Revenue	65,788	65,849	65,849	32,881	28,126	61,007	-7.35%	54,908	-10.00%
Interest Earnings	378	450	450	334	306	640	42.22%	480	-25.00%
Bond Proceeds	-	-	-	-	540,000	540,000	100.00%	-	-100.00%
Transfer from 1/8% Reserve	1,414	1,390	1,390	-	70,288	70,288	4956.69%	-	-100.00%
<b>TOTAL REVENUES</b>	<b>67,580</b>	<b>67,689</b>	<b>67,689</b>	<b>33,215</b>	<b>638,720</b>	<b>671,935</b>		<b>55,388</b>	
<b>EXPENDITURES:</b>									
<b>DEBT SERVICE:</b>									
Debt Service - Bond Principal	35,000	35,000	35,000	-	35,000	35,000	0.00%	35,000	0.00%
Debt Service - Bond Interest	32,338	30,763	30,763	15,381	15,382	30,763	0.00%	17,550	-42.95%
Debt Service - Fiscal Paying Agent	750	750	750	15	735	750	0.00%	750	0.00%
Debt Service - Expense from Bond Sales	-	-	-	-	18,714	18,714	100.00%	-	-100.00%
Debt Service - Payment to Bond Escrow	-	-	-	-	590,000	590,000	100.00%	-	-100.00%
<b>TOTAL DEBT SERVICE</b>	<b>68,088</b>	<b>66,513</b>	<b>66,513</b>	<b>15,396</b>	<b>659,831</b>	<b>675,227</b>		<b>53,300</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	100	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL TRANSFERS</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>		<b>100</b>	
<b>TOTAL EXPENDITURES</b>	<b>68,188</b>	<b>66,613</b>	<b>66,613</b>	<b>15,396</b>	<b>659,931</b>	<b>675,327</b>		<b>53,400</b>	
Net change in fund balance	(608)	1,076	1,076			(3,392)		1,988	
Fund balance -Beginning	28,672	29,678	29,678			28,064		24,672	
<b>Fund balance -Ending</b>	<b>28,064</b>	<b>30,754</b>	<b>30,754</b>			<b>24,672</b>		<b>26,660</b>	

# 1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

## Volunteer Fire Department

### FUND NUMBER: 204

Description	2018			2019			2020		
	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
<b>REVENUES:</b>									
Interest Earnings	1,341	1,390	1,390	853	-	853	-38.63%	-	-100.00%
<b>TOTAL REVENUES</b>	<b>1,341</b>	<b>1,390</b>	<b>1,390</b>	<b>853</b>	<b>-</b>	<b>853</b>		<b>-</b>	
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
Transfer to 1/8% PIST Sinking	1,414	1,390	1,390	-	70,288	70,288	4956.69%	-	-100.00%
<b>TOTAL TRANSFERS</b>	<b>1,414</b>	<b>1,390</b>	<b>1,390</b>	<b>-</b>	<b>70,288</b>	<b>70,288</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,414</b>	<b>1,390</b>	<b>1,390</b>	<b>-</b>	<b>70,288</b>	<b>70,288</b>		<b>-</b>	
Net change in fund balance	(73)	-	-			(69,435)		-	
Fund balance -Beginning	69,508	69,435	69,435			69,435		-	
<b>Fund balance -Ending</b>	<b>69,435</b>	<b>69,435</b>	<b>69,435</b>			<b>-</b>		<b>-</b>	

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

**FUND NUMBER: 206**

Description	<u>2018</u>	<u>2019</u>					<u>2020</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>REVENUES:</b>									
General Sales Tax (1/2%)	352,794	355,899	355,899	179,609	176,385	355,994	0.03%	355,098	-0.25%
Interest Earnings	2,699	3,250	3,250	1,570	1,580	3,150	-3.08%	3,160	0.32%
Transfer from 1/2% PIST Reserve	21	21	21	-	-	-	-100.00%	1,050	100.00%
<b>TOTAL REVENUES</b>	<b>355,514</b>	<b>359,170</b>	<b>359,170</b>	<b>181,179</b>	<b>177,965</b>	<b>359,144</b>		<b>359,308</b>	
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Debt Service - Professional Services	103	105	105	49	51	100	-4.76%	100	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>103</b>	<b>105</b>	<b>105</b>	<b>49</b>	<b>51</b>	<b>100</b>		<b>100</b>	
<b>DEBT SERVICE:</b>									
Debt Service - Bond Interest	41,239	38,219	38,219	19,109	19,110	38,219	0.00%	35,169	-7.98%
<b>TOTAL DEBT SERVICE</b>	<b>41,239</b>	<b>38,219</b>	<b>38,219</b>	<b>19,109</b>	<b>19,110</b>	<b>38,219</b>		<b>35,169</b>	
<b>TRANSFERS:</b>									
Transfer to Sewerage Construction Fund	318,000	321,000	321,000	-	321,000	321,000	0.00%	323,000	0.62%
<b>TOTAL TRANSFERS</b>	<b>318,000</b>	<b>321,000</b>	<b>321,000</b>	<b>-</b>	<b>321,000</b>	<b>321,000</b>		<b>323,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>359,342</b>	<b>359,324</b>	<b>359,324</b>	<b>19,158</b>	<b>340,161</b>	<b>359,319</b>		<b>358,269</b>	
Net change in fund balance	(3,828)	(154)	(154)			(175)		1,039	
Fund balance -Beginning	63,772	63,768	63,768			59,944		59,769	
<b>Fund balance -Ending</b>	<b>59,944</b>	<b>63,614</b>	<b>63,614</b>			<b>59,769</b>		<b>60,808</b>	

## SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	1,418,411	787,500	787,500	796,907	-	796,907	1.19%	-	-100.00%
Interest Earnings	9,642	3,320	3,320	3,237	1	3,238	-2.47%	-	-100.00%
<b>TOTAL REVENUES</b>	<b>1,428,053</b>	<b>790,820</b>	<b>790,820</b>	<b>800,144</b>	<b>1</b>	<b>800,145</b>		<b>-</b>	
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Debt Service - Professional Services	98	100	100	48	-	48	-52.00%	-	-100.00%
<b>TOTAL OPERATING SERVICES</b>	<b>98</b>	<b>100</b>	<b>100</b>	<b>48</b>	<b>-</b>	<b>48</b>		<b>-</b>	
<b>DEBT SERVICE:</b>									
Debt Service - Bond Principal	1,325,000	1,165,000	1,165,000	1,165,000	-	1,165,000	0.00%	-	-100.00%
Debt Service - Bond Interest	33,624	10,718	10,718	10,720	-	10,720	0.02%	-	-100.00%
Debt Service - Fiscal Paying Agent	1,350	1,350	1,350	320	-	320	-76.30%	-	-100.00%
<b>TOTAL DEBT SERVICE</b>	<b>1,359,974</b>	<b>1,177,068</b>	<b>1,177,068</b>	<b>1,176,040</b>	<b>-</b>	<b>1,176,040</b>		<b>-</b>	
<b>INTERGOVERNMENTAL:</b>									
Debt Service - Ad Val Tax Ded - Sheriff	46,670	27,000	27,000	26,518	-	26,518	-1.79%	-	-100.00%
Debt Service - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>46,670</b>	<b>28,000</b>	<b>28,000</b>	<b>26,518</b>	<b>-</b>	<b>26,518</b>		<b>-</b>	
<b>TRANSFERS:</b>									
Transfer to Wastewater	-	-	-	-	28,504	28,504	100.00%	-	-100.00%
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,504</b>	<b>28,504</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,406,742</b>	<b>1,205,168</b>	<b>1,205,168</b>	<b>1,202,606</b>	<b>28,504</b>	<b>1,231,110</b>		<b>-</b>	
Net change in fund balance	21,311	(414,348)	(414,348)			(430,965)		-	
Fund balance -Beginning	409,654	414,348	414,348			430,965		-	
<b>Fund balance -Ending</b>	<b>430,965</b>	<b>-</b>	<b>-</b>			<b>-</b>		<b>-</b>	

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

FUND NUMBER: 208

Description	2018	2019				2020			
	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
<b>REVENUES:</b>									
General Sales Tax (3/8%)	289,126	291,680	291,680	146,322	146,178	292,500	0.28%	297,375	1.67%
Interest Earnings	1,895	3,910	3,910	2,190	885	3,075	-21.36%	2,960	-3.74%
<b>TOTAL REVENUES</b>	<b>291,021</b>	<b>295,590</b>	<b>295,590</b>	<b>148,512</b>	<b>147,063</b>	<b>295,575</b>		<b>300,335</b>	
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Debt Service - Professional Services	104	105	105	50	55	105	0.00%	105	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>104</b>	<b>105</b>	<b>105</b>	<b>50</b>	<b>55</b>	<b>105</b>		<b>105</b>	
<b>DEBT SERVICE:</b>									
Debt Service - Bond Principal	255,000	265,000	265,000	265,000	-	265,000	0.00%	275,000	3.77%
Debt Service - Bond Interest	32,592	27,645	27,645	27,645	-	27,645	0.00%	22,504	-18.60%
Debt Service - Paying Agent Fees	400	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>287,992</b>	<b>293,045</b>	<b>293,045</b>	<b>292,645</b>	<b>400</b>	<b>293,045</b>		<b>297,904</b>	
<b>TOTAL EXPENDITURES</b>	<b>288,096</b>	<b>293,150</b>	<b>293,150</b>	<b>292,695</b>	<b>455</b>	<b>293,150</b>		<b>298,009</b>	
Net change in fund balance	2,925	2,440	2,440			2,425		2,326	
Fund balance -Beginning	143,683	146,216	146,216			146,608		149,033	
<b>Fund balance -Ending</b>	<b>146,608</b>	<b>148,656</b>	<b>148,656</b>			<b>149,033</b>		<b>151,359</b>	

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

FUND NUMBER: 209

Description	2018	2019				2020			
	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
<b>REVENUES:</b>									
Interest Earnings	6,870	7,180	7,180	4,388	3,002	7,390	2.92%	7,180	-2.84%
<b>TOTAL REVENUES</b>	<b>6,870</b>	<b>7,180</b>	<b>7,180</b>	<b>4,388</b>	<b>3,002</b>	<b>7,390</b>		<b>7,180</b>	
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
Transfer to General Fund	6,870	7,180	7,180	4,388	3,002	7,390	2.92%	7,180	-2.84%
Transfer to 1/2% P/I S/T Sinking Bond	21	21	21	-	-	-	-100.00%	1,050	100.00%
<b>TOTAL TRANSFERS</b>	<b>6,891</b>	<b>7,201</b>	<b>7,201</b>	<b>4,388</b>	<b>3,002</b>	<b>7,390</b>		<b>8,230</b>	
<b>TOTAL EXPENDITURES</b>	<b>6,891</b>	<b>7,201</b>	<b>7,201</b>	<b>4,388</b>	<b>3,002</b>	<b>7,390</b>		<b>8,230</b>	
Net change in fund balance	(21)	(21)	(21)			-		(1,050)	
Fund Balance -Beginning	359,240	359,240	359,240			359,219		359,219	
<b>Fund balance -Ending</b>	<b>359,219</b>	<b>359,219</b>	<b>359,219</b>			<b>359,219</b>		<b>358,169</b>	

# CAPITAL PROJECTS FUNDS

## SUMMARY STATEMENT

Description	2018			2019			% Change Last Adopted vs Projected Actual	2020	
	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
<b>REVENUES:</b>									
Intergovernmental revenues	\$ 421,923	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Fees, charges, and commissions	23,765	-	-	19,500	-	19,500	100.00%	-	-100.00%
Investment earnings	282,784	204,220	204,220	168,251	152,149	320,400	56.89%	18,450	-94.24%
<b>Total Revenues</b>	<b>728,472</b>	<b>204,220</b>	<b>204,220</b>	<b>187,751</b>	<b>152,149</b>	<b>339,900</b>		<b>18,450</b>	
<b>EXPENDITURES:</b>									
Capital Outlay	1,871,589	10,419,000	15,246,008	658,483	14,092,200	14,750,683	-3.25%	528,200	-96.42%
<b>Total Expenditures</b>	<b>1,871,589</b>	<b>10,419,000</b>	<b>15,246,008</b>	<b>658,483</b>	<b>14,092,200</b>	<b>14,750,683</b>		<b>528,200</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	(1,143,117)	(10,214,780)	(15,041,788)	(470,732)	(13,940,051)	(14,410,783)		(509,750)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer out	(830)	(1,000)	(1,000)	-	(1,000)	(1,000)	0.00%	(1,000)	0.00%
<b>Total Other Financing Sources</b>	<b>(830)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,000)</b>	<b>(1,000)</b>		<b>(1,000)</b>	
Net change in Fund Balance	(1,143,947)	(10,215,780)	(15,042,788)	(470,732)	(13,941,051)	(14,411,783)		(510,750)	
Fund Balance -Beginning	16,771,130	11,295,831	15,573,185			15,627,183		1,215,400	
<b>Fund Balance -Ending</b>	<b>\$ 15,627,183</b>	<b>\$ 1,080,051</b>	<b>\$ 530,397</b>			<b>\$ 1,215,400</b>		<b>\$ 704,650</b>	

## RECREATION FACILITIES CONSTRUCTION

**FUND NUMBER: 302**

Description	2018			2019			2020		
	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
<b>REVENUES:</b>									
Zoning & Subdivision Fees	23,765	-	-	19,500	-	19,500	100.00%	-	-100.00%
Interest Earnings	10,152	4,000	4,000	5,547	4,953	10,500	162.50%	7,500	-28.57%
<b>TOTAL REVENUES</b>	<b>33,917</b>	<b>4,000</b>	<b>4,000</b>	<b>25,047</b>	<b>4,953</b>	<b>30,000</b>		<b>7,500</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Recreation - Imp other than Buildings	-	611,000	611,000	115,675	-	115,675	-81.07%	528,200	356.62%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>611,000</b>	<b>611,000</b>	<b>115,675</b>	<b>-</b>	<b>115,675</b>		<b>528,200</b>	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>611,000</b>	<b>611,000</b>	<b>115,675</b>	<b>-</b>	<b>115,675</b>		<b>528,200</b>	
Net change in fund balance	33,917	(607,000)	(607,000)			(85,675)		(520,700)	
Fund balance -Beginning	584,688	616,503	616,503			618,605		532,930	
<b>Fund balance -Ending</b>	<b>618,605</b>	<b>9,503</b>	<b>9,503</b>			<b>532,930</b>		<b>12,230</b>	



# RECREATION FACILITIES CONSTRUCTION

**FUND NUMBER: 302**

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$ 528,200	Bayou Gauche Park Improvements	32,900
		Boutte Park Improvements	146,400
		Destrehan Park Improvements	97,900
		Hahnville Park Improvements	60,400
		Luling Park Improvements	24,100
		Norco Park Improvements	39,900
		St. Rose Park Improvements	126,600

**Grand Total Requested:**

\$ 528,200
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## WEST BANK HURRICANE PROTECTION LEVEE

### FUND NUMBER: 310

Description	2018			2019			% Change Last Adopted vs Projected Actual	2020	
	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
<b>REVENUES:</b>									
Interest Earnings	266,460	196,500	196,500	158,432	141,568	300,000	52.67%	1,500	-99.50%
<b>TOTAL REVENUES</b>	<b>266,460</b>	<b>196,500</b>	<b>196,500</b>	<b>158,432</b>	<b>141,568</b>	<b>300,000</b>		<b>1,500</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Drainage - Improvements other than Bldgs	1,348,812	9,080,000	13,280,842	470,002	12,810,840	13,280,842	0.00%	-	-100.00%
Drainage - Other Fees	100,854	728,000	1,354,166	72,806	1,281,360	1,354,166	0.00%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,449,666</b>	<b>9,808,000</b>	<b>14,635,008</b>	<b>542,808</b>	<b>14,092,200</b>	<b>14,635,008</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,449,666</b>	<b>9,808,000</b>	<b>14,635,008</b>	<b>542,808</b>	<b>14,092,200</b>	<b>14,635,008</b>		<b>-</b>	
Net change in fund balance	(1,183,206)	(9,611,500)	(14,438,508)			(14,335,008)		1,500	
Fund balance -Beginning	15,804,045	10,292,551	14,569,905			14,620,839		285,831	
<b>Fund balance -Ending</b>	<b>14,620,839</b>	<b>681,051</b>	<b>131,397</b>			<b>285,831</b>		<b>287,331</b>	

## LCDBG PUBLIC FACILITIES CONSTRUCTION

**FUND NUMBER: 313**

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
LCDBG Grant (Sewer)	421,923	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>421,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
LCDBG - Sewer - Imp. Other than Bldgs.	421,923	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>421,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>421,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
Net change in fund balance	-	-	-			-		-	
Fund balance- Beginning	-	-	-			-		-	
<b>Fund balance -Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>		<b>-</b>	

## FRONT FOOT ASSESSMENT CAPITAL PROJECTS

**FUND NUMBER: 316**

Description	2018	2019					2020		
	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
<b>REVENUES:</b>									
Interest Earnings	6,172	3,720	3,720	4,272	5,628	9,900	166.13%	9,450	-4.55%
<b>TOTAL REVENUES</b>	<b>6,172</b>	<b>3,720</b>	<b>3,720</b>	<b>4,272</b>	<b>5,628</b>	<b>9,900</b>		<b>9,450</b>	
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
GF Indirect Cost Allocation	830	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>830</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>		<b>1,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>830</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>		<b>1,000</b>	
Net change in fund balance	5,342	2,720	2,720			8,900		8,450	
Fund balance -Beginning	382,397	386,777	386,777			387,739		396,639	
<b>Fund balance -Ending</b>	<b>387,739</b>	<b>389,497</b>	<b>389,497</b>			<b>396,639</b>		<b>405,089</b>	
<i>Restricted Fund Balances:</i>									
<i>Kellogg Paving</i>	535								
<i>Kellogg Water</i>	1								
<i>Willowdale Paving</i>	21,187								
<i>Ormond Water</i>	51,665								
<i>Ormond Paving</i>	194,289								
<i>Ormond Sewerage</i>	52,234								
<i>Maryland Dr. Water</i>	3,967								
<i>Wade/Maryland Paving</i>	63,861								
	<b>387,739</b>								

# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

#### FISCAL YEAR ENDING DECEMBER 31, 2020

Description	2018			2019			% Change Last Adopted vs Projected Actual	2020	
	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
<b>OPERATING REVENUES</b>									
Ad Valorem Taxes	\$ 1,384,607	\$ 2,165,000	\$ 2,165,000	\$ 2,331,028	\$ 5,518	\$ 2,336,546	7.92%	\$ 3,301,000	41.28%
Charges for services	25,337,148	25,392,203	25,392,203	10,324,715	14,984,570	25,309,285	-0.33%	25,948,597	2.53%
Connection and service fees	543,385	451,250	451,250	175,810	340,590	516,400	14.44%	504,500	-2.30%
Delinquent charges	529,991	552,000	552,000	251,556	300,444	552,000	0.00%	568,000	2.90%
Disaster Relief -FEMA	-	-	-	-	13,091	13,091	100.00%	-	-100.00%
Non-employer contributions	80,487	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	257,196	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	56,048	32,000	32,000	13,160	23,840	37,000	15.63%	40,000	8.11%
<b>Total Operating revenues</b>	<b>28,188,862</b>	<b>28,592,453</b>	<b>28,592,453</b>	<b>13,096,269</b>	<b>15,668,053</b>	<b>28,764,322</b>		<b>30,362,097</b>	
<b>OPERATING EXPENSES</b>									
Personal Services	10,740,049	11,586,371	11,586,371	4,920,399	6,149,602	11,070,001	-4.46%	12,541,523	13.29%
Operating Services	7,268,514	8,130,253	8,130,253	3,095,091	4,871,242	7,966,333	-2.02%	8,323,525	4.48%
Material & Supplies	2,511,651	3,187,716	3,187,716	1,284,995	1,943,603	3,228,598	1.28%	3,425,880	6.11%
Other Charges	6,959,435	7,090,210	7,090,210	37,614	7,077,215	7,114,829	0.35%	7,163,279	0.68%
Intergovernmental	313,208	350,500	350,500	189,717	159,443	349,160	-0.38%	397,625	13.88%
<b>Total Operating expenses</b>	<b>27,792,857</b>	<b>30,345,050</b>	<b>30,345,050</b>	<b>9,527,816</b>	<b>20,201,105</b>	<b>29,728,921</b>		<b>31,851,832</b>	
Operating Income (loss)	396,005	(1,752,597)	(1,752,597)	3,568,453	(4,533,052)	(964,599)		(1,489,735)	
<b>NON-OPERATING REVENUES (EXPENSES)</b>									
Investment earnings	266,087	156,870	156,870	190,659	199,317	389,976	148.60%	375,876	-3.62%
Grants	68,745	-	-	-	79,200	79,200	100.00%	-	-100.00%
Proceeds/(Loss) on sale of Assets	32,517	23,000	23,000	8,474	5,026	13,500	-41.30%	23,500	74.07%
Amortication -Expense	-	-	-	-	-	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(751,369)	(950,088)	(950,088)	(750)	(957,804)	(958,554)	0.89%	(966,444)	0.82%
<b>Total Non-operating revenues (expenses)</b>	<b>(384,020)</b>	<b>(770,218)</b>	<b>(770,218)</b>	<b>198,383</b>	<b>(674,261)</b>	<b>(477,010)</b>		<b>(568,200)</b>	
Income (loss) before contributions and transfers	11,985	(2,522,815)	(2,522,815)	3,766,836	(5,207,313)	(1,441,609)		(2,057,935)	

CONTINUED

# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

#### FISCAL YEAR ENDING DECEMBER 31, 2020

Description	2018			2019			2020		
	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
<b>Continued:</b>									
Issuance of Bond	-	5,614,148	5,614,148	-	2,313,563	2,313,563	-58.79%	4,834,251	108.95%
Capital Contributions of Donated Assets	748,695	-	-	-	-	-	0.00%	-	0.00%
Special Items -Assets	12,683	-	-	-	-	-	0.00%	-	0.00%
Transfer in	348,132	387,000	387,000	321,000	192,079	513,079	32.58%	1,863,700	263.24%
Transfer out	(359,661)	(138,000)	(138,000)	-	(260,000)	(460,000)	233.33%	(461,000)	0.22%
<b>Change in Net Position</b>	<u>761,834</u>	<u>3,340,333</u>	<u>3,340,333</u>			<u>925,033</u>		<u>4,179,016</u>	
Total net position -Beginning	<u>108,694,352</u>	<u>108,036,644</u>	<u>108,036,644</u>			<u>104,652,619</u>		<u>105,577,652</u>	
Special Item -Prior Period Adjustment	(4,803,567)	-	-			-		-	
Total net position -Beginning as restated	<u>103,890,785</u>	<u>108,036,644</u>	<u>108,036,644</u>			<u>104,652,619</u>	-	<u>105,577,652</u>	
<b>Total net position -Ending</b>	<u><b>104,652,619</b></u>	<u><b>111,376,977</b></u>	<u><b>111,376,977</b></u>			<u><b>105,577,652</b></u>		<u><b>109,756,668</b></u>	
Net investment in capital assets	97,285,929	92,208,140	92,208,140			84,762,548		83,887,468	
Restricted for debt service	2,064,573	2,084,757	2,084,757			2,085,207		2,468,058	
Restricted for capital projects	6,746,404	5,768,130	5,768,130			6,682,949		6,524,990	
<b>Unrestricted</b>	<u><b>(1,444,287)</b></u>	<u><b>11,315,950</b></u>	<u><b>11,315,950</b></u>			<u><b>12,046,948</b></u>		<u><b>16,876,152</b></u>	

**WASTEWATER FUND**  
**FUND NUMBER: 401**

Description	2018	2019				2020			
	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
<b>BEGINNING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	64,623,614	59,211,495	59,211,495			63,146,533		50,560,478	
Restricted for Debt Service	337,535	359,219	359,219			337,535		358,169	
Restricted for Capital Projects	1,850,322	3,575,079	3,575,079			4,218,527		3,843,396	
<b>Unrestricted</b>	<b>2,894,692</b>	<b>6,361,194</b>	<b>6,361,194</b>			<b>(1,215,406)</b>		<b>11,874,017</b>	
<b>REVENUES:</b>									
Ad Valorem Taxes	1,384,607	2,165,000	2,165,000	2,331,028	5,518	2,336,546	7.92%	3,301,000	41.28%
Environmental Protection Agency	68,745	-	-	-	-	-	0.00%	-	0.00%
Bond Proceeds	-	5,614,148	5,614,148	-	2,313,563	2,313,563	-58.79%	4,834,251	108.95%
Disaster Relief	-	-	-	-	13,091	13,091	100.00%	-	-100.00%
Miscellaneous Revenues	12	-	-	-	-	-	0.00%	-	0.00%
Sewerage Charges	9,067,586	9,050,000	9,050,000	2,826,648	5,923,352	8,750,000	-3.31%	9,050,000	3.43%
Connection Charges	206,655	150,000	150,000	39,505	110,495	150,000	0.00%	150,000	0.00%
Inspection Fees	4,400	4,000	4,000	1,525	1,475	3,000	-25.00%	3,000	0.00%
Interest Earnings	88,763	69,570	69,570	67,315	77,300	144,615	107.87%	140,900	-2.57%
Rents/Leases	3,000	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Insurance Refunds	2,202	-	-	-	-	-	0.00%	-	0.00%
Non-Employer Contribution	39,772	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	129,014	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	10,092	-	-	-	-	-	0.00%	-	0.00%
Capital Contribution of Donated Assets	514,306	-	-	-	-	-	0.00%	-	0.00%
Special Item -Assets	9,213	-	-	-	-	-	0.00%	-	0.00%
Special Item - Prior Period	(2,359,320)	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	-	-	-	-	-	-	0.00%	1,000,000	100.00%
Transfer from 1/2% PIST Sinking Fund	318,000	321,000	321,000	321,000	-	321,000	0.00%	323,000	0.62%
Transfer from Sewer Revenue Bond Sinking	-	-	-	-	-	-	0.00%	365,000	100.00%
Transfer from Sewer GO Bond Sinking Fund	-	-	-	-	28,504	28,504	100.00%	-	-100.00%
<b>TOTAL REVENUES</b>	<b>9,487,047</b>	<b>17,376,718</b>	<b>17,376,718</b>	<b>5,587,021</b>	<b>8,476,298</b>	<b>14,063,319</b>		<b>19,170,151</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	5,309,165	5,783,035	5,783,035	2,420,472	3,107,618	5,528,090	-4.41%	6,498,270	17.55%
OPERATING SERVICES	1,885,410	2,452,105	2,452,105	737,448	1,618,472	2,355,920	-3.92%	2,489,827	5.68%
MATERIALS & SUPPLIES	1,014,305	1,438,830	1,438,830	516,250	864,783	1,381,033	-4.02%	1,495,080	8.26%
OTHER CHARGES	4,126,313	4,098,310	4,098,310	13,831	4,122,948	4,136,779	0.94%	4,136,979	0.00%
DEBT SERVICE	1,167	-	-	-	8,466	8,466	100.00%	17,856	110.91%
INTERGOVERNMENTAL	269,661	305,500	305,500	171,444	132,716	304,160	-0.44%	352,625	15.93%
TRANSFERS	100,000	-	-	-	-	200,000	100.00%	200,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>12,706,021</b>	<b>14,077,780</b>	<b>14,077,780</b>	<b>3,859,445</b>	<b>9,855,003</b>	<b>13,914,448</b>		<b>15,190,637</b>	
<b>CHANGES IN NET ASSETS</b>	<b>(3,218,974)</b>	<b>3,298,938</b>	<b>3,298,938</b>			<b>148,871</b>		<b>3,979,514</b>	
<b>ENDING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	63,146,533	58,175,066	58,175,066			50,560,478		49,104,804	
Restricted for Debt Service	337,535	358,169	358,169			358,169		741,470	
Restricted for Capital Projects	4,218,527	3,575,079	3,575,079			3,843,396		3,843,396	
<b>Unrestricted</b>	<b>(1,215,406)</b>	<b>10,697,611</b>	<b>10,697,611</b>			<b>11,874,017</b>		<b>16,925,904</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Wastewater/Admin-Salaries	303,795	338,000	338,000	122,004	149,996	272,000	-19.53%	339,000	24.63%
Wastewater/Admin-FICA	3,022	4,500	4,500	-	100	100	-97.78%	3,600	3500.00%
Wastewater/Admin-Retirement	29,380	30,500	30,500	14,030	16,970	31,000	1.64%	35,500	14.52%
Wastewater/Admin-OPEB Expense	189,690	-	-	-	-	-	0.00%	-	0.00%
Wastewater/Admin-Health/Life Insurance	46,890	53,000	53,000	23,527	26,473	50,000	-5.66%	56,800	13.60%
Wastewater/Admin-Workers Compensation	1,354	1,700	1,700	561	739	1,300	-23.53%	1,600	23.08%
Wastewater/Admin-Unemployment	184	225	225	12	18	30	-86.67%	35	16.67%
Wastewater/Admin-Medicare	4,286	5,000	5,000	1,713	2,087	3,800	-24.00%	5,000	31.58%
Wastewater/Admin-Disability	876	1,150	1,150	440	560	1,000	-13.04%	1,000	0.00%
Wastewater/Admin-Post-Emp. Health Care	122,274	150,000	150,000	53,003	90,997	144,000	-4.00%	167,000	15.97%
Wastewater/Admin-Deferred Compensation	7,278	9,000	9,000	5,253	6,747	12,000	33.33%	12,000	0.00%
Wastewater/Admin-Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
Wastewater/Admin-OPEB Contribution	55,931	9,300	9,300	4,270	5,180	9,450	100.00%	9,850	4.23%
Wastewater/Admin-Miscellaneous	45	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>765,365</b>	<b>603,135</b>	<b>603,135</b>	<b>224,993</b>	<b>300,447</b>	<b>525,440</b>		<b>632,145</b>	
<b>OPERATING SERVICES:</b>									
Wastewater/Admin-Ads, Dues & Subs	1,471	1,755	1,755	804	881	1,685	-3.99%	1,755	4.15%
Wastewater/Admin-Printing	194	450	450	72	328	400	-11.11%	450	12.50%
Wastewater/Admin-Postage	115	500	500	19	481	500	0.00%	500	0.00%
Wastewater/Admin-Telephone	14,482	15,500	15,500	7,680	8,160	15,840	2.19%	16,670	5.24%
Wastewater/Admin-Maint of Prop & Equip	2,985	6,825	6,825	3,406	3,094	6,500	-4.76%	6,825	5.00%
Wastewater/Admin-Contractual Services	10,039	11,565	11,565	8,284	3,226	11,510	-0.48%	11,755	2.13%
Wastewater/Admin-Professional Services	9,481	35,750	35,750	5,922	29,128	35,050	-1.96%	40,050	14.27%
Wastewater/Admin-Property Insurance	9,955	10,000	10,000	3,795	5,247	9,042	-9.58%	9,950	10.04%
Wastewater/Admin-Automobile Insurance	4,374	4,400	4,400	1,487	1,719	3,206	-27.14%	3,530	10.11%
Wastewater/Admin-Employee Liability	1,065	1,100	1,100	333	393	726	-34.00%	800	10.19%
Wastewater/Admin-General Liability	4,943	5,000	5,000	1,461	2,706	4,167	-16.66%	4,585	10.03%
<b>TOTAL OPERATING SERVICES</b>	<b>59,104</b>	<b>92,845</b>	<b>92,845</b>	<b>33,263</b>	<b>55,363</b>	<b>88,626</b>		<b>96,870</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Wastewater/Admin-Office & Comm. Equip	1,706	5,000	5,000	1,428	3,272	4,700	-6.00%	5,000	6.38%
Wastewater/Admin-Office Supplies	2,821	5,000	5,000	889	3,611	4,500	-10.00%	5,000	11.11%
Wastewater/Admin-Food & Clothing	176	1,500	1,500	380	1,020	1,400	-6.67%	1,500	7.14%
Wastewater/Admin-Maint of Bldgs & Grds	20	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Vehicle Supplies	3,379	5,351	5,351	1,304	3,916	5,220	-2.45%	5,355	2.59%
Wastewater/Admin-Miscellaneous	4,944	10,500	10,500	975	8,525	9,500	-9.52%	10,500	10.53%
Wastewater/Admin-Eqpt & Vehicle Parts	9	3,400	3,400	-	3,150	3,150	-7.35%	3,150	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>13,055</b>	<b>31,251</b>	<b>31,251</b>	<b>4,976</b>	<b>23,994</b>	<b>28,970</b>		<b>31,005</b>	

