



ANNUAL BUDGET 2017

*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, 2016

Executive Director

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ST. CHARLES PARISH

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LARRY COCHRAN
PARISH PRESIDENT

September 22, 2016

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 2017 Consolidated Operating and Capital Budget.

In 2016, my administration focused on putting all Parish funds and departments on a sustainable fiscal path capable of maintaining the infrastructure we have, upgrading and improving our wastewater network, construct a complete flood protection system, and reduce the pressure on the General Fund so that other services such as Recreation, Emergency Preparedness, and support services delivered by RSVP and the Department of Community Services can continue.

This document follows an intensive examination and review process that began in May of this year. It is a reflection of the financial plan for providing essential governmental services to the public for 2017. Our community is growing and the Parish must be able to meet the increased demand for services. Unlike a private business, St. Charles Parish has a broad range of responsibilities in providing these services. This budget covers these responsibilities and addresses the needs of the citizens of our Parish.

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

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

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

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

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

Parish parks will be maintained to provide recreational opportunities for our citizens and meet or exceed the national standards recommended in the Recreation Master Plan.

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

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

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

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

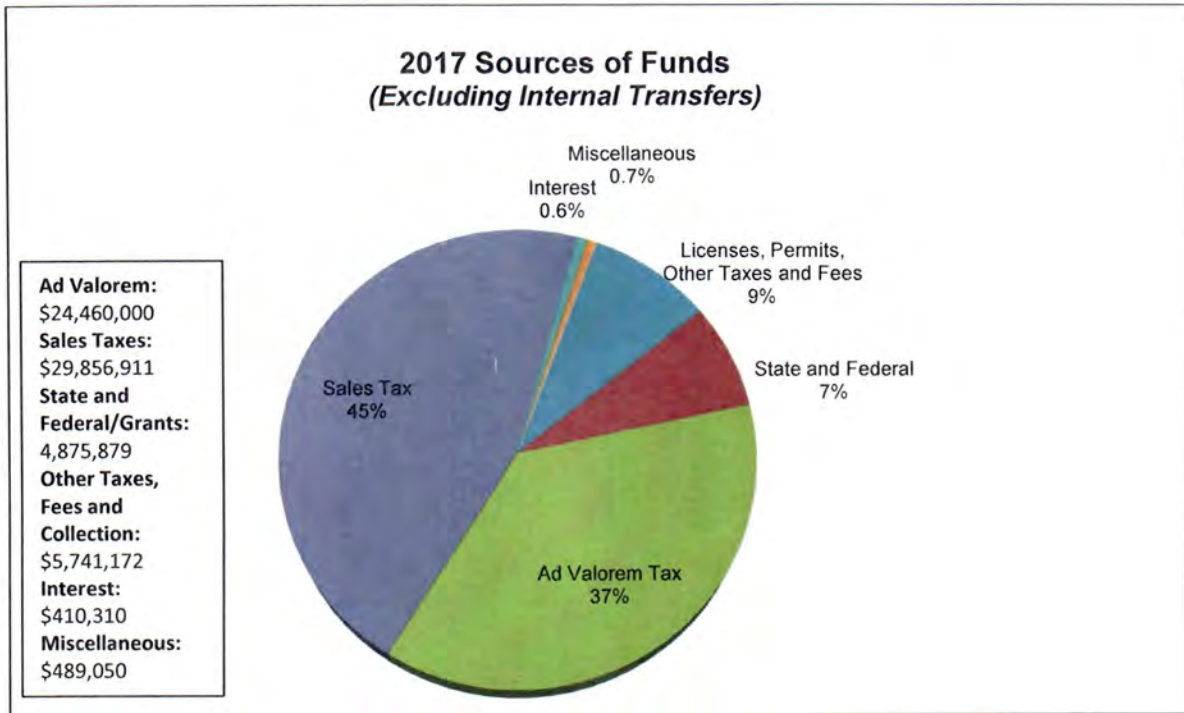
Flood and hurricane protection for the entire Parish will remain a priority to protect the lives and property of our residents.

BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2017 includes revenues and other financing sources of \$68,278,030 plus estimated fund balances carried over from 2016 (beginning fund balances) of \$41,825,875 and expenditures of \$87,033,755. The summary of operating and capital budget for proprietary funds includes revenues of \$28,843,757 cash expenses of \$23,273,923 and non-cash depreciation expenses of \$6,566,000.

REVENUES

Sales tax collections equal 45% of budgeted revenues, and ad valorem taxes equal 37% for governmental funds. The remaining sources of revenue for governmental funds are shown below.



User fees provide 94% of the revenues in Proprietary funds. The remaining 6% comes from Ad Valorem Tax Revenue, transfers from Bond Proceeds, Grants and interest earnings.

Ad Valorem tax revenues are expected to decrease approximately 8% in 2017. As 2016 brought about reassessment year for the Parish wherein the total Assessed Value of the Parish actually decreased, the Parish Administration, along with the Parish Council decided reduce our Ad Valorem rate to the 2016 rates for all taxing districts aside from Road Maintenance, the Levee Fund and our Recreation Department. One of my main goals when taking office was to show that the Parish Government can do more with less, and as a result we are asking the people for less tax revenue as we are only seeking the same amount of tax revenue for our critical Levee Fund, our Recreation Department and our Road Maintenance Program, while our other departments will have receive 2% less in ad valorem then in the previous year. Additionally, as a result of our 2015 Annual Financial Statement audit, since the Parish acts as a pass through for ad valorem taxes for the Council on Aging, Health Unit, ARC, as well as a pass through for ad valorem and sales taxes for the Fire Department, and the fact that these departments are audited separately and issue a separate audit report, the Parish will no longer include the associated revenues and expenditures for these districts, hence the decrease show in both total overall revenues and expenses for the current year budget.

Over the past ten years, the Parish's sales tax collections have varied by as much as 24.5% in the Parish's favor as well as 27.02% against the Parish. The volatility of sales tax collections is primarily due to the varying industrial activity in the Parish and in recent years, the current state of the United States Economy. The Parish's sales tax collection office expects a slight increase

in Sales Taxes for the 2017, a definite positive for the Parish as 2013 through 2015 were met with significant decreases.

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

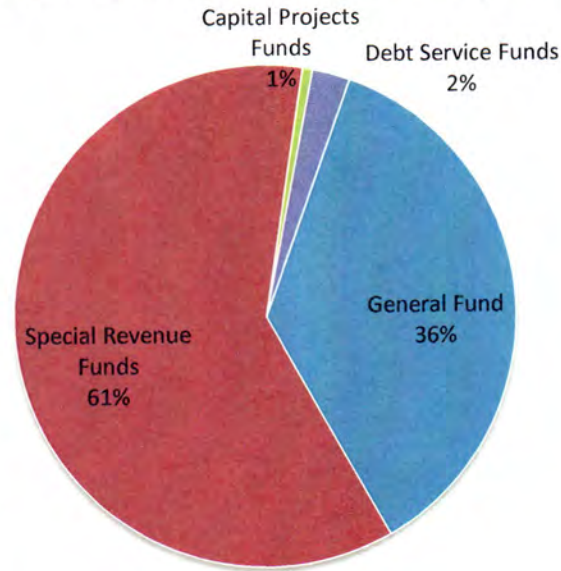
ST CHARLES PARISH			
HISTORY OF SALES TAX COLLECTIONS			
Year		Collections	% Change
2008	Actual	32,221,164	
2009		32,710,536	1.50%
2010		28,288,787	-15.63%
2011		31,081,468	8.99%
2012		41,172,166	24.51%
2013		32,415,159	-27.02%
2014		29,753,818	-8.94%
2015		28,792,560	-3.34%
2016	Projected	28,804,880	0.04%
2017	Budgeted	29,856,911	3.52%

APPROPRIATIONS:

The total Governmental Fund Budget for 2017 is \$87,033,755 which is \$5,854,456 lower than that of the 2016 budget, a total decrease of 6.3%. 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.

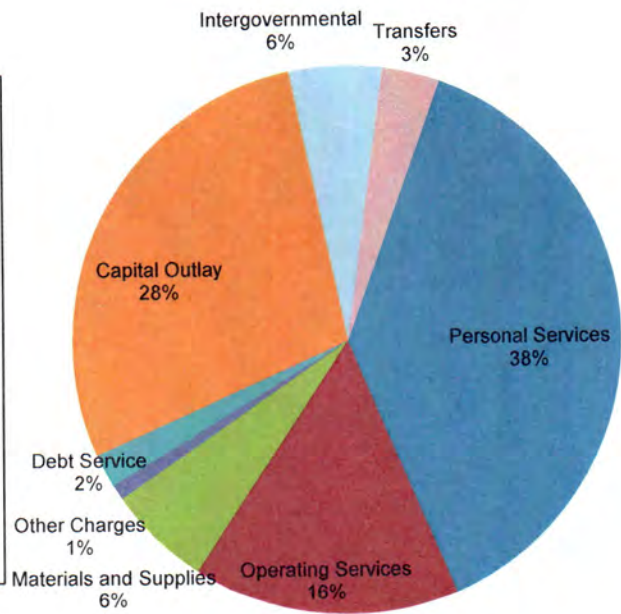
Government Appropriations by Fund

General Fund :
 \$31,583,567
Special Revenue Funds:
 \$52,779,221
Capital Projects Funds:
 \$552,500
Debt Service Funds:
 \$2,118,467



2017 Appropriations by Budget Code Governmental Funds

Personal Services:
 \$33,089,223
Operating Services:
 \$13,656,551
Materials and Supplies:
 \$5,304,221
Other Charges:
 \$810,020
Debt Service:
 \$1,752,837
Capital Outlay:
 \$24,693,088
Intergovernmental:
 \$4,756,722
Transfers:
 \$2,971,093



The primary reason for the decrease in appropriations from 2016 to 2017 is directly attributed to Intergovernmental charges. During our Annual 2015 Financial Statement Audit, our auditors suggested that the following funds: Fire Protection, Health Unit, Council on Aging, and the ARC, no longer be included in our Audit or our Budget as each of those taxing districts are audited separately and since the Parish Administration and Council has no legal authority over their spending habits, these funds are now recorded separately, and the fact that these departments are audited separately and issue a separate audit report, the Parish will no longer include the associated revenues and expenditures for these districts. In the past, these budgets were simply shown as a pass through in that we would should the ad valorem revenue collected and then that same amount being transferred to the appropriate taxing district for which those funds were collected, with the ending result being a zero impact to our overall budget. Since we are no longer including the revenues for these districts, we no longer include the Intergovernmental expense transfer, thus resulting in a lower overall Intergovernmental expenditures.

Throughout this budget message, I will make comparisons to the Parish's 2015 financial information because it is the most recent audited financial information available. Expectations of the estimated 2016 financial information, the original 2016 budget and the proposed 2017 budget are also presented herein.

GENERAL FUND

The actual ending 2015 General Fund balance of \$38,753,077 was \$6,123,163 lower than that of 2014. The ending fund balance for 2016 is estimated to be \$20,871,505. The 2017 budget includes \$7,974,353 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$12,897,152. Included in these expenditures are transfers totaling \$1,425,140. The transfers include \$1,180,840 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$185,000 for RSVP and \$59,300 for Solid Waste.

As was the case in 2016, Year 2017's budgeted revenues are not enough to cover the budgeted expenditures and will require the use of the accumulated fund balance from previous years. Nevertheless, several major projects have been announced by our local industries that are expected to result in considerable sales tax revenue increases in the budgets of 2017 and 2018 and will allow this 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 2015, over \$2,031,514 was not reimbursed from Waterworks, Wastewater, Roads and Drainage, Recreation, and the Workforce Investment Act fund.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, fifty-six percent (56%) of its revenue is derived from sales tax. Sales tax

revenue can vary significantly from year to year as can be seen in the schedule above. For this reason a sufficient fund balance must be maintained in the General Fund to continue current operations during periods of economic downturn. In the best interest of the Parish, it is recommended that the General Fund' fund balance not be allowed to be reduced any further even though the Parish Council approved Ordinance No. 10-11-15 on November 22, 2010 establishing a minimum required fund balance of no less than \$7 million. In keeping the General Fund balance at \$12,897,152, it allows us adequate funding in case of an emergency such as a hurricane or man-made disaster. Also, this will be the first time in six years were the estimated remaining fund balance is not brought down to the base reserve. Since 2011, the projected ending General Fund balance for the General Fund has been projected to end just above \$7 million, with the highest balance being \$7.4 million. 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-four (74) percent of the cost of the Summer Feeding Program. This program was started with Federal funds many years ago. In 2016, approximately \$27,000 was received in Federal funds and the General Fund provided approximately \$58,856 for a total cost of \$85,856.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$2,078,770 for Emergency Preparedness, \$7,103,140 for operating and maintaining general governmental buildings, \$3,127,627 for Planning & Zoning, CZM and Building Codes, \$2,186,134 for the District Attorney's Office, \$1,696,856 for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1,598,858 for 29th Judicial District court system.

The requested budget for Personal services in the General Fund is increasing approximately \$351,086, or 2.3% from the 2016 original budgeted amount, which is primarily attributed to the 1.1% cost of living adjustment as well as the 1% to 3% merit raises budgeted for 2017.

In 2015, the Planning and Zoning Department completed both Phase 1 of the Zoning Code Modernization Program and the Coastal Zone Management Plan. In 2017, we have again budgeted funds for Phase 2 of the Zoning Code Modernization Program.

GASB 45

In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other postemployment benefits" or OPEB. The Parish was required to implement this new

standard in its 2008 financial statements. This rule requires the Parish to report its annually accruing cost of future health benefits for retirees whether they have provided the funds to offset the cost or not. The premise is to identify the anticipated costs associated with the employees currently working years that will be paid out after they retire. This rule does not impose regulations on the Parish as to 'how' we should fund retiree health benefits, it does however govern the rules that auditors must follow in providing opinions on the reliability of our financial statements.

During the 2013 budget process, a portion (\$2.5 million) of the amounts actuarially determined to fund the Parish's postemployment benefits without changing those benefits was approved and a formal trust (The St. Charles Parish Retiree Benefits Funding Trust) was created. To actually fund our total obligation; the Parish would be required to reserve \$11,994,138 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For the 2016 Budget, we have allocated the annual contribution amount between each department based upon the number of employees by department. For 2017, a total of \$790,600 is in the budget as a contribution to the St. Charles Parish Retiree Benefits Funding Trust.

In addition to providing funding for the Trust each year, the administration is also currently reviewing ways to limit our future liability. Effective September 1, 2014, the Parish revised its Retiree Health Insurance Policy to state that any employee who retired on or after January 1, 2015, upon the retiree and/or an eligible spouse becoming Medicare eligible, the retiree and/or eligible spouse shall no longer be covered by the Parish's group health insurance. This change resulted in significant savings to the OPEB liability.

SPECIAL REVENUE FUNDS

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$10,144,410 from the projected end result for 2016. Just as in 2016, expected revenues budgeted for 2017 are not sufficient to cover recurring expenses and capital outlay and the accumulated fund balance is therefore being used to fund capital projects. Please note that with the recently enacted change to the Louisiana Budget Act, for all capital projects; whether or not they will be completed in one budget cycle, the full project amount must be budgeted prior to the project being let out to bid. As a result, at the beginning of each new budget cycle, those projects not completed in the previous budget cycle will be rolled into the current budget cycle via a budget amendment, thus each year the expected revenues are always less than the budgeted expenditures due to the fact that those expenditures include the full amount of a capital projects that will take several years to complete and thus their funding will be spread out over several years. Proposed capital expenditures for 2017 are approximately \$20,361,088 which is 68% less than the budgeted amount for the year ending 2016. 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 \$28,411,391 of Roads and Drainage projects to be completed by the end 2016 with another \$10,383,710 budgeted for 2017. Should these projects be implemented, the unrestricted fund balance will be depleted to approximately \$5,188,851, down from the \$11,661,595 expected to remain as of 12/31/2016.

The Roads and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over sixty-one percent (61%) of the revenues expected in 2017 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. In addition, additional spending on the levee design, permitting, and construction is occurring at the same time as the Parish participates in the Levee Analysis and Mapping Procedure (LAMP) pilot program and appeals the FEMA Flood Insurance Rate Map. These urgent and vital projects and processes will continue to be a priority of the Departments of Public Works and Coastal Zone Management.

As the Roads and Drainage Fund represent the Parish's largest single department, it is also impacted significantly by GASB 45. The Public Works Department is currently budgeting 198 individuals for 2017 and thus stands to bear a significant portion of the \$11.9 million current obligation for our net post employment benefit obligation. The amount budgeted in 2017 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$290,000.

Grass cutting and field maintenance consumes the largest portion of the Department of Parks and Recreation's budget. New parks and responsibilities are added with each new subdivision. The Department maintains over 320 acres of parks and ball fields at approximately 51 locations throughout the Parish. The department's budget includes estimated expenditures of \$5,887,750, including \$2,159,300 of Capital Outlay. These expenditures are \$677,410 above the revenue that is expected to be generated in 2017. As a result of this deficit, there is a budgeted \$1,180,840 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 mils in 2015 which will reduce the revenue available annually; however, revenue is projected to meet the anticipated expenses of the fund. It is estimated to have an ending fund balance of \$2,408,704.

Expenditures in the Mosquito Control Fund have also increased from our projected result at the end of 2016. 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 \$596,829 from that originally requested in 2016 which is directly attributed to the 1.1% cost of living adjustment for 2017 and 1 to 3% merit raises.

All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2017 and ending fund balances met the minimum recommended level, with the exception of Retired Senior Volunteer Program. However, to insure sound financial operations and capital improvements, changes are required for some of the Special Revenue Funds. Long term capital improvement funding for Roads and Drainage must be obtained, and the functions of the Department of Parks and Recreation, Mosquito Control and Retired Senior Volunteer Program must be maintained within budget constraints.

CAPITAL PROJECT FUNDS

Ending fund balance in the Parish's Capital Project Funds is expected to decrease to \$549,020 by the end of 2017. Included in the 2017 Capital Outlay expenditures are \$550,000 for Recreation Facilities Construction for various parks. The funding for these parks was provided by subdivision developers and thus can only be used in their areas wherein those particular subdivisions were developed.

DEBT SERVICE FUNDS

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

ENTERPRISE FUNDS

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

In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. The settled upon increase was not shifted to the solid waste customer in 2014 or 2015 in order to keep rates down for our residents and businesses. However, 2016 witnessed the first rate adjustment in two and a half years on January 1st. The current contract ends in early 2017, therefore my administration along with the Council will have the responsibility of soliciting for solid waste providers and negotiating the best rate for our residents and businesses.

In January of 2016, the wastewater rates were significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates will again be lowered in 2017 and 2018. With the passage of the new Wastewater Facility millage, this will allow the administration and Council to have the ability to make necessary and vital capital improvements to the Wastewater system. Unlike previous years, there is no need to transfer money from the General Fund to subsidize the Wastewater Department. The anticipated ad valorem tax revenue generated from this new millage is approximately \$1.3 million.

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. In 2011, the Parish received approval for a \$6.5 million, 0.95 percent 20 year loan from LDEQ for the purpose of repairing 6 Lift Stations vital to the Parish, as well as major repairs for the Parish's Eastbank and Westbank WasteWater Treatment facilities. The principle and interest payments on this loan are subsidized by the General Fund for approximately \$360,000 per year, which is included in the ½ % Public Improvement Sales Tax Bond Reserve Sinking Fund. As of September 15, 2016, the Parish has utilized \$6.4 million of this loan for Capital Outlay, and expect to utilize the remaining \$100 thousand in the remainder of 2016. On September 16, 2016, the administration received word from the Department of Environmental Quality that the Parish has indeed been approved for a new \$8 million, 0.95% 20 year loan for vital sewer improvements. The principal and interest on this loan will be paid from the new Wastewater Facility millage.

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. As a result of these changes, in 2017, total expenditures are budgeted to be approximately \$1,044,338 under estimated revenues.

PERSONAL SERVICES

Personal Services, wages and benefits, are budgeted to increase 2.9% in the governmental funds and 1.8% in proprietary funds over the original budget for 2016 which include a

1.1% cost of living increase for our employees and up to 3% in merit raises for eligible employees. The primary reason for the increase is the 1.1% Cost of Living.

Medical insurance benefits for Parish employees have increased approximately 173% from 2000 to 2016. In 2000, the Parish paid \$488 per month for family coverage and is currently paying \$1,334 per month. That is an additional \$10,152 per employee with family coverage. This year an employee pays \$173 (average) per month for family coverage and \$65 per month for individual coverage. As rates increased significantly in 2015, a 20% increase is budgeted for 2017 based on the advice received from our third party insurance advisor.

The Parish's contributions for the Parochial Employees Retirement System have also varied over the years based upon economic factors and the system's return on investment. In 2003 the employer (Parish) paid 7.75%, which rose to a high of 16.75% in 2013. Since 2014, the employer contribution rate has been steadily declining to a current 2016 rate of 13%, with the rate for 2017 projected to be 12.5%, with an estimated budget cost to the Parish of \$3,123,500, down approximately \$67,100 from the 2016 Budget estimate.


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

FUTURE REQUIREMENTS

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

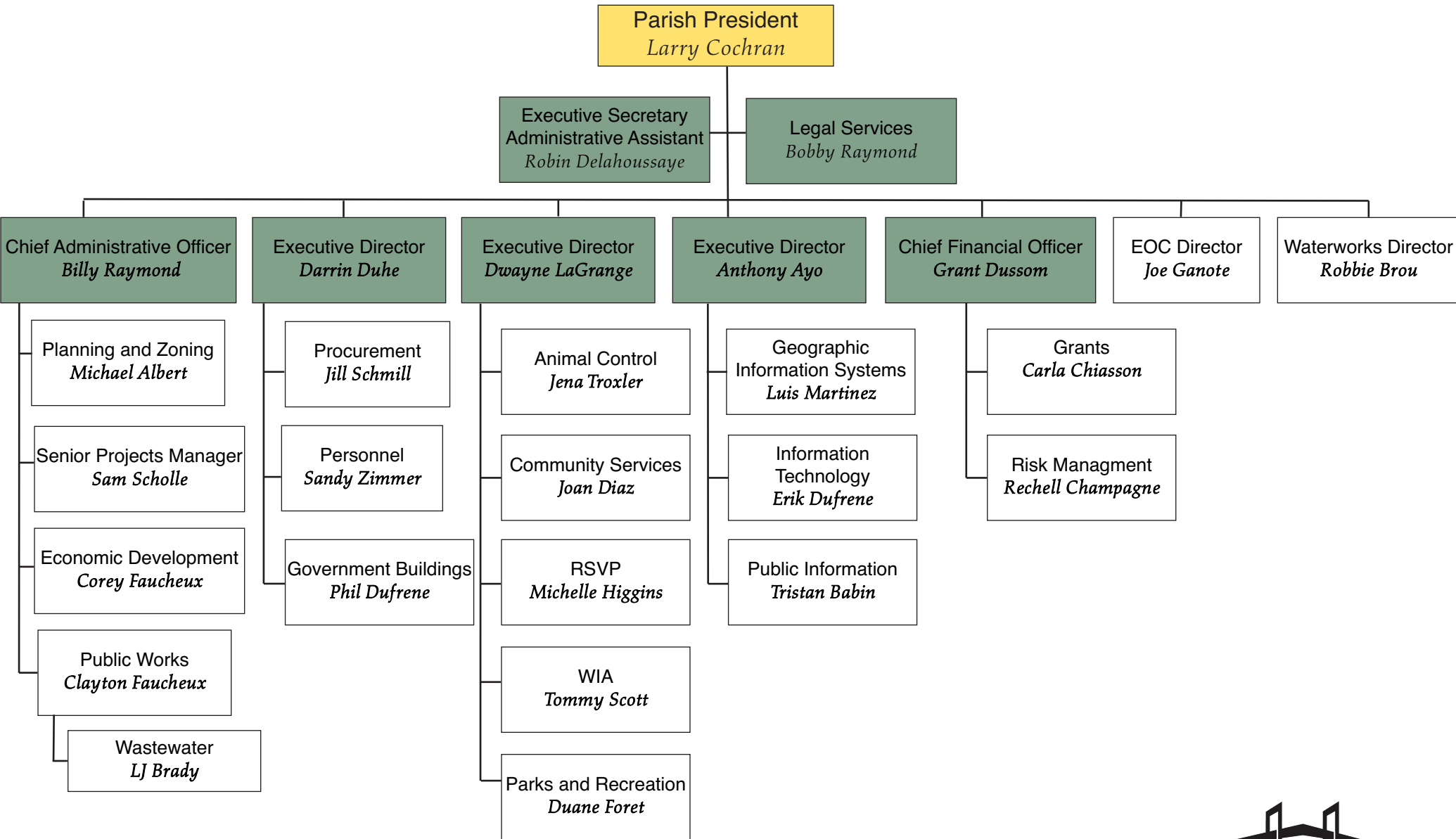
In closing, I want to thank the staff of the Finance Department, the Finance Director, the Chief Administrative Officer, and other department heads and staff who worked with us for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can and we look forward to working with you to make 2017 another great year for St. Charles Parish.