CONTINUED



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

Description	2018	2019			2020		% 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			
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Wastewater/Admin-Training & Travel	582	5,000	5,000	440	4,060	4,500	-10.00%	4,500	0.00%
Wastewater/Admin-Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	6,202	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Wastewater/Admin-Depreciation	4,816	10,000	10,000	-	4,816	4,816	-51.84%	4,816	0.00%
Wastewater/Admin-Miscellaneous	39,400	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>51,000</b>	<b>66,500</b>	<b>66,500</b>	<b>440</b>	<b>60,376</b>	<b>60,816</b>		<b>60,816</b>	
<b>DEBT SERVICE:</b>									
Wastewater/Admin-Interest	1,167	-	-	-	8,466	8,466	0.00%	17,856	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>1,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,466</b>	<b>8,466</b>		<b>17,856</b>	
<b>INTERGOVERNMENTAL:</b>									
Wastewater/Admin-Ad Val Tax Ded-Sheriff	45,829	79,000	79,000	77,660	-	77,660	-1.70%	120,500	55.16%
Wastewater/Admin-Cost of Ad.Val	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Wastewater/Admin-Inter Charges	223,832	225,000	225,000	93,784	131,216	225,000	0.00%	230,625	2.50%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>269,661</b>	<b>305,500</b>	<b>305,500</b>	<b>171,444</b>	<b>132,716</b>	<b>304,160</b>		<b>352,625</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	100,000	-	-	-	200,000	200,000	100.00%	200,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>		<b>200,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,259,352</b>	<b>1,099,231</b>	<b>1,099,231</b>	<b>435,116</b>	<b>781,362</b>	<b>1,216,478</b>		<b>1,391,317</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Wastewater/C&M-Salaries	1,946,691	2,250,000	2,250,000	940,927	1,259,073	2,200,000	-2.22%	2,600,000	18.18%
Wastewater/C&M-FICA	422	300	300	-	-	-	-100.00%	400	100.00%
Wastewater/C&M-Retirement	222,545	260,000	260,000	108,152	141,848	250,000	-3.85%	321,000	28.40%
Wastewater/C&M-Health/Life Insurance	307,243	410,000	410,000	161,620	193,380	355,000	-13.41%	531,500	49.72%
Wastewater/C&M-Workers Compensation	108,676	143,000	143,000	54,523	68,477	123,000	-13.99%	150,000	21.95%
Wastewater/C&M-Unemployment	1,174	1,500	1,500	94	156	250	-83.33%	275	10.00%
Wastewater/C&M-Medicare	27,434	33,000	33,000	13,266	16,734	30,000	-9.09%	37,500	25.00%
Wastewater/C&M-Disability	5,513	7,500	7,500	2,840	3,160	6,000	-20.00%	7,200	20.00%
Wastewater/C&M-Deferred Compensation	29,863	36,000	36,000	14,287	18,713	33,000	-8.33%	35,000	6.06%
Wastewater/C&M-Dental Insurance	2,629	3,300	3,300	1,410	1,590	3,000	-9.09%	4,100	6.06%
Wastewater/C&M-OPEB Contribution	67,896	79,000	79,000	32,933	43,067	76,000	-3.80%	90,000	36.67%
Wastewater/C&M-Miscellaneous	6,271	4,300	4,300	3,836	3,414	7,250	68.60%	7,500	3.45%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,726,357</b>	<b>3,227,900</b>	<b>3,227,900</b>	<b>1,333,888</b>	<b>1,749,612</b>	<b>3,083,500</b>		<b>3,784,475</b>	
<b>OPERATING SERVICES:</b>									
Wastewater/C&M-Ads, Dues & Subs	609	1,550	1,550	320	1,220	1,540	-0.65%	1,600	3.90%
Wastewater/C&M-Printing	-	500	500	-	450	450	-10.00%	500	11.11%
Wastewater/C&M-Utilities - Electric	337,730	398,961	398,961	160,575	249,310	409,885	2.74%	415,010	1.25%
Wastewater/C&M-Utilities - Gas	23	100	100	14	86	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	4,000	5,000	5,000	1,205	3,295	4,500	-10.00%	4,500	0.00%
Wastewater/C&M-Postage	93	250	250	-	250	250	0.00%	250	0.00%
Wastewater/C&M-Telephone	23,156	25,550	25,550	13,043	12,507	25,550	0.00%	26,050	1.96%
Wastewater/C&M-Rentals	156,034	218,772	218,772	10,718	201,657	212,375	-2.92%	229,075	7.86%
Wastewater/C&M-Maint of Prop & Equip	157,008	246,840	246,840	74,609	157,391	232,000	-6.01%	246,840	6.40%
Wastewater/C&M-Contractual Services	41,670	65,295	65,295	23,382	34,268	57,650	-11.71%	62,650	8.67%
Wastewater/C&M-Professional Services	27,891	45,000	45,000	5,389	40,611	46,000	2.22%	47,000	2.17%
Wastewater/C&M-Automobile Insurance	31,365	31,500	31,500	10,778	18,336	29,114	-7.57%	32,025	10.00%
Wastewater/C&M-Employee Liability	10,177	10,200	10,200	3,267	3,945	7,212	-29.29%	7,935	10.02%
Wastewater/C&M-General Liability	47,138	47,500	47,500	14,344	27,142	41,486	-12.66%	45,635	10.00%
<b>TOTAL OPERATING SERVICES</b>	<b>836,894</b>	<b>1,097,018</b>	<b>1,097,018</b>	<b>317,644</b>	<b>750,468</b>	<b>1,068,112</b>		<b>1,119,170</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Wastewater/C&M-Office & Comm. Equip.	6,457	43,000	43,000	2,713	35,287	38,000	-11.63%	48,000	26.32%
Wastewater/C&M-Office Supplies	1,381	4,500	4,500	631	3,369	4,000	-11.11%	4,500	12.50%
Wastewater/C&M-Medical Supplies	773	800	800	145	605	750	-6.25%	800	6.67%
Wastewater/C&M-Food & Clothing	10,432	15,200	15,200	4,944	9,969	14,913	-1.89%	15,200	1.92%
Wastewater/C&M-Maint of Bldgs & Grds	24,148	53,500	53,500	31,368	28,632	60,000	12.15%	66,500	10.83%
Wastewater/C&M-Vehicle Supplies	113,513	125,000	125,000	41,543	83,457	125,000	0.00%	125,000	0.00%
Wastewater/C&M-Miscellaneous	222,213	243,863	243,863	103,256	129,744	233,000	-4.45%	244,650	5.00%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	9,540	15,000	15,000	306	14,694	15,000	0.00%	15,000	0.00%
Wastewater/C&M-Eqpt & Vehicle Parts	27,763	48,175	48,175	18,014	28,986	47,000	-2.44%	48,175	2.50%
Wastewater/C&M-Asphalt & Filler	7,536	4,000	4,000	-	4,000	4,000	0.00%	35,000	775.00%
Wastewater/C&M-Misc. Materials	29,146	37,800	37,800	6,705	29,295	36,000	-4.76%	37,800	5.00%
Wastewater/C&M-Tools & Equipment	28,470	50,000	50,000	10,619	34,381	45,000	-10.00%	45,000	0.00%
Wastewater/C&M-Small Pumps/Mech.	200,147	210,735	210,735	83,350	121,650	205,000	-2.72%	215,250	5.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>681,519</b>	<b>851,573</b>	<b>851,573</b>	<b>303,594</b>	<b>524,069</b>	<b>827,663</b>		<b>900,875</b>	
<b>OTHER CHARGES:</b>									
Wastewater/C&M-Training & Travel	18,119	20,000	20,000	10,270	9,730	20,000	0.00%	20,000	0.00%
Wastewater/C&M-Judgements & Damages	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/C&M-Official Fees	1,865	2,310	2,310	1,801	1,199	3,000	29.87%	3,000	0.00%
Wastewater/C&M-Depreciation	2,800,721	2,750,000	2,750,000	-	2,800,721	2,800,721	1.84%	2,800,721	0.00%
Wastewater/C&M-Loss on Deleted FA	16,173	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>2,836,878</b>	<b>2,784,310</b>	<b>2,784,310</b>	<b>12,071</b>	<b>2,823,650</b>	<b>2,835,721</b>		<b>2,835,721</b>	
<b>TOTAL EXPENDITURES</b>	<b>7,081,648</b>	<b>7,960,801</b>	<b>7,960,801</b>	<b>1,967,197</b>	<b>5,847,799</b>	<b>7,814,996</b>		<b>8,640,241</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Wastewater/Trmt-Salaries	1,283,631	1,351,000	1,351,000	601,781	748,219	1,350,000	-0.07%	1,450,000	7.41%
Wastewater/Trmt-Retirement	147,608	156,000	156,000	69,205	84,795	154,000	-1.28%	180,000	16.88%
Wastewater/Trmt-Health/Life Insurance	216,534	250,000	250,000	105,763	119,237	225,000	-10.00%	253,200	12.53%
Wastewater/Trmt-Workers Compensation	69,224	85,500	85,500	33,546	41,454	75,000	-12.28%	80,200	6.93%
Wastewater/Trmt-Unemployment	767	1,000	1,000	60	90	150	-85.00%	150	0.00%
Wastewater/Trmt-Medicare	18,023	20,000	20,000	8,465	10,535	19,000	-5.00%	21,000	10.53%
Wastewater/Trmt-Disability	3,288	4,500	4,500	1,667	1,833	3,500	-22.22%	3,500	0.00%
Wastewater/Trmt-Deferred Compensation	31,523	34,000	34,000	19,107	23,393	42,500	25.00%	44,500	4.71%
Wastewater/Trmt-Dental Insurance	1,540	1,600	1,600	800	900	1,700	6.25%	1,800	5.88%
Wastewater/Trmt-OPEB Contribution	44,927	47,500	47,500	21,062	26,438	47,500	0.00%	46,500	-2.11%
Wastewater/Trmt-Miscellaneous	378	900	900	135	665	800	-11.11%	800	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,817,443</b>	<b>1,952,000</b>	<b>1,952,000</b>	<b>861,591</b>	<b>1,057,559</b>	<b>1,919,150</b>		<b>2,081,650</b>	
<b>OPERATING SERVICES:</b>									
Wastewater/Trmt-Ads, Dues & Subs	419	800	800	-	750	750	-6.25%	800	6.67%
Wastewater/Trmt-Printing	1,630	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/Trmt-Utilities - Electric	482,701	563,750	563,750	185,952	363,508	549,460	-2.53%	604,460	10.01%
Wastewater/Trmt-Utilities - Gas	-	100	100	-	100	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	4,644	8,076	8,076	1,204	4,796	6,000	-25.71%	7,500	25.00%
Wastewater/Trmt-Telephone	18,784	28,560	28,560	9,817	15,327	25,144	-11.96%	25,812	2.66%
Wastewater/Trmt-Rentals	22,875	84,506	84,506	8,629	50,881	59,510	-29.58%	69,510	16.80%
Wastewater/Trmt-Maint of Property & Equip	237,064	310,000	310,000	114,737	189,763	304,500	-1.77%	304,500	0.00%
Wastewater/Trmt-Contractual Services	25,342	41,750	41,750	15,055	24,695	39,750	-4.79%	41,850	5.28%
Wastewater/Trmt-Professional Services	132,771	159,250	159,250	31,669	127,581	159,250	0.00%	159,250	0.00%
Wastewater/Trmt-Property Insurance	20,869	21,000	21,000	6,502	11,927	18,429	-12.24%	20,280	10.04%
Wastewater/Trmt-Automobile Insurance	2,931	2,950	2,950	1,115	1,719	2,834	-3.93%	3,120	10.09%
Wastewater/Trmt-Employee Liability	6,983	7,000	7,000	2,200	2,487	4,687	-33.04%	5,160	10.09%
Wastewater/Trmt-General Liability	32,399	32,500	32,500	9,661	17,107	26,768	-17.64%	29,445	10.00%
<b>TOTAL OPERATING SERVICES</b>	<b>989,412</b>	<b>1,262,242</b>	<b>1,262,242</b>	<b>386,541</b>	<b>812,641</b>	<b>1,199,182</b>		<b>1,273,787</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Wastewater/Trmt-Office & Comm. Equip.	6,208	30,000	30,000	198	20,302	20,500	-31.67%	28,000	36.59%
Wastewater/Trmt-Office Supplies	2,662	4,250	4,250	948	3,052	4,000	-5.88%	4,250	6.25%
Wastewater/Trmt-Medical Supplies	130	650	650	317	333	650	0.00%	700	7.69%
Wastewater/Trmt-Food & Clothing	3,854	5,850	5,850	1,833	3,717	5,550	-5.13%	5,850	5.41%
Wastewater/Trmt-Maint of Bldgs & Grnds	13,706	30,500	30,500	6,003	21,497	27,500	-9.84%	30,500	10.91%
Wastewater/Trmt-Vehicle Supplies	18,647	21,500	21,500	4,690	15,310	20,000	-6.98%	21,000	5.00%
Wastewater/Trmt-Miscellaneous	114,177	235,750	235,750	104,985	125,015	230,000	-2.44%	235,750	2.50%
Wastewater/Trmt-Gravel, Sand, Dirt etc	7,249	10,506	10,506	-	8,000	8,000	-23.85%	8,200	2.50%
Wastewater/Trmt-Equip & Vehicle Parts	48,172	65,000	65,000	35,077	27,923	63,000	-3.08%	65,000	3.17%
Wastewater/Trmt-Asphalt/Asphalt Filler	-	4,000	4,000	-	4,000	4,000	0.00%	16,000	300.00%
Wastewater/Trmt-Lab Chemicals/Supplies	7,042	16,000	16,000	3,946	10,254	14,200	-11.25%	14,950	5.28%
Wastewater/Trmt-Miscellaneous	86,216	100,000	100,000	46,066	48,934	95,000	-5.00%	100,000	5.26%
Wastewater/Trmt-Tools & Equipment	9,170	12,000	12,000	1,896	10,104	12,000	0.00%	13,000	8.33%
Wastewater/Trmt-Small Tools/Mech.	2,498	20,000	20,000	1,721	18,279	20,000	0.00%	20,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>319,731</b>	<b>556,006</b>	<b>556,006</b>	<b>207,680</b>	<b>316,720</b>	<b>524,400</b>		<b>563,200</b>	
<b>OTHER CHARGES:</b>									
Wastewater/Trmt-Training & Travel	4,908	6,500	6,500	1,080	5,420	6,500	0.00%	6,500	0.00%
Wastewater/Trmt-Official Fees	585	1,000	1,000	240	560	800	-20.00%	1,000	25.00%
Wastewater/Trmt-Depreciation	1,232,942	1,240,000	1,240,000	-	1,232,942	1,232,942	-0.57%	1,232,942	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,238,435</b>	<b>1,247,500</b>	<b>1,247,500</b>	<b>1,320</b>	<b>1,238,922</b>	<b>1,240,242</b>		<b>1,240,442</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,365,021</b>	<b>5,017,748</b>	<b>5,017,748</b>	<b>1,457,132</b>	<b>3,425,842</b>	<b>4,882,974</b>		<b>5,159,079</b>	

**FUND NUMBER: 401****NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2020**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
<b>Construction in Progress</b>			
Improvements other than Buildings	\$ 2,500,000	Destrehan Plant UV Luling Oxidation Pond Upgrade	\$ 1,500,000 1,000,000
<b>Equipment</b>			
Collection & Maintenance	\$ 638,000	One (1) F-250 Pickup Truck -New for Maint Clerk use Two (21) F-250 Pickup Truck with Utility Bed to replace: Unit# 408 ( Truck with 115,431 miles) Unit# 402 ( Truck with 116,185 miles) One (1) F-250 w/ Utility Bed Truck -New for Auto Electrician Replacement Pumps Bobcat Compact Excavator Bobcat Compact Track Loader Generator for Marino Lift Station	\$ 28,000 70,000  40,000 300,000 70,000 80,000 50,000
<b>Major Repairs</b>	\$ 1,015,000	Major Repairs Repair/Replace Doors at St. John Lift Station Repair/Replace Diffuser Assemblies Installation of Electric Gate at Luling Yard	\$ 825,000 100,000 75,000 15,000
<b>Grand Total Requested:</b>	<b>\$4,153,000</b>		
<b>Partially-Funded Projects: Fund 406</b>	<b>\$ 4,834,252</b>	<b>Projects to be paid with Bond Issue</b> Upgrade to the St. Charles Ridge Road Parts' House, Luling Pond Upgrade - Improvements other Than Buildings - Architectural & Engineering Fees - Other Fees	\$ 4,254,739 79,513 500,000
	<b>\$8,987,252</b>	<b>Total Proposed 2020 Capital Projects</b>	

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

Description	2018			2019			2020		
	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
<b>BEGINNING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	34,200,935	33,917,023	33,917,023			34,139,396		34,202,070	
Restricted for Debt Service	1,727,188	1,727,038	1,727,038			1,727,038		1,727,038	
Restricted for Capital Projects	2,527,877	2,573,088	2,573,088			2,527,877		2,839,553	
<b>Unrestricted</b>	<b>(505,289)</b>	<b>(345,580)</b>	<b>(345,580)</b>			<b>(981,691)</b>		<b>(294,698)</b>	
<b>REVENUES:</b>									
Office of Community Development	-	-	-	-	79,200	79,200	100.00%	-	-100.00%
Bookkeeping/Adm. Charges	14,475	7,000	7,000	3,730	2,970	6,700	-4.29%	7,000	4.48%
Water Sales	12,247,944	12,347,106	12,347,106	5,817,821	6,708,036	12,525,857	1.45%	12,809,319	2.26%
Service Fees	182,730	144,000	144,000	59,750	150,400	210,150	45.94%	198,250	-5.66%
Connection Fees	149,600	153,250	153,250	75,030	78,220	153,250	0.00%	153,250	0.00%
Delinquent Charges	529,991	552,000	552,000	251,556	300,444	552,000	0.00%	568,000	2.90%
Billing Fees	267,379	262,997	262,997	112,057	156,121	268,178	1.97%	268,178	0.00%
Miscellaneous Income	50,834	29,000	29,000	13,160	20,840	34,000	17.24%	37,000	8.82%
Interest Earnings	166,831	81,300	81,300	118,753	121,108	239,861	195.03%	230,176	-4.04%
Non-Employer Contribution	40,322	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	126,929	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	19,085	20,000	20,000	7,088	2,912	10,000	-50.00%	20,000	100.00%
Compensation for Loss of Assets	3,340	3,000	3,000	1,386	2,114	3,500	16.67%	3,500	0.00%
Capital Contribution of Donated Assets	234,389	-	-	-	-	-	0.00%	-	0.00%
Special Item -Assets	3,470	-	-	-	-	-	0.00%	-	0.00%
Special Item -Prior Period	(2,421,067)	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>11,616,252</b>	<b>13,599,653</b>	<b>13,599,653</b>	<b>6,460,331</b>	<b>7,622,365</b>	<b>14,082,696</b>		<b>14,294,673</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	5,381,561	5,737,736	5,737,736	2,480,561	3,020,165	5,500,726	-4.13%	5,966,933	8.48%
OPERATING SERVICES	1,469,514	1,566,026	1,566,026	677,390	863,452	1,540,842	-1.61%	1,557,928	1.11%
MATERIALS & SUPPLIES	1,486,077	1,718,386	1,718,386	758,213	1,064,402	1,822,615	6.07%	1,902,800	4.40%
OTHER CHARGES	2,816,989	2,969,200	2,969,200	23,783	2,932,167	2,955,950	-0.45%	3,004,200	1.63%
DEBT SERVICE	750,202	950,088	950,088	750	949,338	951,220	0.12%	949,720	-0.16%
TRANSFERS	250,000	125,000	125,000	-	250,000	250,000	100.00%	250,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>12,154,343</b>	<b>13,066,436</b>	<b>13,066,436</b>	<b>3,940,697</b>	<b>9,079,524</b>	<b>13,021,353</b>		<b>13,631,581</b>	
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(538,091)</b>	<b>533,217</b>	<b>533,217</b>			<b>1,061,343</b>		<b>663,092</b>	
<b>ENDING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	34,139,396	34,033,074	34,033,074			34,202,070		34,782,664	
Restricted for Debt Service	1,727,038	1,726,588	1,726,588			1,727,038		1,726,588	
Restricted for Capital Projects	2,527,877	2,193,051	2,193,051			2,839,553		2,681,594	
<b>Unrestricted</b>	<b>(981,691)</b>	<b>452,073</b>	<b>452,073</b>			<b>(294,698)</b>		<b>(53,791)</b>	

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

Description	2018			2019			2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - Admin - Salaries	376,240	381,500	381,500	175,921	216,079	392,000	2.75%	405,000	3.32%
W/W - Admin - FICA	-	-	-	-	120	120	100.00%	-	-100.00%
W/W - Admin - Retirement	42,721	44,000	44,000	20,204	24,796	45,000	2.27%	50,650	12.56%
W/W - Admin - OPEB Expense	194,364	-	-	-	-	-	0.00%	-	0.00%
W/W - Admin - Health/Life Insurance	54,964	62,000	62,000	29,272	36,728	66,000	6.45%	78,000	18.18%
W/W - Admin - Workers Compensation	6,591	8,000	8,000	3,286	4,214	7,500	-6.25%	7,300	-2.67%
W/W - Admin - Unemployment	224	250	250	18	32	50	-80.00%	40	-20.00%
W/W - Admin - Medicare	5,297	5,600	5,600	2,510	3,090	5,600	0.00%	5,900	5.36%
W/W - Admin - Disability	1,219	1,300	1,300	610	640	1,250	-3.85%	1,300	4.00%
W/W - Admin - Post-Emp. Health Care	193,870	235,000	235,000	80,474	138,526	219,000	-6.81%	265,000	21.00%
W/W - Admin - Deferred Compensation	16,608	16,000	16,000	10,096	12,404	22,500	40.63%	23,000	2.22%
W/W - Admin - Dental Insurance	156	200	200	78	122	200	0.00%	200	0.00%
W/W - Admin - OPEB Contribution	(40,658)	13,500	13,500	6,139	7,461	13,600	0.74%	14,200	4.41%
W/W - Admin - Miscellaneous	-	150	150	45	105	150	0.00%	150	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>851,596</b>	<b>767,500</b>	<b>767,500</b>	<b>328,653</b>	<b>444,317</b>	<b>772,970</b>		<b>850,740</b>	
<b>OPERATING SERVICES:</b>									
W/W - Admin - Ads, Dues & Subscriptions	4,198	5,250	5,250	992	4,258	5,250	0.00%	5,300	0.95%
W/W - Admin - Printing	2,570	3,052	3,052	2,068	984	3,052	0.00%	3,052	0.00%
W/W - Admin - Utilities - Gas	790	1,100	1,100	298	802	1,100	0.00%	850	-22.73%
W/W - Admin - Postage	4,517	5,000	5,000	1,818	3,182	5,000	0.00%	5,000	0.00%
W/W - Admin - Telephone	31,193	37,000	37,000	15,651	19,349	35,000	-5.41%	35,000	0.00%
W/W - Admin - Rentals	4,279	4,850	4,850	4,542	258	4,800	-1.03%	4,800	0.00%
W/W - Admin - Maint of Property & Equip	5,605	10,170	10,170	560	8,110	8,670	-14.75%	8,670	0.00%
W/W - Admin - Contractual Services	53,516	57,331	57,331	31,135	26,196	57,331	0.00%	57,331	0.00%
W/W - Admin - Professional Services	32,512	29,100	29,100	20,079	9,021	29,100	0.00%	29,100	0.00%
W/W - Admin - Property Insurance	12,357	12,500	12,500	5,741	5,849	11,590	-7.28%	12,750	10.01%
W/W - Admin - Automobile Insurance	2,187	2,200	2,200	743	1,146	1,889	-14.14%	2,080	10.11%
W/W - Admin - Employee Liability	1,378	1,400	1,400	432	500	932	-33.43%	1,075	15.34%
W/W - Admin - General Liability	6,396	6,400	6,400	1,898	3,437	5,335	-16.64%	5,870	10.03%
<b>TOTAL OPERATING SERVICES</b>	<b>161,498</b>	<b>175,353</b>	<b>175,353</b>	<b>85,957</b>	<b>83,092</b>	<b>169,049</b>		<b>170,878</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - Admin - Office & Comm. Equip.	1,075	8,000	8,000	83	7,917	8,000	0.00%	8,000	0.00%
W/W - Admin - Office Supplies	2,214	5,000	5,000	1,017	1,983	3,000	-40.00%	3,000	0.00%
W/W - Admin - Medical Supplies	63	150	150	67	83	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	928	2,300	2,300	798	1,502	2,300	0.00%	2,300	0.00%
W/W - Admin - Maint of Bldgs & Grounds	1,182	2,500	2,500	540	1,560	2,100	-16.00%	2,100	0.00%
W/W - Admin - Vehicle Supplies	2,178	2,900	2,900	878	1,622	2,500	-13.79%	2,500	0.00%
W/W - Admin - Equipment & Vehicle Parts	-	750	750	-	750	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	-	100	100	627	(527)	100	0.00%	100	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>7,640</b>	<b>21,700</b>	<b>21,700</b>	<b>4,010</b>	<b>14,890</b>	<b>18,900</b>		<b>18,900</b>	