Sincerely,



Larry Cochran
Parish President

ST. CHARLES PARISH
 DEPARTMENT AND OFFICE
 ORGANIZATIONAL CHART
 JUNE 2016



Organization

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

The Process

The purpose of the Annual Operating Budget for St. Charles Parish is to provide fiscal guidance for the upcoming year. The aim of the budget process is to determine how the limited estimated revenues will be allocated. The budget calendar for preparation of the 2017 Annual Operating Budget was as follows:

Date	Action
June 6, 2016	Instructional letter forwarded to departments by CFO.
July 1, 2016 – July 31, 2016	Conduct Department Budget meetings to formulate the Proposed 2017 Parish Budget Requests.
July 22, 2016	District and Agency Proposed Budgets due.
August 1, 2016	Begin inputting Proposed 2017 Consolidated Operating and Capital Budget data into the computer system.
August 22, 2016	Present Preliminary Budget Draft to the Parish President.
September 16, 2016	Fax Notice of Availability of Proposed 2017 Budget to Newspaper for Public Inspection.
September 16, 2016	Budget Ordinance and Summary to Council Secretary for introduction on October 5, 2015 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 3 and 17 will announce Public Hearing dates for the Public Hearings of the 2017 Budget. All are invited to attend.
September 22, 2015	Public Notice of Availability of Proposed 2017 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 25, 2016	Parish President formally presents the 2017

	Proposed Parish Budget to Council.
October 25, 27 and November 1, 2016	3 Required Budget Hearings open to the public to be held on: October 25, 2016 – 8:00am – Council Chambers October 27, 2016 – 6:00pm – Council Chambers November 1, 2016 – 6:00pm – Council Chambers
November 14, 2016	Council Approval of Budget.
January 1, 2017	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2016, 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 2017 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.

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

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

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

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

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

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

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

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

Balancing the Budget

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

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

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

Budgetary Structure

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

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

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

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

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

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

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

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

Financial Policies

Auditing, Accounting and Financial Reporting

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

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

Basis of Accounting

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

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

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

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

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

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

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

Budgetary Accounting

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

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

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

Debt Issuance and Cash Management

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

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

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

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

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

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

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

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

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

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

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

Debt Level and Capacity

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

The outstanding bonds secured by ad valorem taxes consist of general obligation bonds. These bonds totaled \$9,905,000 as of 12/31/15. 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, 2015 was \$136,303,122.

Debt Obligations

The Parish currently has three types of Bonds outstanding – Public Improvement Bonds, General Obligation Bonds, and Revenue Bonds. Public Improvement and general obligations bonds are accounted for in the Debt Service Funds, which are serviced through the collection of parish ad valorem and sales taxes. The Revenue Bonds, which are accounted for in the Enterprise Funds, are serviced by revenues from operations. In 2010, the Parish was awarded a Public Improvement Sales tax revenue bond which is to cover construction costs up to \$6.5 million for the Wastewater Department. To date, the Parish has incurred \$5.4 million of the costs. A breakdown of three types of debt, including their maturities is provided below:

	<u>Date of Issuance</u>	<u>Authorized and Issued</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Outstanding</u>	<u>Interest to Maturity</u>
<u>GENERAL OBLIGATION BONDS:</u>						
Sewer Ref - 2012	4/10/2012	12,500,000	3.65-4.0	3/1/2019	9,905,000	337,502
TOTAL GENERAL OBLIGATION BONDS					9,905,000	337,502
<u>PUBLIC IMPROVEMENT BONDS:</u>						
PIST Series 2003	7/1/2003	2,620,000	1.94	6/20/2023	2,170,000	197,007
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	720,000	342,947
TOTAL PUBLIC IMPROVEMENT BONDS					2,890,000	539,994
<u>REVENUE BONDS:</u>						
Consol. WW & Wstwr - Ref (2007A)	1/30/2007	23,975,000	4.0-5.0	7/1/2036	22,170,000	13,528,267
Consol. WW & Wstwr - Ref (2007B)	1/30/2007	5,780,000	4.00	7/1/2016	935,000	37,400
PIST Revenue Bond, Series 2010 DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	3,963,842	114,313
TOTAL REVENUE BONDS					27,068,842	13,679,980
TOTALS					\$ 39,863,842	\$ 14,557,476

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 \$87,452,395 for 2017, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted General Fund Balance for 2017 is \$12,897,152.

Reporting Entity

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

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

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

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

1. St. Charles Parish Communications District

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

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

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

3. St. Charles Parish Hospital Service District

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

St. Charles Parish Hospital Service District has a fiscal year ending on July 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *Carr, Riggs & Ingram, LLC* at 3501 North Causeway Boulevard, Suite 810, Metairie, LA 70002. More detailed information regarding operational results is available from the Parish for the period ending July 31, 2015.

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.

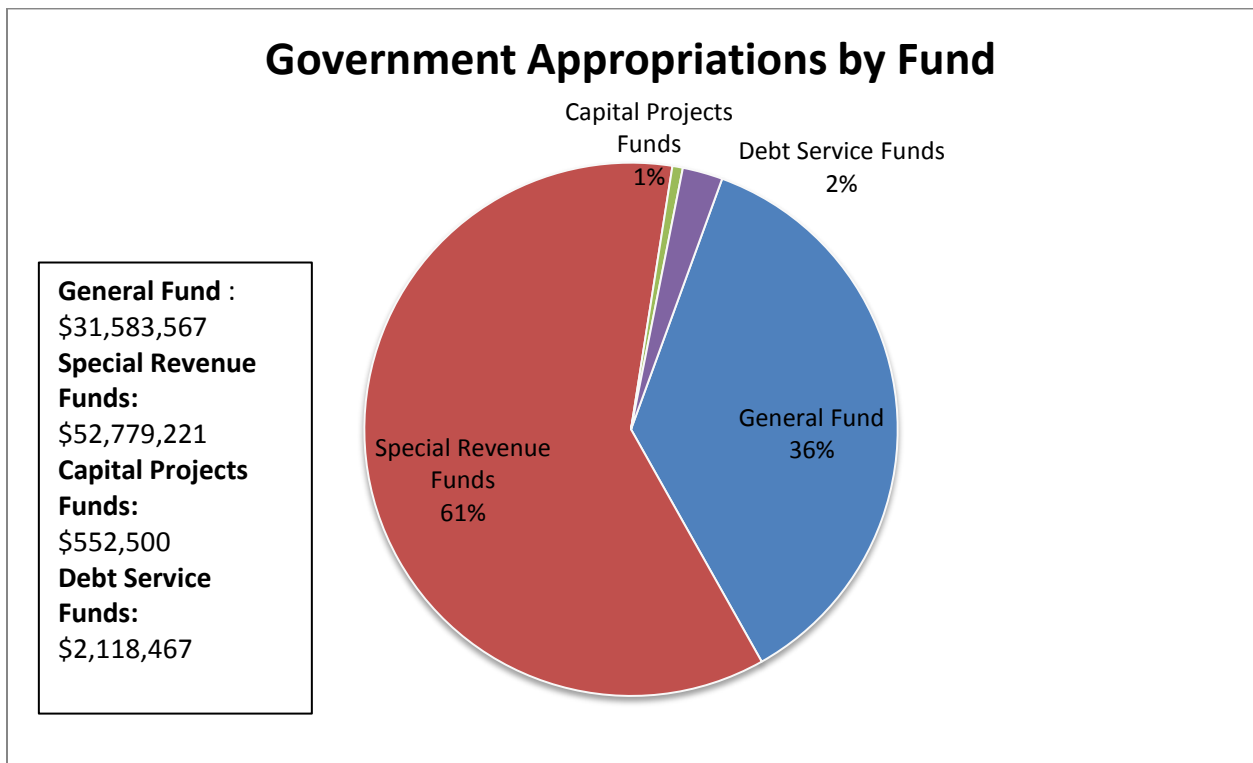
Appropriations in addition to those contained in the current expense budget may be made only on the recommendation of the Parish President and only if the Finance Director certifies that sufficient funds are available in accordance with the best recognized practices in governmental accounting to meet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

Budget Highlights

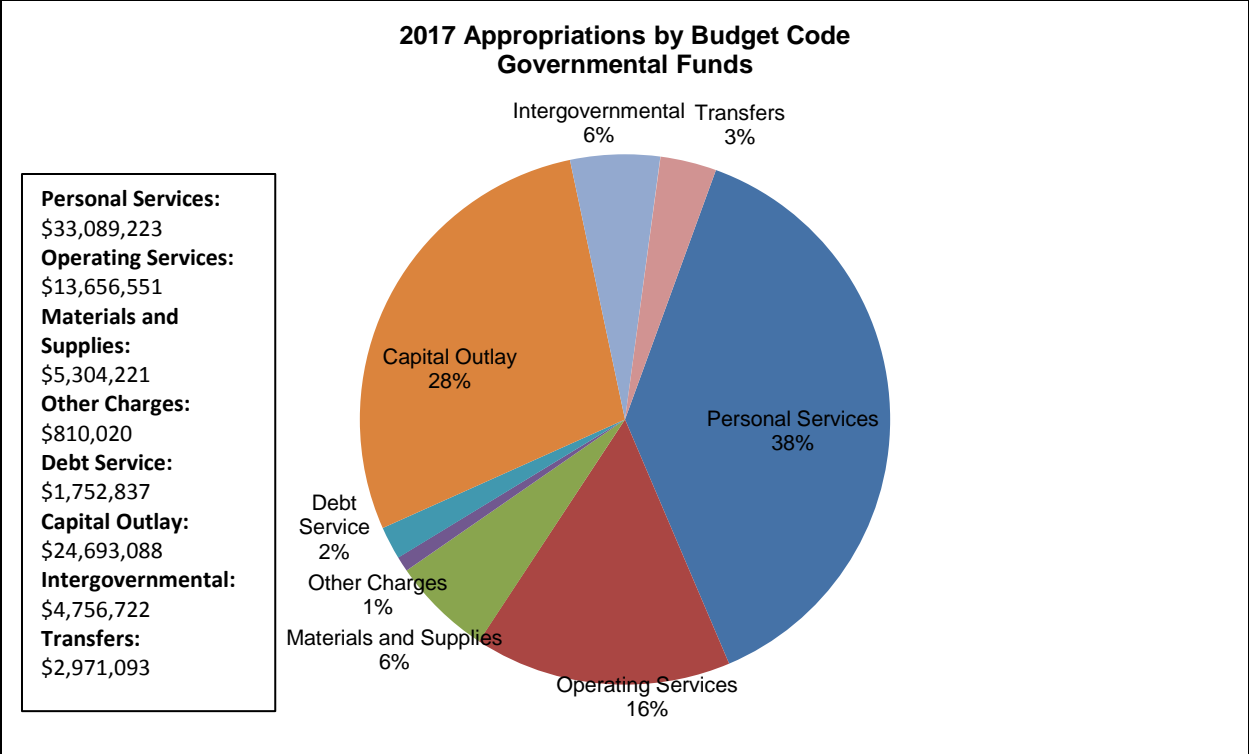
The total Governmental Fund budget for 2017 is \$87,452,395, while the total budget for the Parish Proprietary Funds is \$29,839,923. The Governmental Fund budget decreased by \$4,997,451 from the prior year 2016 budget, a total decrease of 5.5%. The primary reason for the large decrease in appropriations from 2017 to 2016 is directly attributed the decrease in Intergovernmental expenditures which was the result of an accounting change caused as a result of our 2015 annual Financial Statement Audit. In prior budgets, the Parish included the revenues and associated expenses for 4 taxing districts for which the Parish Administration, nor the Parish council have any financial control over. As such, these funds were treated as pass through funds wherein the Parish would collect the ad valorem and sales taxes

on their behalf and simply remit the amounts to them net of any required deductions with the end result being the revenues equaled the expenses. Therefore, in the 2017 Budget, the Health Unit, Council On Aging, ARC, and Fire Protection Fund, will no longer be included in our budget, hence the large decrease in both revenues and expenses from the prior year 2016 Budget.

Proprietary Funds decreased by \$54,488 from the 2016 budget, a total decrease of 0.2% which is primarily due to a decrease in operating services for 2017. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.



General Fund appropriations decreased slightly for 2017, with only a minor decrease in Capital Outlay. Special Revenue Funds decreased 5.5% from FY2016, a decrease of \$3.1 million, which is a direct result the Council on Aging, Fire Protection, ARC and Health Unit taxing districts no longer being included in our budget. Debt service funds are budgeted to decrease \$1.5 million due to the fact that in 2016, the Parish made a onetime defeasance payment on the Sewer General Obligation Bond, thus requiring lower Principal and Interest payments going forward, Capital Projects decreased 57% from FY16, or \$731,255, which is attributed to the construction of the Ormond Boulevard project taking place in 2016 and no major projects budgeted for 2017.



Personal Services increased 2.9% from FY16, which is primarily attributed to the 1.1% cost of Living raise combined with a 1 to 3% Merit raise. Operating Services decreased 9.1% from FY16, which is primarily attributed to increased professional services as a result of the Hurricane Protection levee plans. Materials and Supplies and Debt service remained relatively stagnant, with a slight decrease from FY16, while Capital Outlay witnessed a 8.2% from FY16, primarily attributed to Hurricane Protection Levee projects budgeted for 2017.

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.

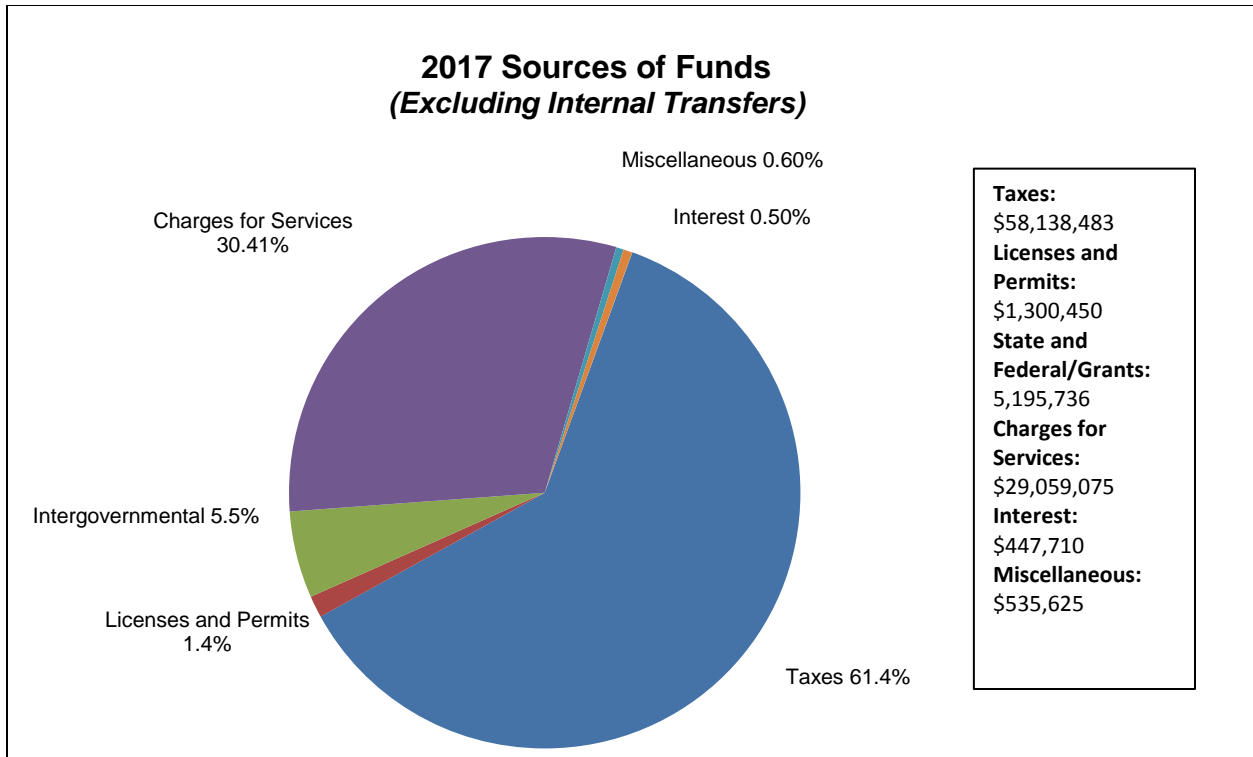
Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall decrease for 2017 of 11.8% as compared to the 2016 original budget. The decrease is due to the completion of several grant projects in 2016, and thus the funding associated with them in addition to the aforementioned taxing districts of Council on Aging, Fire Protection Fund, ARC, and the Health Unit Revenues and Associated expense no longer be included in the overall budget. The following is a general overview of revenues, along with detailed discussions for the more significant items.

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

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

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

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



Taxes

The taxes revenue category includes ad valorem, sales, alcoholic beverage taxes, airport expansion agreement, and cable franchise taxes. With internal charges between funds excluded, taxes account for approximately 61.4% of total sources in the 2017 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$58.1 million of the total \$94.6 million generated externally in the 2017 budget.

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

History of Tax Collections					
	2011	2012	2013	2014	2015
Ad valorem	\$22,137,484	\$23,765,758	\$24,732,161	\$25,644,015	\$22,283,275
Sales	34,268,437	41,172,766	35,144,273	29,753,818	28,792,560
Alcoholic Beverage Tax	45,892	50,889	48,166	46,431	47,960
Airport Expansion Agreement		1,381,602	296,893	974,547	685,235
Cable TV franchise tax	695,297	732,794	767,347	823,155	868,466
Total	57,147,110	67,103,989	61,422,342	57,241,966	52,677,496

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 will now collect 2% less in tax revenue than it did in 2016. The Parish Administration and the Parish council voted to adjust the millages for the Levee Fund, Road Maintenance and Recreation Department by 2% in order for these departments to receive the same amount of ad valorem revenue as they did in 2016, however, all other funds elected to keep the same rate as the prior year, thus bearing a 2% decrease from 2016.

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.

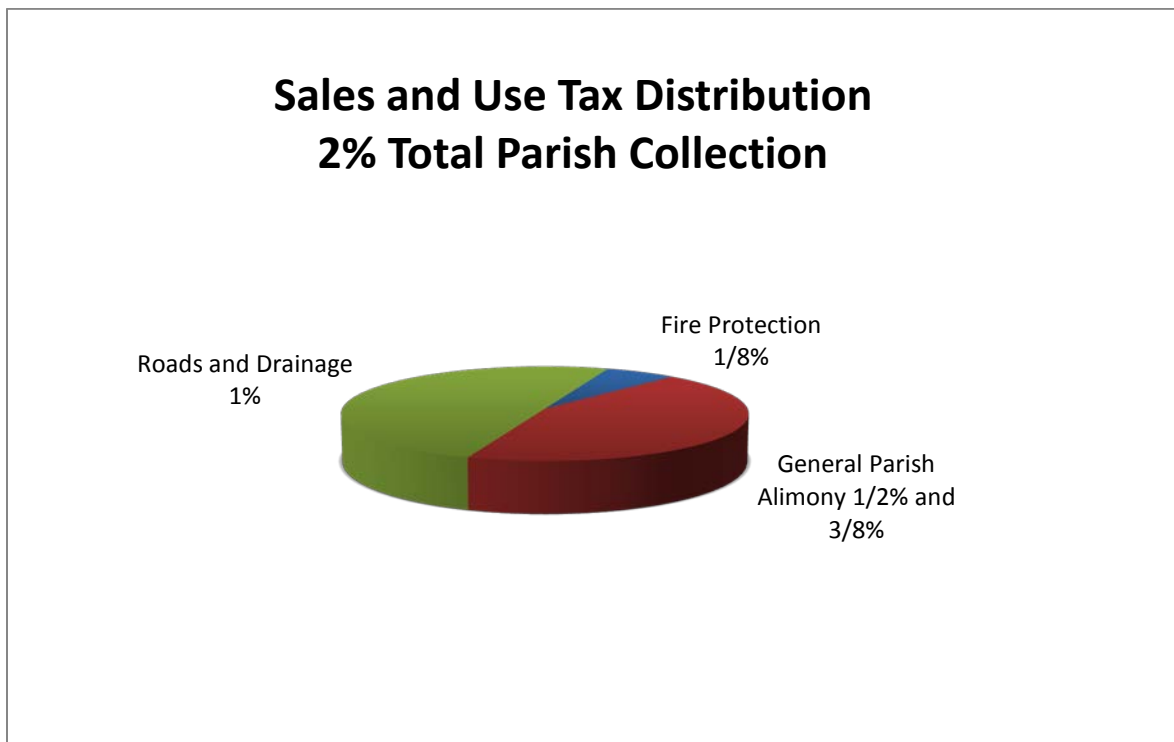
Taxing District	Current 2016 Millage	Approved 2016 Millage
General Parish Tax	3.17	3.17
Levee	4.07	4.07
ARC	0.70	0.70
Parish Recreational Program	3.02	3.02
Parish Council on Aging	0.96	0.96
Mosquito Control	1.10	1.10
Public Library Maint. & Operations	4.45	4.45
Road Lighting	1.43	1.03
Health Unit	0.64	0.64
Public Roads	6.04	6.04
Fire Protection	1.53	1.53
E-911 Tele Ser M&O	0.99	0.99
Waste Water Facility	1.09	1.09
Parish Sewer Bonds	1.11	1.11

Sales Tax

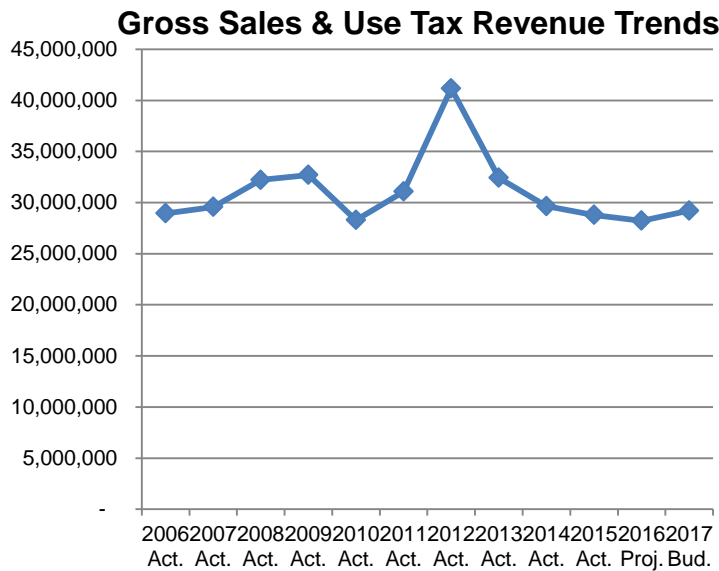
The Parish levies one percent, one-half percent, three-eighth percent, and one-eighth percent sales tax. The Parish and the St. Charles Parish School Board have entered into an agreement in which the School Board collects the Parish's sales and use taxes for a stipulated fee. The School Board remits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

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

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



An upward trend was felt in Sales and Use Tax in 2004, increasing sharply in 2005 and 2006. Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the highest increase in the Parish’s history. Sales taxes however are expected to rebound in 2017, with an overall budgeted increase of over 3.52% from 2016. It’s still well under the record highs reached in 2012, but definitely a positive for the Parish as Sales taxes begin to trend back upwards.