CONTINUED



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

Description	2018			2019			2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
W/W - Admin - Training & Travel	4,892	19,000	19,000	3,716	15,284	19,000	0.00%	19,000	0.00%
W/W - Admin - Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
W/W - Admin - Official Fees	410	1,000	1,000	465	435	900	-10.00%	900	0.00%
W/W - Admin - Depreciation	28,963	22,000	22,000	-	28,000	28,000	27.27%	30,000	7.14%
W/W - Admin - Miscellaneous	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>34,265</b>	<b>43,500</b>	<b>43,500</b>	<b>4,181</b>	<b>45,219</b>	<b>49,400</b>		<b>51,400</b>	
<b>DEBT SERVICE:</b>									
W/W - Admin - Interest	747,570	946,588	946,588	-	946,588	946,588	0.00%	946,588	0.00%
W/W - Admin - Paying Agent Fees	2,632	3,500	3,500	750	2,750	3,500	0.00%	2,000	-42.86%
W/W - Admin - Amort. Bond Issuance Cost	-	-	-	-	-	1,132	100.00%	1,132	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>750,202</b>	<b>950,088</b>	<b>950,088</b>	<b>750</b>	<b>949,338</b>	<b>951,220</b>		<b>949,720</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	250,000	125,000	125,000	-	250,000	250,000	100.00%	250,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>250,000</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>		<b>250,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,055,201</b>	<b>2,083,141</b>	<b>2,083,141</b>	<b>423,551</b>	<b>1,786,856</b>	<b>2,211,539</b>		<b>2,291,638</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - B&C - Salaries	374,920	390,000	390,000	179,301	215,699	395,000	1.28%	409,000	3.54%
W/W - B&C - Retirement	43,067	45,000	45,000	20,619	24,881	45,500	1.11%	51,200	12.53%
W/W - B&C - Health/Life Insurance	91,248	101,000	101,000	45,074	50,926	96,000	-4.95%	109,000	13.54%
W/W - B&C - Workers Compensation	1,663	2,000	2,000	825	985	1,810	-9.50%	1,900	4.97%
W/W - B&C - Unemployment	226	250	250	18	22	40	-84.00%	40	0.00%
W/W - B&C - Medicare	5,211	5,700	5,700	2,498	2,952	5,450	-4.39%	6,000	10.09%
W/W - B&C - Disability	1,266	1,300	1,300	646	654	1,300	0.00%	1,350	3.85%
W/W - B&C - Deferred Compensation	10,420	12,000	12,000	4,901	5,899	10,800	-10.00%	11,500	6.48%
W/W - B&C - Dental Insurance	730	1,000	1,000	360	360	720	-28.00%	720	0.00%
W/W - B&C - OPEB Contribution	13,132	14,000	14,000	6,276	7,574	13,850	-1.07%	14,400	3.97%
W/W - B&C - Miscellaneous	81	175	175	-	175	175	0.00%	175	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>541,964</b>	<b>572,425</b>	<b>572,425</b>	<b>260,518</b>	<b>310,127</b>	<b>570,645</b>		<b>605,285</b>	
<b>OPERATING SERVICES:</b>									
W/W - B&C - Ads, Dues & Subscriptions	564	600	600	248	352	600	0.00%	750	25.00%
W/W - B&C - Printing	35,145	33,595	33,595	17,745	17,350	35,095	4.46%	35,595	1.42%
W/W - B&C - Postage	108,325	108,500	108,500	54,235	54,265	108,500	0.00%	108,500	0.00%
W/W - B&C - Maint of Property & Equip	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
W/W - B&C - Contractual Services	42,889	45,050	45,050	32,352	13,798	46,150	2.44%	47,350	2.60%
W/W - B&C - Professional Services	26,840	28,100	28,100	11,790	13,310	25,100	-10.68%	25,100	0.00%
W/W - B&C - Employee Liability	1,311	1,350	1,350	409	425	834	-38.22%	920	10.31%
W/W - B&C - General Liability	6,087	6,100	6,100	1,797	2,923	4,720	-22.62%	5,195	10.06%
<b>TOTAL OPERATING SERVICES</b>	<b>221,161</b>	<b>224,295</b>	<b>224,295</b>	<b>118,576</b>	<b>103,423</b>	<b>221,999</b>		<b>224,410</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - B&C - Office & Comm. Equip.	6,860	10,000	10,000	1,667	8,333	10,000	0.00%	10,000	0.00%
W/W - B&C - Office Supplies	7,501	6,500	6,500	2,910	3,590	6,500	0.00%	7,000	7.69%
W/W - B&C - Food & Clothing	1,240	1,500	1,500	270	1,230	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%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>15,601</b>	<b>18,300</b>	<b>18,300</b>	<b>4,847</b>	<b>13,453</b>	<b>18,300</b>		<b>18,800</b>	
<b>OTHER CHARGES:</b>									
W/W - B&C - Training & Travel	2,847	6,000	6,000	-	6,000	6,000	0.00%	5,500	-8.33%
W/W - B&C - Depreciation	5,731	10,000	10,000	-	6,000	6,000	-40.00%	6,000	0.00%
W/W - B&C - Miscellaneous	16,949	26,250	26,250	-	26,250	26,250	0.00%	21,250	-19.05%
<b>TOTAL OTHER CHARGES</b>	<b>25,527</b>	<b>42,250</b>	<b>42,250</b>	<b>-</b>	<b>38,250</b>	<b>38,250</b>		<b>32,750</b>	
<b>TOTAL EXPENDITURES</b>	<b>804,253</b>	<b>857,270</b>	<b>857,270</b>	<b>383,941</b>	<b>465,253</b>	<b>849,194</b>		<b>881,245</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - Meter - Salaries	335,811	358,000	358,000	163,957	202,043	366,000	2.23%	377,000	3.01%
W/W - Meter - Retirement	38,433	41,500	41,500	18,814	22,686	41,500	0.00%	47,000	13.25%
W/W - Meter - Health/Life Insurance	71,404	108,000	108,000	27,954	32,046	60,000	-44.44%	73,000	21.67%
W/W - Meter - Workers Compensation	16,820	21,000	21,000	8,460	10,140	18,600	-11.43%	19,500	4.84%
W/W - Meter - Unemployment	203	250	250	16	24	40	-84.00%	40	0.00%
W/W - Meter - Medicare	4,698	5,000	5,000	2,318	2,782	5,100	2.00%	5,500	7.84%
W/W - Meter - Disability	968	1,400	1,400	511	489	1,000	-28.57%	1,100	10.00%
W/W - Meter - Deferred Compensation	6,038	6,500	6,500	3,281	4,219	7,500	15.38%	8,000	6.67%
W/W - Meter - Dental Insurance	595	700	700	264	286	550	-21.43%	650	18.18%
W/W - Meter - OPEB Contribution	11,754	12,600	12,600	5,739	6,761	12,500	-0.79%	13,200	5.60%
W/W - Meter - Miscellaneous	900	1,837	1,837	315	1,522	1,837	0.00%	1,966	7.02%
<b>TOTAL PERSONAL SERVICES</b>	<b>487,624</b>	<b>556,787</b>	<b>556,787</b>	<b>231,629</b>	<b>282,998</b>	<b>514,627</b>		<b>546,956</b>	
<b>OPERATING SERVICES:</b>									
W/W - Meter - Ads, Dues & Subscriptions	179	275	275	-	275	275	0.00%	275	0.00%
W/W - Meter - Printing	-	30	30	-	30	30	0.00%	30	0.00%
W/W - Meter - Telephone	2,664	-	-	1,356	1,444	2,800	100.00%	2,800	0.00%
W/W - Meter - Rentals	56	200	200	47	253	300	50.00%	200	-33.33%
W/W - Meter - Maint of Bldgs & Grounds	11,016	11,750	11,750	7,036	4,714	11,750	0.00%	11,750	0.00%
W/W - Meter - Contractual Services	9,699	15,090	15,090	283	14,807	15,090	0.00%	15,090	0.00%
W/W - Meter - Professional Services	-	1,750	1,750	3,500	-	3,500	100.00%	3,500	0.00%
W/W - Meter - Automobile Insurance	6,562	6,600	6,600	2,230	4,011	6,241	-5.44%	6,870	10.08%
W/W - Meter - Employee Liability	1,407	1,450	1,450	439	520	959	-33.86%	1,055	10.01%
W/W - Meter - General Liability	6,536	6,550	6,550	1,928	3,577	5,505	-15.95%	6,060	10.08%
<b>TOTAL OPERATING SERVICES</b>	<b>38,119</b>	<b>43,695</b>	<b>43,695</b>	<b>16,819</b>	<b>29,631</b>	<b>46,450</b>		<b>47,630</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - Meter - Office & Comm. Equip.	1,993	7,500	7,500	-	7,500	7,500	0.00%	5,000	-33.33%
W/W - Meter - Office Supplies	654	1,750	1,750	114	1,636	1,750	0.00%	1,250	-28.57%
W/W - Meter - Medical Supplies	-	150	150	-	150	150	0.00%	150	0.00%
W/W - Meter - Food & Clothing	4,754	5,450	5,450	775	4,675	5,450	0.00%	6,150	12.84%
W/W - Meter - Maint of Bldgs & Grounds	1,511	1,600	1,600	629	471	1,100	-31.25%	1,700	54.55%
W/W - Meter - Vehicle Supplies	21,193	19,800	19,800	9,010	10,790	19,800	0.00%	19,800	0.00%
W/W - Meter - Miscellaneous	3,335	8,300	8,300	-	1,300	1,300	-84.34%	1,300	0.00%
W/W - Meter - Gravel, Sand, Dirt & Shells	-	500	500	-	500	500	0.00%	-	-100.00%
W/W - Meter - Equipment & Vehicle Parts	13,116	20,000	20,000	3,814	16,186	20,000	0.00%	20,000	0.00%
W/W - Meter - Tools & Equipment	93,878	352,500	352,500	114,338	238,162	352,500	0.00%	352,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>140,434</b>	<b>417,550</b>	<b>417,550</b>	<b>128,680</b>	<b>281,370</b>	<b>410,050</b>		<b>407,850</b>	

CONTINUED

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

Description	2018	2019					2020	% 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		
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
W/W - Meter - Training & Travel	113	5,000	5,000	170	4,830	5,000	0.00%	5,600	12.00%
W/W - Meter - Official Fees	236	550	550	166	384	550	0.00%	700	27.27%
W/W - Meter - Depreciation	27,459	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%
<b>TOTAL OTHER CHARGES</b>	<b>27,808</b>	<b>31,050</b>	<b>31,050</b>	<b>336</b>	<b>30,714</b>	<b>31,050</b>		<b>31,800</b>	
<b>TOTAL EXPENDITURES</b>	<b>693,985</b>	<b>1,049,082</b>	<b>1,049,082</b>	<b>377,464</b>	<b>624,713</b>	<b>1,002,177</b>		<b>1,034,236</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - Dist - Salaries	1,057,407	1,164,000	1,164,000	452,664	552,336	1,005,000	-13.66%	1,138,000	13.23%
W/W - Dist - Retirement	121,053	134,000	134,000	52,004	68,996	121,000	-9.70%	142,200	17.52%
W/W - Dist - Health/Life Insurance	191,159	223,000	223,000	90,563	114,437	205,000	-8.07%	239,000	16.59%
W/W - Dist - Workers Compensation	52,512	69,500	69,500	23,357	28,643	52,000	-25.18%	60,000	15.38%
W/W - Dist - Unemployment	639	750	750	45	55	100	-86.67%	120	20.00%
W/W - Dist - Medicare	14,841	17,000	17,000	6,357	8,643	15,000	-11.76%	16,500	10.00%
W/W - Dist - Disability	2,801	4,000	4,000	1,341	1,459	2,800	-30.00%	3,000	7.14%
W/W - Dist - Deferred Compensation	39,894	42,000	42,000	24,838	17,162	42,000	0.00%	32,000	-23.81%
W/W - Dist - Dental Insurance	1,370	1,500	1,500	580	720	1,300	-13.33%	1,600	23.08%
W/W - Dist - OPEB Contribution	37,009	41,000	41,000	15,843	19,157	35,000	-14.63%	40,000	14.29%
W/W - Dist - Miscellaneous	1,900	1,837	1,837	1,628	209	1,837	0.00%	1,966	7.02%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,520,585</b>	<b>1,698,587</b>	<b>1,698,587</b>	<b>669,220</b>	<b>811,817</b>	<b>1,481,037</b>		<b>1,674,386</b>	
<b>OPERATING SERVICES:</b>									
W/W - Dist - Ads, Dues & Subscriptions	1,439	930	930	-	2,565	2,565	175.81%	2,700	5.26%
W/W - Dist - Printing	-	100	100	-	100	100	0.00%	200	100.00%
W/W - Dist - Utilities - Electric	12,470	20,108	20,108	5,433	11,125	16,558	-17.65%	16,550	-0.05%
W/W - Dist - Utilities - Gas	532	500	500	248	252	500	0.00%	500	0.00%
W/W - Dist - Rentals	620	9,800	9,800	128	2,122	2,250	-77.04%	2,250	0.00%
W/W - Dist - Maint of Property & Equip	60,032	61,525	61,525	20,229	28,296	48,525	-21.13%	50,600	4.28%
W/W - Dist - Contractual Services	30,407	33,050	33,050	29,987	16,163	46,150	39.64%	42,150	-8.67%
W/W - Dist - Professional Services	2,748	3,000	3,000	13,128	9,372	22,500	650.00%	10,500	-53.33%
W/W - Dist - Property Insurance	9,652	9,700	9,700	3,007	5,517	8,524	-12.12%	9,380	10.04%
W/W - Dist - Automobile Insurance	12,030	12,050	12,050	4,088	6,303	10,391	-13.77%	11,430	10.00%
W/W - Dist - Employee Liability	4,839	4,850	4,850	1,524	1,723	3,247	-33.05%	3,575	10.10%
W/W - Dist - General Liability	22,448	22,500	22,500	6,689	11,856	18,545	-17.58%	20,400	10.00%
<b>TOTAL OPERATING SERVICES</b>	<b>157,217</b>	<b>178,113</b>	<b>178,113</b>	<b>84,461</b>	<b>95,394</b>	<b>179,855</b>		<b>170,235</b>	

CONTINUED

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

Description	2018	2019				2020			
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - Dist - Office & Comm. Equip.	2,009	10,000	10,000	5,056	(56)	5,000	-50.00%	5,000	0.00%
W/W - Dist - Office Supplies	1,347	2,500	2,500	357	2,143	2,500	0.00%	3,000	20.00%
W/W - Dist - Medical Supplies	113	600	600	326	274	600	0.00%	600	0.00%
W/W - Dist - Food & Clothing	11,270	6,000	6,000	4,751	1,249	6,000	0.00%	6,000	0.00%
W/W - Dist - Maint of Bldgs & Grounds	10,191	11,000	11,000	4,705	6,295	11,000	0.00%	14,000	27.27%
W/W - Dist - Vehicle Supplies	34,765	39,600	39,600	12,611	20,389	33,000	-16.67%	35,000	6.06%
W/W - Dist - Miscellaneous	247,738	191,000	191,000	60,226	150,774	211,000	10.47%	211,000	0.00%
W/W - Dist - Sand/Shells/Dirt/Gravel	7,096	12,500	12,500	1,611	6,889	8,500	-32.00%	14,400	69.41%
W/W - Dist - Equipment & Vehicle Parts	48,174	73,500	73,500	25,125	48,375	73,500	0.00%	63,500	-13.61%
W/W - Dist - Asphalt/Concrete	641	1,000	1,000	16	484	500	-50.00%	500	0.00%
W/W - Dist - Lab Supplies	-	-	-	911	589	1,500	100.00%	1,500	0.00%
W/W - Dist - Chemicals	1,199	1,800	1,800	-	1,800	1,800	0.00%	-	-100.00%
W/W - Dist - Tools & Equipment	27,167	35,000	35,000	17,656	17,344	35,000	0.00%	43,000	22.86%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>391,710</b>	<b>384,500</b>	<b>384,500</b>	<b>133,351</b>	<b>256,549</b>	<b>389,900</b>		<b>397,500</b>	
<b>OTHER CHARGES:</b>									
W/W - Dist - Training & Travel	255	10,000	10,000	4,471	3,029	7,500	-25.00%	7,500	0.00%
W/W - Dist - Judgements & Damages	774	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
W/W - Dist - Official Fees	1,771	1,500	1,500	622	878	1,500	0.00%	1,500	0.00%
W/W - Dist - Depreciation	1,124,600	1,200,000	1,200,000	-	1,200,000	1,200,000	0.00%	1,200,000	0.00%
W/W - Dist - Miscellaneous	3,685	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,131,085</b>	<b>1,216,000</b>	<b>1,216,000</b>	<b>5,093</b>	<b>1,208,407</b>	<b>1,213,500</b>		<b>1,213,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>3,200,597</b>	<b>3,477,200</b>	<b>3,477,200</b>	<b>892,125</b>	<b>2,372,167</b>	<b>3,264,292</b>		<b>3,455,621</b>	

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - Plant - Salaries	1,392,771	1,485,000	1,485,000	692,033	827,967	1,520,000	2.36%	1,588,000	4.47%
W/W - Plant - Retirement	159,784	171,000	171,000	79,393	96,607	176,000	2.92%	199,000	13.07%
W/W - Plant - Health/Life Insurance	237,173	265,000	265,000	126,994	133,006	260,000	-1.89%	292,000	12.31%
W/W - Plant - Workers Compensation	69,634	90,000	90,000	35,709	42,291	78,000	-13.33%	82,000	5.13%
W/W - Plant - Unemployment	839	1,000	1,000	69	91	160	-84.00%	200	25.00%
W/W - Plant - Medicare	18,828	21,300	21,300	9,724	11,976	21,700	1.88%	23,100	6.45%
W/W - Plant - Disability	3,434	5,100	5,100	1,808	1,692	3,500	-31.37%	3,800	8.57%
W/W - Plant - Deferred Compensation		48,000	48,000	19,395	23,605	43,000	-10.42%	41,000	-4.65%
W/W - Plant - Dental Insurance	2,190	2,200	2,200	1,150	1,100	2,250	2.27%	2,500	11.11%
W/W - Plant - OPEB Contribution	48,868	52,000	52,000	24,221	30,779	55,000	5.77%	56,000	1.82%
W/W - Plant - Miscellaneous	2,675	1,837	1,837	45	1,792	1,837	0.00%	1,966	7.02%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,979,792</b>	<b>2,142,437</b>	<b>2,142,437</b>	<b>990,541</b>	<b>1,170,906</b>	<b>2,161,447</b>		<b>2,289,566</b>	
<b>OPERATING SERVICES:</b>									
W/W - Plant - Ads, Dues & Subscriptions	938	1,450	1,450	-	1,450	1,450	0.00%	1,450	0.00%
W/W - Plant - Printing	-	100	100	-	100	100	0.00%	100	0.00%
W/W - Plant - Utilities - Electric	397,048	447,300	447,300	185,399	261,901	447,300	0.00%	447,300	0.00%
W/W - Plant - Utilities - Gas	14,067	15,100	15,100	9,829	2,671	12,500	-17.22%	12,000	-4.00%
W/W - Plant - Rentals	14,113	10,500	10,500	6,533	3,967	10,500	0.00%	10,500	0.00%
W/W - Plant - Maint of Property & Equip	165,161	165,000	165,000	48,475	117,525	166,000	0.61%	165,500	-0.30%
W/W - Plant - Contractual Services	84,864	80,520	80,520	58,461	22,059	80,520	0.00%	91,220	13.29%
W/W - Plant - Professional Services	46,420	55,500	55,500	9,157	50,343	59,500	7.21%	56,500	-5.04%
W/W - Plant - Property Insurance	118,109	118,200	118,200	38,212	66,591	104,803	-11.33%	115,300	10.02%
W/W - Plant - Automobile Insurance	7,655	7,700	7,700	2,602	3,438	6,040	-21.56%	6,645	10.02%
W/W - Plant - Employee Liability	7,646	7,700	7,700	2,395	2,775	5,170	-32.86%	5,690	10.06%
W/W - Plant - General Liability	35,498	35,500	35,500	10,514	19,092	29,606	-16.60%	32,570	10.01%
<b>TOTAL OPERATING SERVICES</b>	<b>891,519</b>	<b>944,570</b>	<b>944,570</b>	<b>371,577</b>	<b>551,912</b>	<b>923,489</b>		<b>944,775</b>	