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

The 2017 estimate of sales taxes totals \$29,856,811. This amount was provided to the Parish from the St. Charles Parish School Board Sales Tax Collection office.

Intergovernmental

Intergovernmental revenues include monies received from other governmental agencies such as federal and state offices. In some cases these funds are dedicated to provide for the operation of a specific program such as job training, Community development programs, etc. For 2016, these funds represent approximately 5.5% of the Parish Governmental Funds total revenue, down 14% from 2016. With the majority of this funding being in the form of FEMA Hazard Mitigation Grants for various Public Works and Emergency Preparedness projects, most of which were completed in 2016, a large decrease is

expected for 2017 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 \$9.75 million in 2017. This fee provides for capital the operation and maintenance of the sewerage system. The user fee is based upon the amount of wastewater discharged by a residence or business. Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented and as a the Wastewater system has not reached the full 15% residual needed to be financially sustainable. The Wastewater rates were codified in 2015 after being increased in May. However, in early 2016 wastewater rates were reduced significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates will again be lowered in 2017 and 2018. The commercial rate is estimated to bring in an additional \$1 million per year in revenues.

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. St. Charles Parish however was approved for a \$6.5 million, 0.95%, 20 year, DEQ loan in 2011, which has provided much needed funding for significant capital improvement to the Wastewater department, specifically to its two Treatment Plants located on the East and West Bank of the Parish, as well as vital upgrades to six of its major sewer lift stations. As of September 19, 2014, the department has utilized \$6.4 million of the total \$6.5 million, with the remaining \$1.1 million to be utilized in the remainder for 2016.

With the passage of the new Wastewater Facility Millage in 2015, the Wastewater Department will now receive \$1,290,000 annually, which will put the department back on the path of financial sustainability. Expenditures are projected to be higher than revenues again for 2017, but the gap is decreasing each year.

Waterworks User Fee

The water works user fee is estimated to produce \$12.5 million in 2017. 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 \$1,044,338 under estimated revenues.

Solid Waste Collection and Disposal Fee

This revenue is derived from the residential solid waste collection and disposal fee. The total revenues from solid waste user fees are expected to be \$3.7 million in the year 2017 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 will conclude in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. The fund balance within Solid Waste remains healthy.

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 2017 General Fund includes the use of \$8.3 million of fund balance. The 2017 General Fund includes \$3.7 million as a source to provide for capital improvements and capital outlay, \$1.9 million of which are related to the construction of the new District Attorney Office. The projects funded through fund balances are detailed in the Budget Message.

The 2017 Special Revenue Funds (in aggregate) include the use of \$10.1 million of fund balance mainly as a source to provide for capital improvements and capital outlay. Capital Outlay represents approximately 33% of Special Revenue Sources. The primary contributors to fund balance usage are the Parish Transportation Fund, Road Lighting Fund, Roads and Drainage Funds, Recreation, Mosquito Control, Outer Flood Protection System (Levee Fund) and the RSVP Funds.

The 2017 Parish Transportation fund includes the use of \$72,900 of fund balance, or 16% of its fund balance, which is primarily attributed to the 2017 Road Maintenance Program. The 2017 Road Lighting Fund includes is projected to show a decrease of \$558,157 to its fund balance, which is directly attributed the Council and the Administration choosing not to adjust the ad valorem tax in 2016 as a result of reassessment, thus the fund will take in less revenue in 2017. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2017 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$6.4 million or 55% of its Fund balance mainly as a source to provide for capital improvements and capital outlay. For 2017, it is estimated that

approximately \$10.3 million worth of capital projects will be started and or completed, on top of the \$28.4 million worth of capital projects expected to be completed by the end of 2016, 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 \$677,410 or 68% of its fund balance, mainly as a source to provide much needed services to the Parish as well as capital outlay. With Recreation, along with Roads and Drainage utilizing greater than 50% of their own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut. As the Recreation department currently has limited funding for Capital Outlay, a transfer of \$1,180,840 from the General Fund to Recreation for Capital Outlay has been budgeted for 2017, but transfers for capital projects every year cannot continue, especially considering the \$754,085 transfer from 2016 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 2017 Budget is an ending General Fund Balance of \$12.897 million, which is approximately \$5.9 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 2017 projected for each below:

General Fund	
Beginning Fund Balance	\$ 21,290,145
Additions	
Revenues	
Taxes	18,166,000
Licenses	1,300,450
Grants	477,776
Fees	767,150
Indirect Cost Allocation	635,283
Other	2,262,555
Total Revenues	23,609,214
Total Means of Financing	44,899,359
Subtractions	
Expenditures	
Personal Services	15,168,477
Operating Services	6,997,602
Materials and Supplies	1,226,165
Other Charges	666,865
Debt Service	3,000
Capital Outlay	3,782,000
Intergovernmental	2,732,958
Transfers	1,425,140
Total Expenditures	32,002,207
Net Increase/(Decrease) in Fund Balance	(8,392,993)
Ending Fund Balance	\$ 12,897,152

Special Revenue Funds	
	\$
Beginning Fund Balance	18,911,748
Additions	
Revenues	
Taxes	35,257,576
Grants	4,544,903
Fees	1,197,000
Other	454,492
Transfers	1,180,840
Total Revenues	42,634,811
Total Means of Financing	61,546,559
Subtractions	
Expenditures	
Personal Services	17,920,746
Operating Services	6,658,639
Materials and Supplies	4,078,056
Other Charges	143,155
Capital Outlay	20,361,088
Intergovernmental	1,973,264
Transfers	1,644,273
Total Expenditures	52,779,221
Net Increase/(Decrease) in Fund Balance	(10,144,410)
	\$
Ending Fund Balance	8,767,338

Debt Service Funds	
	\$
Beginning Fund Balance	1,074,316
Additions	
Revenues	
Taxes	1,959,335
Transfers	270
Interest	70,920
Total Revenues	2,030,525
Total Means of Financing	3,104,841
Subtractions	
Expenditures	
Operating Services	310
Debt Service	1,749,837
Intergovernmental	50,500
Transfers	317,820
Total Expenditures	2,118,467
Net Increase/(Decrease) in Fund Balance	(87,942)
	\$
Ending Fund Balance	986,374

Capital Projects Funds	
	\$
Beginning Fund Balance	968,306
Additions	
Revenues	
Grants	-
Interest	3,480
Transfers	-
Total Revenues	3,480
Total Means of Financing	971,786
Subtractions	
Expenditures	
Capital Outlay	550,000
Transfers	2,500
Total Expenditures	552,500
Net Increase/(Decrease) in Fund Balance	(549,020)
	\$
Ending Fund Balance	419,286

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 2017, there are approximately \$3.7 million of Capital Projects budgeted, the largest of which is the new District Attorney Annex Building with an estimated remaining cost including architectural design of over \$1.9 million. The remaining projects for 2017 within the general fund represent the normal year to year projects and thus can be located behind each summary.

Special Revenue Funds – Capital Projects

For 2016, there are approximately \$20.3 million of Capital Projects budgeted for all Parish Special Revenue funds. The majority of these projects are budgeted in the Parish's Roads and Drainage Fund, which also represents the Parish's largest department, Public Works. The Road's and Drainage Fund accounts for approximately \$10.3 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 \$600 thousand set aside for 2017 Road Maintenance Contract; the Parish Transportation Fund also has set aside \$575,000 for the 2017 Road Maintenance Program, of which \$500,000 is provided via annual state funding. This program simply represents the numerous road overlay, patching and paving that the Parish performs each particular year. The Sidewalks account has \$3.2 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V). The largest account – Drainage has \$5.9 million budgeted for capital outlay. The majority of these projects are related to the engineering of the Westbank Hurricane Protection levee, pump station improvements, drainage improvements, and canal stabilizations, with the largest allocation being \$2.5 million for the Riverbend 61 Culverts. For further detail on these projects, please look under the special revenue section of the 2017 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$2.1 Million of the total \$20.3 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$275,000 for IMTT Field Improvements, \$450,000 for a West Bank Boat Launch, \$364,000 for a

Veterans Memorial Park, \$382,300 for Rathborne Phase II, and \$250,000 for the West Bank Concession Stand relocation.

Due to the approval of the Parish residents in May of 2015, a new Special Revenue fund was added for 2016 titled the Flood Protection Fund, which relates to the construction as well as maintenance and operation of the Parish's Levee system. This fund is setting aside \$6.8 million for the Levee construction.

Capital Projects Funds – Capital Projects

For 2017, there are approximately \$550 thousand of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount is attributed 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 2017 within the enterprise funds represent the normal year to year projects that are pursued by the Waste Water and Water Works departments, and thus can be located behind each fund's narrative capital summary.

Departmental Information

Animal Control

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

The biggest challenge facing the department is trying to accommodate the rise in the animal population within a growing parish. The department has met that challenge with the construction of a larger, state of the art animal shelter which was completed in April 2012. A new generator was also completed in 2016, which will greatly assist the department, especially if the Parish witnesses a rough storm season.

Community Services

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

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

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

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

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

Community Service Department Program Descriptions

Home Energy Assistance

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

Emergency Assistance Programs

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

H.O.M.E Program

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

Emergency Home Repair Program

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

Weatherization Program

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

Summer Food Service Program

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

St. Rose Community Center

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

Communications District (911)

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

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

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

Solid Waste (Enterprise Fund)

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

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

- Receive and record all recycling request/complaints, input data
- Inspect and monitor dumpster locations for proper service
- Organize removal of dumpster overflow and distribute to empty dumpsters
- Review and approve recycle invoices
- Receive, process and close out all St. Charles Parish Council work orders in reference to recycling

Road Lighting Fund (Special Revenue Fund)

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

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

Mosquito Control Fund (Special Revenue Fund)

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

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

Council Office

The Parish Council Legislative Staff, which consists of the Clerical Division and the Records Division, presently serves in a dual capacity assisting the Council Secretary who serves directly under the Parish

Council as it functions as the Governing Authority and assisting the Individual Members of the Parish Council as they serve their electorate.

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

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

Council on Aging

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

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

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

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

Department of Economic Development

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

agencies in matters regarding the economic development of the parish, and local organizations, and with individual members of the business and industrial communities in the parish.

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

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

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

Department of Emergency Preparedness

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

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

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

Department of Finance

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

Grants Office

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

submitting requests for reimbursement, as well as completing other reports necessary to close-out the grant following the completion of the project or program.

Department of Government Buildings

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

Legal Services

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

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

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

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

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

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

Information Technology and GIS

In 2015, the Technology Office continued supporting the different Parish offices, as well as, Council. With expansion continuing to take place and offices being relocated for more efficient operations, the

Technology office was involved in providing technology services to these various locations.

Technology Achievements 2015:

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

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

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

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

Parks and Recreation

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

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

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

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

Personnel Office

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

Planning and Zoning

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

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

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

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

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

Public Information

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

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

Public Works – Roads and Drainage

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

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

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

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

- Public Works has 8 road crews, 4 crews on each side of the river, normally consisting of 5 employees in each crew. The daily activities of these crews consist of cleaning and re-digging of

ditches, cleaning culverts, replacing damaged and/or undersized culverts, repairs of roadways, trimming of trees and other various maintenance activities.

- Public Works has 4 carpenter crews, normally consisting of a carpenter and a helper that work parish wide to repair and replace damaged catch basins and replace driveways associated with culvert replacements.
- Public Works has a grass cutting crew on each side of the river that normally consists of a lead person, 4 to 6 tractor operators, groundskeepers and laborers. Grass cutting is carried out on a revolving cycle approximately 10 months of the year.
- Public Works also has 6 drainage crews, 3 on each side of the river, normally consisting of 2 employees in each crew. The daily activities of these crews are to maintain approximately 131 drainage pumps in top operating order and maintain the stations and grounds surrounding the Parish's 52 pump stations.
- Public Works also staffs a projects crew that consists of a foreman, operators, and laborers to clean the major drainage canals, perform heavy lifting of equipment and pumps and to assist special project work.
- In 2014, Public Works processed seven thousand nine hundred twenty six (7,926) work orders. Of these work orders the drainage, pump maintenance, and road crews completed seven thousand seven hundred sixty six (7,766) work requests. This is a ninety-eight percent (98%) completion rate. The Department continues to follow up on all open work orders to either re-issue or cancel the order due to circumstances not allowing completion.
- In 2014, Public Works engineering staff processed and approved thirty two (32) commercial developments and no residential subdivisions. All were reviewed in accordance with St. Charles Parish Code for compliance.
- The Department issued thirty three (33) culvert permits for property access.

Capital Project Management

Public Works performs project management for all engineering and public bid contracts issued by the Department. Public works also assists other separate departments with project management services for some of their larger projects. Our focus is to establish a well-maintained and future oriented infrastructure with emphasis on effective drainage and cost effective use of the department's financial resources.

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

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

- 63.5 million dollars in Drainage projects;

- 7.4 million dollars in Wastewater projects;
- 17.6 million dollars in Road projects; and
- 12.8 million dollars in projects for other various Parish departments.

Purchasing

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

Related Objectives

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

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

Retired and Senior Volunteer Program (RSVP)

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

Risk Management

Risk Management is the practice of protecting an organization from financial harm by identifying, analyzing, and controlling risk at the lowest possible cost.” Risk Management is an ongoing process of identifying exposures, measuring them against the Parish’s loss withstanding capabilities, and the

handling of risk with appropriate control, transfer and financing techniques. The St. Charles Parish Risk Manager has eighteen years of experience in Government Entity Risk and is a certified OHST (Occupational Health & Safety Technologist) by the American Board of Certified Safety Professionals, a CRM (Certified Risk Manager) by the National Alliance for Insurance, a CIC (Certified Insurance Counselor) by the National Alliance for Insurance, and one course certification from a CWCP (Certified Worker's Compensation Professional) by the Louisiana Association of Self Insured Employers.

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

Wastewater

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

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

The Wastewater Field Foremen's generate work assignments for the day. They supervise problem jobs, handle employee issues, generate purchase requisitions, and order equipment and supplies. They also

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

Waterworks

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

Workforce Investment Act (WIA)

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

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

In addition, our other services for Employers include:

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

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

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

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

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

2017 Annual Budget

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

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

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

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

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all readers of the 2017 budget for the Parish of St. Charles. For more details about parish activities, see www.stcharlesparish-la.gov/government/parish-president/department-reports.

Mission Statement

Our mission is to provide high quality, efficient services to sustain and enhance the quality of life for all residents of St. Charles Parish.

Goals

- To expedite the construction of a West Bank hurricane protection levee.
- To create responsible, accessible and responsive government that has sound financial and administrative practices.
- To establish a well-maintained and future-oriented infrastructure with emphasis on effective drainage.
- To reestablish a healthy General Fund balance well above the mandated base reserve of \$7 million.
- To establish predictable, compatible land uses through zoning and comprehensive planning.
- To develop a comprehensive parks and recreation program that provides an array of services for all citizens.
- To build a diverse economy with the ability to sustain during economic changes.
- To promote a parish that is safe, environmentally conscious and provides cultural and aesthetic enjoyments.
- To develop a work place that attracts and retains committed, self-directed and creative team members as its workforce.

Accomplishments

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 2015, Animal Control Department has 482 successful adoptions from the shelter.

BUSINESS AND CAREER SOLUTIONS CENTER

- The River Parishes Business and Career Solutions Center exceeded state performance measures in seven out of eight categories.
- The center provided job support services for 9,126 adult and 15 youth participants in 2015.

COMMUNITY SERVICES

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

CONTRACT MONITOR

- All streetlights along Ormond Boulevard in Destrehan were replaced with LEDs, which are more efficient and cost-effective.
- Through October 2016, the Contract Monitor's office fielded 3,430 total calls for service related to solid waste pickup, with 7,897 cubic yards of construction and demolition debris removed.

ECONOMIC DEVELOPMENT AND TOURISM

- Average annual wages in 2015 for workers in the top 10 economic sectors in St. Charles Parish was approximately \$97,000.
- Local employers announced approximately \$2.3 Billion of local capital investment in 2015, which is expected to generate an estimated 175 permanent and over 4,000 construction job opportunities for local residents.

EMERGENCY OPERATIONS CENTER

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

GEOGRAPHIC INFORMATION SYSTEMS

- In 2016, 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.

GOVERNMENT BUILDINGS

- Courthouse security and access controls were completed in conjunction with the St. Charles Parish Sheriff's Office and EOC.
- In progress and completed building projects include the renovation of the old Madere's Garage building in Hahnville, the renovation of the third floor of the courthouse for administration and council offices, the installation of an emergency generator at the St. Charles Parish Animal Shelter and the Killona Community Center building.

INFORMATION TECHNOLOGY

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

LEVEE PROTECTION

- The parish completed construction of Phase I of the 2.2-mile Willowridge reach of the West Bank Hurricane Protection Levee in 2015. Construction is beginning on the reach's tie-in to the Davis Diversion Guide levee and the Willowridge Pump Station.
- The 2017 parish budget includes \$7.1 million for levee work. Voters approved a new 30-year, 4-mill property tax to fund construction, operations and maintenance of the parish's outer flood protection system.
- Work continues on all other levee reaches, with the Ellington reach beginning construction in 2017.
- The federal West Shore levee, which will protect the community of Montz on the East Bank has been given final approval and is awaiting funding by Congress.

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.

PUBLIC WORKS

Projects Under Construction

- Primrose Canal Road Crossing Improvements (Luling): \$1.9 million
- 2016 Road Maintenance Program: \$1.3 million
- Ormond Boulevard Overlay (Destrehan): \$2.3 million
- Mimosa Drainage Improvements (Luling): \$735,156
- Dunleith Canal Stabilization Phase V (Destrehan): \$1.1 million
- Randolph Pump Station Automatic Bar Screen Cleaners (Des Allemands): \$770,450
- Emergency Pump Station Generators (4): \$218,822

RECREATION

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

RETIRED AND SENIOR VOLUNTEER PROGRAM

- St. Charles Parish boasts 274 enrolled volunteers who served 80,165 hours. This is equal to \$1,849,408.86 worth of services.
- RSVP members spearhead local Martin Luther King Jr. and 9/11 Days of Service, collecting 400 books for local children and 2,600 servings of sports drinks for military service members.

WATERWORKS

- Waterworks recently won a water fluoridation quality award from the U.S. Center of Disease Control, representing two of only four water systems in Louisiana to be recognized.
- Engineering began on the refurbishment of the West Bank “B” plant clarifier, which was constructed approximately 50 years ago.

WASTEWATER

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

ST. CHARLES PARISH

GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2017

Description	2015			2016			2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	94,686,639	37,395,410	66,303,002			85,629,825		42,244,515	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	94,686,639	37,395,410	66,303,002			85,629,825		42,244,515	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	80,528,393	77,387,368	111,850,665	53,546,325	48,643,157	102,189,482	-8.64%	68,278,030	-33.18%
TOTAL MEANS OF FINANCING	175,215,032	114,782,778	178,153,667			187,819,307		110,522,545	
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	26,917,756	32,141,308	32,164,744	12,892,024	15,090,418	27,982,442	-13.00%	33,089,223	18.25%
OPERATING SERVICES	11,281,345	15,023,346	16,186,093	4,604,614	8,805,767	13,410,381	-17.15%	13,656,551	1.84%
MATERIALS & SUPPLIES	4,035,317	5,452,755	5,452,755	1,821,685	3,478,818	5,300,503	-2.79%	5,304,221	0.07%
OTHER CHARGES	(163,285)	799,747	799,747	214,070	535,754	749,824	-6.24%	810,020	8.03%
DEBT SERVICE	3,182,926	3,540,414	3,540,414	3,048,156	148,573	3,196,729	-9.71%	1,752,837	-45.17%
CAPITAL OUTLAY	29,973,621	22,807,498	83,029,565	8,717,378	59,163,067	67,880,445	-18.25%	24,693,088	-63.62%
INTERGOVERNMENTAL TRANSFERS	3,452,009	10,186,338	10,618,588	5,440,213	(883,207)	4,557,006	-57.08%	4,756,722	4.38%
	10,905,518	2,936,805	4,902,895	5,726,327	16,771,135	22,497,462	358.86%	3,389,733	-84.93%
TOTAL	89,585,207	92,888,211	156,694,801	42,464,467	103,110,325	145,574,792		87,452,395	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(9,056,814)	(15,500,843)	(44,844,136)			(43,385,310)		(19,174,365)	
ENDING FUND BALANCE	85,629,825	21,894,567	21,458,866			42,244,515		23,070,150	

ST. CHARLES PARISH

GOVERNMENTAL - MAJOR FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2017

Description	2015	2016				2017		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
BEGINNING FUND BALANCE	86,782,416	31,245,423	59,487,717			78,076,640		35,624,087	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	86,782,416	31,245,423	59,487,717			78,076,640		35,624,087	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	61,286,133	58,351,342	91,052,549	38,329,508	51,855,174	90,184,682	-0.95%	55,996,417	-37.91%
TOTAL MEANS OF FINANCING	148,068,549	89,596,765	150,540,266			168,261,322		91,620,504	
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	23,478,016	28,385,423	28,408,859	11,281,195	13,187,800	24,468,995	-13.87%	29,239,553	19.50%
OPERATING SERVICES	7,850,109	11,148,893	12,311,640	3,351,051	6,806,090	10,157,141	-17.50%	10,291,598	1.32%
MATERIALS & SUPPLIES	3,514,177	4,871,688	4,871,688	1,641,093	3,110,954	4,752,047	-2.46%	4,742,271	-0.21%
OTHER CHARGES	(254,373)	708,392	708,392	171,612	488,483	660,095	-6.82%	719,030	8.93%
DEBT SERVICE	2,801,376	2,831,788	2,831,788	2,769,476	36,322	2,805,798	-0.92%	1,356,330	-51.66%
CAPITAL OUTLAY	24,245,521	19,745,343	77,540,022	8,177,838	56,983,790	65,161,628	-15.96%	21,061,288	-67.68%
INTERGOVERNMENTAL	2,663,551	3,368,443	3,800,693	1,381,758	2,416,941	3,798,699	-0.05%	4,007,022	5.48%
TRANSFERS	5,693,532	947,775	2,913,865	254,211	17,058,463	17,312,674	494.15%	1,795,140	-89.63%
TOTAL	69,991,909	72,007,745	133,386,947	29,028,234	100,088,843	129,117,077		73,212,232	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(8,705,776)	(13,656,403)	(42,334,398)			(38,932,395)		(17,215,815)	
ENDING FUND BALANCE	78,076,640	17,589,020	17,153,319			39,144,245		18,408,272	

ST. CHARLES PARISH

GOVERNMENTAL - NONMAJOR FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2017