CONTINUED

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

Description	2018	2019					2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - Plant - Office & Comm. Equip.	5,136	10,000	10,000	332	9,668	10,000	0.00%	10,000	0.00%
W/W - Plant - Office Supplies	2,959	8,500	8,500	6,678	4,822	11,500	35.29%	11,500	0.00%
W/W - Plant - Medical Supplies	382	1,000	1,000	418	582	1,000	0.00%	1,000	0.00%
W/W - Plant - Food & Clothing	5,486	5,600	5,600	2,664	2,936	5,600	0.00%	4,600	-17.86%
W/W - Plant - Maint of Bldgs & Grounds	24,112	20,000	20,000	10,160	9,840	20,000	0.00%	20,500	2.50%
W/W - Plant - Vehicle Supplies	16,317	26,400	26,400	4,363	15,637	20,000	-24.24%	20,000	0.00%
W/W - Plant - Lab/Operating Supplies	38,992	41,000	41,000	22,047	18,953	41,000	0.00%	41,000	0.00%
W/W - Plant - Sand/Shell/Dirt/Gravel	-	1,500	1,500	86	1,414	1,500	0.00%	500	-66.67%
W/W - Plant - Equipment & Vehicle Parts	18,058	13,000	13,000	13,310	2,690	16,000	23.08%	16,000	0.00%
W/W - Plant - Asphalt/Concrete	454	1,000	1,000	-	1,000	1,000	0.00%	500	-50.00%
W/W - Plant - Lab Supplies	63,308	50,000	50,000	36,503	13,497	50,000	0.00%	50,000	0.00%
W/W - Plant - Chemicals	684,825	633,336	633,336	327,664	382,201	709,865	12.08%	809,150	13.99%
W/W - Plant - Tools & Equipment	70,663	65,000	65,000	63,100	34,900	98,000	50.77%	75,000	-23.47%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>930,692</b>	<b>876,336</b>	<b>876,336</b>	<b>487,325</b>	<b>498,140</b>	<b>985,465</b>		<b>1,059,750</b>	
<b>OTHER CHARGES:</b>									
W/W - Plant - Training & Travel	5,166	26,000	26,000	13,453	1,547	15,000	-42.31%	26,000	73.33%
W/W - Plant - Official Fees	3,014	5,400	5,400	720	3,030	3,750	-30.56%	3,750	0.00%
W/W - Plant - Depreciation	1,590,124	1,600,000	1,600,000	-	1,600,000	1,600,000	0.00%	1,640,000	2.50%
W/W - Plant - Miscellaneous	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,598,304</b>	<b>1,636,400</b>	<b>1,636,400</b>	<b>14,173</b>	<b>1,609,577</b>	<b>1,623,750</b>		<b>1,674,750</b>	
<b>TOTAL EXPENDITURES</b>	<b>5,400,307</b>	<b>5,599,743</b>	<b>5,599,743</b>	<b>1,863,616</b>	<b>3,830,535</b>	<b>5,694,151</b>		<b>5,968,841</b>	



## CONSOLIDATED WATERWORKS DISTRICT NO. 1

### FUND NUMBER: 430

#### NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2020

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	\$ 781,250	Warehouse - Normal & Emergency equipment replacement Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) 6-inch Spillway Waterline Replacement Vehicles/Trailers: Replace Unit# 814 (2014 Ford 1-ton F350 w/ 115,175 miles) Replace Unit# 815 (2016 Ford 1-ton F350 w/ 120,740 miles)	\$ 10,000 40,000 11,250 600,000 60,000 60,000
Billing Equipment and Improvements	\$ 10,000	Billing equipment upgrades & replacements	\$ 10,000
Admininstration Equipment and Improvements	\$ 37,500	Administrative equipment replacement/upgrade WB Office Security System Upgrades Replace Unit# 802 (2010 Dodge Truck 6000 w/ 105,598 miles)	\$ 10,000 7,500 20,000
Meter Reading Equipment and Improvements	\$ 60,000	Meter Reading equipment system replacements/upgrades Vehicles/Trailers: Replace Unit# 806 (2014 Ford 1/2-ton F150 w/ 134,050 miles) Replace Unit# 808 (2014 Ford 1/2-ton F150 w/ 139,000 miles)	\$ 10,000 25,000 25,000
Water Towers and Tanks	\$ 267,843	Baffle Curtains - Additions to One (1) Ground Water Tanks Utility Service Co Annual Pymt Installments: WB GST #1 - YR10 WB GST #2 - YR11 WB GST #3 - YR12 WB GST #4 - YR13 EB GST #1 - YR10 EB GST #2 - YR9 EB GST #4 - YR12 Taft Tower - YR12	\$ 60,000 24,566 15,356 26,791 30,587 28,951 29,259 30,480 21,853
Water Treatment Plant Improvements	\$ 1,455,000	EB D/E Plant - Raise Pit Floor EB D/E Plant - Valve Extension (change to Stainless Steel) C Plant -Under Drain Filters Analytical & Normal equipment for West Bank Analytical & Normal equipment for East Bank	\$ 15,000 20,000 1,300,000 60,000 60,000
Major Repairs	\$ 40,000	Westbank -River Pumps, Sludge Pumps & Motor Repairs Eastbank -River Docks, Sludge Pumps & Motor Repairs	\$ 20,000 20,000
	<b>\$ 2,681,593</b>	<b>Total proposed 2020 Capital Projects</b>	

# SOLID WASTE COLLECTION & DISPOSAL

## FUND NUMBER: 450

Description	2018	2019					2020		
	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
<b>BEGINNING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
<b>Unrestricted</b>	<b>1,037,478</b>	<b>658,088</b>	<b>658,088</b>			<b>752,810</b>		<b>467,629</b>	
<b>REVENUES:</b>									
Waste Collection & Disposal Fees	3,739,709	3,725,000	3,725,000	1,564,450	2,194,050	3,758,500	0.90%	3,814,000	1.48%
Recycling Collection Fees	55	100	100	9	41	50	-50.00%	100	100.00%
Interest Earnings	10,493	6,000	6,000	4,591	909	5,500	-8.33%	4,800	-12.73%
Non-Employer Contribution	393	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	1,253	-	-	-	-	-	0.00%	-	0.00%
Special Item- Prior Period Adjustment	(23,180)	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	30,132	66,000	66,000	-	163,575	163,575	147.84%	175,700	7.41%
<b>TOTAL REVENUES</b>	<b>3,758,855</b>	<b>3,797,100</b>	<b>3,797,100</b>	<b>1,569,050</b>	<b>2,358,575</b>	<b>3,927,625</b>		<b>3,994,600</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	49,323	65,600	65,600	19,366	21,819	41,185	-37.22%	76,320	85.31%
OPERATING SERVICES	3,913,590	4,112,122	4,112,122	1,680,253	2,389,318	4,069,571	-1.03%	4,275,770	5.07%
MATERIALS & SUPPLIES	11,269	30,500	30,500	10,532	14,418	24,950	-18.20%	28,000	12.22%
OTHER CHARGES	16,133	22,700	22,700	-	22,100	22,100	-2.64%	22,100	0.00%
INTERGOVERNMENTAL	43,547	45,000	45,000	18,273	26,727	45,000	0.00%	45,000	0.00%
TRANSFERS	9,661	13,000	13,000	-	10,000	10,000	-23.08%	11,000	10.00%
<b>TOTAL EXPENDITURES</b>	<b>4,043,523</b>	<b>4,288,922</b>	<b>4,288,922</b>	<b>1,728,424</b>	<b>2,484,382</b>	<b>4,212,806</b>		<b>4,458,190</b>	
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(284,668)</b>	<b>(491,822)</b>	<b>(491,822)</b>			<b>(285,181)</b>		<b>(463,590)</b>	
<b>CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>		<b>-</b>	
<b>CHANGES IN NET ASSETS</b>	<b>(284,668)</b>	<b>(491,822)</b>	<b>(491,822)</b>			<b>(285,181)</b>		<b>(463,590)</b>	
<b>ENDING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
<b>Unrestricted</b>	<b>752,810</b>	<b>166,266</b>	<b>166,266</b>			<b>467,629</b>		<b>4,039</b>	

# SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2018			2019			2020		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Waste Coll - Salaries	34,883	48,000	48,000	13,925	16,075	30,000	-37.50%	49,500	65.00%
Waste Coll - FICA	34	150	150	-	-	-	-100.00%	390	100.00%
Waste Coll - Retirement	3,949	5,300	5,300	1,601	1,699	3,300	-37.74%	5,400	63.64%
Waste Coll - OPEB Expense	1,867	-	-	-	-	-	0.00%	-	0.00%
Waste Coll - Life/Health Insurance	3,914	6,700	6,700	1,612	1,388	3,000	-55.22%	15,000	400.00%
Waste Coll - Workers Compensation	156	240	240	64	76	140	-41.67%	230	64.29%
Waste Coll - Unemployment	21	30	30	1	4	5	-83.33%	5	0.00%
Waste Coll - Medicare	493	700	700	197	203	400	-42.86%	715	78.75%
Waste Coll - Disability	117	160	160	49	41	90	-43.75%	145	61.11%
Waste Coll - Deferred Compensation	2,418	2,500	2,500	1,400	1,700	3,100	24.00%	3,200	3.23%
Waste Coll - Dental Insurance	79	120	120	30	20	50	-58.33%	125	150.00%
Waste Coll - OPEB Contribution	1,392	1,600	1,600	487	513	1,000	-37.50%	1,510	51.00%
Waste Coll - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>49,323</b>	<b>65,600</b>	<b>65,600</b>	<b>19,366</b>	<b>21,819</b>	<b>41,185</b>		<b>76,320</b>	
<b>OPERATING SERVICES:</b>									
Waste Coll - Ads, Dues & Subscriptions	-	500	500	-	500	500	0.00%	500	0.00%
Waste Coll - Printing & Duplications	491	2,000	2,000	432	568	1,000	-50.00%	1,500	50.00%
Waste Coll - Postage	-	1,500	1,500	960	40	1,000	-33.33%	1,000	0.00%
Waste Coll - Contractual Services	3,886,977	4,056,142	4,056,142	1,648,153	2,311,347	3,959,500	-2.38%	4,112,000	3.85%
Waste Coll - Professional Services	3,210	15,000	15,000	350	7,650	8,000	-46.67%	10,000	25.00%
Waste Coll - Employee Liability	132	150	150	43	59	102	-32.00%	115	12.75%
Waste Coll - General Liability	612	650	650	190	404	594	-8.62%	655	10.27%
<b>TOTAL OPERATING SERVICES</b>	<b>3,891,422</b>	<b>4,075,942</b>	<b>4,075,942</b>	<b>1,650,128</b>	<b>2,320,568</b>	<b>3,970,696</b>		<b>4,125,770</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Waste Coll - Office Supplies	-	-	-	-	200	200	100.00%	200	0.00%
Waste Coll - Food & Clothing	7,162	10,500	10,500	8,285	2,215	10,500	0.00%	10,800	2.86%
Waste Coll - Maint. Of Bldg & Grounds	6	1,500	1,500	717	783	1,500	0.00%	1,500	0.00%
Waste Coll - Miscellaneous	857	15,000	15,000	128	9,872	10,000	-33.33%	12,000	20.00%
Waste Coll - Tool & Equipment	3,244	3,500	3,500	1,402	1,348	2,750	-21.43%	3,500	27.27%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>11,269</b>	<b>30,500</b>	<b>30,500</b>	<b>10,532</b>	<b>14,418</b>	<b>24,950</b>		<b>28,000</b>	
<b>OTHER CHARGES:</b>									
Waste Coll - Training & Travel	-	2,500	2,500	-	2,000	2,000	-20.00%	2,000	0.00%
Waste Coll - Official Fees	-	200	200	-	100	100	-50.00%	100	0.00%
Waste Coll - Miscellaneous	16,133	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>16,133</b>	<b>22,700</b>	<b>22,700</b>	<b>-</b>	<b>22,100</b>	<b>22,100</b>		<b>22,100</b>	

CONTINUED

## SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2018		2019				2020		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>INTERGOVERNMENTAL:</b>									
Waste Coll - Intergovernmental	43,547	45,000	45,000	18,273	26,727	45,000	0.00%	45,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>43,547</b>	<b>45,000</b>	<b>45,000</b>	<b>18,273</b>	<b>26,727</b>	<b>45,000</b>		<b>45,000</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	9,661	13,000	13,000	-	10,000	10,000	-23.08%	11,000	10.00%
<b>TOTAL TRANSFERS</b>	<b>9,661</b>	<b>13,000</b>	<b>13,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>		<b>11,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,021,355</b>	<b>4,252,742</b>	<b>4,252,742</b>	<b>1,698,299</b>	<b>2,415,632</b>	<b>4,113,931</b>		<b>4,308,190</b>	

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

Description	2018		2019				2020		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Recycling Coll - Contractual Services	22,168	36,180	36,180	30,125	68,750	98,875	173.29%	150,000	51.71%
<b>TOTAL OPERATING SERVICES</b>	<b>22,168</b>	<b>36,180</b>	<b>36,180</b>	<b>30,125</b>	<b>68,750</b>	<b>98,875</b>		<b>150,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>22,168</b>	<b>36,180</b>	<b>36,180</b>	<b>30,125</b>	<b>68,750</b>	<b>98,875</b>		<b>150,000</b>	

**2020 ST. CHARLES PARISH ANNUAL BUDGET  
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400110	COUNCIL	13.00	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400118	COUNCIL DIVISION A	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400140	a) PUBLIC INFORMATION	2.00	2.00	2.00	2.00	2.00	2.00	3.00	5.00	5.00	7.00
001	- 400205	DISTRICT COURT	-	-	-	-	-	-	-	-	-	-
001	- 400206	b) DISTRICT COURT DIVISION C	2.34	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22
001	- 400207	c) DISTRICT COURT DIVISION D	2.33	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22
001	- 400208	d) DISTRICT COURT DIVISION E	2.33	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22
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	4.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00
001	- 400410	e) REGISTRAR OF VOTERS	7.00	7.00	7.00	7.00	7.00	7.00	8.00	10.00	10.00	9.00
001	- 400510	FINANCE	12.50	13.00	13.00	14.00	14.00	14.00	15.00	15.00	14.00	14.00
001	- 400530	PURCHASING	9.00	9.00	9.00	7.00	6.00	6.00	7.00	7.00	8.00	8.00
001	- 400540	f) PERSONNEL	6.00	6.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00
001	- 400545	LEGAL SERVICES	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00
001	- 400610	g) PLANNING & ZONING	19.00	19.30	19.30	20.30	21.30	17.30	15.30	14.30	15.30	16.30
001	- 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
001	- 400612	ICC BUILDING CODE	1.00	1.00	1.00	3.00	3.00	3.00	3.00	6.00	3.00	3.00
001	- 400625	INFORMATION TECHNOLOGY	6.00	7.20	6.20	7.20	5.00	4.00	7.00	4.00	4.00	4.00
001	- 400626	h) GIS	-	-	-	-	3.20	5.20	6.20	6.20	7.20	9.20
001	- 400640	i) GENERAL GOVERNMENT BUILDINGS	24.00	24.00	23.00	23.25	24.25	24.00	20.90	22.89	18.00	19.00

FUND	CODE	DEPARTMENT	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET
001	- 400675	j) RISK MANAGEMENT	5.00	4.00	5.00	7.00	7.00	4.00	4.00	5.00	5.00	6.00
001	- 400680	GRANTS ADMINISTRATION	2.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00	4.00	4.00
001	- 410710	EMERGENCY PREPAREDNESS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 410711	EMERGENCY PREPAREDNESS-SUBSIDIARY	3.00	3.00	4.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	5.00	5.00	5.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
001	- 410800	MOTOR VEHICLE	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 430160	CORONER	9.00	9.00	9.00	9.00	9.00	10.00	11.00	10.00	11.00	11.00
001	- 430180	ANIMAL CONTROL	8.00	10.00	10.00	10.00	10.00	10.00	11.00	14.00	13.00	13.00
001	- 430220	COMMUNITY SERVICES-JOB ONE	-	-	-	-	-	-	-	-	-	-
001	- 430225	k) COMMUNITY SERVICES-H & S REHABILITATION	0.06	-	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00
001	- 430227	l) COMMUNITY SERVICES-HOUSING PRESERVATION										1.00
001	- 430231	m) COMMUNITY SERVICES-COMMUNITY ACTION	7.80	6.96	7.71	7.61	9.57	7.74	6.12	9.01	7.06	7.77
001	- 430232	n) COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.35	0.45	0.42	0.33	0.32	0.31	0.53	0.49
001	- 430233	o) COMMUNITY SERVICES-SUMMER FEEDING	22.00	18.00	22.00	20.00	18.00	25.00	27.00	16.00	22.00	23.00
001	- 430234	p) COMMUNITY SERVICES-COMM SRV CTRS	-	2.00	5.00	6.00	8.00	8.00	11.10	12.11	14.82	17.86
001	- 430241	COMMUNITY SERVICES-EITC OUTREACH	-	-	-	-	-	-	-	-	-	-
001	- 430242	COMMUNITY SERVICES-ARRA WEATHERIZATION	0.94	0.13	-	-	-	-	-	-	-	-
001	- 430244	COMMUNITY SERVICES-ARRA CSBG PGM ACT	-	-	-	-	-	-	-	-	-	-
001	- 430246	q) COMMUNITY SERVICES-LIHEAP WEATHERIZATION	-	0.87	-	-	-	-	-	-	-	0.50
001	- 430247	r) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.18	0.13	0.14	0.08	0.22	0.21	0.51	0.36	0.31	0.28
001	- 430248	s) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	2.68	1.56	1.80	1.86	1.79	1.72	2.05	1.32	1.28	1.10
001	- 430249	COMMUNITY SERVICES-DOE WEATHERIZATION	-	-	-	-	-	-	-	-	-	-
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	COMMUNITY CENTER	-	-	-	5.00	2.00	10.00	5.00	2.50	2.50	2.50
001	- 465230	t) ECONOMIC DEVELOPMENT	4.00	4.00	4.00	4.00	4.00	3.00	5.00	5.00	4.00	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	1.66	1.66	1.00	1.00	1.00	0.67	1.33	1.33	1.33	1.33
107	- 465300	u) WORKFORCE INVESTMENT ACT	10.50	11.00	41.00	9.00	9.00	9.00	18.00	21.00	38.00	28.00
110	- 400205	v) CRIMINAL COURT FUND	-	2.47	2.47	2.44	2.44	2.44	2.41	2.41	2.40	2.33
112	- 420210	w) PAVED STREETS	71.00	66.00	68.00	67.00	65.00	70.00	73.00	81.00	81.00	83.00
112	- 420260	x) DRAINAGE	101.50	108.70	111.70	112.70	114.70	123.20	126.20	122.20	122.20	132.20
113	- 450100	y) RECREATION	66.25	65.25	65.25	64.00	64.00	64.00	60.00	60.50	60.50	62.50

FUND	CODE	DEPARTMENT	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
113	- 450112	z) RECREATION SUMMER CAMP	79.00	82.00	64.00	64.00	82.00	92.00	99.00	68.00	65.00	71.00
114	- 430170	MOSQUITO CONTROL	1.68	1.68	1.00	1.01	1.01	0.67	1.35	1.35	1.35	1.35
116	- 430251	RSVP - FEDERAL	0.61	0.55	0.35	0.53	0.53	0.53	0.53	0.52	0.53	0.53
116	- 430260	RSVP - STATE/OTHER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
116	- 430270	RSVP - LOCAL	3.39	4.45	3.65	3.47	2.47	2.47	3.47	3.48	3.47	3.47
401	- 420451	WASTEWATER-ADMINISTRATION	6.00	7.00	7.00	5.00	6.00	5.00	6.00	6.00	6.00	6.00
401	- 420452	aa) WASTEWATER-COLLECTION & MAINTENANCE	31.00	30.00	30.00	33.00	33.00	34.00	35.00	40.00	44.00	48.00
401	- 420453	WASTEWATER-TREATMENT	18.00	18.00	19.00	19.00	18.00	18.00	17.00	17.00	17.00	17.00
430	- 420541	WATERWORKS - ADMINISTRATION	4.25	5.55	5.55	6.55	5.55	4.30	4.30	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	7.49	8.49	8.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16
430	- 420544	WATERWORKS - DISTRIBUTION	22.49	22.49	22.16	16.16	16.16	16.16	17.16	18.16	16.16	16.16
430	- 420545	WATERWORKS -PLANT	18.02	19.02	18.68	18.68	18.68	18.68	18.68	18.68	19.68	19.68
450	- 420430	SOLID WASTE	1.66	1.66	1.00	0.99	0.99	0.66	1.32	1.32	1.32	1.32
		<b>TOTAL</b>	681.00	690.00	709.00	681.00	700.00	730.00	761.00	741.00	759.00	783.00

- a) Added a Production Coordinator (new position) during 2019, added two Interns and removed one Seasonal Office Worker for 2020.
- b) Juvenile/Mental Health Coordinator was eliminated during 2019, which was a multi department allocated employee & changed allocation of Court Rpt salaries charged to Gen Fund and Crm Ct Fund.
- c) Juvenile/Mental Health Coordinator was eliminated during 2019, which was a multi department allocated employee & changed allocation of Court Rpt salaries charged to Gen Fund and Crm Ct Fund.
- d) Juvenile/Mental Health Coordinator was eliminated during 2019, which was a multi department allocated employee & changed allocation of Court Rpt salaries charged to Gen Fund and Crm Ct Fund.
- e) Removed one Early voting commisioner for 2020.
- f) Training Analyst position moved to Risk Management Department in 2020.
- g) Added a Planner I (new position) during 2019.
- h) Added one Administrative Assistant in 2019, Added one Administrative Assistant, one GIS Quality Coordinator, two GPS Field Technicians and Removed one GIS/GPS Field Operator and two Seasonal Field Workers for 2020.
- i) Added one Maintenance Mechanic Helper during 2019.
- j) Training Analyst position moved from Personnel Department in 2020.
- k) Removed one Carpenter Assistant in 2020.
- l) Added one Temporary Office Worker in 2020.
- m) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- n) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.