Description	2015	2016				2017		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
BEGINNING FUND BALANCE	7,904,223	6,149,987	6,815,285			7,553,185		3,100,270	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	7,904,223	6,149,987	6,815,285			7,553,185		3,100,270	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	19,242,260	19,036,026	20,798,116	15,216,817	(3,212,017)	12,004,800	-42.28%	12,281,613	2.31%
TOTAL MEANS OF FINANCING	27,146,483	25,186,013	27,613,401			19,557,985		15,381,883	
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	3,439,740	3,755,885	3,755,885	1,610,829	1,902,618	3,513,447	-6.45%	3,849,670	9.57%
OPERATING SERVICES	3,431,236	3,874,453	3,874,453	1,253,563	1,999,677	3,253,240	-16.03%	3,364,953	3.43%
MATERIALS & SUPPLIES	521,140	581,067	581,067	180,592	367,864	548,456	-5.61%	561,950	2.46%
OTHER CHARGES	91,088	91,355	91,355	42,458	47,271	89,729	-1.78%	90,990	1.41%
DEBT SERVICE	381,550	708,626	708,626	278,680	112,251	390,931	-44.83%	396,507	1.43%
CAPITAL OUTLAY	5,728,100	3,062,155	5,489,543	539,540	2,179,277	2,718,817	-50.47%	3,631,800	33.58%
INTERGOVERNMENTAL	788,458	6,817,895	6,817,895	4,058,455	(3,300,148)	758,307	-88.88%	749,700	-1.14%
TRANSFERS	5,211,986	1,989,030	1,989,030	5,472,116	(287,328)	5,184,788	160.67%	1,594,593	-69.24%
TOTAL	19,593,298	20,880,466	23,307,854	13,436,233	3,021,482	16,457,715		14,240,163	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(351,038)	(1,844,440)	(2,509,738)			(4,452,915)		(1,958,550)	
ENDING FUND BALANCE	7,553,185	4,305,547	4,305,547			3,100,270		1,141,720	

ST. CHARLES PARISH PROPRIETARY FUNDS

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

Description	2015	2016				2017		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,800,061	101,438,519	101,438,519			102,069,628	96,828,269		
Restricted for Debt Service	2,865,761	2,510,225	2,510,225			2,471,579	2,116,043		
Restricted for Capital Projects	6,365,219	6,069,602	6,069,602			7,418,328	6,496,275		
Unrestricted	(425,415)	144,706	144,706			(2,959,002)	2,689,577		
CURRENT YEAR REVENUES	50,154,202	27,446,453	27,887,953	10,520,162	17,070,478	27,590,640	28,843,757	-1.07%	4.54%
EXPENDITURES:									
PERSONAL SERVICES	8,836,346	10,472,137	10,472,137	4,423,552	5,318,930	9,742,482	10,657,716	-6.97%	9.39%
OPERATING SERVICES	7,318,731	8,669,828	8,669,828	2,662,197	5,118,642	7,780,839	7,996,512	-10.25%	2.77%
MATERIALS & SUPPLIES	2,430,751	2,762,291	2,762,291	1,203,456	1,640,810	2,844,266	2,960,473	2.97%	4.09%
OTHER CHARGES	6,364,176	6,602,267	6,602,267	23,812	6,657,972	6,681,784	6,791,284	1.20%	1.64%
DEBT SERVICE	27,432,257	1,006,888	1,006,888	1,500	1,005,388	1,006,888	980,688	0.00%	-2.60%
INTERGOVERNMENTAL	366,901	368,000	368,000	110,305	281,445	391,750	440,250	6.45%	12.38%
TRANSFERS	10,133	13,000	13,000	-	13,000	13,000	13,000	0.00%	0.00%
TOTAL EXPENDITURES	52,759,295	29,894,411	29,894,411	8,424,822	20,036,187	28,461,009	29,839,923		
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(2,605,093)	(2,447,958)	(2,006,458)			(870,369)	(996,166)		
CAPITAL CONTRIBUTIONS	-	-	-			-	-		
CHANGES IN NET ASSETS	(2,605,093)	(2,447,958)	(2,006,458)			(870,369)	(996,166)		
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,069,628	98,519,447	98,519,447			96,828,269	97,838,594		
Restricted for Debt Service	2,471,579	2,588,892	2,588,892			2,116,043	2,289,071		
Restricted for Capital Projects	7,418,328	6,015,511	6,507,185			6,496,275	7,066,590		
Unrestricted	(2,959,002)	591,244	541,070			2,689,577	(60,257)		

St. Charles Parish
2017 Consolidated Financial Schedule
All Funds
Revenues and Other Financing Sources

Taxes	\$	58,138,483
Licenses and Permits		1,300,450
State and Federal Grants		5,195,736
Charges for Services		29,059,075
Interest Income		557,710
Miscellaneous Income		535,625
Transfers		2,444,708
	<u>\$</u>	<u>97,231,787</u>

St. Charles Parish
2017 Consolidated Financial Schedule
All Funds
Expenditures and Other Financing Uses

General Fund	\$	32,002,207
Parish Transportation Fund		575,000
Road Lighting District 1		1,835,929
Workforce Investment Act		909,306
Criminal Court Fund		867,875
Road and Drainage		32,712,017
Recreation		5,887,750
Mosquito Control		1,417,291
Retired Senior Volunteer Program (RSVP)		284,825
Government Buildings M&O (Emergency 911)		1,195,150
Flood Protection Fund		7,094,078
Debt Service Funds		2,118,467
Capital Project Funds		552,500
Wastewater Fund		12,880,003
Waterworks Fund		12,874,264
Solid Waste Fund		4,085,656
	<u>\$</u>	<u>117,292,318</u>

GENERAL FUND

SUMMARY STATEMENT

Description	2015	2016				2017		Proposed Budget	% 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	% Change Last Adopted vs Projected Actual		
FUND BALANCE	44,876,240	13,485,678	15,122,768			38,753,077		21,290,145	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	44,876,240	13,485,678	15,122,768			38,753,077		21,290,145	
CURRENT YEAR REVENUES	30,309,394	25,654,677	28,115,730	13,523,223	13,254,421	26,777,644	-4.76%	23,609,214	-11.83%
TOTAL MEANS OF FINANCING	75,185,634	39,140,355	43,238,498	13,523,223	13,254,421	65,530,721		44,899,359	
EXPENDITURES:									
PERSONAL SERVICES	12,631,986	14,817,391	14,840,827	6,028,359	6,916,342	12,944,701	-12.78%	15,168,477	17.18%
OPERATING SERVICES	5,487,425	7,758,834	8,921,581	2,499,507	4,438,335	6,937,842	-22.24%	6,997,602	0.86%
MATERIALS & SUPPLIES	703,488	1,367,255	1,367,255	347,954	966,832	1,314,786	-3.84%	1,226,165	-6.74%
OTHER CHARGES	(289,403)	656,227	656,227	158,556	449,374	607,930	-7.36%	666,865	9.69%
DEBT SERVICE	-	3,500	3,500	-	1,500	1,500	-57.14%	3,000	100.00%
CAPITAL OUTLAY	10,457,945	4,304,500	4,987,250	874,223	2,131,103	3,005,326	-39.74%	3,782,000	25.84%
INTERGOVERNMENTAL	2,097,584	2,596,480	2,523,730	876,008	1,609,809	2,485,817	-1.50%	2,732,958	9.94%
TRANSFERS	5,343,532	577,775	2,543,865	254,211	16,688,463	16,942,674	566.02%	1,425,140	-91.59%
TOTAL EXPENDITURES	36,432,557	32,081,962	35,844,235	11,038,818	33,201,758	44,240,576		32,002,207	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(6,123,163)	(6,427,285)	(7,728,505)			(17,462,932)		(8,392,993)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	38,753,077	7,058,393	7,394,263			21,290,145		12,897,152	

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Ad Valorem Taxes	3,968,811	3,805,000	3,805,000	3,967,345	14,655	3,982,000	4.65%	3,815,000	-4.19%
General Sales Tax (1/2%)	7,333,153	7,500,000	7,500,000	2,823,053	4,546,947	7,370,000	-1.73%	7,600,000	3.12%
General Sales Tax (3/8%)	5,478,810	5,680,000	5,680,000	2,111,229	3,508,771	5,620,000	-1.06%	5,685,000	1.16%
Alcoholic Beverage Tax	47,960	46,000	46,000	10,681	34,619	45,300	-1.52%	46,000	1.55%
Airport Expansion Agreement	685,235	600,000	600,000	705,353	(3)	705,350	17.56%	650,000	-7.85%
Cable TV - Franchise Fees	868,466	750,000	750,000	217,478	622,522	840,000	12.00%	840,000	0.00%
Alcoholic Beverage - Low Content	4,783	4,800	4,800	4,728	42	4,770	-0.62%	4,800	0.63%
Alcoholic Beverage - High Content	7,861	8,500	8,500	8,427	73	8,500	0.00%	8,000	-5.88%
License - Occupational General	838,145	775,000	775,000	788,439	18,561	807,000	4.13%	800,000	-0.87%
License - Insurance	499,652	470,000	470,000	434,323	87,177	521,500	10.96%	500,000	-4.12%
License - Bingo	260	250	250	-	200	200	-20.00%	200	0.00%
License - Taxi Cabs	250	100	100	1,300	200	1,500	1400.00%	250	-83.33%
Civil Defense	43,291	25,000	25,000	-	29,140	29,140	16.56%	25,000	-14.21%
Dept. of Housing & Urban Development	1,538	-	-	-	-	-	0.00%	-	0.00%
Department of Homeland Security	264,492	-	-	-	-	-	0.00%	-	0.00%
Hazard Mitigation Grant	674,647	-	1,862,675	641,420	1,221,255	1,862,675	0.00%	-	-100.00%
CSBG-Administration	15,036	27,389	27,389	12,377	16,095	28,472	3.95%	28,472	0.00%
CSBG-Program Activities	109,064	96,711	96,711	38,767	47,537	86,304	-10.76%	86,304	0.00%
Summer Food Service Program	27,975	25,000	25,000	-	27,000	27,000	8.00%	25,000	-7.41%
Energy Assistance	22,579	18,450	18,450	17,307	3,993	21,300	15.45%	24,750	16.20%
Home Program	100,499	222,343	222,343	-	93,750	93,750	-57.84%	85,000	-9.33%
Land Lease	19,610	18,000	18,000	20,178	-	20,178	12.10%	19,000	-5.84%
Dept. of Interior - CIAP Grant	3,743,416	-	-	-	-	-	0.00%	-	0.00%
Dept. of Interior - Gulf of Mexico Energy	6,593	-	-	-	-	-	0.00%	-	0.00%
Dept. of Health & Human Services	18,026	17,500	17,500	19,132	-	19,132	9.33%	18,000	-5.92%
Mass Transit Assistance	87,479	75,000	75,000	36,749	43,251	80,000	6.67%	80,000	0.00%
Highway Fund #2	50,000	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Office of Coastal Protection & Restoration	-	-	250,000	-	250,000	250,000	0.00%	-	-100.00%
Economic Dev - Enterprise Fund	198,775	50,000	50,000	-	75,000	75,000	50.00%	75,000	0.00%
Office of Community Development	175,713	-	103,800	-	197,967	197,967	90.72%	-	-100.00%
Severance Tax	1,001,481	900,000	900,000	222,366	242,634	465,000	-48.33%	300,000	-35.48%
Parish Royalty Fund	1,187,560	1,400,000	1,400,000	124,230	275,770	400,000	-71.43%	250,000	-37.50%
Video Poker	304,932	290,000	290,000	152,080	172,920	325,000	12.07%	300,000	-7.69%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)									
State Payment in Lieu of Taxes	72,302	72,000	72,000	45,756	22,879	68,635	-4.67%	70,000	1.99%
SPLT - Community Services	30,000	30,000	30,000	18,800	9,400	28,200	-6.00%	28,200	0.00%
Local Grant - DA Annex Bldg	-	750,000	750,000	-	-	-	0.00%	-	0.00%
LACAP - Share the Warmth	224	500	500	244	6	250	-50.00%	250	0.00%
LACAP - Client Education	-	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
Local Economic Development	50,000	-	-	-	-	-	0.00%	-	0.00%
Court Costs, Fees, Charges	14,009	13,000	13,000	6,215	6,785	13,000	0.00%	13,000	0.00%
Zoning & Subdivision Fees	141,710	140,000	140,000	79,885	50,115	130,000	-7.14%	130,000	0.00%
Sale of Maps & Publications	335	500	500	8	242	250	-50.00%	500	100.00%
Bookkeeping & Admin Services	-	-	-	-	1,000	1,000	100.00%	5,000	400.00%
Miscellaneous Revenues	24,085	2,500	2,500	1,244	756	2,000	-20.00%	2,000	0.00%
Motor Vehicle Transaction Fee	31,659	25,000	25,000	12,078	14,522	26,600	6.40%	24,000	-9.77%
Driver's License Reinstatement Fee	1,494	1,000	1,000	-	1,426	1,426	42.60%	1,400	-1.82%
ICC Inspection Fees	328,781	300,000	300,000	216,108	128,892	345,000	15.00%	300,000	-13.04%
Weed & Grass Cutting Charges	8,562	8,000	8,000	2,919	5,081	8,000	0.00%	8,000	0.00%
Weed & Grass Cutting - Tax Roll	18,869	15,000	15,000	18,664	1,036	19,700	31.33%	18,000	-8.63%
Removal of Derelict Structure Charges	200	1,000	1,000	565	-	565	-43.50%	500	-11.50%
Animal Control	4,927	4,000	4,000	3,887	2,113	6,000	50.00%	4,500	-25.00%
Coroner - Other Fees	11,560	10,000	10,000	6,825	5,775	12,600	26.00%	10,000	-20.63%
Institutional Charges	25,800	20,000	20,000	17,400	12,600	30,000	50.00%	25,000	-16.67%
Rental of Parks & Buildings	21,009	55,000	55,000	22,119	25,381	47,500	-13.64%	47,500	0.00%
Registration Fees -Miscellaneous	973	2,000	2,000	2,320	(1,470)	850	100.00%	1,000	17.65%
Summer Enrichment - Registration Fees	5,249	4,500	4,500	4,250	-	4,250	-5.56%	4,000	-5.88%
Concessions	2,289	-	-	16,686	14	16,700	100.00%	5,000	-70.06%
Facility Use Fee	12,110	33,000	33,000	7,937	20,063	28,000	-15.15%	26,500	-5.36%
Court Fines	5,249	3,500	3,500	1,844	2,956	4,800	37.14%	3,500	-27.08%
Witness Fees - Deputies	936	750	750	150	600	750	0.00%	750	0.00%
Criminal Jury Fees-Act 1031 of 2003	107,111	120,000	120,000	36,156	50,844	87,000	-27.50%	100,000	14.94%
Juvenile Fees	21,591	25,000	25,000	7,275	10,425	17,700	-29.20%	20,000	12.99%
Interest Earnings	191,301	85,000	85,000	75,590	137,410	213,000	150.59%	180,000	-15.49%
Interest Earnings - Minimum Premium	48	20	20	164	146	310	1450.00%	240	-22.58%
Rents/Leases	14,720	15,000	15,000	7,480	8,320	15,800	5.33%	15,000	-5.06%
Royalties	5,732	10,000	10,000	1,635	1,565	3,200	-68.00%	5,000	56.25%
Homeowners Road Home Proceeds	94,750	-	244,578	31,745	212,833	244,578	0.00%	-	-100.00%
Mortgage Assistance Program	5,094	6,000	6,000	1,609	-	1,609	-73.18%	3,000	86.45%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)									
Gifts & Donations	115,420	113,000	113,000	55,420	62,900	118,320	4.71%	117,500	-0.69%
Revenue for Indirect Cost Allocation	226,134	235,000	235,000	-	241,000	241,000	2.55%	241,000	0.00%
Refunds - Insurance	281,620	75,000	75,000	462,360	-	462,360	516.48%	240,000	-48.09%
Compensation for Loss of Assets	-	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	14,258	2,000	2,000	220	495	715	-64.25%	1,000	39.86%
Transfer from 1/2% Reserve	124	-	-	703	737	1,440	100.00%	1,450	0.69%
Transfer from Criminal Court	6,915	1,264	1,264	-	215	215	-82.99%	365	69.77%
Indirect Cost Allocation Reimbursement	626,152	616,100	616,100	-	635,283	635,283	3.11%	635,283	0.00%
TOTAL REVENUES	30,309,394	25,654,677	28,115,730	13,523,223	13,254,421	26,777,644		23,609,214	

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

		2015		2016				2017		
		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	960,557	1,226,338	1,226,338	447,673	750,422	1,198,095	-2.30%	1,263,246	5.44%
001-400111	Council - District I	26,583	77,075	77,075	17,644	39,136	56,780	-26.33%	57,206	0.75%
001-400112	Council - District II	24,518	77,200	77,200	19,763	53,402	73,165	-5.23%	75,961	3.82%
001-400113	Council - District III	22,065	77,160	77,160	16,329	42,351	58,680	-23.95%	57,106	-2.68%
001-400114	Council - District IV	32,502	77,290	77,290	16,242	47,268	63,510	-17.83%	63,646	0.21%
001-400115	Council - District V	36,263	77,335	77,335	26,229	47,706	73,935	-4.40%	75,966	2.75%
001-400116	Council - District VI	19,975	77,105	77,105	10,470	44,790	55,260	-28.33%	54,201	-1.92%
001-400117	Council - District VII	22,847	77,125	77,125	17,389	42,526	59,915	-22.31%	62,341	4.05%
001-400118	Council - Division A	23,841	81,461	81,461	16,186	45,004	61,190	-24.88%	60,801	-0.64%
001-400119	Council - Division B	44,302	81,541	81,541	15,710	52,930	68,640	-15.82%	70,631	2.90%
001-400130	Ordinance & Proceedings	30,441	36,000	36,000	13,733	20,117	33,850	-5.97%	36,000	6.35%
001-400140	Public Information	295,665	356,140	356,140	135,511	186,024	321,535	-9.72%	340,410	5.87%
001-400150	Police Jury Association	40,186	42,000	42,000	26,093	14,907	41,000	-2.38%	42,000	2.44%
001-400205	District Court	469,553	530,980	530,980	205,203	269,917	475,120	-10.52%	515,605	8.52%
001-400206	District Crt - Division C	310,506	322,088	322,088	150,436	157,132	315,568	-2.02%	328,938	4.24%
001-400207	District Crt - Division D	328,749	366,845	366,845	151,170	206,655	357,825	-2.46%	366,055	2.30%
001-400208	District Crt - Division E	349,349	331,775	331,775	159,127	165,491	324,618	-2.16%	332,260	2.35%
001-400210	Grand Jury	12,841	17,000	17,000	6,957	10,043	17,000	0.00%	17,000	0.00%
001-400235	District Attorney	1,720,994	2,078,431	2,078,431	571,090	574,157	1,145,247	-44.90%	2,186,134	90.89%
001-400240	Clerk of Court	-	-	-	-	-	-	0.00%	299,280	100.00%
001-400290	Ward Courts	128,645	146,490	146,490	68,078	78,092	146,170	-0.22%	145,785	-0.26%
001-400310	Parish President	547,364	814,385	814,385	440,968	442,822	883,790	8.52%	831,075	-5.96%
001-400410	Registrar of Voters	105,429	137,420	137,420	47,295	78,090	125,385	-8.76%	139,495	11.25%
001-400420	Elections	56,061	34,300	34,300	-	23,100	23,100	-32.65%	39,300	70.13%
001-400510	Finance	1,111,953	1,234,785	1,234,785	542,104	612,281	1,154,385	-6.51%	1,262,420	9.36%
001-400530	Purchasing	497,386	594,990	594,990	247,896	341,977	589,873	-0.86%	606,264	2.78%
001-400540	Personnel	436,937	539,000	539,000	222,657	299,893	522,550	-3.05%	571,910	9.45%
001-400545	Legal Services	363,834	427,696	427,696	199,200	188,347	387,547	-9.39%	436,741	12.69%
001-400550	Taxation - Assessor	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
001-400560	Taxation - Collector	194,383	201,845	201,845	-	234,681	234,681	16.27%	238,113	1.46%
001-400610	Planning & Zoning	1,321,823	1,668,919	1,928,919	600,831	1,104,467	1,705,298	-11.59%	1,855,601	8.81%
001-400611	Coastal Zone Management	4,121,613	1,129,203	1,379,203	353,122	685,596	1,038,718	-24.69%	700,833	-32.53%
001-400612	ICC Building Codes	505,483	532,213	532,213	229,039	357,069	586,108	10.13%	571,193	-2.54%
001-400620	Data Processing	189,691	245,520	245,520	81,960	117,590	199,550	-18.72%	209,020	4.75%
001-400625	Info Technology	701,936	819,290	819,290	344,229	700,733	1,044,962	27.54%	955,320	-8.58%
001-400626	GIS	219,573	444,392	444,392	107,309	269,266	376,575	0.00%	614,140	63.09%
001-400630	Research and Investigation	69,515	97,600	97,600	44,800	43,900	88,700	-9.12%	98,700	11.27%

CONTINUED

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

	2015		2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
EXPENDITURES: (CONT.)										
001-400635	Cable TV Administration	32,631	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
001-400640	General Government Buildings	7,315,034	4,904,200	8,904,200	3,037,469	5,487,281	8,524,750	-4.26%	7,103,140	-16.68%
001-400650	Retirement System Contributions	133,894	136,000	136,000	133,894	-	133,894	-1.55%	139,000	3.81%
001-400670	Retired Employees Group Insurance	145,131	165,000	165,000	65,582	84,418	150,000	-9.09%	240,000	60.00%
001-400675	Risk Management	(315,404)	456,075	456,075	156,888	249,512	406,400	-10.89%	425,380	4.67%
001-400680	Grants Administration	288,024	286,260	286,260	137,818	155,177	292,995	2.35%	313,510	7.00%
001-410100	Sheriff	1,251,988	1,697,611	1,697,611	527,457	1,115,006	1,642,463	-3.25%	1,696,856	3.31%
001-410530	Juvenile	158,324	165,075	165,075	79,280	88,040	167,320	1.36%	165,390	-1.15%
001-410710	Emergency Preparedness	413,489	420,765	420,765	193,259	225,316	418,575	-0.52%	439,760	5.06%
001-410711	Emergency Preparedness Subsidiary	1,561,426	1,074,969	3,606,640	436,230	3,253,296	3,689,526	2.30%	876,445	-76.25%
001-410712	EOC - 24 Hours	680,930	653,865	653,865	317,212	365,935	683,147	4.48%	762,565	11.63%
001-410800	Motor Vehicles	28,725	34,310	34,310	12,647	18,583	31,230	-8.98%	34,115	9.24%
001-430160	Coroner	361,956	576,265	576,265	165,716	335,876	501,592	-12.96%	554,520	10.55%
001-430180	Animal Control	1,062,295	1,304,216	1,304,216	328,101	914,640	1,242,741	-4.71%	876,969	-29.43%
001-430225	Health & Safety Rehab	60,653	59,520	59,520	38,299	24,241	62,540	5.07%	62,915	0.60%
001-430226	Revitalization Program	-	12,000	12,000	-	2,119	2,119	0.00%	6,000	183.15%
001-430231	Community Services	943,953	856,977	937,187	297,177	622,382	919,559	-1.88%	553,288	-39.83%
001-430232	Energy Assistance	17,535	263,135	263,135	8,129	9,756	17,885	-93.20%	19,000	6.23%
001-430233	Summer Feeding	87,675	82,364	82,364	32,498	46,446	78,944	-4.15%	90,654	14.83%
001-430234	St. Rose Community Center	91,328	189,241	189,241	45,402	47,869	93,271	-50.71%	197,153	111.38%
001-430235	Community Service Subgrants	4,417	7,000	7,000	63	3,562	3,625	-48.21%	7,000	93.10%
001-430238	FEMA	-	9,000	9,000	-	-	-	0.00%	-	0.00%
001-430247	CSBG - Administration	15,036	15,120	15,120	6,919	7,431	14,350	-5.09%	15,640	8.99%
001-430248	CSBG - Program Activities	109,065	132,818	132,818	63,760	64,800	128,560	-3.21%	134,765	4.83%
001-430250	Home Program	265,465	280,565	280,565	100,691	134,959	235,650	-16.01%	357,440	51.68%
001-450300	New Community Center	241,603	326,878	326,878	86,282	166,492	252,774	0.00%	274,848	8.73%
001-465220	Parish Farm Agent	60,017	95,687	95,687	39,143	55,894	95,037	-0.68%	94,882	-0.16%
001-465230	Economic Development	677,230	817,040	867,040	319,478	500,831	820,309	-5.39%	825,715	0.66%
001-465235	Tourist Information Center	47,686	90,525	90,525	16,344	75,801	92,145	1.79%	94,620	2.69%
001-465260	Veterans Administration	2,556	2,560	2,560	1,278	1,282	2,560	0.00%	5,080	98.44%
001-465290	Public Housing	3,000	3,600	3,600	1,380	1,980	3,360	-6.67%	3,600	7.14%
001-475000	Debt Service	-	3,500	3,500	-	2,000	2,000	-42.86%	3,500	75.00%
001-480000	Transfers	5,343,532	18,702,572	22,753,393	1,000,000	23,785,696	24,785,696	8.93%	577,775	-97.67%
TOTAL EXPENDITURES		36,432,557	48,955,150	60,177,852	13,200,839	46,246,003	59,454,842		32,284,442	