			2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
FUND	CODE	DEPARTMENT	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	o)	In 2020, budgeted the number of positions actually hired to operate program in 2019, based on enrollment in Summer Feeding Program.										
	p)	In 2020, budgeted the number of positions actually hired to operate program in 2019, based on enrollment in Summer Enrichment Program and added one Community Service Center Coordinator.										
	q)	Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.										
	r)	Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.										
	s)	Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.										
	t)	Added one Temporary Office Worker during 2019.										
	u)	In 2020, budgeted ten less Summer WIA Participants based on actual number hired in 2019.										
	v)	In 2020 adjusted the allocation of Court Reporters salaries charged to General Fund and Criminal Court Fund.										
	w)	Added one Area Superintendent and one Electrician during 2019.										
	x)	Added one Asset Superintendent, one Project Consultant and Removed one Intern and one Quality Assurance Coordinator during 2019 & added four Laborers, three Pump Mechanics and three Pump Mechanic Helper's for 2020.										
	y)	Added one Gym Attendant and one Recreation Mechanic during 2019.										
	z)	In 2020, budgeted the number of positions actually hired to operate program in 2019, based on enrollment in Summer Camp and Swamp School.										
	aa)	Added one Wastewater Collection Technician during 2019 and added one Wastewater Technician I, one Wastewater Auto Control Electrician and one Welder for 2020.										



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

	2009	2010	2011	2012
<b>Governmental activities</b>				
Net Investment in Capital Assets	\$ 103,427,078	\$ 120,409,754	\$ 140,450,577	\$ 159,338,478
Restricted for:	10,301,562	10,381,950	33,691,897	
Maintenance/Operations	-	-	-	31,584,479
Debt Service	-	-	-	4,591,657
Capital Projects	-	-	-	1,884,367
Road Lighting	-	-	-	-
Special Revenues Maint & Operations	-	-	-	3,263,986
Unrestricted	64,931,061	61,097,588	35,099,858	33,236,679
<b>Total governmental activities net position</b>	<b>\$ 178,659,701</b>	<b>\$ 191,889,292</b>	<b>\$ 209,242,332</b>	<b>\$ 233,899,646</b>
<b>Business-type activities</b>				
Net Investment in Capital Assets	\$ 96,566,346	\$ 102,256,875	\$ 102,829,417	\$ 102,711,267
Restricted for:	8,954,936	9,447,895	10,437,856	
Debt Service	-	-	-	2,857,321
Capital Projects	-	-	-	7,864,064
Unrestricted	17,914,946	8,944,554	6,016,479	3,379,723
<b>Total business-type activities net position</b>	<b>\$ 123,436,228</b>	<b>\$ 120,649,324</b>	<b>\$ 119,283,752</b>	<b>\$ 116,812,375</b>
<b>Primary government</b>				
Net Investment in Capital Assets	\$ 199,993,424	\$ 222,666,629	\$ 243,279,994	\$ 262,049,745
Restricted	19,256,498	19,829,845	44,129,753	
Maintenance/Operations	-	-	-	31,584,479
Debt Service	-	-	-	7,448,978
Capital Projects	-	-	-	9,748,431
Road Lighting	-	-	-	-
Other Programs	-	-	-	-
Unrestricted	82,846,007	70,042,142	41,116,337	36,616,402
<b>Total primary government net position</b>	<b>\$ 302,095,929</b>	<b>\$ 312,538,616</b>	<b>\$ 328,526,084</b>	<b>\$ 347,448,035</b>

**Source:** Audited Comprehensive Annual Financial Report.

Exhibit D-1

	2013	2014	2015	2016	2017	2018
\$	175,989,169	\$ 181,967,376	\$ 203,387,734	\$ 225,944,557	\$ 218,893,652	\$ 247,608,641
	32,432,876	25,773,560	21,557,419	18,461,700	23,482,674	24,650,616
	4,474,558	4,848,261	4,716,112	1,074,713	1,058,233	1,081,704
	2,573,931	1,280,366	8,024,372	5,136,013	22,794,158	11,094,360
	984,893	-	-	-	-	-
	2,638,212	11,752,537	8,044,395	4,546,285	4,847,138	4,916,024
	32,336,391	37,035,528	33,232,957	38,375,182	36,102,407	38,425,278
\$	<u>251,430,030</u>	<u>\$ 262,657,628</u>	<u>\$ 278,962,989</u>	<u>\$ 293,538,450</u>	<u>\$ 307,178,262</u>	<u>\$ 327,776,623</u>
\$	103,607,176	\$ 102,800,061	\$ 102,069,628	\$ 99,629,147	\$ 98,824,549	\$ 97,285,929
	2,857,886	2,865,761	2,471,579	2,471,579	2,064,723	2,064,573
	6,366,278	6,365,219	7,418,328	7,418,328	4,378,199	6,746,404
	777,476	(425,415)	(2,959,002)	(1,943,526)	3,426,881	(1,444,287)
\$	<u>113,608,816</u>	<u>\$ 111,605,626</u>	<u>\$ 109,000,533</u>	<u>\$ 107,575,528</u>	<u>\$ 108,694,352</u>	<u>\$ 104,652,619</u>
\$	279,596,345	\$ 284,767,437	\$ 305,457,362	\$ 325,573,704	\$ 317,718,201	\$ 344,894,570
	32,432,876	25,773,560	21,557,419	18,461,700	23,482,674	24,650,616
	7,332,444	7,714,022	7,187,691	3,546,292	3,122,956	3,146,277
	8,940,209	7,645,585	15,442,700	12,554,341	27,172,357	17,840,764
	984,893	-	-	-	-	-
	2,638,212	11,752,537	8,044,395	4,546,285	4,847,138	4,916,024
	33,113,867	36,610,113	30,273,955	36,431,656	39,529,288	36,980,991
\$	<u>365,038,846</u>	<u>\$ 374,263,254</u>	<u>\$ 387,963,522</u>	<u>\$ 401,113,978</u>	<u>\$ 415,872,614</u>	<u>\$ 432,429,242</u>

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Expenses</b>										
Governmental activities:										
General government	\$ 20,824,397	\$ 14,405,243	\$ 15,314,299	\$ 18,011,540	\$ 18,234,171	\$ 18,278,012	\$ 15,317,871	\$ 21,472,108	\$ 19,471,119	\$ 16,330,657
Public safety	8,410,575	7,399,524	9,664,188	13,628,616	8,311,542	8,821,956	5,185,170	5,061,233	4,773,721	4,950,962
Public works	22,000,978	23,739,793	27,220,169	24,944,066	25,161,360	25,818,325	25,983,105	27,399,595	30,096,278	28,392,843
Health and welfare	5,098,084	5,286,588	6,021,742	5,637,053	5,799,325	5,791,088	4,040,956	4,315,535	4,439,356	4,600,373
Culture and recreation	4,661,002	4,412,734	4,136,517	4,362,368	4,574,464	4,509,617	4,695,401	4,465,564	4,562,700	4,766,059
Economic development and assistance	3,258,521	2,711,225	1,894,222	1,936,176	2,397,090	1,763,281	1,748,687	1,626,710	1,662,999	1,800,366
Interest & other charges on long-term debt	1,595,120	1,339,967	1,068,932	926,822	532,285	450,422	425,400	308,137	394,866	742,309
Total governmental activities expenses	65,848,677	59,295,074	65,320,069	69,446,641	65,010,237	65,432,701	57,396,591	64,648,882	65,401,039	61,583,569
Business-type activities:										
Waterworks utility system	10,005,765	10,186,293	10,144,371	10,768,117	11,300,078	12,003,522	15,639,950	11,815,872	11,811,152	11,900,658
Wastewater utility system	11,376,790	11,199,581	10,473,738	10,728,800	11,557,921	11,543,076	11,000,038	11,931,319	12,533,244	12,589,848
Solid waste collection and disposal	3,736,594	3,750,725	3,382,763	3,387,198	3,436,409	3,713,140	3,826,269	3,827,276	3,800,357	4,033,862
Total business-type activities expenses	25,119,149	25,136,599	24,000,872	24,884,115	26,294,408	27,259,738	30,466,257	27,574,467	28,144,753	28,524,368
Total primary government expenses	\$ 90,967,826	\$ 84,431,673	\$ 89,320,941	\$ 94,330,756	\$ 91,304,645	\$ 92,692,439	\$ 87,862,848	\$ 92,223,349	\$ 93,545,792	\$ 90,107,937
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 3,624,990	\$ 2,873,262	\$ 2,926,954	\$ 3,073,497	\$ 3,163,440	\$ 3,529,181	\$ 3,218,591	\$ 3,056,746	\$ 3,244,377	\$ 3,187,593
Public works	11,341	34,984	48,876	20,896	96,187	102,722	23,395	134,807	56,805	86,418
Culture and recreation	107,877	138,657	199,330	244,226	197,403	248,514	354,126	349,102	274,675	301,686
Operating grants and contributions	9,656,650	6,590,029	7,793,403	11,948,264	11,658,362	7,292,062	10,215,059	6,056,711	5,531,766	6,908,706
Capital grants and contributions	2,653,233	9,790,431	12,638,224	10,670,079	5,842,108	7,103,224	5,236,797	8,961,169	5,912,781	6,893,857
Total governmental activities program revenues	16,054,091	19,427,363	23,606,787	25,956,962	20,957,500	18,275,703	19,047,968	18,558,535	15,020,404	17,378,260
Business-type activities:										
Charges for services:										
Waterworks utility system	11,037,959	10,865,178	11,055,175	10,426,391	10,427,732	11,174,372	11,547,858	13,054,465	13,055,502	13,610,204
Wastewater utility system	7,365,461	7,199,368	7,286,282	7,619,198	7,990,415	8,815,790	9,834,550	9,338,823	9,214,015	9,452,641
Solid waste collection and disposal	3,965,403	3,998,917	3,536,887	3,604,549	3,457,347	3,583,537	3,562,324	3,720,354	3,745,349	3,741,410
Operating grants and contributions	143,186	89,784	248,643	227,161	348,468	79,394	151,698	37,500	268,524	817,440
Capital grants and contributions	40,125	14,111	258,951	283,430	48,464	1,248,414	-	560,802	1,079,750	12,683
Total business-type activities program revenues	22,552,134	22,167,358	22,385,938	22,160,729	22,272,426	24,901,507	25,096,430	26,711,944	27,363,140	27,634,378
Total primary government program revenues	\$ 38,606,225	\$ 41,594,721	\$ 45,992,725	\$ 48,117,691	\$ 43,229,926	\$ 43,177,210	\$ 44,144,398	\$ 45,270,479	\$ 42,383,544	\$ 45,012,638
Net (expenses)/revenue										
Governmental activities	\$ (49,794,586)	\$ (39,867,711)	\$ (41,713,282)	\$ (43,489,679)	\$ (44,052,737)	\$ (47,156,998)	\$ (38,348,621)	\$ (46,090,347)	\$ (50,380,635)	\$ (44,205,309)
Business-type activities	(2,567,015)	(2,969,241)	(1,614,934)	(2,723,386)	(4,021,982)	(2,358,231)	(5,369,827)	(862,523)	(781,613)	(889,990)
Total primary government net expenses	\$ (52,361,601)	\$ (42,836,952)	\$ (43,328,216)	\$ (46,213,065)	\$ (48,074,719)	\$ (49,515,229)	\$ (43,718,448)	\$ (46,952,870)	\$ (51,162,248)	\$ (45,095,299)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Revenues &amp; Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462
Sales taxes	32,710,536	28,288,787	34,268,437	41,172,766	35,144,273	29,753,818	28,792,560	28,204,280	33,617,358	34,770,819
Alcoholic beverage tax	52,382	50,737	45,892	50,889	48,168	46,431	47,960	45,980	43,908	42,748
Airport expansion agreement	-	-	-	1,381,602	296,893	974,547	685,235	724,255	733,128	791,229
Cable TV franchise tax	638,467	666,451	695,297	732,974	767,343	823,155	868,466	846,010	789,875	782,704
Investment earnings	975,318	534,967	401,819	313,348	253,115	268,392	377,090	661,440	1,022,931	1,990,035
Premium on Bond Issuance	-	-	-	-	-	-	-	-	1,115,482	-
OPEB Contributions	-	-	-	-	-	-	-	(259,276)	242,205	254,415
Non-employers Contributions	-	-	-	-	-	-	-	-	-	683,733
Miscellaneous	195,205	600,259	1,708,946	943,492	1,153,292	1,200,372	278,104	1,067,071	1,130,945	1,115,594
Gain (Loss) on Defeasance	-	-	-	-	-	-	-	252,245	252,245	252,245
Transfer (to) from other funds	(11,708,386)	120,733	(191,553)	(213,836)	(812,124)	(326,134)	754,254	(209,980)	(221,290)	11,529
Transfer (to) from other funds	-	-	-	-	-	-	(1,127,704)	-	-	-
Total governmental activities	44,321,222	53,097,303	59,066,322	68,146,993	61,583,121	58,384,596	52,959,240	58,327,350	64,073,404	66,522,513
Business-type activities:										
Taxes										
Ad valorem taxes	-	-	-	-	-	15	-	-	1,344,340	1,384,607
Investment earnings	439,830	54,906	46,625	37,265	27,318	32,798	24,551	44,275	117,632	266,087
Miscellaneous	-	248,164	11,184	908	(21,019)	(3,906)	56,783	127,253	(3,818)	12,659
Capital Contributions of donated assets	-	-	-	-	-	-	-	-	305,708	-
Transfer (to) from other funds	11,708,386	(120,733)	191,553	213,836	812,124	326,134	1,212,293	209,980	221,290	(11,529)
Total business-type activities	12,148,216	182,337	249,362	252,009	818,423	355,041	1,293,627	381,508	1,985,152	1,651,824
Total primary government	\$ 56,469,438	\$ 53,279,640	\$ 59,315,684	\$ 68,399,002	\$ 62,401,544	\$ 58,739,637	\$ 54,252,867	\$ 58,708,858	\$ 66,058,556	\$ 68,174,337
<b>Change in Net Position</b>										
Governmental activities	\$ (5,473,364)	\$ 13,229,592	\$ 17,353,040	\$ 24,657,314	\$ 17,530,384	\$ 11,227,598	\$ 14,610,619	\$ 12,237,003	\$ 13,692,769	\$ 22,317,204
Business-type activities	9,581,201	(2,786,904)	(1,365,572)	(2,471,377)	(3,203,559)	(2,003,190)	(4,076,200)	(481,015)	1,203,539	761,834
Total primary government	\$ 4,107,837	\$ 10,442,688	\$ 15,987,468	\$ 22,185,937	\$ 14,326,825	\$ 9,224,408	\$ 10,534,419	\$ 11,755,988	\$ 14,896,308	\$ 23,079,038

Source: Audited Comprehensive Annual Financial Report.