COUNCIL

ACCOUNT NUMBER: 001-400110

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Council - Salaries	624,782	648,000	648,000	278,130	356,870	635,000	-2.01%	672,000	5.83%
Council - FICA	837	1,000	1,000	566	734	1,300	30.00%	1,200	-7.69%
Council - Retirement	88,319	83,000	83,000	34,779	45,221	80,000	-3.61%	82,000	2.50%
Council - Life/Health Insurance	95,826	122,000	122,000	47,084	56,916	104,000	-14.75%	136,500	31.25%
Council - Workers Compensation	3,244	3,400	3,400	1,393	2,007	3,400	0.00%	3,400	0.00%
Council - Unemployment Comp.	390	410	410	174	236	410	0.00%	420	2.44%
Council - Medicare	8,830	9,400	9,400	3,946	4,954	8,900	-5.32%	9,800	10.11%
Council - Disability	2,193	2,300	2,300	1,070	1,230	2,300	0.00%	2,400	4.35%
Council - Deferred Compensation	9,653	9,500	9,500	5,581	6,619	12,200	28.42%	18,000	47.54%
Council - Dental Insurance	840	900	900	370	530	900	0.00%	720	-20.00%
Council - OPEB Contribution	15,751	16,000	16,000	3,736	12,264	16,000	0.00%	20,000	25.00%
Council - Miscellaneous	45	640	640	55	585	640	0.00%	640	0.00%
TOTAL PERSONAL SERVICES	850,710	896,550	896,550	376,884	488,166	865,050		947,080	
OPERATING SERVICES:									
Council - Ads, Dues & Subscriptions	2,901	7,285	7,285	1,560	4,075	5,635	-22.65%	5,635	0.00%
Council - Printing	1,092	11,400	11,400	3,803	7,597	11,400	0.00%	8,900	-21.93%
Council - Postage	44	350	350	-	350	350	0.00%	350	0.00%
Council - Telephone	3,361	8,142	8,142	1,394	6,748	8,142	0.00%	8,577	5.34%
Council - Rentals	1,188	6,500	6,500	-	6,500	6,500	0.00%	6,500	0.00%
Council - Maint. of Property & Equip.	-	11,750	11,750	1,920	9,830	11,750	0.00%	11,750	0.00%
Council - Contractual Services	27,816	48,626	48,626	10,413	36,145	46,558	-4.25%	52,039	11.77%
Council - Professional Services	6,973	86,120	86,120	5,410	77,010	82,420	-4.30%	77,520	-5.95%
Council - Employee Liability	5,987	7,200	7,200	2,008	1,377	3,385	-52.99%	2,280	-32.64%
Council - General Liability	6,788	8,160	8,160	2,259	7,141	9,400	15.20%	11,785	25.37%
TOTAL OPERATING SERVICES	56,150	195,533	195,533	28,767	156,773	185,540		185,336	
MATERIALS & SUPPLIES:									
Council - Office & Communications Equip.	8,114	25,000	25,000	8,257	16,743	25,000	0.00%	25,000	0.00%
Council - Office Supplies	18,885	21,300	21,300	8,966	12,334	21,300	0.00%	21,300	0.00%
Council - Food & Clothing	7,409	21,700	21,700	22,973	11,977	34,950	61.06%	16,700	-52.22%
Council - Maint. of Bldgs. & Grounds	1,354	1,755	1,755	400	1,355	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%
TOTAL MATERIALS & SUPPLIES	35,762	70,755	70,755	40,596	43,409	84,005		65,755	

CONTINUED

COUNCIL

ACCOUNT NUMBER: 001-400110

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Council - Training & Travel	4,708	20,500	20,500	1,326	19,174	20,500	0.00%	22,075	7.68%
Council - Official Fees	496	1,000	1,000	100	900	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	5,204	21,500	21,500	1,426	20,074	21,500		23,075	
CAPITAL OUTLAY:									
Council - Office Equipment	12,731	42,000	42,000	-	42,000	42,000	0.00%	42,000	0.00%
TOTAL CAPITAL OUTLAY	12,731	42,000	42,000	-	42,000	42,000		42,000	
TOTAL EXPENDITURES	960,557	1,226,338	1,226,338	447,673	750,422	1,198,095		1,263,246	

COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017

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

Grand Total Requested:

\$ 42,000

COUNCIL - DISTRICT I

ACCOUNT NUMBER: 001-400111

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist I - Salary	10,618	11,595	11,595	5,396	6,244	11,640	0.39%	11,595	-0.39%
Dist I - FICA	-	720	720	-	-	-	-100.00%	-	0.00%
Dist I - Life/Health Insurance	31	18,820	18,820	15	20	35	-99.81%	35	0.00%
Dist I - Medicare	154	170	170	96	129	225	32.35%	170	-24.44%
Dist I - Deferred Compensation	1,266	-	-	484	566	1,050	100.00%	900	-14.29%
Dist I - Dental Insurance	-	120	120	-	-	-	-100.00%	-	0.00%
Dist I - OPEB Contribution	274	300	300	135	160	295	-1.67%	350	18.64%
Dist I - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	12,343	31,815	31,815	6,126	7,209	13,335		13,140	
OPERATING SERVICES:									
Dist I - Ads, Dues & Subscriptions	227	400	400	30	70	100	-75.00%	100	0.00%
Dist I - Printing	206	3,150	3,150	95	3,055	3,150	0.00%	3,150	0.00%
Dist I - Postage	696	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist I - Telephone	1,897	3,045	3,045	1,015	2,030	3,045	0.00%	3,200	5.09%
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	1,048	3,480	3,480	724	2,756	3,480	0.00%	3,656	5.06%
Dist I - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	205	250	250	69	86	155	-38.00%	140	-9.68%
Dist I - General Liability	232	285	285	77	438	515	80.70%	720	39.81%
TOTAL OPERATING SERVICES	4,511	19,810	19,810	2,010	17,635	19,645		20,166	
MATERIALS & SUPPLIES:									
Dist I - Office & Communications Equip.	2,313	9,800	9,800	-	7,150	7,150	-27.04%	6,150	-13.99%
Dist I - Office Supplies	12	2,000	2,000	92	1,908	2,000	0.00%	2,000	0.00%
Dist I - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	2,325	12,500	12,500	92	9,758	9,850		8,850	
OTHER CHARGES:									
Dist I - Training & Travel	7,404	12,950	12,950	9,416	4,534	13,950	7.72%	15,050	7.89%
TOTAL OTHER CHARGES	7,404	12,950	12,950	9,416	4,534	13,950		15,050	
TOTAL EXPENDITURES	26,583	77,075	77,075	17,644	39,136	56,780		57,206	

COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist II - Salary	10,416	11,595	11,595	5,396	6,244	11,640	0.39%	11,595	-0.39%
Dist II - FICA	211	720	720	338	467	805	11.81%	720	-10.56%
Dist II - Health/Life Insurance	4,089	18,820	18,820	6,565	8,035	14,600	-22.42%	19,500	33.56%
Dist II - Medicare	149	170	170	79	111	190	11.76%	170	-10.53%
Dist II - Deferred Compensation	458	-	-	-	-	-	0.00%	-	0.00%
Dist II - Dental Insurance	70	120	120	50	70	120	0.00%	120	0.00%
Dist II - OPEB Contribution	265	300	300	135	165	300	0.00%	350	16.67%
Dist II - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	15,658	31,815	31,815	12,563	15,182	27,745		32,545	
OPERATING SERVICES:									
Dist II - Ads, Dues & Subscriptions	30	400	400	305	95	400	0.00%	400	0.00%
Dist II - Printing	44	3,150	3,150	65	3,085	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	2,002	3,045	3,045	1,585	1,460	3,045	0.00%	3,200	5.09%
Dist II - Rentals	-	700	700	-	700	700	0.00%	700	100.00%
Dist II - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist II - Contractual Services	1,561	3,480	3,480	874	2,606	3,480	0.00%	3,656	5.06%
Dist II - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	254	310	310	80	85	165	-46.77%	140	-15.15%
Dist II - General Liability	289	350	350	90	440	530	51.43%	720	35.85%
TOTAL OPERATING SERVICES	4,180	19,935	19,935	2,999	16,971	19,970		20,466	
MATERIALS & SUPPLIES:									
Dist II - Office & Communications Equip.	2,491	9,800	9,800	227	9,573	9,800	0.00%	5,100	-47.96%
Dist II - Office Supplies	79	2,000	2,000	5	1,995	2,000	0.00%	2,000	0.00%
Dist II - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	2,570	12,500	12,500	232	12,268	12,500		7,800	
OTHER CHARGES:									
Dist II - Training & Travel	2,110	12,950	12,950	3,969	8,981	12,950	0.00%	15,150	16.99%
TOTAL OTHER CHARGES	2,110	12,950	12,950	3,969	8,981	12,950		15,150	
TOTAL EXPENDITURES	24,518	77,200	77,200	19,763	53,402	73,165		75,961	

COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist III - Salary	10,618	11,595	11,595	5,396	6,244	11,640	0.39%	11,595	-0.39%
Dist III - FICA	-	720	720	391	559	950	31.94%	750	-21.05%
Dist III - Health/Life Insurance	31	18,820	18,820	15	20	35	-99.81%	35	0.00%
Dist III - Medicare	145	170	170	95	130	225	32.35%	170	-24.44%
Dist III - Deferred Compensation	658	-	-	18	2	20	100.00%	-	-100.00%
Dist III - Dental Insurance	-	120	120	-	-	-	-100.00%	-	0.00%
Dist III - OPEB Contribution	274	300	300	133	167	300	0.00%	350	16.67%
Dist III - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,726	31,815	31,815	6,048	7,212	13,260		12,990	
OPERATING SERVICES:									
Dist III - Ads, Dues & Subscriptions	55	400	400	233	167	400	0.00%	400	0.00%
Dist III - Printing	88	3,150	3,150	65	3,085	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	1,822	3,045	3,045	1,092	1,953	3,045	0.00%	3,200	5.09%
Dist III - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist III - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist III - Contractual Services	2,033	3,480	3,480	1,202	2,278	3,480	0.00%	3,656	5.06%
Dist III - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist III - Employee Liability	239	290	290	80	85	165	-43.10%	140	-15.15%
Dist III - General Liability	271	330	330	90	440	530	60.61%	720	35.85%
TOTAL OPERATING SERVICES	4,508	19,895	19,895	2,762	17,208	19,970		20,466	
MATERIALS & SUPPLIES:									
Dist III - Office & Communications Equip.	3,160	9,800	9,800	75	9,725	9,800	0.00%	6,300	-35.71%
Dist III - Office Supplies	554	2,000	2,000	31	1,969	2,000	0.00%	2,000	0.00%
Dist III - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	3,714	12,500	12,500	106	12,394	12,500		9,000	
OTHER CHARGES:									
Dist III - Training & Travel	2,117	12,950	12,950	7,413	5,537	12,950	0.00%	14,650	13.13%
TOTAL OTHER CHARGES	2,117	12,950	12,950	7,413	5,537	12,950		14,650	
TOTAL EXPENDITURES	22,065	77,160	77,160	16,329	42,351	58,680		57,106	

COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist IV - Salary	10,618	11,595	11,595	5,396	6,244	11,640	0.39%	11,595	-0.39%
Dist IV - FICA	646	720	720	42	3	45	-93.75%	-	-100.00%
Dist IV - Health/Life Insurance	5,579	18,820	18,820	2,981	3,069	6,050	-67.85%	7,400	22.31%
Dist IV - Medicare	151	170	170	91	119	210	23.53%	170	-19.05%
Dist IV - Deferred Compensation	-	-	-	366	539	905	100.00%	1,100	21.55%
Dist IV - Dental Insurance	120	120	120	53	67	120	0.00%	120	0.00%
Dist IV - OPEB Contribution	274	300	300	133	167	300	0.00%	350	16.67%
Dist IV - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	17,388	31,815	31,815	9,062	10,298	19,360		20,825	
OPERATING SERVICES:									
Dist IV - Ads, Dues & Subscriptions	30	400	400	305	95	400	0.00%	400	0.00%
Dist IV - Printing	272	3,150	3,150	65	3,085	3,150	0.00%	3,150	0.00%
Dist IV - Postage	921	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist IV - Telephone	2,306	3,045	3,045	1,157	1,888	3,045	0.00%	3,200	5.09%
Dist IV - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist IV - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist IV - Contractual Services	1,265	3,480	3,480	1,091	2,389	3,480	0.00%	3,656	5.06%
Dist IV - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	288	350	350	96	84	180	-48.57%	140	-22.22%
Dist IV - General Liability	327	400	400	108	437	545	36.25%	725	33.03%
TOTAL OPERATING SERVICES	5,409	20,025	20,025	2,822	17,178	20,000		20,471	
MATERIALS & SUPPLIES:									
Dist IV - Office & Communications Equip.	3,160	9,800	9,800	1,488	7,012	8,500	-13.27%	5,000	-41.18%
Dist IV - Office Supplies	293	2,000	2,000	53	1,947	2,000	0.00%	2,000	0.00%
Dist IV - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	3,453	12,500	12,500	1,541	9,659	11,200		7,700	
OTHER CHARGES:									
Dist IV - Training & Travel	6,252	12,950	12,950	2,817	10,133	12,950	0.00%	14,650	13.13%
TOTAL OTHER CHARGES	6,252	12,950	12,950	2,817	10,133	12,950		14,650	
TOTAL EXPENDITURES	32,502	77,290	77,290	16,242	47,268	63,510		63,646	

COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist V - Salary	10,618	11,595	11,595	5,396	6,244	11,640	0.39%	11,595	-0.39%
Dist V - FICA	514	720	720	321	459	780	8.33%	720	-7.69%
Dist V - Retirement	-	-	-	49	1	50	100.00%	-	-100.00%
Dist V - Health/Life Insurance	14,734	18,820	18,820	7,870	8,130	16,000	-14.98%	19,500	21.88%
Dist V - Medicare	120	170	170	75	110	185	8.82%	170	-8.11%
Dist V - Dental Insurance	70	120	120	58	62	120	0.00%	120	0.00%
Dist V - OPEB Contribution	274	300	300	135	165	300	0.00%	350	16.67%
Dist V - Miscellaneous	-	90	90	3	87	90	0.00%	90	100.00%
TOTAL PERSONAL SERVICES	26,330	31,815	31,815	13,907	15,258	29,165		32,545	
OPERATING SERVICES:									
Dist V - Ads, Dues & Subscriptions	30	400	400	30	370	400	0.00%	400	0.00%
Dist V - Printing	44	3,150	3,150	65	3,085	3,150	0.00%	3,150	0.00%
Dist V - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist V - Telephone	1,964	3,045	3,045	846	2,199	3,045	0.00%	3,200	5.09%
Dist V - Rentals	-	700	700	-	-	-	0.00%	-	100.00%
Dist V - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist V - Contractual Services	2,096	3,480	3,480	898	2,582	3,480	0.00%	3,656	5.06%
Dist V - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	308	375	375	104	86	190	-49.33%	140	-26.32%
Dist V - General Liability	349	420	420	117	438	555	32.14%	725	30.63%
TOTAL OPERATING SERVICES	4,791	20,070	20,070	2,060	17,260	19,320		19,771	
MATERIALS & SUPPLIES:									
Dist V - Office & Communications Equip.	3,160	9,800	9,800	2,640	7,160	9,800	0.00%	5,300	-45.92%
Dist V - Office Supplies	488	2,000	2,000	11	1,989	2,000	0.00%	2,000	0.00%
Dist V - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	3,648	12,500	12,500	2,651	9,849	12,500		8,000	
OTHER CHARGES:									
Dist V - Training & Travel	1,494	12,950	12,950	7,611	5,339	12,950	0.00%	15,650	20.85%
TOTAL OTHER CHARGES	1,494	12,950	12,950	7,611	5,339	12,950		15,650	
TOTAL EXPENDITURES	36,263	77,335	77,335	26,229	47,706	73,935		75,966	

COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist VI - Salary	10,618	11,595	11,595	5,396	6,244	11,640	0.39%	11,595	-0.39%
Dist VI - FICA	658	720	720	409	541	950	31.94%	720	-24.21%
Dist VI - Life/Health Insurance	31	18,820	18,820	15	20	35	-99.81%	35	0.00%
Dist VI - Medicare	154	170	170	96	129	225	32.35%	170	-24.44%
Dist VI - Dental Insurance	-	120	120	-	-	-	-100.00%	-	0.00%
Dist VI - OPEB Contribution	274	300	300	135	165	300	0.00%	350	16.67%
Dist VI - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,735	31,815	31,815	6,051	7,189	13,240		12,960	
OPERATING SERVICES:									
Dist VI - Ads, Dues & Subscriptions	253	400	400	233	167	400	0.00%	400	0.00%
Dist VI - Printing	-	3,150	3,150	65	3,085	3,150	0.00%	3,150	0.00%
Dist VI - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist VI - Telephone	2,350	3,045	3,045	1,195	1,850	3,045	0.00%	3,200	5.09%
Dist VI - Rentals	-	700	700	-	-	-	0.00%	-	100.00%
Dist VI - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VI - Contractual Services	1,048	3,480	3,480	525	2,955	3,480	0.00%	3,656	5.06%
Dist VI - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	207	265	265	70	85	155	-41.51%	140	-9.68%
Dist VI - General Liability	234	300	300	79	436	515	71.67%	720	39.81%
TOTAL OPERATING SERVICES	4,092	19,840	19,840	2,167	17,078	19,245		19,766	
MATERIALS & SUPPLIES:									
Dist VI - Office & Communications Equip.	2,927	9,800	9,800	287	7,013	7,300	-25.51%	5,800	-20.55%
Dist VI - Office Supplies	113	2,000	2,000	-	1,825	1,825	-8.75%	1,825	0.00%
Dist VI - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	3,040	12,500	12,500	287	9,538	9,825		8,325	
OTHER CHARGES:									
Dist VI - Training & Travel	1,108	12,950	12,950	1,965	10,985	12,950	0.00%	13,150	1.54%
TOTAL OTHER CHARGES	1,108	12,950	12,950	1,965	10,985	12,950		13,150	
TOTAL EXPENDITURES	19,975	77,105	77,105	10,470	44,790	55,260		54,201	

COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist VII - Salary	10,618	11,595	11,595	5,396	6,244	11,640	0.39%	11,595	-0.39%
Dist VII - FICA	658	720	720	409	541	950	31.94%	720	-24.21%
Dist VII - Life/Health Insurance	-	18,820	18,820	503	3,047	3,550	-81.14%	7,300	105.63%
Dist VII - Medicare	154	170	170	96	129	225	32.35%	170	-24.44%
Dist VII - Dental Insurance	-	120	120	-	-	-	-100.00%	-	0.00%
Dist VII - OPEB Contribution	274	300	300	135	165	300	0.00%	350	16.67%
Dist VII - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,704	31,815	31,815	6,539	10,216	16,755		20,225	
OPERATING SERVICES:									
Dist VII - Ads, Dues & Subscriptions	206	400	400	233	167	400	0.00%	400	0.00%
Dist VII - Printing	44	3,150	3,150	65	3,085	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	1,932	3,045	3,045	967	2,078	3,045	0.00%	3,200	5.09%
Dist VII - Rentals	-	700	700	-	700	700	0.00%	700	100.00%
Dist VII - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VII - Contractual Services	1,559	3,480	3,480	926	2,554	3,480	0.00%	3,656	5.06%
Dist VII - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Employee Liability	224	270	270	75	85	160	-40.74%	140	-12.50%
Dist VII - General Liability	254	315	315	85	440	525	66.67%	720	37.14%
TOTAL OPERATING SERVICES	4,219	19,860	19,860	2,351	17,609	19,960		20,466	
MATERIALS & SUPPLIES:									
Dist VII - Office & Communications Equip.	2,195	9,800	9,800	-	6,550	6,550	-33.16%	4,300	-34.35%
Dist VII - Office Supplies	(104)	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Food & Clothing	50	700	700	45	655	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	2,141	12,500	12,500	45	9,205	9,250		7,000	
OTHER CHARGES:									
Dist VII - Training & Travel	4,783	12,950	12,950	8,454	5,496	13,950	7.72%	14,650	5.02%
TOTAL OTHER CHARGES	4,783	12,950	12,950	8,454	5,496	13,950		14,650	
TOTAL EXPENDITURES	22,847	77,125	77,125	17,389	42,526	59,915		62,341	

COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Div A - Salary	14,158	15,461	15,461	7,195	8,330	15,525	0.41%	15,465	-0.39%
Div A - FICA	878	960	960	24	1	25	-97.40%	-	-100.00%
Div A - Life/Health Insurance	31	18,820	18,820	13	17	30	-99.84%	35	16.67%
Div A - Medicare	205	225	225	118	147	265	17.78%	225	-15.09%
Div A - Deferred Compensation	-	-	-	497	703	1,200	100.00%	1,150	-4.17%
Div A - Dental Insurance	-	120	120	-	-	-	-100.00%	-	0.00%
Div A - OPEB Contribution	365	400	400	182	218	400	0.00%	470	17.50%
Div A - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	15,637	36,076	36,076	8,029	9,506	17,535		17,435	
OPERATING SERVICES:									
Div A - Ads, Dues & Subscriptions	233	400	400	233	167	400	0.00%	400	0.00%
Div A - Printing	44	3,150	3,150	65	3,085	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	2,306	3,045	3,045	1,247	1,798	3,045	0.00%	3,200	5.09%
Div A - Rentals	-	700	700	-	700	700	0.00%	700	100.00%
Div A - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Div A - Contractual Services	1,035	3,480	3,480	1,143	2,337	3,480	0.00%	3,656	5.06%
Div A - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Employee Liability	248	300	300	83	92	175	-41.67%	150	-14.29%
Div A - General Liability	282	360	360	93	462	555	54.17%	760	36.94%
TOTAL OPERATING SERVICES	4,148	19,935	19,935	2,864	17,141	20,005		20,516	
MATERIALS & SUPPLIES:									
Div A - Office & Communications Equip.	2,195	9,800	9,800	178	7,822	8,000	-18.37%	5,500	-31.25%
Div A - Office Supplies	44	2,000	2,000	170	1,830	2,000	0.00%	2,000	0.00%
Div A - Food & Clothing	75	700	700	129	571	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	2,314	12,500	12,500	477	10,223	10,700		8,200	
OTHER CHARGES:									
Div A - Training & Travel	1,742	12,950	12,950	4,816	8,134	12,950	0.00%	14,650	13.13%
TOTAL OTHER CHARGES	1,742	12,950	12,950	4,816	8,134	12,950		14,650	
TOTAL EXPENDITURES	23,841	81,461	81,461	16,186	45,004	61,190		60,801	

COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Div B - Salary	14,158	15,461	15,461	7,195	8,330	15,525	0.41%	15,465	-0.39%
Div B - FICA	831	960	960	514	686	1,200	25.00%	960	-20.00%
Div B - Life/Health Insurance	5,579	18,820	18,820	2,486	3,039	5,525	-70.64%	7,300	32.13%
Div B - Medicare	194	225	225	120	155	275	22.22%	225	-18.18%
Div B - Dental Insurance	-	120	120	57	63	120	0.00%	120	0.00%
Div B - OPEB Contribution	365	400	400	182	218	400	0.00%	500	25.00%
Div B - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	21,127	36,076	36,076	10,554	12,581	23,135		24,660	
OPERATING SERVICES:									
Div B - Ads, Dues & Subscriptions	193	400	400	30	370	400	0.00%	400	0.00%
Div B - Printing	-	3,150	3,150	65	3,085	3,150	0.00%	3,150	0.00%
Div B - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Div B - Telephone	1,918	3,045	3,045	1,325	1,720	3,045	0.00%	3,200	5.09%
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	1,647	3,480	3,480	800	2,680	3,480	0.00%	3,656	5.06%
Div B - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	286	350	350	103	97	200	-42.86%	150	-25.00%
Div B - General Liability	324	390	390	115	465	580	48.72%	765	31.90%
TOTAL OPERATING SERVICES	4,368	20,015	20,015	2,438	17,617	20,055		20,521	
MATERIALS & SUPPLIES:									
Div B - Office & Communications Equip.	4,345	9,800	9,800	389	9,411	9,800	0.00%	9,800	0.00%
Div B - Office Supplies	242	2,000	2,000	189	1,811	2,000	0.00%	2,000	0.00%
Div B - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	4,587	12,500	12,500	578	11,922	12,500		12,500	
OTHER CHARGES:									
Div B - Training & Travel	14,220	12,950	12,950	2,140	10,810	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	14,220	12,950	12,950	2,140	10,810	12,950		12,950	
TOTAL EXPENDITURES	44,302	81,541	81,541	15,710	52,930	68,640		70,631	

ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Ord/Proc - Ads, Dues & Subscriptions	30,441	36,000	36,000	13,733	20,117	33,850	-5.97%	36,000	6.35%
TOTAL OPERATING SERVICES	30,441	36,000	36,000	13,733	20,117	33,850		36,000	
TOTAL EXPENDITURES	30,441	36,000	36,000	13,733	20,117	33,850		36,000	

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Public Info - Salaries	97,119	102,000	102,000	38,497	52,003	90,500	-11.27%	108,000	19.34%
Public Info - FICA	-	-	-	73	112	185	100.00%	225	21.62%
Public Info - Retirement	14,030	13,500	13,500	3,802	6,498	10,300	-23.70%	13,000	26.21%
Public Info - Health/Life Insurance	18,352	25,100	25,100	2,997	3,603	6,600	-73.71%	15,000	127.27%
Public Info - Workers Comp.	504	550	550	193	282	475	-13.64%	550	15.79%
Public Info - Unemployment Comp.	61	70	70	24	36	60	-14.29%	70	16.67%
Public Info - Medicare	1,356	1,500	1,500	551	749	1,300	-13.33%	1,600	23.08%
Public Info - Disability	348	400	400	110	190	300	-25.00%	375	25.00%
Public Info - Dental Insurance	240	240	240	60	110	170	-29.17%	240	41.18%
Public Info - OPEB Contribution	2,501	2,600	2,600	933	1,267	2,200	-15.38%	3,200	45.45%
Public Info - Miscellaneous	-	160	160	55	105	160	0.00%	240	50.00%
TOTAL PERSONAL SERVICES	134,511	146,120	146,120	47,295	64,955	112,250		142,500	
OPERATING SERVICES:									
Public Info - Ads, Dues & Subscriptions	21,465	26,000	26,000	12,126	13,874	26,000	0.00%	20,065	-22.83%
Public Info - Printing	26,766	32,960	32,960	12,172	20,788	32,960	0.00%	32,990	0.09%
Public Info - Postage	16,374	15,000	15,000	9,376	5,624	15,000	0.00%	15,000	0.00%
Public Info - Telephone	1,920	2,500	2,500	660	1,840	2,500	0.00%	3,500	40.00%
Public Info - Rentals	-	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
Public Info - Maint. of Prop. & Equip.	250	23,000	23,000	-	23,000	23,000	0.00%	18,000	-21.74%
Public Info - Contractual Services	4,120	19,400	19,400	1,001	18,399	19,400	0.00%	19,400	0.00%
Public Info - Professional Services	72,065	63,700	63,700	48,551	15,149	63,700	0.00%	61,085	-4.11%
Public Info - Automobile Insurance	402	-	-	-	-	-	0.00%	-	0.00%
Public Info - Employee Liability	1,688	2,040	2,040	573	392	965	-52.70%	645	-33.16%
Public Info - General Liability	1,913	2,320	2,320	645	2,015	2,660	14.66%	3,325	25.00%
TOTAL OPERATING SERVICES	146,963	192,920	192,920	85,104	107,081	192,185		180,010	
MATERIALS & SUPPLIES:									
Public Info - Office & Comm. Equipment	11,708	6,500	6,500	558	5,942	6,500	0.00%	7,000	7.69%
Public Info - Office Supplies	1,225	2,500	2,500	219	2,281	2,500	0.00%	2,500	0.00%
Public Info - Food & Clothing	343	900	900	-	900	900	0.00%	1,200	33.33%
Public Info - Maint of Bldgs & Grounds	44	500	500	-	500	500	0.00%	500	0.00%
Public Info - Vehicle Supplies	67	700	700	104	596	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	13,387	11,100	11,100	881	10,219	11,100		11,900	

CONTINUED

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	<u>2015</u>	<u>2016</u>					<u>2017</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Public Info - Training & Travel	304	6,000	6,000	2,231	3,769	6,000	0.00%	6,000	0.00%
TOTAL OTHER CHARGES	304	6,000	6,000	2,231	3,769	6,000		6,000	
INTERGOVERNMENTAL:									
Public Info - Grants	500	-	-	-	-	-	0.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	500	-	-	-	-	-		-	
TOTAL EXPENDITURES	295,665	356,140	356,140	135,511	186,024	321,535		340,410	

POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Police Jury - Ads, Dues & Subscriptions	40,186	42,000	42,000	26,093	14,907	41,000	-2.38%	42,000	2.44%
TOTAL OPERATING SERVICES	40,186	42,000	42,000	26,093	14,907	41,000		42,000	
TOTAL EXPENDITURES	40,186	42,000	42,000	26,093	14,907	41,000		42,000	

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Crt - Non-PR Salaries/Benefits	238,143	313,000	313,000	129,042	138,958	268,000	-14.38%	313,000	16.79%
Dist Crt - Miscellaneous	300	-	-	-	-	-	100.00%	-	0.00%
TOTAL PERSONAL SERVICES	238,443	313,000	313,000	129,042	138,958	268,000		313,000	
OPERATING SERVICES:									
Dist Crt - Ads, Dues & Subscriptions	6,946	16,000	16,000	5,234	10,766	16,000	0.00%	14,500	-9.38%
Dist Crt - Printing	305	1,500	1,500	310	1,190	1,500	0.00%	1,500	0.00%
Dist Crt - Telephone	(90)	-	-	(34)	34	-	0.00%	-	0.00%
Dist Crt - Rentals	249	-	-	-	-	-	0.00%	1,500	100.00%
Dist Crt - Maint. of Property & Equip.	510	3,000	3,000	335	2,665	3,000	0.00%	3,000	0.00%
Dist Crt - Contractual Services	31,259	80,000	80,000	13,115	16,885	30,000	-62.50%	30,000	0.00%
Dist Crt - Professional Services	115,376	15,000	15,000	40,594	14,406	55,000	266.67%	55,000	0.00%
Dist Crt - Employee Liability	7,685	8,060	8,060	814	5,786	6,600	-18.11%	990	-85.00%
Dist Crt - General Liability	2,828	3,420	3,420	916	3,104	4,020	17.54%	5,115	27.24%
TOTAL OPERATING SERVICES	165,068	126,980	126,980	61,284	54,836	116,120		111,605	
MATERIALS & SUPPLIES:									
Dist Crt - Office & Communications Equip.	4,187	4,000	4,000	390	3,610	4,000	0.00%	4,000	0.00%
Dist Crt - Office Supplies	1,282	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Dist Crt - Food & Clothing	1,074	5,000	5,000	435	4,565	5,000	0.00%	5,000	0.00%
Dist Crt - Miscellaneous	563	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	7,106	10,000	10,000	825	9,175	10,000		10,000	
OTHER CHARGES:									
Dist Crt - Training & Travel	2,756	-	-	2,728	(2,728)	-	0.00%	-	0.00%
Dist Crt - Juror/Witness Fees	7,275	36,000	36,000	3,355	32,645	36,000	0.00%	36,000	0.00%
Dist Crt - Official Fees	36,105	30,000	30,000	10,697	19,303	30,000	0.00%	30,000	0.00%
TOTAL OTHER CHARGES	46,136	66,000	66,000	14,052	51,948	66,000		66,000	
INTERGOVERNMENTAL:									
Dist Crt - Court Attendance	12,800	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
TOTAL INTERGOVERNMENTAL	12,800	15,000	15,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	469,553	530,980	530,980	205,203	269,917	475,120		515,605	

DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
D/C - Div C - Salaries	88,643	90,000	90,000	41,690	48,310	90,000	0.00%	91,000	1.11%
D/C - Div C - Non-PR Salaries/Benefits	148,215	156,000	156,000	74,206	79,994	154,200	-1.15%	162,000	5.06%
D/C - Div C - Retirement	12,807	12,000	12,000	5,420	6,580	12,000	0.00%	11,500	-4.17%
D/C - Div C - Health/Life Insurance	19,270	24,500	24,500	10,214	10,486	20,700	-15.51%	25,000	20.77%
D/C - Div C - Workmens Comp.	460	500	500	208	292	500	0.00%	460	-8.00%
D/C - Div C - Unemployment	56	60	60	26	34	60	0.00%	60	0.00%
D/C - Div C - Medicare	799	850	850	376	474	850	0.00%	850	0.00%
D/C - Div C - Dental Insurance	71	75	75	36	39	75	0.00%	75	0.00%
D/C - Div C - OPEB Contribution	2,284	2,300	2,300	1,042	1,258	2,300	0.00%	2,800	21.74%
TOTAL PERSONAL SERVICES	272,605	286,285	286,285	133,218	147,467	280,685		293,745	
OPERATING SERVICES:									
D/C - Div C - Ads, Dues & Subsc.	5,430	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
D/C - Div C - Printing	95	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div C - Telephone	14,279	6,033	6,033	9,007	(2,974)	6,033	0.00%	6,033	0.00%
D/C - Div C - Rentals	1,476	2,070	2,070	861	1,209	2,070	0.00%	2,070	0.00%
D/C - Div C - Maint. of Prop. & Equip.	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
D/C - Div C - Contractual Services	2,001	2,000	2,000	977	1,023	2,000	0.00%	2,000	0.00%
D/C - Div C - Professional Services	-	-	-	945	(945)	-	0.00%	-	0.00%
D/C - Div C - Employee Liability	1,607	1,980	1,980	518	352	870	-56.06%	580	-33.33%
D/C - Div C - General Liability	1,822	2,220	2,220	583	1,827	2,410	8.56%	3,010	24.90%
TOTAL OPERATING SERVICES	26,710	19,303	19,303	12,891	5,492	18,383		18,693	
MATERIALS & SUPPLIES:									
D/C - Div C - Office & Comm. Equipment	306	5,000	5,000	2,789	2,211	5,000	0.00%	5,000	0.00%
D/C - Div C - Office Supplies	3,624	3,500	3,500	1,538	1,962	3,500	0.00%	3,500	0.00%
D/C - Div C - Food & Clothing	311	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	4,241	8,500	8,500	4,327	4,173	8,500		8,500	
OTHER CHARGES:									
D/C - Div C - Training & Travel	28	8,000	8,000	-	8,000	8,000	0.00%	8,000	100.00%
TOTAL OTHER CHARGES	28	8,000	8,000	-	8,000	8,000		8,000	
CAPITAL OUTLAY:									
D/C - Div C - Office Equipment	6,922	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	6,922	-	-	-	-	-		-	
TOTAL EXPENDITURES	310,506	322,088	322,088	150,436	157,132	315,568		328,938	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
D/C - Div D - Salaries	88,643	90,000	90,000	41,690	48,310	90,000	0.00%	91,000	1.11%
D/C - Div D - Non-PR Salaries/Benefits	113,670	120,500	120,500	60,187	52,813	113,000	-6.22%	118,600	4.96%
D/C - Div D - Retirement	12,807	12,000	12,000	5,420	6,580	12,000	0.00%	11,500	-4.17%
D/C - Div D - Health/Life Insurance	5,208	6,650	6,650	2,784	2,916	5,700	-14.29%	6,800	19.30%
D/C - Div D - Workmens Comp.	460	500	500	208	292	500	0.00%	500	0.00%
D/C - Div D - Unemployment	56	60	60	26	34	60	0.00%	60	0.00%
D/C - Div D - Medicare	1,283	1,300	1,300	603	697	1,300	0.00%	1,400	7.69%
D/C - Div D - Dental Insurance	71	75	75	36	39	75	0.00%	75	0.00%
D/C - Div D - OPEB Contribution	2,284	2,300	2,300	1,042	1,258	2,300	0.00%	2,800	21.74%
D/C - Div D - Miscellaneous	-	-	-	85	(85)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	224,482	233,385	233,385	112,081	112,854	224,935		232,735	
OPERATING SERVICES:									
D/C - Div D - Ads, Dues & Subscriptions	4,546	9,000	9,000	330	8,670	9,000	0.00%	9,000	0.00%
D/C - Div D - Printing	364	750	750	62	688	750	0.00%	750	0.00%
D/C - Div D - Telephone	14,311	7,000	7,000	9,025	(2,025)	7,000	0.00%	7,000	0.00%
D/C - Div D - Rentals	684	1,400	1,400	510	890	1,400	0.00%	1,400	0.00%
D/C - Div D - Maint. of Prop. & Equip.	-	500	500	1,069	(569)	500	0.00%	500	0.00%
D/C - Div D - Contractual Services	8,792	33,000	33,000	3,556	29,444	33,000	0.00%	33,000	0.00%
D/C - Div D - Professional Services	39,899	48,220	48,220	17,145	31,075	48,220	0.00%	48,220	0.00%
D/C - Div D - Employee Liability	1,646	1,980	1,980	551	404	955	-51.77%	660	-30.89%
D/C - Div D - General Liability	1,866	2,245	2,245	620	2,080	2,700	20.27%	3,425	26.85%
TOTAL OPERATING SERVICES	72,108	104,095	104,095	32,868	70,657	103,525		103,955	
MATERIALS & SUPPLIES:									
D/C - Div D - Office & Comm. Equipment	9,004	5,000	5,000	2,504	2,496	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	3,773	3,300	3,300	3,363	(63)	3,300	0.00%	3,300	0.00%
D/C - Div D - Food & Clothing	1,014	1,000	1,000	275	725	1,000	0.00%	1,000	0.00%
D/C - Div D - Maint of Bldg & Grds	92	65	65	19	46	65	0.00%	65	0.00%
TOTAL MATERIALS & SUPPLIES	13,883	9,365	9,365	6,161	3,204	9,365		9,365	
OTHER CHARGES:									
D/C - Div D - Training & Travel	1,354	5,000	5,000	60	4,940	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	1,354	5,000	5,000	60	4,940	5,000		5,000	

CONTINUED

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
CAPITAL OUTLAY:									
D/C - Div D - Office Equipment	6,922	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	6,922	-	-	-	-	-		-	
INTERGOVERNMENTAL:									
D/C - Div D - Grants	10,000	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
TOTAL INTERGOVERNMENTAL	10,000	15,000	15,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	328,749	366,845	366,845	151,170	206,655	357,825		366,055	

DISTRICT COURT - DIVISION E

ACCOUNT NUMBER: 001-400208

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
D/C - Div E - Salaries	95,867	90,000	90,000	41,690	48,310	90,000	0.00%	91,000	1.11%
D/C - Div E - Non-PR Salaries/Benefits	138,490	150,500	150,500	73,385	77,115	150,500	0.00%	158,025	5.00%
D/C - Div E - Retirement	12,521	12,000	12,000	5,420	6,580	12,000	0.00%	11,500	-4.17%
D/C - Div E - Health/Life Insurance	14,611	18,000	18,000	2,793	2,907	5,700	-68.33%	6,900	21.05%
D/C - Div E - Workmens Comp.	498	500	500	208	292	500	0.00%	500	0.00%
D/C - Div E - Unemployment	60	60	60	26	34	60	0.00%	60	0.00%
D/C - Div E - Medicare	1,201	1,300	1,300	598	702	1,300	0.00%	1,400	7.69%
D/C - Div E - Dental Insurance	65	75	75	36	39	75	0.00%	75	0.00%
D/C - Div E - OPEB Contribution	2,465	2,300	2,300	1,042	1,258	2,300	0.00%	2,800	21.74%
TOTAL PERSONAL SERVICES	265,778	274,735	274,735	125,198	137,237	262,435		272,260	
OPERATING SERVICES:									
D/C - Div E - Ads, Dues & Subscriptions	3,091	12,100	12,100	-	11,700	11,700	-3.31%	4,700	-59.83%
D/C - Div E - Printing	1,158	1,000	1,000	167	-	167	-83.30%	1,000	498.80%
D/C - Div E - Postage	-	300	300	-	-	-	-100.00%	300	100.00%
D/C - Div E - Telephone	14,279	9,500	9,500	9,007	-	9,007	-5.19%	9,500	5.47%
D/C - Div E - Rentals	1,944	2,000	2,000	1,134	200	1,334	-33.30%	5,600	319.79%
D/C - Div E - Maint. of Property & Equip.	-	1,000	1,000	2,026	-	2,026	102.60%	1,500	-25.96%
D/C - Div E - Contractual Services	16,617	3,500	3,500	15,106	11,606	26,712	663.20%	3,500	-86.90%
D/C - Div E - Professional Services	6,962	7,500	7,500	2,164	-	2,164	-71.15%	7,500	246.58%
D/C - Div E - Employee Liability	1,661	2,040	2,040	549	366	915	-55.15%	600	-34.43%
D/C - Div E - General Liability	1,884	2,400	2,400	618	1,882	2,500	4.17%	3,100	24.00%
TOTAL OPERATING SERVICES	47,596	41,340	41,340	30,771	25,754	56,525		37,300	
MATERIALS & SUPPLIES:									
D/C - Div E - Office & Comm. Equipment	18,082	4,000	4,000	160	-	160	-96.00%	4,000	2400.00%
D/C - Div E - Office Supplies	3,638	4,500	4,500	2,695	-	2,695	-40.11%	4,500	66.98%
D/C - Div E - Food & Clothing	852	1,200	1,200	303	-	303	-74.75%	1,200	296.04%
TOTAL MATERIALS & SUPPLIES	22,572	9,700	9,700	3,158	-	3,158		9,700	
OTHER CHARGES:									
D/C - Div E - Training & Travel	380	4,000	4,000	-	2,500	2,500	-37.50%	11,000	340.00%
D/C - Div E - Official Fees	7,620	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
TOTAL OTHER CHARGES	8,000	6,000	6,000	-	2,500	2,500		13,000	
CAPITAL OUTLAY:									
D/C - Div E - Office Equipment	5,403	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	5,403	-	-	-	-	-		-	
TOTAL EXPENDITURES	349,349	331,775	331,775	159,127	165,491	324,618		332,260	

GRAND JURY

ACCOUNT NUMBER: 001-400210

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Grand Jury - Ads, Dues & Subscriptions	-	-	-	101	(101)	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	-	-	-	101	(101)	-		-	
MATERIALS & SUPPLIES:									
Grand Jury - Food & Clothing	1,287	3,000	3,000	258	2,742	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,287	3,000	3,000	258	2,742	3,000		3,000	
OTHER CHARGES:									
Grand Jury - Juror/Witness Fees	9,360	9,000	9,000	5,580	3,420	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	2,194	5,000	5,000	1,018	3,982	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	11,554	14,000	14,000	6,598	7,402	14,000		14,000	
TOTAL EXPENDITURES	12,841	17,000	17,000	6,957	10,043	17,000		17,000	

DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Atty - Salaries	223,338	226,000	226,000	105,039	121,961	227,000	0.44%	229,000	0.88%
Dist Atty - Non-PR Salaries/Benefits	1,143,462	1,487,100	1,487,100	317,253	332,747	650,000	-56.29%	1,531,900	135.68%
Dist Atty - Retirement	11,469	8,000	8,000	3,676	24	3,700	-53.75%	4,600	24.32%
Dist Atty - Workers Compensation	565	600	600	258	342	600	0.00%	600	0.00%
Dist Atty - Unemployment	110	115	115	52	63	115	0.00%	115	0.00%
Dist Atty - Medicare	3,238	3,300	3,300	1,523	1,777	3,300	0.00%	3,400	3.03%
TOTAL PERSONAL SERVICES	1,382,182	1,725,115	1,725,115	427,801	456,914	884,715		1,769,615	
OPERATING SERVICES:									
Dist Atty - Ads, Dues & Subscriptions	48,783	60,000	60,000	25,432	29,568	55,000	-8.33%	60,000	9.09%
Dist Atty - Telephone	61,733	59,000	59,000	4,057	5,943	10,000	-83.05%	5,000	-50.00%
Dist Atty - Rentals	59,909	59,909	59,909	27,194	9,313	36,507	-39.06%	25,365	-30.52%
Dist Atty - Contractual Services	7,806	9,000	9,000	4,297	4,297	8,594	100.00%	9,000	4.72%
Dist Atty - Professional Services	30,203	30,203	30,203	15,142	15,161	30,303	0.33%	32,725	7.99%
Dist Atty - Performance Bond	23,767	25,000	25,000	23,640	-	23,640	-5.44%	26,000	9.98%
Dist Atty - Automobile Insurance	8,609	8,000	8,000	3,010	5,544	8,554	6.93%	9,000	5.21%
Dist Atty - Employee Liability	10,076	12,120	12,120	3,353	2,267	5,620	-53.63%	3,745	-33.36%
Dist Atty - General Liability	11,424	13,800	13,800	3,772	11,758	15,530	12.54%	19,400	24.92%
TOTAL OPERATING SERVICES	262,310	277,032	277,032	109,897	83,851	193,748		190,235	
CAPITAL OUTLAY:									
Dist Atty - Office Equipment	-	-	-	-	-	-	0.00%	150,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		150,000	
INTERGOVERNMENTAL:									
Dist Atty - Grants - Child Advocacy	37,002	36,784	36,784	33,392	3,392	36,784	0.00%	36,784	0.00%
Dist Atty - Grants - Counseling Svcs	9,500	9,500	9,500	-	-	-	0.00%	9,500	100.00%
Dist Atty - Grants - Family Svcs Center	30,000	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
TOTAL INTERGOVERNMENTAL	76,502	76,284	76,284	33,392	33,392	66,784		76,284	
TOTAL EXPENDITURES	1,720,994	2,078,431	2,078,431	571,090	574,157	1,145,247		2,186,134	

DISTRICY ATTORNEY

ACCOUNT NUMBER: 001-400235

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 150,000	Office Furniture for New Building	\$ 150,000
Grand Total Requested:	\$ 150,000		

CLERK OF COURT

ACCOUNT NUMBER: 001-400240

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Clerk of Court - Professional Services	-	-	-	-	-	-	0.00%	254,000	100.00%
TOTAL OPERATING SERVICES	-	-	-	-	-	-		254,000	
MATERIALS & SUPPLIES:									
Clerk of Court - Office Equipment	-	-	-	-	-	-	0.00%	35,280	100.00%
TOTAL MATERIALS & SUPPLIES	-	-	-	-	-	-		35,280	
CAPITAL OUTLAY:									
Clerk of Court - Office Equipment	-	-	-	-	-	-	0.00%	10,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		10,000	
TOTAL EXPENDITURES	-	-	-	-	-	-		299,280	

CLERK OF COURT

ACCOUNT NUMBER: 001-400240

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 10,000	Postage Machine	\$ 10,000
Grand Total Requested:	\$ 10,000		