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

	2009	2010	2011	2012
General Fund				
Reserved	\$ 291,322	\$ 303,998	\$ -	\$ -
Unreserved, reported in:				
General Fund	33,822,823	35,816,102	-	-
Designated for Insurance	1,374,700	1,264,575	-	-
Nonspendable	-	-	417,043	202,327
Restricted	-	-	3,055,030	260,178
Committed	-	-	15,012,261	12,052,002
Assigned	-	-	16,880,927	23,845,305
Unassigned	-	-	4,758,040	6,466,751
Total General Fund	<u>\$ 35,488,845</u>	<u>\$ 37,384,675</u>	<u>\$ 40,123,301</u>	<u>\$ 42,826,563</u>
All other governmental funds				
Reserved	\$ 10,302,990	\$ 5,664,793	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	34,379,718	34,330,891	-	-
Capital projects funds	1,862,172	2,396,037	-	-
Nonspendable	-	-	91,749	67,546
Restricted	-	-	30,636,867	41,064,311
Committed	-	-	9,006,227	5,160,704
Assigned	-	-	304,264	36,007
Unassigned	-	-	(23,846)	(7,669)
Total all other governmental funds	<u>\$ 46,544,880</u>	<u>\$ 42,391,721</u>	<u>\$ 40,015,261</u>	<u>\$ 46,320,899</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

2013	2014	2015	2016	2017	2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
556,807	442,910	449,093	162,863	103,874	350,374
373,827	53,538	718,977	216,250	-	-
11,017,325	13,940,018	12,381,828	9,670,087	7,357,133	7,925,215
21,550,766	21,019,738	27,758,632	5,574,161	6,468,704	7,820,414
8,052,321	9,420,036	(2,555,453)	24,655,343	27,810,144	29,445,443
<u>\$ 41,551,046</u>	<u>\$ 44,876,240</u>	<u>\$ 38,753,077</u>	<u>\$ 40,278,704</u>	<u>\$ 41,739,855</u>	<u>\$ 45,541,446</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
3,328	26,816	25,854	21,800	27,897	47,141
42,730,643	43,601,186	41,623,321	29,002,461	52,182,203	56,363,543
5,443,989	6,130,265	5,207,551	12,230,867	8,777,365	9,283,205
35,742	54,134	22,377	38,334	15,039	14,140
(1,476)	(2,002)	(2,355)	(899)	(691)	(2,213)
<u>\$ 48,212,226</u>	<u>\$ 49,810,399</u>	<u>\$ 46,876,748</u>	<u>\$ 41,292,563</u>	<u>\$ 61,001,813</u>	<u>\$ 65,705,816</u>



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

	2009	2010	2011	2012
<b>Revenues</b>				
Taxes:				
Ad valorem taxes	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758
Sales taxes	32,710,536	28,288,787	34,268,437	41,172,766
Other taxes	690,849	717,188	741,189	2,165,465
Licenses and permits	1,224,314	1,161,535	1,220,781	1,229,153
Intergovernmental revenues	12,309,883	16,380,460	20,431,627	22,541,402
Fees, charges, and commissions	1,588,923	806,151	784,418	864,930
Fines and forfeitures	930,971	1,079,217	1,169,961	1,244,536
Investment earnings	975,318	534,967	401,819	313,348
Miscellaneous	195,205	505,998	1,708,592	758,428
Total revenues	<u>72,083,699</u>	<u>72,309,672</u>	<u>82,864,308</u>	<u>94,055,786</u>
<b>Expenditures</b>				
Current:				
General government	12,728,576	13,398,419	13,457,653	14,222,928
Public safety	8,213,440	7,212,336	9,504,072	13,524,991
Public works	14,010,111	14,964,380	18,895,378	16,780,029
Health and welfare	4,961,591	5,133,224	5,874,174	5,511,268
Culture and recreation	3,471,293	3,814,620	3,224,064	3,337,795
Economic development & assistance	3,236,146	2,701,925	1,878,426	1,918,806
Debt service:				
Principal	5,060,000	5,280,000	2,430,000	2,530,000
Interest and other charges	1,500,361	1,303,810	1,098,587	971,725
Payment to refunded bond escrow agent	-	-	-	-
Capital outlay	13,384,662	20,973,281	25,948,589	26,320,572
Total expenditures	<u>66,566,180</u>	<u>74,781,995</u>	<u>82,310,943</u>	<u>85,118,114</u>
Excess (deficiency) of revenues over expenditures	5,517,519	(2,472,323)	553,365	8,937,672
<b>Other financing sources (uses)</b>				
Transfer in	627,029	4,049,795	3,014,402	3,828,016
Transfer out	(12,335,512)	(3,929,062)	(3,205,955)	(4,041,852)
Refund of Bond Costs	-	-	-	-
Issuance of Refunding Bond	-	-	-	-
Bond proceeds	-	-	-	12,500,000
Premium (discount) on debt issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	(12,400,000)
Proceeds from sale of assets	-	91,457	-	181,853
Compensation for Loss/Damaged Assets	-	2,804	354	3,211
Total other financing sources (uses)	<u>(11,708,483)</u>	<u>214,994</u>	<u>(191,199)</u>	<u>71,228</u>
Net change in fund balance	<u>\$ (6,190,964)</u>	<u>\$ (2,257,329)</u>	<u>\$ 362,166</u>	<u>\$ 9,008,900</u>
Debt service as a percentage of noncapital expenditures	12.3%	12.2%	6.3%	6.0%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-4

	2013	2014	2015	2016	2017	2018
\$	24,732,161	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462
	35,144,273	29,753,818	28,792,560	28,204,280	33,617,358	34,770,819
	1,112,404	1,844,133	1,601,661	1,616,245	1,566,911	1,616,681
	1,286,150	1,371,735	1,350,951	1,348,498	1,334,238	1,364,941
	16,868,809	13,477,594	14,392,171	15,612,251	11,404,516	14,291,174
	963,540	1,108,940	1,130,149	1,294,650	1,222,450	1,190,581
	1,207,340	1,399,742	1,115,012	897,507	1,042,423	1,043,940
	253,115	268,392	377,090	661,440	1,022,931	1,990,035
	1,053,021	1,200,372	754,254	1,067,071	1,130,945	1,115,594
	<u>82,620,813</u>	<u>76,068,741</u>	<u>71,797,123</u>	<u>77,697,267</u>	<u>77,688,389</u>	<u>83,211,227</u>
	17,400,460	14,928,041	14,945,487	15,099,546	16,578,170	16,516,513
	8,193,492	8,482,639	4,790,332	4,606,381	4,436,775	4,456,185
	16,865,324	17,400,804	17,782,365	19,156,478	21,867,664	21,015,625
	5,630,673	5,655,824	3,917,635	4,192,990	4,251,673	4,404,681
	3,445,311	3,378,130	3,463,410	3,322,638	3,502,327	3,599,346
	2,354,966	1,742,071	1,727,808	1,603,921	1,638,900	1,775,233
	3,010,000	2,625,000	2,855,000	2,940,000	1,575,000	1,870,000
	778,560	482,777	420,954	345,455	220,585	751,313
	-	-	-	3,520,158	-	-
	23,614,364	16,125,429	29,973,621	26,807,055	18,426,714	20,402,391
	<u>81,293,150</u>	<u>70,820,715</u>	<u>79,876,612</u>	<u>81,594,622</u>	<u>72,497,808</u>	<u>74,791,287</u>
	1,327,663	5,248,026	(8,079,489)	(3,897,355)	5,190,581	8,419,940
	1,562,748	2,341,782	8,580,891	1,578,629	894,532	1,423,454
	(2,374,872)	(2,667,916)	(9,708,595)	(1,788,609)	(1,115,822)	(1,411,925)
	-	-	-	-	-	861
	2,620,000	-	-	-	15,000,000	(2,000)
	-	-	-	-	-	-
	-	-	-	-	1,115,482	-
	(2,620,000)	-	-	-	-	-
	100,060	56	150,123	48,777	85,628	75,264
	211	1,419	256	-	-	-
	<u>(711,853)</u>	<u>(324,659)</u>	<u>(977,325)</u>	<u>(161,203)</u>	<u>15,979,820</u>	<u>85,654</u>
\$	<u>615,810</u>	<u>4,923,367</u>	<u>(9,056,814)</u>	<u>(4,058,558)</u>	<u>21,170,401</u>	<u>8,505,594</u>
	6.6%	5.7%	6.6%	6.0%	3.3%	4.8%

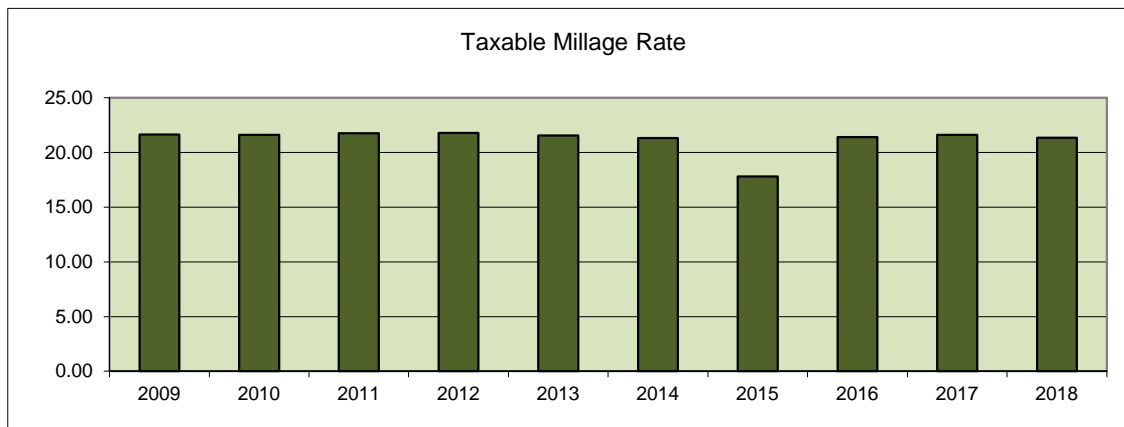
**Parish of St. Charles**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Years**  
**(Unaudited)**

Year Ended	Real Property		Other	Less: Homestead Exemption	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value <sup>1</sup> as a Percentage of Actual Value
	Residential Property	Commercial Property	Public Utilities					
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%
2017	356,843,118	714,686,667	261,077,840	98,916,828	1,233,690,797	21.62	12,336,907,970	0.11%
2018	365,755,743	739,130,913	262,195,130	99,055,668	1,268,026,118	21.36	12,680,261,180	0.11%

**Source:** St. Charles Parish Tax Collector, 2017 Tax Roll  
 St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.

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

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

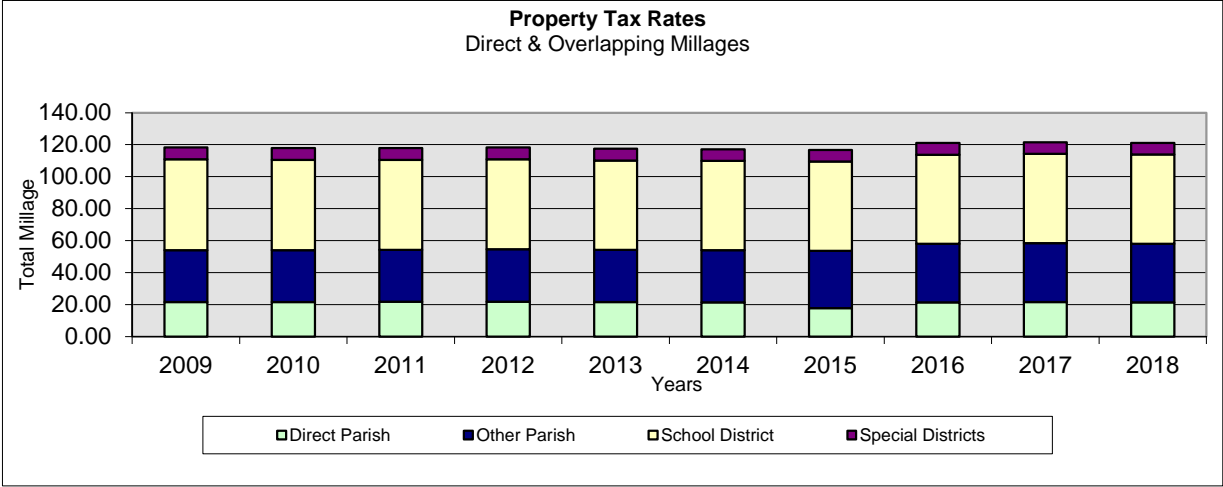


**Parish of St. Charles  
Property Tax Rates  
Direct and Overlapping Governments  
Last Ten Years  
(Unaudited)**

Year	St. Charles Parish			Overlapping Rates <sup>1</sup>								Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District			Special Districts		
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage			
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	
2017	20.51	1.11	21.62	33.75	3.16	36.91	50.75	5.01	55.76	7.26	121.55	
2018	20.80	0.56	21.36	33.51	3.16	36.67	50.75	5.01	55.76	7.26	121.05	

Source: St. Charles Parish Tax Collector, 2017 Tax Roll

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



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

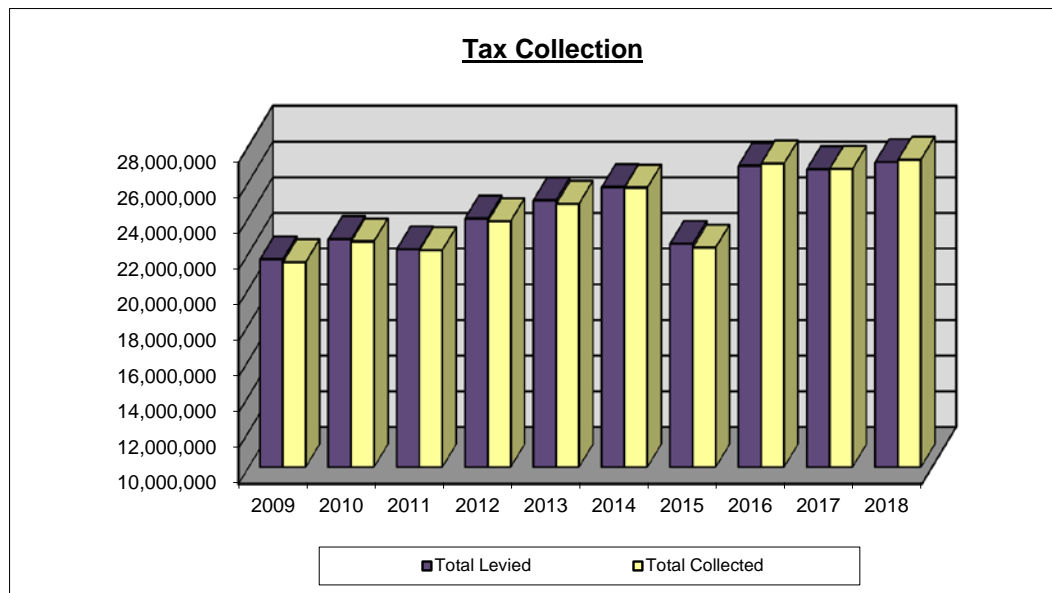
Taxpayer	Industry Type	2018		2009	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 170,098,170	13.8%	\$ 188,879,950	18.9%
Union Carbide Corporation	Chemical Plant	157,185,705	12.7%	116,439,320	11.6%
Motiva Enterprises, LLC	Oil Refinery	128,581,543	10.4%	90,862,137	9.1%
Shell Chemical Company	Chemical Plant	72,233,706	5.9%	10,544,055	1.1%
Monsanto	Chemical Plant	45,626,370	3.7%	41,127,144	4.1%
Valero Refining -New Orleans	Oil Refinery	38,814,383	3.1%	21,512,968	2.2%
Entergy Louisiana, Inc.	Public Utilities	29,752,010	2.4%	-	0.0%
Valero Marketing & Supply	Oil Refinery	29,726,161	2.4%	49,752,300	5.0%
Occidental Chemical Corp	Chemical Plant	22,363,744	1.8%	18,270,391	1.8%
Occidental Chemical Corp	Chemical Plant	16,699,929	1.4%	-	0.0%
Shell Oil Company	Oil Refinery	-	0.0%	49,430,877	4.9%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	24,139,795	2.4%
		<u>\$ 711,081,721</u>	<u>57.6%</u>	<u>\$ 610,958,937</u>	<u>61.1%</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
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
2017	26,669,100	26,658,615	100.0	32,342	26,690,957	100.1
2018	27,081,719	27,012,706	99.7	199,363	27,212,069	100.5

Source: St. Charles Parish Tax Collector.



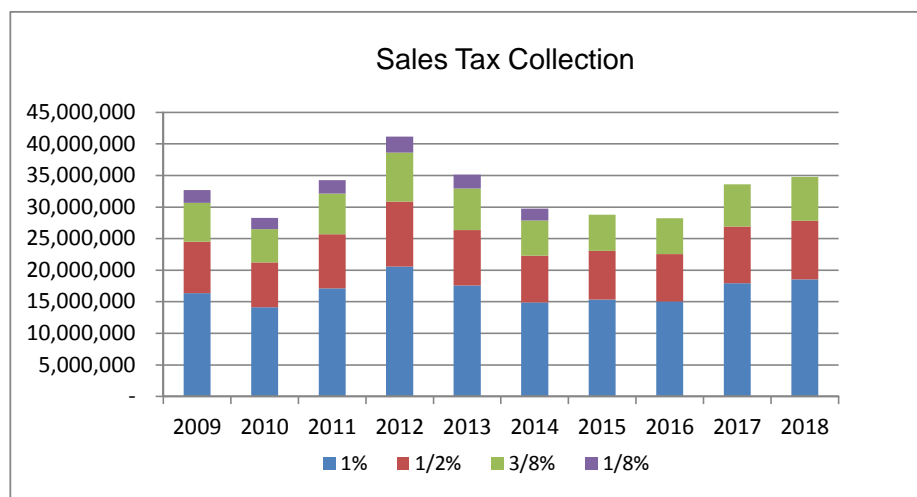
**Parish of St. Charles  
Sales Tax Collections  
Last Ten Years  
(Unaudited)**

Year	1% Road and Drainage Maintenance	1/2% General Parish	3/8% General Parish	1/8% Fire Protection	Total Sales Tax
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
2017	17,929,248	8,964,637	6,723,473	-	33,617,358
2018	18,544,426	9,272,228	6,954,165	-	34,770,819

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2018.

	Parish	School Board	State	Total
St. Charles	2.00%	3.00%	5.00%	10.00%

Source: St. Charles Parish School Board - Remittance Sheet







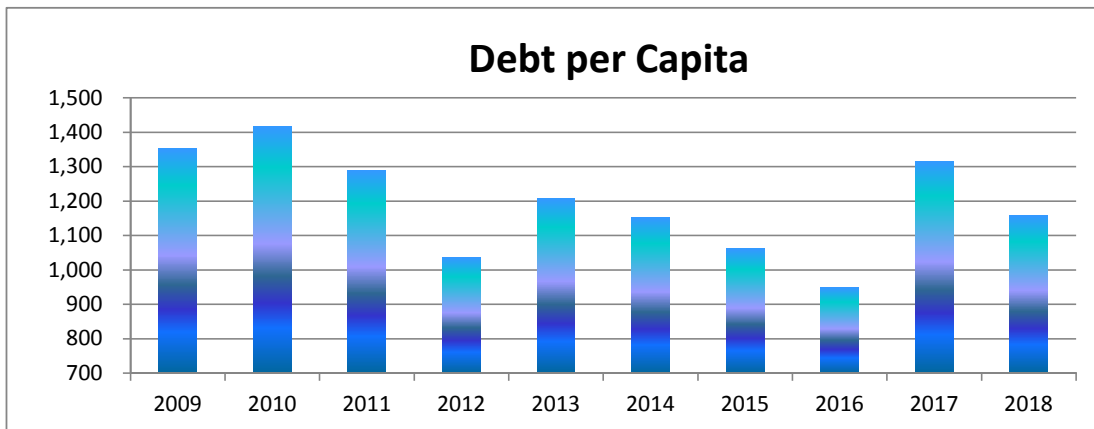
**Parish of St. Charles**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Years**  
**(Unaudited)**

<u>Year</u>	<u>Governmental Activities</u>				
	<u>General Obligation Bonds</u>	<u>Public Improvement Bonds</u>	<u>LTD Tax Revenue Bonds</u>	<u>Less: Deferred Amount on Refunding</u>	<u>Less: Bond Amortization Costs</u>
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	-	-	-
2017	2,490,000	2,340,000	15,000,000	-	-
2018	1,165,000	2,050,000	14,745,000	-	-

**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.

Revenue Bonds	Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	Less Bond Amortization Costs	Less Pension Liability/OPEB Assets	Less Deferred Amount on Refunding			
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	2.06%	947
25,901,792	-	-	-	69,662,005	2.79%	1,316
25,170,686	-	3,558,945	-	61,076,369	*	1,158



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

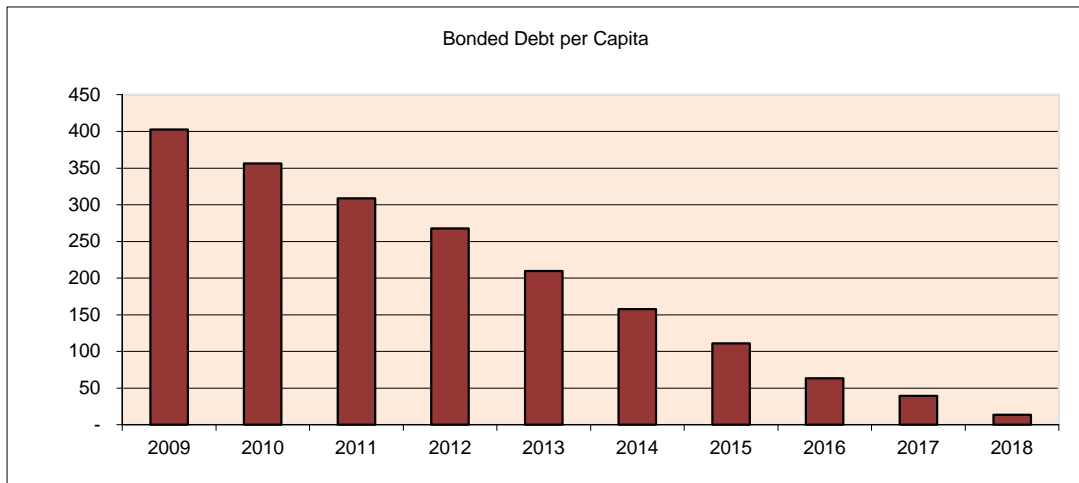
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property <sup>1</sup>	Debt per Capita <sup>2</sup>
2009	23,670,000	2,896,611	20,773,389	0.21%	402
2010	21,380,000	2,984,521	18,395,479	0.17%	356
2011	19,265,000	2,974,243	16,290,757	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
2017	2,490,000	409,654	2,080,346	0.17%	39
2018	1,165,000	430,965	734,035	0.06%	14

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

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

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

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



**Parish of St. Charles**  
**Direct and Overlapping Governmental Activities Debt**  
**December 31, 2018**  
**(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 <sup>1</sup>			
2012 Sewer Refunding	\$ 1,165,000	100%	\$ 1,165,000
2007 Public Improvement Sales Tax Series	625,000	100%	625,000
2013 Public Improvement Sales Tax Series	<u>1,425,000</u>	100%	<u>1,425,000</u>
Total Direct debt	<u>\$ 3,215,000</u>		<u>\$ 3,215,000</u>
Overlapping:			
St. Charles Parish School Board <sup>2</sup>	<u>\$ 82,530,764</u>	100%	<u>\$ 82,530,764</u>
Total Overlapping debt	<u>\$ 82,530,764</u>		<u>\$ 82,530,764</u>
Total Direct and Overlapping debt	<u>\$ 85,745,764</u>		<u>\$ 85,745,764</u>
		2018 Population	52,749
		Per Capita	\$ 1,626

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

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

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

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Debt Limit *	\$ 109,671,372	\$ 115,133,441	\$ 111,889,756	\$ 119,742,720
Total net debt applicable to limit **	<u>23,670,000</u>	<u>21,380,000</u>	<u>19,265,000</u>	<u>17,165,000</u>
Legal Debt Margin	<u>\$ 86,001,372</u>	<u>\$ 93,753,441</u>	<u>\$ 92,624,756</u>	<u>\$ 102,577,720</u>
Total net debt applicable to the limit as a percentage of debt limit	21.58%	18.57%	17.22%	14.33%

**Source:** Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.  
St. Charles Parish Tax Collector, 2017 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.