WARD COURTS

ACCOUNT NUMBER: 001-400290

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Ward Courts - Salaries	104,988	119,515	119,515	54,847	64,868	119,715	0.17%	119,200	-0.43%
Ward Courts - FICA	3,161	3,710	3,710	1,700	2,500	4,200	13.21%	3,700	-11.90%
Ward Courts - Retirement	7,888	7,800	7,800	3,565	5,235	8,800	12.82%	7,500	-14.77%
Ward Courts - Medicare	1,526	1,755	1,755	794	1,206	2,000	13.96%	1,750	-12.50%
TOTAL PERSONAL SERVICES	117,563	132,780	132,780	60,906	73,809	134,715		132,150	
OPERATING SERVICES:									
Ward Courts - Employee Liability	644	810	810	216	164	380	-53.09%	265	-30.26%
Ward Courts - General Liability	730	900	900	243	832	1,075	19.44%	1,370	27.44%
TOTAL OPERATING SERVICES	1,374	1,710	1,710	459	996	1,455		1,635	
OTHER CHARGES:									
Ward Courts - Training & Travel	9,708	12,000	12,000	6,713	3,287	10,000	-16.67%	12,000	20.00%
TOTAL OTHER CHARGES	9,708	12,000	12,000	6,713	3,287	10,000		12,000	
TOTAL EXPENDITURES	128,645	146,490	146,490	68,078	78,092	146,170		145,785	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
President - Salaries	333,219	445,000	445,000	258,986	272,014	531,000	19.33%	523,000	-1.51%
President - FICA	-	-	-	13	2	15	100.00%	-	0.00%
President - Retirement	33,431	68,000	68,000	35,456	40,644	76,100	11.91%	75,200	-1.18%
President - Life/Health Insurance	45,872	83,000	83,000	27,346	36,654	64,000	-22.89%	87,200	36.25%
President - Workers Compensation	1,202	1,805	1,805	1,016	1,184	2,200	21.88%	2,100	-4.55%
President - Unemployment Comp.	145	215	215	127	143	270	25.58%	270	0.00%
President - Medicare	6,232	8,000	8,000	4,826	3,174	8,000	0.00%	7,600	-5.00%
President - Disability	1,194	1,925	1,925	837	913	1,750	-9.09%	1,900	8.57%
President - Deferred Compensation	15,513	5,000	5,000	2,843	507	3,350	-33.00%	1,000	-70.15%
President - Dental Insurance	1,200	1,250	1,250	624	726	1,350	8.00%	1,450	7.41%
President - OPEB Contribution	8,585	12,000	12,000	6,475	6,825	13,300	10.83%	16,000	20.30%
President - Miscellaneous	-	400	400	350	437	787	96.75%	800	1.65%
TOTAL PERSONAL SERVICES	446,593	626,595	626,595	338,899	363,223	702,122		716,520	
OPERATING SERVICES:									
President - Ads, Dues & Subscriptions	14,493	4,000	4,000	4,748	6,552	11,300	182.50%	12,000	6.19%
President - Printing	16,106	10,000	10,000	1,323	1,877	3,200	-68.00%	5,000	56.25%
President - Postage	13,963	500	500	-	250	250	0.00%	500	0.00%
President - Telephone	3,276	3,500	3,500	2,734	2,866	5,600	60.00%	3,700	-33.93%
President - Rentals	870	-	-	-	500	500	100.00%	500	0.00%
President - Maint. of Property & Equip.	-	2,500	2,500	3,112	4,358	7,470	198.80%	2,500	-66.53%
President - Contractual Services	1,223	2,500	2,500	1,307	1,193	2,500	0.00%	2,500	0.00%
President - Professional Services	-	20,000	20,000	-	15,000	15,000	-25.00%	15,000	0.00%
President - Automobile Insurance	3,727	4,500	4,500	1,260	3,860	5,120	13.78%	6,370	24.41%
President - Employee Liability	2,518	3,060	3,060	873	807	1,680	-45.10%	1,335	-20.54%
President - General Liability	2,854	3,480	3,480	982	4,188	5,170	48.56%	6,900	33.46%
TOTAL OPERATING SERVICES	59,030	54,040	54,040	16,339	41,451	57,790		56,305	
MATERIALS & SUPPLIES:									
President - Office & Comm. Equipment	2,129	8,000	8,000	21,597	1,403	23,000	187.50%	6,000	-73.91%
President - Office Supplies	2,321	5,000	5,000	4,162	2,838	7,000	40.00%	4,000	-42.86%
President - Educational, Rec & Culture	1,250	4,000	4,000	-	4,000	4,000	100.00%	4,000	0.00%
President - Food & Clothing	6,531	3,000	3,000	448	552	1,000	-66.67%	3,000	200.00%
President - Maintenance of Bldgs & Grnds	297	500	500	22	138	160	0.00%	500	100.00%
President - Vehicle Supplies	1,427	3,000	3,000	2,015	1,561	3,576	19.20%	3,000	-16.11%
President - Miscellaneous	-	5,000	5,000	-	2,500	2,500	0.00%	3,000	100.00%
President - Equipment & Vehicle Parts	-	2,500	2,500	30	470	500	-80.00%	1,500	200.00%
TOTAL MATERIALS & SUPPLIES	13,955	31,000	31,000	28,274	13,462	41,736		25,000	

CONTINUED

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
President - Training & Travel	24,819	27,500	27,500	14,548	19,952	34,500	25.45%	28,000	-18.84%
President - Official Fees	2,967	250	250	6	234	240	-4.00%	250	4.17%
TOTAL OTHER CHARGES	27,786	27,750	27,750	14,554	20,186	34,740		28,250	
CAPITAL OUTLAY:									
President - Acquisition of Vehicles	-	70,000	70,000	42,902	-	42,902	-38.71%	-	-100.00%
President - Office Equipment	-	5,000	5,000	-	4,500	4,500	-10.00%	5,000	11.11%
TOTAL CAPITAL OUTLAY	-	75,000	75,000	42,902	4,500	47,402		5,000	
TOTAL EXPENDITURES	547,364	814,385	814,385	440,968	442,822	883,790		831,075	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

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

Grand Total Requested: \$ 5,000

REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Reg of Voters - Salaries	53,914	58,000	58,000	24,530	27,470	52,000	-10.34%	60,500	16.35%
Reg of Voters - FICA	251	500	500	67	23	90	-82.00%	600	566.67%
Reg of Voters - Retirement	11,627	11,500	11,500	5,277	5,473	10,750	-6.52%	10,500	-2.33%
Reg of Voters - Life/Health Insurance	20,375	26,000	26,000	10,868	11,132	22,000	-15.38%	26,700	21.36%
Reg of Voters - Workers Compensation	280	300	300	123	177	300	0.00%	300	0.00%
Reg of Voters - Unemployment	34	40	40	15	25	40	0.00%	40	0.00%
Reg of Voters - Medicare	765	900	900	347	403	750	-16.67%	900	20.00%
Reg of Voters - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Reg of Voters - OPEB Contribution	1,313	1,350	1,350	594	706	1,300	-3.70%	1,550	19.23%
Reg of Voters - Miscellaneous	45	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	88,844	98,830	98,830	41,941	45,529	87,470		101,330	
OPERATING SERVICES:									
Reg of Voters - Ads, Dues & Subscriptions	1,207	2,250	2,250	710	1,940	2,650	17.78%	2,150	-18.87%
Reg of Voters - Printing	1,501	1,400	1,400	-	1,000	1,000	-28.57%	1,500	50.00%
Reg of Voters - Postage	2,990	8,000	8,000	1,122	6,878	8,000	0.00%	8,000	0.00%
Reg of Voters - Telephone	672	2,000	2,000	194	1,806	2,000	0.00%	2,000	0.00%
Reg of Voters - Maint. of Property & Equip.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Reg of Voters - Contractual Services	580	1,000	1,000	190	810	1,000	0.00%	1,000	0.00%
Reg of Voters - Professional Services	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	100.00%
Reg of Voters - Employee Liability	902	1,110	1,110	332	188	520	-53.15%	310	-40.38%
Reg of Voters - General Liability	1,021	1,230	1,230	374	971	1,345	9.35%	1,605	19.33%
TOTAL OPERATING SERVICES	8,873	22,990	22,990	2,922	19,593	22,515		22,565	
MATERIALS & SUPPLIES:									
Reg of Voters - Office & Comm. Equip.	119	4,950	4,950	-	4,950	4,950	0.00%	4,950	0.00%
Reg of Voters - Office Supplies	1,932	2,000	2,000	596	1,204	1,800	-10.00%	2,000	11.11%
Reg of Voters - Vehicle Supplies	29	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	2,080	6,950	6,950	596	6,154	6,750		6,950	
OTHER CHARGES:									
Reg of Voters - Training & Travel	5,632	8,650	8,650	1,836	6,814	8,650	0.00%	8,650	0.00%
TOTAL OTHER CHARGES	5,632	8,650	8,650	1,836	6,814	8,650		8,650	
TOTAL EXPENDITURES	105,429	137,420	137,420	47,295	78,090	125,385		139,495	

ELECTIONS

ACCOUNT NUMBER: 001-400420

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Elections - Ads, Dues & Subscriptions	379	600	600	-	400	400	-33.33%	600	50.00%
Elections - Printing	-	2,000	2,000	-	1,000	1,000	-50.00%	2,000	100.00%
Elections - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Elections - Professional Services	207	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OPERATING SERVICES	586	4,300	4,300	-	3,100	3,100		4,300	
OTHER CHARGES:									
Elections - Official Fees	55,475	30,000	30,000	-	20,000	20,000	-33.33%	35,000	75.00%
TOTAL OTHER CHARGES	55,475	30,000	30,000	-	20,000	20,000		35,000	
TOTAL EXPENDITURES	56,061	34,300	34,300	-	23,100	23,100		39,300	

FINANCE

ACCOUNT NUMBER: 001-400510

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Finance - Salaries	712,247	757,000	757,000	337,715	396,285	734,000	-3.04%	786,000	7.08%
Finance - FICA	-	1,500	1,500	70	130	200	-86.67%	1,550	675.00%
Finance - Retirement	102,654	96,000	96,000	43,756	51,244	95,000	-1.04%	95,500	0.53%
Finance - Life/Health Insurance	132,659	175,000	175,000	70,869	73,331	144,200	-17.60%	176,000	22.05%
Finance - Workers Compensation	3,699	4,000	4,000	1,689	2,311	4,000	0.00%	4,000	0.00%
Finance - Unemployment	445	500	500	211	289	500	0.00%	500	0.00%
Finance - Medicare	10,055	11,000	11,000	4,770	5,730	10,500	-4.55%	11,500	9.52%
Finance - Disability	2,527	2,700	2,700	1,301	1,399	2,700	0.00%	2,800	3.70%
Finance - Deferred Compensation	16,206	17,000	17,000	9,739	7,261	17,000	0.00%	18,000	5.88%
Finance - Dental Insurance	1,320	1,400	1,400	680	720	1,400	0.00%	1,450	3.57%
Finance - OPEB Contribution	18,367	19,000	19,000	8,415	9,885	18,300	-3.68%	23,000	25.68%
Finance - Miscellaneous	184	250	250	110	45	155	-38.00%	355	129.03%
TOTAL PERSONAL SERVICES	1,000,363	1,085,350	1,085,350	479,325	548,630	1,027,955		1,120,655	
OPERATING SERVICES:									
Finance - Ads, Dues & Subscriptions	2,929	3,745	3,745	1,000	2,305	3,305	-11.75%	3,455	4.54%
Finance - Printing	3,474	4,500	4,500	204	2,306	2,510	-44.22%	4,000	59.36%
Finance - Postage	140	-	-	-	200	200	0.00%	200	0.00%
Finance - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Finance - Maint. of Property & Equipment	519	500	500	-	500	500	0.00%	500	0.00%
Finance - Contractual Services	81	500	500	609	1,091	1,700	240.00%	2,300	35.29%
Finance - Professional Services	66,428	75,500	75,500	40,644	27,606	68,250	-9.60%	74,000	8.42%
Finance - Employee Liability	9,636	11,640	11,640	3,266	2,309	5,575	-52.10%	3,810	-31.66%
Finance - General Liability	10,922	13,200	13,200	3,674	11,966	15,640	18.48%	19,750	26.28%
TOTAL OPERATING SERVICES	95,329	110,785	110,785	49,997	48,883	98,880		109,215	
MATERIALS & SUPPLIES:									
Finance - Office & Communications Equip.	365	16,500	16,500	4,109	5,891	10,000	-39.39%	11,500	15.00%
Finance - Office Supplies	7,500	8,000	8,000	5,244	2,756	8,000	0.00%	8,000	0.00%
Finance - Food & Clothing	1,897	2,600	2,600	1,714	886	2,600	0.00%	2,600	0.00%
Finance - Maint. of Bldgs. & Grounds	3,352	4,050	4,050	1,293	1,707	3,000	-25.93%	4,050	35.00%
TOTAL MATERIALS & SUPPLIES	13,114	31,150	31,150	12,360	11,240	23,600		26,150	
OTHER CHARGES:									
Finance - Training & Travel	3,147	7,400	7,400	422	3,428	3,850	-47.97%	6,300	63.64%
Finance - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	3,147	7,500	7,500	422	3,528	3,950		6,400	
TOTAL EXPENDITURES	1,111,953	1,234,785	1,234,785	542,104	612,281	1,154,385		1,262,420	

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Purchasing - Salaries	301,580	312,000	312,000	145,390	169,610	315,000	0.96%	325,000	3.17%
Purchasing - FICA	-	-	-	45	35	80	100.00%	225	181.25%
Purchasing - Retirement	43,569	41,600	41,600	18,807	21,893	40,700	-2.16%	40,100	-1.47%
Purchasing - Life/Health Insurance	64,544	78,000	78,000	37,545	38,455	76,000	-2.56%	92,000	21.05%
Purchasing - Workers Compensation	3,339	4,000	4,000	1,559	2,441	4,000	0.00%	3,550	-11.25%
Purchasing - Unemployment	188	200	200	91	109	200	0.00%	210	5.00%
Purchasing - Medicare	4,240	4,600	4,600	2,044	2,456	4,500	-2.17%	4,700	4.44%
Purchasing - Disability	1,069	1,200	1,200	554	646	1,200	0.00%	1,200	0.00%
Purchasing - Deferred Compensation	20,382	23,000	23,000	9,698	11,302	21,000	-8.70%	21,500	2.38%
Purchasing - Dental Insurance	310	400	400	180	220	400	0.00%	400	0.00%
Purchasing - OPEB Contribution	7,768	8,000	8,000	3,617	4,383	8,000	0.00%	9,700	21.25%
Purchasing - Miscellaneous	-	-	-	55	(55)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	446,989	473,000	473,000	219,585	251,495	471,080		498,585	
OPERATING SERVICES:									
Purchasing - Ads, Dues & Subscriptions	3,643	8,913	8,913	1,287	7,626	8,913	0.00%	5,000	-43.90%
Purchasing - Printing	269	6,946	6,946	1,237	5,709	6,946	0.00%	3,000	-56.81%
Purchasing - Postage	73	667	667	40	627	667	0.00%	700	4.95%
Purchasing - Telephone	3,548	3,600	3,600	1,600	1,600	3,200	-11.11%	3,600	12.50%
Purchasing - Rentals	2,352	2,778	2,778	677	2,101	2,778	0.00%	2,916	4.97%
Purchasing - Maint. of Property & Equip.	304	3,649	3,649	1,263	2,386	3,649	0.00%	3,831	4.99%
Purchasing - Contractual Services	8,364	10,187	10,187	3,473	6,714	10,187	0.00%	7,000	-31.28%
Purchasing - Professional Services	600	21,256	21,256	-	21,256	21,256	0.00%	10,000	-52.95%
Purchasing - Automobile Insurance	1,242	1,500	1,500	420	780	1,200	-20.00%	1,275	6.25%
Purchasing - Employee Liability	2,907	3,500	3,500	909	651	1,560	-55.43%	1,075	-31.09%
Purchasing - General Liability	3,299	3,960	3,960	1,022	3,368	4,390	10.86%	5,555	26.54%
TOTAL OPERATING SERVICES	26,601	66,956	66,956	11,928	52,818	64,746		43,952	
MATERIALS & SUPPLIES:									
Purchasing - Office & Comm. Equipment	3,256	19,680	19,680	6,893	12,787	19,680	0.00%	12,000	-39.02%
Purchasing - Office Supplies	7,601	12,462	12,462	3,854	8,608	12,462	0.00%	9,000	-27.78%
Purchasing - Medical/Drugs	109	525	525	-	525	525	0.00%	550	4.76%
Purchasing - Food & Clothing	1,870	3,357	3,357	674	2,683	3,357	0.00%	3,525	5.00%
Purchasing - Maint of Bldg & Grds	108	-	-	218	(218)	-	0.00%	-	0.00%
Purchasing - Vehicle Supplies	3,420	8,104	8,104	1,304	6,800	8,104	0.00%	4,500	-44.47%
Purchasing - Miscellaneous	1,151	292	292	52	(52)	-	-100.00%	-	-100.00%
Purchasing - Vehicle & Equipment Parts	2,152	1,574	1,574	14	1,560	1,574	0.00%	1,652	4.96%
Purchasing - Tools & Equipment	63	695	695	240	(240)	-	-100.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	19,730	46,689	46,689	13,249	32,453	45,702		31,227	

CONTINUED

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	<u>2015</u>	<u>2016</u>					<u>2017</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Purchasing - Training & Travel	4,066	8,345	8,345	3,134	5,211	8,345	0.00%	6,500	-22.11%
TOTAL OTHER CHARGES	4,066	8,345	8,345	3,134	5,211	8,345		6,500	
CAPITAL OUTLAY:									
Purchasing - Acquisition of Vehicles	-	-	-	-	-	-	0.00%	26,000	0.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		26,000	
TOTAL EXPENDITURES	497,386	594,990	594,990	247,896	341,977	589,873		606,264	

PURCHASING

ACCOUNT NUMBER: 001-400530

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 26,000	New Vehicle for Director of Procurement/Gov.Bldgs	\$ 26,000

Grand Total Requested: **\$ 26,000**

PERSONNEL

ACCOUNT NUMBER: 001-400540

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Personnel - Salaries	256,374	283,000	283,000	129,569	149,431	279,000	-1.41%	301,000	7.89%
Personnel - Per Diem	1,020	3,000	3,000	840	660	1,500	-50.00%	3,000	100.00%
Personnel - FICA	210	300	300	98	202	300	0.00%	1,000	233.33%
Personnel - Retirement	36,560	36,500	36,500	16,638	19,862	36,500	0.00%	37,000	1.37%
Personnel - Life/Health Insurance	59,384	76,000	76,000	31,659	32,341	64,000	-15.79%	78,000	21.88%
Personnel - Workers Compensation	1,332	1,500	1,500	648	852	1,500	0.00%	1,550	3.33%
Personnel - Unemployment	160	200	200	81	119	200	0.00%	200	0.00%
Personnel - Medicare	3,577	4,100	4,100	1,809	2,091	3,900	-4.88%	4,400	12.82%
Personnel - Disability	968	1,100	1,100	499	501	1,000	-9.09%	1,100	10.00%
Personnel - Deferred Compensation	9,058	10,000	10,000	5,773	6,727	12,500	25.00%	9,500	-24.00%
Personnel - Dental Insurance	360	400	400	190	210	400	0.00%	360	-10.00%
Personnel - OPEB Contribution	6,532	7,000	7,000	3,200	3,800	7,000	0.00%	8,600	22.86%
Personnel - Miscellaneous	125	500	500	55	445	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	375,660	423,600	423,600	191,059	217,241	408,300		446,210	
OPERATING SERVICES:									
Personnel - Ads, Dues & Subscriptions	2,993	5,000	5,000	2,271	2,729	5,000	0.00%	5,000	0.00%
Personnel - Printing	868	3,000	3,000	967	2,033	3,000	0.00%	3,000	0.00%
Personnel - Telephone	1,955	2,500	2,500	700	500	1,200	-52.00%	1,200	0.00%
Personnel - Maint. of Property & Equip.	579	-	-	179	(179)	-	0.00%	-	0.00%
Personnel - Contractual Services	2,709	4,000	4,000	2,709	1,291	4,000	0.00%	5,000	25.00%
Personnel - Professional Services	10,203	40,000	40,000	4,688	45,312	50,000	25.00%	50,000	0.00%
Personnel - Employee Liability	2,680	3,240	3,240	896	594	1,490	-54.01%	970	-34.90%
Personnel - General Liability	3,038	3,660	3,660	1,009	3,051	4,060	10.93%	5,030	23.89%
TOTAL OPERATING SERVICES	25,025	61,400	61,400	13,419	55,331	68,750		70,200	
MATERIALS & SUPPLIES:									
Personnel - Office & Comm. Equipment	2,615	6,000	6,000	65	4,935	5,000	-16.67%	2,500	-50.00%
Personnel - Office Supplies	2,767	5,000	5,000	2,132	1,868	4,000	-20.00%	4,500	12.50%
Personnel - Recreational/Cultural	6,285	20,000	20,000	6,288	13,712	20,000	0.00%	25,000	25.00%
Personnel - Food & Clothing	5,239	5,000	5,000	4,665	335	5,000	0.00%	5,500	10.00%
TOTAL MATERIALS & SUPPLIES	16,906	36,000	36,000	13,150	20,850	34,000		37,500	
OTHER CHARGES:									
Personnel - Training & Travel	11,058	15,000	15,000	5,029	4,971	10,000	-33.33%	15,000	50.00%
Personnel - Official Fees	-	3,000	3,000	-	1,500	1,500	-50.00%	3,000	100.00%
TOTAL OTHER CHARGES	11,058	18,000	18,000	5,029	6,471	11,500		18,000	
CAPITAL OUTLAY:									
Personnel - Office Equipment	8,288	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	8,288	-	-	-	-	-		-	
TOTAL EXPENDITURES	436,937	539,000	539,000	222,657	299,893	522,550		571,910	

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Legal - Salaries	216,399	222,000	222,000	70,249	52,551	122,800	-44.68%	137,500	11.97%
Legal - Non-PR Salaries/Benefits	-	-	-	83,160	91,840	175,000	100.00%	180,000	2.86%
Legal - FICA	172	300	300	135	915	1,050	250.00%	1,950	85.71%
Legal - Retirement	17,355	28,500	28,500	7,075	5,025	12,100	-57.54%	13,500	11.57%
Legal - Life/Health Insurance	29,344	37,500	37,500	6,639	(5,919)	720	-98.08%	19,500	2608.33%
Legal - Workers Compensation	937	1,000	1,000	325	325	650	-35.00%	700	7.69%
Legal - Unemployment	135	200	200	44	36	80	-60.00%	90	12.50%
Legal - Medicare	3,028	3,500	3,500	976	824	1,800	-48.57%	2,000	11.11%
Legal - Disability	765	1,000	1,000	210	190	400	-60.00%	400	0.00%
Legal - Deferred Compensation	10,993	6,000	6,000	2,606	1,444	4,050	-32.50%	2,750	-32.10%
Legal - Dental Insurance	240	300	300	60	60	120	-60.00%	240	100.00%
Legal - OPEB Contribution	5,503	6,000	6,000	1,702	998	2,700	-55.00%	3,200	18.52%
Legal - Miscellaneous	100	345	345	55	290	345	0.00%	275	-20.29%
TOTAL PERSONAL SERVICES	284,971	306,645	306,645	173,236	148,579	321,815		362,105	
OPERATING SERVICES:									
Legal - Ads, Dues & Subscriptions	8,158	7,567	7,567	3,292	4,275	7,567	0.00%	7,600	0.44%
Legal - Printing	-	1,908	1,908	596	404	1,000	-47.59%	1,000	0.00%
Legal - Utilities - Electric	1,166	1,708	1,708	60	-	60	-96.49%	-	-100.00%
Legal - Utilities - Gas	207	257	257	-	-	-	-100.00%	-	0.00%
Legal - Utilities - Water	166	348	348	-	-	-	-100.00%	-	0.00%
Legal - Postage	156	2,037	2,037	184	1,816	2,000	-1.82%	2,000	0.00%
Legal - Telephone	2,639	2,801	2,801	1,370	1,430	2,800	-0.04%	2,800	0.00%
Legal - Rentals	1,320	1,581	1,581	770	550	1,320	-16.51%	1,320	0.00%
Legal - Maint. of Property & Equipment	-	906	906	-	906	906	0.00%	906	0.00%
Legal - Contractual Services	2,700	7,441	7,441	1,170	6,271	7,441	0.00%	4,195	-43.62%
Legal - Professional Services	42,850	67,943	67,943	5,753	5,690	11,443	-83.16%	27,950	144.25%
Legal - Employee Liability	1,943	2,340	2,340	661	469	1,130	-51.71%	770	-31.86%
Legal - General Liability	2,203	2,660	2,660	744	2,426	3,170	19.17%	4,000	26.18%
TOTAL OPERATING SERVICES	63,508	99,497	99,497	14,600	24,237	38,837		52,541	
MATERIALS & SUPPLIES:									
Legal - Office & Communications Equip.	442	-	-	7,523	977	8,500	-100.00%	4,300	0.00%
Legal - Office Supplies	4,351	2,895	2,895	1,469	1,426	2,895	0.00%	2,895	0.00%
Legal - Food & Clothing	324	400	400	700	-	700	75.00%	600	-14.29%
Legal - Maint of Buildings & Grounds	583	3,459	3,459	293	707	1,000	-71.09%	500	-50.00%
TOTAL MATERIALS & SUPPLIES	5,700	6,754	6,754	9,985	3,110	13,095		8,295	