2013	2014	2015	2016	2017	2018
\$ 125,593,253	\$ 130,213,415	\$ 136,303,122	\$ 135,468,929	\$ 133,260,763	\$ 136,708,179
14,875,000	12,500,000	9,905,000	3,785,000	2,490,000	1,165,000
<u>\$ 110,718,253</u>	<u>\$ 117,713,415</u>	<u>\$ 126,398,122</u>	<u>\$ 131,683,929</u>	<u>\$ 130,770,763</u>	<u>\$ 135,543,179</u>
11.84%	9.60%	7.27%	2.79%	1.87%	0.85%

**Legal Debt Margin Calculation for Year 2018**

Assessed value	\$ 1,268,026,118
Add back: homestead exemption	<u>99,055,668</u>
Total assessed value	\$ 1,367,081,786
Debt limit (10% of total assessed value)	136,708,179
Debt applicable to limit:	
General obligation bonds	1,165,000
Less: Amount set aside for repayment of general obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>1,165,000</u>
Legal Debt Margin	<u>\$ 135,543,179</u>

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

Years	Gross Revenue <sup>1</sup>	Direct Operating Expenses <sup>2</sup>	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<b>Waterworks Utility System Fund</b>							
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
2017	13,521,453	8,454,028	5,067,425	750,000	766,103	1,516,103	3.34
2018	13,701,303	8,623,579	5,077,724	765,000	750,202	1,515,202	3.35
<b>Wastewater Utility System Fund</b>							
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
2017	12,144,888	8,616,811	3,528,077	316,000	195	316,195	11.16
2018	11,763,610	8,650,202	3,113,408	318,000	1,167	319,167	9.75

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

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

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

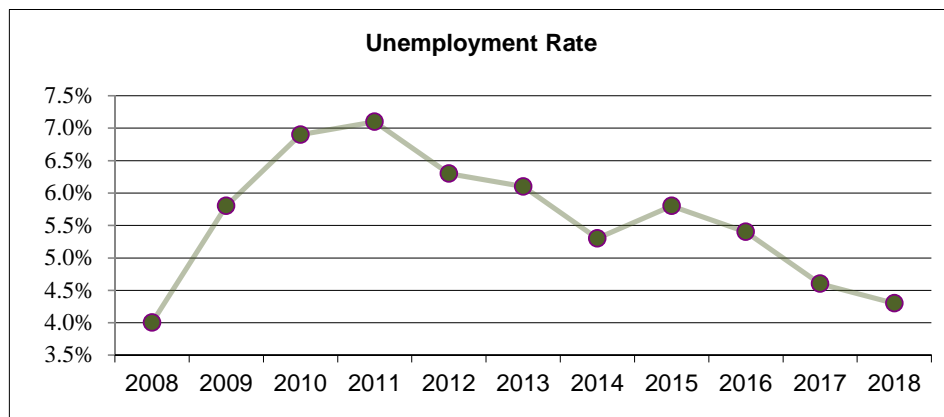
<u>Year</u>	<u>Population <sup>2</sup></u>	<u>Personal Income <sup>2</sup> (thousands of dollars)</u>	<u>Per Capita Personal Income <sup>2</sup></u>	<u>Median Age</u>	<u>School Enrollment <sup>1</sup></u>	<u>Unemployment Rate</u>
2008	51,946	\$ 1,879,133	36,404	36.7	9,547	4.0%
2009	51,619	1,969,173	38,154	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	2,428,261	45,883	37.4	9,779	5.4%
2017	52,923	2,495,000	47,299	37.2	9,646	4.6%
2018	52,749	*	*	*	9,626	4.3%

**Sources:**

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

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

\* Data not available.





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

<u>Employer</u>	<u>2018</u>			<u>2009</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	1,773	1	7.04%	1,787	1	7.53%
Shell Norco Refining	1,147	2	4.55%	728	3	3.07%
Dow St. Charles Operations	1,006	3	3.99%	1,112	2	4.69%
Monsanto	665	4	2.64%	688	4	2.90%
Entergy	630	5	2.50%	495	8	2.09%
Valero St. Charles	547	6	2.17%	590	5	2.49%
St. Charles Parish Council	542	7	2.15%	469	9	1.98%
Winn Dixie	524	8	2.08%	-	-	-
St. Charles Sheriff's Office	413	9	1.64%	-	-	-
St. Charles Hospital	400	10	1.59%	500	7	2.11%
Glazer's Distribution	328	11	1.30%	-	-	-
Walmart	310	12	1.23%	355	10	1.50%
Occidental Chemical	305	13	1.21%	-	-	-
Randa Corporation	259	14	1.03%	-	-	-
International Matex Tank Terminals	180	15	0.71%	-	-	-
Bunge North America	157	16	0.62%	-	0	-
Motiva/Shell Chemical	-	-	-	548	6	2.31%
Industrial Consultants	-	-	-	283	11	1.19%
Zachary Construction	-	-	-	250	12	1.05%
	<u>9,186</u>		<u>36.45%</u>	<u>7,805</u>		<u>32.91%</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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>GENERAL FUND</b>										
Animal Control	5.00	5.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	9.00
Coastal Zone Management	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Community Action	4.50	5.75	5.75	5.80	6.96	7.71	7.61	7.57	7.74	9.12
Community Center	-	-	-	-	-	-	-	-	-	0.50
Community Serv. Block Grant	3.14	2.90	2.90	2.85	1.69	1.94	1.94	2.01	1.93	1.68
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	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00
Council and Administration	20.00	20.00	20.00	20.00	20.00	20.00	19.00	20.00	20.00	20.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
District Court	7.00	7.00	7.00	7.00	4.53	4.53	4.56	4.56	4.58	4.59
Economic Development	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	9.00	10.00	10.00	9.00	9.00	9.00	10.00	10.00	11.00	11.00
Energy Assistance	0.36	0.35	0.35	0.35	0.35	0.35	0.45	0.42	0.33	0.31
Finance	12.51	12.51	12.50	12.50	13.00	13.00	13.00	13.00	13.00	13.00
General Government Buildings	16.00	17.00	17.00	17.00	18.00	19.00	21.25	21.25	21.00	18.89
GIS Info Systems	-	-	-	-	-	-	-	1.20	3.20	3.20
Grants Administration	1.00	2.00	2.00	2.00	3.00	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	6.00
Information Technology	4.00	5.00	5.00	4.00	4.20	4.20	5.20	4.00	3.00	4.00
Legal Services	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
Parish President	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	6.00
Personnel	5.00	4.00	5.00	5.00	5.00	4.00	5.00	5.00	5.00	5.00
Planning and Zoning	17.00	15.00	17.00	17.00	17.30	17.30	17.30	15.30	15.30	14.30
Public Information Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Purchasing	7.00	8.00	8.00	8.00	8.00	8.00	7.00	6.00	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	2.00	2.00	2.00	2.00	3.00	4.00	4.00	3.00	3.00
<b>TOTAL GENERAL FUND</b>	<b>158.51</b>	<b>163.51</b>	<b>164.50</b>	<b>162.50</b>	<b>166.03</b>	<b>168.03</b>	<b>174.31</b>	<b>172.31</b>	<b>176.07</b>	<b>180.59</b>
<b>SPECIAL REVENUE FUNDS</b>										
Criminal Court Fund	-	-	-	-	2.47	2.47	2.44	2.44	2.42	2.41
Mosquito Control	1.00	1.00	1.00	1.00	1.00	1.00	1.01	0.67	0.67	1.01
Parks and Recreation	30.00	38.25	38.25	40.25	40.25	40.25	33.00	33.00	31.00	33.50
RSVP - Federal	0.90	1.20	1.20	0.60	0.55	0.35	0.53	0.53	0.53	0.52
RSVP - Local	1.50	1.85	1.85	2.40	2.45	1.65	1.47	1.47	1.47	1.48
RSVP - Nonfederal	0.60	0.95	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Road and Drainage	139.50	152.25	158.50	168.50	167.70	172.70	174.70	175.70	189.20	194.20
Road Lighting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.67	0.67	1.00
Workforce Investment Act	27.49	24.49	24.50	10.50	11.00	9.00	9.00	9.00	9.00	9.00
<b>TOTAL SPECIAL FUNDS</b>	<b>201.99</b>	<b>220.99</b>	<b>227.25</b>	<b>225.25</b>	<b>227.42</b>	<b>229.42</b>	<b>224.15</b>	<b>224.48</b>	<b>235.96</b>	<b>244.12</b>
<b>ENTERPRISE FUNDS</b>										
Wastewater Utility System	53.50	54.25	53.00	53.00	53.00	54.00	53.00	53.00	55.00	60.00
Waterworks Utility System	52.00	53.25	53.25	54.25	56.55	55.55	55.55	54.55	54.30	54.30
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	0.99	0.66	0.66	0.99
<b>TOTAL ENTERPRISE FUNDS</b>	<b>105.50</b>	<b>107.50</b>	<b>106.25</b>	<b>107.25</b>	<b>109.55</b>	<b>110.55</b>	<b>109.54</b>	<b>108.21</b>	<b>109.96</b>	<b>115.29</b>
<b>TOTAL ALL FUNDS</b>	<b>466.00</b>	<b>492.00</b>	<b>498.00</b>	<b>495.00</b>	<b>503.00</b>	<b>508.00</b>	<b>508.00</b>	<b>505.00</b>	<b>522.00</b>	<b>540.00</b>

**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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Primary Government:</b>										
Governmental Activities:										
General Governmental										
Number of checks written yearly	18,374	27,183	26,457	26,980	27,446	26,457	26,212	25,793	26,579	28,860
Number of building permits issued	472	386	483	510	510	466	496	303	352	432
Number of purchase orders issued	9,831	9,528	9,257	9,683	10,005	9,393	9,323	9,755	9,771	9,792
Public Works										
Number of work orders issued	7,850	6,251	5,387	7,491	8,624	7,928	8,722	8,239	8,473	7,878
Number of street lights	78,984	84,534	94,587	123,233	132,877	140,446	141,089	141,951	142,813	143,282
Miles of Roads Maintained <sup>1</sup>	212.74	212.90	212.90	225.84	225.84	225.84	225.84	225.84	214.37	234.62
Access Roads/Roadways	-	-	-	-	-	-	-	-	17.65	17.65
Health and Welfare										
Number of meals served - Summer Food Program	8,007	6,705	6,185	7,928	6,263	7,471	7,675	7,340	5,163	5,758
Number of Members in Workforce Investment Act	92	1,916	2,793	2,774	2,180	2,555	6,528	7,907	5,173	6,358
Number of Graduates in Workforce Investment Act	61	66	49	93	75	54	72	45	38	*
Number of Retired Senior Volunteers	899	827	700	690	646	654	676	706	638	615
Culture and Recreation										
Number of participants in group sports										
Baseball -youth	1,549	1,398	1,389	1,243	1,471	1,416	1,307	1,261	1,317	*
Basketball -youth & adults	1,736	1,593	1,522	1,591	1,338	1,344	1,297	1,161	1,289	1,292
Cheerleading -youth	280	225	215	200	150	135	89	120	112	*
Football -youth & adults	820	836	782	764	791	654	703	550	694	*
Healthy Kids Running	-	-	-	-	-	-	-	216	220	*
Senior/Special Olympics	1,009	1,140	1,152	1,125	1,103	1,103	1,103	983	975	*
Softball -youth & adults	1,232	1,290	1,299	1,300	1,210	975	873	862	851	*
Soccer -youth	1,000	850	800	900	900	900	900	900	900	*
Tennis	-	-	-	-	-	-	100	133	95	*
Track -youth	75	65	60	50	45	45	45	48	70	*
Volleyball - youth	220	287	218	288	282	274	252	288	278	275
Number of Summer/Swamp camp participants	459	445	468	464	437	689	662	755	515	*
Business-type Activities:										
Waterworks										
Number of metered customers	20,515	20,718	20,791	20,916	21,028	21,173	21,373	21,386	21,498	21,632
Water Consumption (million gallons per year)	2,373	2,388	2,464	2,209	2,174	2,245	2,282	2,171	2,147	2,160
Number of work orders issued	16,552	17,806	17,895	18,910	20,050	20,298	21,662	20,404	20,859	21,684
Wastewater										
Number of metered customers	17,887	18,056	18,080	18,152	18,198	18,314	18,503	18,487	18,574	18,708
Sewerage treatment (million gallons per year)	1,412	1,378	1,418	1,340	1,310	1,279	1,301	1,233	1,210	1,244
Number of work orders issued	2,784	2,400	2,833	3,434	2,876	1,804	1,704	1,782	1,825	1,450
Solid Waste Collection										
Waste collected (tons per year)	33,701	33,403	31,572	31,503	29,997	29,314	29,140	28,414	30,897	32,228
Residences receiving services	17,427	18,070	18,187	18,132	18,390	18,390	18,390	18,390	17,577	18,300
<b>Component Unit:</b>										
Library Service District, No. 1										
Number of books owned	230,715	239,501	246,547	248,231	261,048	265,522	270,482	242,982	240,168	253,255
Number of registered borrowers	36,886	39,247	41,533	30,700	32,542	33,875	34,902	36,527	37,969	39,806
Number of items circulated	234,510	239,081	234,092	220,346	226,554	237,571	244,501	227,930	230,992	238,509

**Source:** Various Parish Departments

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

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

\* Data Not Available.

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

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

<u>Function / Program</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>	<u>2017</u>	<u>2018</u>
<b>Primary Government:</b>										
Governmental Activities:										
Public Safety										
Fire Stations	22	22	22	22	22	22	22	21	22	22
Fire Hydrants	522	522	522	525	525	525	525	525	530	542
Public Works										
Drainage Lines (miles)	40.29	40.29	40.29	40.56	40.56	40.56	40.56	40.56	41.41	41.53
Number of Pump Stations	45	45	45	45	52	52	52	52	53	55
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	859	859	859	864	864	864	864	864	876	907
Culture and Recreation										
Parks owned	19	19	19	19	19	19	19	27	27	27
Parks maintained	41	41	41	41	41	41	41	52	52	52
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	16	16	21	21	21	21	21	19	19	19
Water Mains (miles)	51.09	51.09	51.09	51.32	51.39	51.39	51.39	51.39	52.12	53.26
Water Storage Capacity (millions of gallons)	10.5	10.5	10.5	10.5	10.5	10.7	10.7	10.6	10.6	10.6
Wastewater										
Number of Lift Stations **	312	312	315	351	351	351	351	337	337	338
Sewer Lines (miles)	67.17	67.17	67.17	67.39	67.39	67.39	67.39	67.39	67.93	69.37
Maximum Daily Treatment Capacity (millions of gallons per day)	9.30	9.30	9.30	9.30	11.50	11.50	11.50	11.50	11.50	11.50
<b>Component Unit:</b>										
Library Service District, No. 1 Number of Libraries	5	5	6	6	6	6	6	6	6	6

**Source:** Annual Road Maintenance Manual  
Various Parish departments

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

\* Data not available

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

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

**Parish of St. Charles**  
**Schedule of Insurance Policies in Force**  
**December 31, 2018**  
**(Unaudited)**

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	AmRisk Insurance, LLC	114,782,093	04/01/19
Flood Insurance	Wright National Flood Insurance Company	16,064,800	09/10/19
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/19
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/19
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/19
Terrorism Insurance	Lloyds of London	5,000,000	05/01/19
Workers Compensation	Parish Government Risk Management Agency		01/01/19
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	05/01/19
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/19

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="padding-left: 20px;">10-40 years</td> </tr> <tr> <td>Improvements Other than Buildings</td> <td style="padding-left: 20px;">10-40 years</td> </tr> <tr> <td>Machinery and Equipment</td> <td style="padding-left: 20px;">5-10 years</td> </tr> <tr> <td>Infrastructure</td> <td style="padding-left: 20px;">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.



2019-0161

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

ORDINANCE NO. 19-11-3

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2020.

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 2020 to the St. Charles Parish Council to wit:

- Section I General Fund
- Section II Special Revenue Funds (10)
- Section III Debt Service Funds (5)
- Section IV Capital Projects Funds (3)
- 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 2020 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, 2020.

**SECTION II.** That said budget shall become effective January 1, 2020.

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

YEAS: WILSON, CLULEE, GIBBS, BELLOCK, FLETCHER, FISHER-PERRIER  
 NAYS: NONE  
 ABSENT: BENEDETTO, HOGAN, WOODRUFF

And the ordinance was declared adopted this 4th day of November, 2019. The provisions of this ordinance shall become effective January 1, 2020.

CHAIRMAN: [Signature]  
 SECRETARY: [Signature]  
 DLVD/PARISH PRESIDENT: November 5, 2019  
 APPROVED:  DISAPPROVED:   
 PARISH PRESIDENT: [Signature]  
 RETD/SECRETARY: November 7, 2019  
 AT: 1:55 pm RECD BY: [Signature]