CONTINUED

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Legal - Training & Travel	688	12,300	12,300	1,308	10,992	12,300	0.00%	12,300	0.00%
Legal - Official Fees	278	2,500	2,500	71	1,429	1,500	-40.00%	1,500	0.00%
TOTAL OTHER CHARGES	966	14,800	14,800	1,379	12,421	13,800		13,800	
CAPITAL OUTLAY:									
Legal - Office Equipment	8,689	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	8,689	-	-	-	-	-		-	
TOTAL EXPENDITURES	363,834	427,696	427,696	199,200	188,347	387,547		436,741	

TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Taxation - Assessor	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL INTERGOVERNMENTAL	-	1,500	1,500	-	1,500	1,500		1,500	
TOTAL EXPENDITURES	-	1,500	1,500	-	1,500	1,500		1,500	

TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Taxation - Cost of Ad Valorem Tax Coll.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Taxation - Cost of Sales Tax Collection	194,383	200,345	200,345	-	233,181	233,181	16.39%	236,613	1.47%
TOTAL INTERGOVERNMENTAL	194,383	201,845	201,845	-	234,681	234,681		238,113	
TOTAL EXPENDITURES	194,383	201,845	201,845	-	234,681	234,681		238,113	

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
P & Z - Salaries	732,118	811,000	811,000	347,690	377,310	725,000	-10.60%	778,200	7.34%
P & Z - Per Diem	7,620	10,080	10,080	3,780	7,020	10,800	7.14%	10,080	-6.67%
P & Z - FICA	1,486	4,000	4,000	116	484	600	-85.00%	300	-50.00%
P & Z - Retirement	102,118	100,500	100,500	44,957	48,043	93,000	-7.46%	97,700	5.05%
P & Z - Life/Health Insurance	128,551	171,150	171,150	78,908	80,092	159,000	-7.10%	209,500	31.76%
P & Z - Workers Compensation	29,739	31,500	31,500	13,838	14,162	28,000	-11.11%	30,800	10.00%
P & Z - Unemployment	458	580	580	218	237	455	-21.55%	500	9.89%
P & Z - Medicare	8,342	10,500	10,500	3,937	4,263	8,200	-21.90%	9,200	12.20%
P & Z - Disability	2,519	2,730	2,730	1,353	1,377	2,730	0.00%	2,800	2.56%
P & Z - Deferred Compensation	21,723	24,000	24,000	13,514	8,786	22,300	-7.08%	21,300	-4.48%
P & Z - Dental Insurance	870	980	980	513	567	1,080	10.20%	1,300	20.37%
P & Z - OPEB Contribution	18,221	19,150	19,150	8,646	9,254	17,900	-6.53%	23,300	30.17%
P & Z - Miscellaneous	741	870	870	55	815	870	0.00%	870	0.00%
TOTAL PERSONAL SERVICES	1,054,506	1,187,040	1,187,040	517,525	552,410	1,069,935		1,185,850	
OPERATING SERVICES:									
P & Z - Ads, Dues & Subscriptions	6,226	6,020	6,020	1,554	4,466	6,020	0.00%	6,020	0.00%
P & Z - Printing	7,904	13,625	13,625	1,581	12,044	13,625	0.00%	10,000	-26.61%
P & Z - Postage	-	4,750	4,750	21	4,729	4,750	0.00%	4,000	-15.79%
P & Z - Telephone	5,446	11,165	11,165	2,335	8,830	11,165	0.00%	10,000	-10.43%
P & Z - Rentals	16,945	455	455	1,015	1,440	2,455	439.56%	2,455	0.00%
P & Z - Maint. of Property & Equipment	4,717	5,700	5,700	1,847	3,853	5,700	0.00%	5,700	0.00%
P & Z - Contractual Services	50,983	73,846	73,846	19,584	54,262	73,846	0.00%	53,846	-27.08%
P & Z - Professional Services	87,785	172,000	172,000	4,290	67,710	72,000	-58.14%	172,000	138.89%
P & Z - Merchant Services	-	-	-	-	1,000	1,000	100.00%	5,000	400.00%
P & Z - Property Insurance	7,108	8,580	8,580	3,222	3,448	6,670	-22.26%	7,045	5.62%
P & Z - Automobile Insurance	10,342	12,480	12,480	3,361	6,174	9,535	-23.60%	10,185	6.82%
P & Z - Employee Liability	7,757	9,360	9,360	2,526	1,799	4,325	-53.79%	2,970	-31.33%
P & Z - General Liability	8,799	10,560	10,560	2,841	9,329	12,170	15.25%	15,400	26.54%
TOTAL OPERATING SERVICES	214,012	328,541	328,541	44,177	179,084	223,261		304,621	
MATERIALS & SUPPLIES:									
P & Z - Office & Communications Equip.	4,696	17,170	17,170	4,149	13,021	17,170	0.00%	13,330	-22.36%
P & Z - Office Supplies	5,278	12,800	12,800	1,887	10,913	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	112	400	400	132	268	400	0.00%	400	0.00%
P & Z - Food & Clothing	2,361	7,600	7,600	1,640	5,960	7,600	0.00%	7,600	0.00%
P & Z - Maint. of Buildings & Grounds	3,221	5,000	5,000	1,122	3,878	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	7,878	8,000	8,000	3,236	4,764	8,000	0.00%	8,000	0.00%
P & Z - Miscellaneous	395	8,000	8,000	-	8,000	8,000	100.00%	6,000	-25.00%
P & Z - Equipment & Vehicle Parts	1,433	1,848	1,848	39	1,809	1,848	0.00%	1,200	-35.06%
P & Z - Tools & Equipment	7	720	720	29	691	720	0.00%	500	-30.56%
TOTAL MATERIALS & SUPPLIES	25,381	61,538	61,538	12,234	49,304	61,538		54,830	

CONTINUED

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
P & Z - Training & Travel	7,411	19,000	19,000	2,339	16,661	19,000	0.00%	17,500	-7.89%
P & Z - Judgements/Damages	-	28,500	28,500	-	28,500	28,500	0.00%	28,500	0.00%
P & Z - Official Fees	15,286	24,300	24,300	5,715	18,585	24,300	0.00%	24,300	0.00%
TOTAL OTHER CHARGES	22,697	71,800	71,800	8,054	63,746	71,800		70,300	
CAPITAL OUTLAY:									
P & Z - Improvement other Than Building	-	-	235,000	-	235,000	235,000	0.00%	200,000	-14.89%
P & Z - Acquisition of Vehicles	-	20,000	20,000	18,764	-	18,764	-6.18%	20,000	6.59%
P & Z - Office Equipment	5,227	-	-	-	-	-	0.00%	-	0.00%
P & Z - Architectural/Engineering Fees	-	-	25,000	77	24,923	25,000	0.00%	20,000	-20.00%
TOTAL CAPITAL OUTLAY	5,227	20,000	280,000	18,841	259,923	278,764		240,000	
TOTAL EXPENDITURES	1,321,823	1,668,919	1,928,919	600,831	1,104,467	1,705,298		1,855,601	

PLANNING & ZONING

ACCOUNT NUMBER: 001-400610

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Buildings	\$ 200,000	Renovations to Planning & Zoning Building	\$ 200,000
Acquisition of Vehicles	\$ 20,000	One (1) vehicle to replace: Unit# 502 (2002 Ford F150 with 124,643 miles)	\$ 20,000
Architectural/Engineering Fees	\$ 20,000	Fees for Building Renovation Project	\$ 20,000

Grand Total Requested:

\$ 240,000

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CZM - Salaries	128,307	181,500	181,500	62,385	72,615	135,000	-25.62%	188,500	39.63%
CZM - Per Diem	-	5,040	5,040	-	-	-	-100.00%	5,040	100.00%
CZM - FICA	134	-	-	-	-	-	0.00%	-	0.00%
CZM - Retirement	18,222	24,000	24,000	8,110	9,390	17,500	-27.08%	24,000	37.14%
CZM - Life/Health Insurance	27,709	56,000	56,000	15,501	15,799	31,300	-44.11%	56,500	80.51%
CZM - Workers Compensation	667	950	950	312	393	705	-25.79%	1,000	41.84%
CZM - Unemployment	80	115	115	39	76	115	0.00%	120	4.35%
CZM - Medicare	1,783	2,700	2,700	869	1,031	1,900	-29.63%	2,750	44.74%
CZM - Disability	452	700	700	241	259	500	-28.57%	700	40.00%
CZM - Deferred Compensation	4,922	6,000	6,000	2,522	2,978	5,500	-8.33%	5,700	3.64%
CZM - Dental Insurance	-	120	120	-	-	-	-100.00%	120	100.00%
CZM - OPEB Contribution	3,249	4,600	4,600	1,560	1,840	3,400	-26.09%	5,700	67.65%
CZM - Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
TOTAL PERSONAL SERVICES	185,525	281,803	281,803	91,539	104,459	195,998		290,208	
OPERATING SERVICES:									
CZM - Ads, Dues & Subscriptions	230	1,100	1,100	282	818	1,100	0.00%	1,100	0.00%
CZM - Printing	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
CZM - Postage	-	13,500	13,500	-	13,500	13,500	0.00%	13,500	0.00%
CZM - Rentals	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
CZM - Maint. of Property & Equipment	36,000	122,000	122,000	36,000	86,000	122,000	0.00%	122,000	0.00%
CZM - Contractual Services	-	15,000	15,000	-	15,000	15,000	0.00%	-	-100.00%
CZM - Professional Services	107,599	547,000	447,000	217,429	329,571	547,000	22.37%	127,500	-76.69%
CZM - Property Insurance	3,706	4,455	4,455	902	2,138	3,040	-31.76%	3,130	2.96%
CZM - Automobile Insurance	1,242	1,525	1,525	420	775	1,195	-21.64%	1,275	6.69%
CZM - Employee Liability	4,908	6,000	6,000	1,602	1,128	2,730	-54.50%	1,865	-31.68%
CZM - General Liability	5,567	6,720	6,720	1,802	5,853	7,655	13.91%	9,655	26.13%
TOTAL OPERATING SERVICES	159,252	721,300	621,300	258,437	458,783	717,220		284,025	
MATERIALS & SUPPLIES:									
CZM - Office & Communications Equip.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
CZM - Office Supplies	167	1,200	1,200	80	1,120	1,200	0.00%	1,200	0.00%
CZM - Food & Clothing	-	1,250	1,250	200	450	650	-48.00%	1,250	92.31%
CZM - Maint of Buildings & Grounds	-	300	300	-	300	300	0.00%	300	0.00%
CZM - Vehicle Supplies	328	1,800	1,800	137	1,663	1,800	0.00%	1,800	0.00%
CZM - Gravel, Sand, Dirt & Shells	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
CZM - Vehicle & Equipment Parts	-	350	350	-	350	350	0.00%	350	0.00%
TOTAL MATERIALS & SUPPLIES	495	25,900	25,900	417	24,883	25,300		25,900	

CONTINUED

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
CZM - Training & Travel	5,168	5,000	5,000	2,431	2,569	5,000	0.00%	5,500	10.00%
CZM - Official Fees	1,110	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	6,278	5,200	5,200	2,431	2,769	5,200		5,700	
CAPITAL OUTLAY:									
CZM - Improvements other than Buildings	3,743,416	75,000	425,000	-	75,000	75,000	-82.35%	75,000	0.00%
CZM - Building, Ground & Plant	23,317	-	-	-	-	-	0.00%	-	0.00%
CZM - Architectural/Engineering Fees	1,975	-	-	-	-	-	0.00%	-	0.00%
CZM - Other Fees	1,355	1,000	1,000	298	702	1,000	0.00%	1,000	0.00%
TOTAL CAPITAL OUTLAY	3,770,063	76,000	426,000	298	75,702	76,000		76,000	
INTERGOVERNMENTAL									
CZM - Grants	-	19,000	19,000	-	19,000	19,000	0.00%	19,000	0.00%
TOTAL INTERGOVERNMENTAL	-	19,000	19,000	-	19,000	19,000		19,000	
TOTAL EXPENDITURES	4,121,613	1,129,203	1,379,203	353,122	685,596	1,038,718		700,833	

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

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

ICC BUILDING CODES

ACCOUNT NUMBER: 001-400612

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Bldg Code - Salaries	135,231	136,000	136,000	58,919	71,281	130,200	-4.26%	140,500	7.91%
Bldg Code - Retirement	19,452	18,000	18,000	7,659	9,241	16,900	-6.11%	17,600	4.14%
Bldg Code - Life/Health Insurance	26,667	34,000	34,000	13,567	14,633	28,200	-17.06%	45,500	61.35%
Bldg Code - Workers Compensation	2,522	2,600	2,600	294	506	800	-69.23%	800	0.00%
Bldg Code - Unemployment	85	100	100	37	63	100	0.00%	100	0.00%
Bldg Code - Medicare	1,922	2,000	2,000	837	1,013	1,850	-7.50%	2,100	13.51%
Bldg Code - Disability	484	500	500	245	255	500	0.00%	520	4.00%
Bldg Code - Deferred Compensation	459	800	800	168	232	400	-50.00%	450	12.50%
Bldg Code - Dental Insurance	290	300	300	155	145	300	0.00%	240	-20.00%
Bldg Code - OPEB Contribution	3,494	3,400	3,400	1,473	1,827	3,300	-2.94%	4,300	30.30%
Bldg Code - Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
TOTAL PERSONAL SERVICES	190,606	197,739	197,739	83,354	99,235	182,589		212,149	
OPERATING SERVICES:									
Bldg Code - Ads, Dues & Subscriptions	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Bldg Code - Printing	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Bldg Code - Postage	-	250	250	-	250	250	0.00%	250	0.00%
Bldg Code - Telephone	-	1,049	1,049	-	1,049	1,049	0.00%	1,049	0.00%
Bldg Code - Maint. of Prop & Eqpt	-	500	500	-	500	500	0.00%	500	0.00%
Bldg Code - Contractual Services	-	3,415	3,415	-	3,415	3,415	0.00%	3,415	0.00%
Bldg Code - Professional Services	309,666	308,000	308,000	143,877	234,123	378,000	22.73%	333,000	-11.90%
Bldg Code - Employee Liability	2,443	3,000	3,000	851	584	1,435	-52.17%	960	-33.10%
Bldg Code - General Liability	2,768	3,360	3,360	957	3,013	3,970	18.15%	4,970	25.19%
TOTAL OPERATING SERVICES	314,877	323,074	323,074	145,685	246,434	392,119		347,644	
MATERIALS & SUPPLIES:									
Bldg Code - Office & Comm. Equip.	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Bldg Code - Office Supplies	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Bldg Code - Food & Clothing	-	400	400	-	400	400	0.00%	400	0.00%
Bldg Code - Vehicle Supplies	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Bldg Code - Vehicle & Equipment Parts	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	-	7,400	7,400	-	7,400	7,400		7,400	
OTHER CHARGES:									
Bldg Code - Training & Travel	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
TOTAL OTHER CHARGES	-	4,000	4,000	-	4,000	4,000		4,000	
TOTAL EXPENDITURES	505,483	532,213	532,213	229,039	357,069	586,108		571,193	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Data Proc - Printing	2,780	4,000	4,000	1,988	1,012	3,000	-25.00%	4,000	33.33%
Data Proc - Postage	21,785	24,000	24,000	7,766	10,234	18,000	-25.00%	24,000	33.33%
Data Proc - Telephone	2,949	3,600	3,600	1,196	1,804	3,000	-16.67%	3,600	20.00%
Data Proc - Rentals	1,401	2,000	2,000	276	474	750	-62.50%	2,000	166.67%
Data Proc - Maint. of Property & Eqpt	345	1,250	1,250	-	850	850	-32.00%	1,250	47.06%
Data Proc - Contractual Services	65,970	70,920	70,920	33,227	36,073	69,300	-2.28%	74,420	7.39%
Data Proc - Professional Services	48,586	64,750	64,750	30,523	35,887	66,410	2.56%	59,250	-10.78%
TOTAL OPERATING SERVICES	143,816	170,520	170,520	74,976	86,334	161,310		168,520	
MATERIALS & SUPPLIES:									
Data Proc - Office & Comm. Equipment	8,095	21,000	21,000	5,483	8,657	14,140	-32.67%	17,000	20.23%
Data Proc - Office Supplies	5,979	7,000	7,000	1,501	3,499	5,000	-28.57%	6,500	30.00%
Data Proc - Small Tools & Equipment	-	500	500	-	500	500	100.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	14,074	28,500	28,500	6,984	12,656	19,640		24,000	
OTHER CHARGES:									
Data Proc - Training & Travel	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
TOTAL OTHER CHARGES	-	1,500	1,500	-	500	500		1,500	
CAPITAL OUTLAY:									
Data Proc - Office Equipment	31,801	45,000	45,000	-	18,100	18,100	-59.78%	15,000	-17.13%
TOTAL CAPITAL OUTLAY	31,801	45,000	45,000	-	18,100	18,100		15,000	
TOTAL EXPENDITURES	189,691	245,520	245,520	81,960	117,590	199,550		209,020	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

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

Grand Total Requested:

\$ 15,000

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Info Tech - Salaries	191,679	192,000	192,000	131,715	157,285	289,000	50.52%	305,000	5.54%
Info Tech - FICA	13	300	300	60	240	300	0.00%	500	66.67%
Info Tech - Retirement	27,662	25,000	25,000	16,997	20,053	37,050	48.20%	37,200	0.40%
Info Tech - Life/Health Insurance	25,976	33,000	33,000	20,425	22,175	42,600	29.09%	53,100	24.65%
Info Tech - Workers Compensation	996	1,000	1,000	659	841	1,500	50.00%	1,600	6.67%
Info Tech - Unemployment	120	120	120	82	98	180	50.00%	200	11.11%
Info Tech - Medicare	2,733	2,800	2,800	1,878	2,272	4,150	48.21%	4,500	8.43%
Info Tech - Disability	674	700	700	487	518	1,005	43.57%	1,100	9.45%
Info Tech - Deferred Compensation	5,313	6,500	6,500	2,541	2,959	5,500	-15.38%	6,400	16.36%
Info Tech - Dental Insurance	120	120	120	110	130	240	100.00%	240	0.00%
Info Tech - OPEB Contribution	4,931	5,000	5,000	3,269	3,881	7,150	43.00%	9,000	25.87%
Info Tech - Miscellaneous	45	400	400	110	140	250	-37.50%	400	60.00%
TOTAL PERSONAL SERVICES	260,262	266,940	266,940	178,333	210,592	388,925		419,240	
OPERATING SERVICES:									
Info Tech - Ads, Dues & Subscriptions	3,547	880	880	3,292	(2,412)	880	0.00%	880	0.00%
Info Tech - Printing	-	450	450	123	327	450	0.00%	450	0.00%
Info Tech - Utilities-Electric	-	10,000	10,000	-	10,000	10,000	0.00%	-	-100.00%
Info Tech - Postage	-	500	500	-	500	500	0.00%	500	0.00%
Info Tech - Telephone	3,953	1,200	1,200	1,717	1,683	3,400	183.33%	2,400	-29.41%
Info Tech - Rentals	10,655	11,000	11,000	3,552	-	3,552	100.00%	-	-100.00%
Info Tech - Maint. of Property & Eqpt	-	16,050	16,050	873	15,177	16,050	0.00%	16,050	0.00%
Info Tech - Contractual Services	142,068	210,000	210,000	107,986	112,514	220,500	5.00%	220,000	-0.23%
Info Tech - Professional Services	72,535	132,500	132,500	16,891	88,609	105,500	-20.38%	132,500	25.59%
Info Tech - Property Insurance	2,887	3,360	3,360	602	583	1,185	-64.73%	-	-100.00%
Info Tech - Automobile Insurance	2,887	3,480	3,480	840	1,545	2,385	-31.47%	2,550	6.92%
Info Tech - Employee Liability	3,820	4,800	4,800	1,173	777	1,950	-59.38%	1,280	-34.36%
Info Tech - General Liability	4,336	5,280	5,280	1,320	4,015	5,335	1.04%	6,620	24.09%
TOTAL OPERATING SERVICES	246,688	399,500	399,500	138,369	233,318	371,687		383,230	
MATERIALS & SUPPLIES:									
Info Tech - Office & Comm. Equipment	53,500	10,000	10,000	9,646	354	10,000	0.00%	10,000	0.00%
Info Tech - Office Supplies	1,408	6,750	6,750	132	6,618	6,750	0.00%	6,750	0.00%
Info Tech - Food & Clothing	588	600	600	256	344	600	0.00%	600	0.00%
Info Tech - Maint. of Bldgs & Grounds	1,057	5,000	5,000	697	2,303	3,000	-40.00%	5,000	66.67%
Info Tech - Vehicle Supplies	2,035	5,000	5,000	378	4,622	5,000	0.00%	5,000	0.00%
Info Tech - Equipment & Vehicle Parts	484	5,000	5,000	100	4,900	5,000	0.00%	5,000	0.00%
Info Tech - Tools & Equipment	92	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	59,164	32,350	32,350	11,209	19,141	30,350		32,350	

CONTINUED

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	<u>2015</u>	<u>2016</u>					<u>2017</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Info Tech - Training & Travel	8,788	10,500	10,500	3,582	5,418	9,000	-14.29%	10,500	16.67%
TOTAL OTHER CHARGES	8,788	10,500	10,500	3,582	5,418	9,000		10,500	
CAPITAL OUTLAY:									
Info Tech - Office Equipment	127,034	110,000	110,000	12,736	232,264	245,000	122.73%	110,000	-55.10%
TOTAL CAPITAL OUTLAY	127,034	110,000	110,000	12,736	232,264	245,000		110,000	
TOTAL EXPENDITURES	701,936	819,290	819,290	344,229	700,733	1,044,962		955,320	

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017

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

Grand Total Requested:

\$ 110,000

GIS

ACCOUNT NUMBER: 001-400626

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
GIS - Salaries	137,031	201,270	201,270	69,168	90,832	160,000	-20.50%	215,000	34.38%
GIS - FICA	1,553	1,200	1,200	920	1,680	2,600	116.67%	1,700	-34.62%
GIS - Retirement	16,150	24,545	24,545	7,064	8,936	16,000	-34.81%	24,000	50.00%
GIS - Life/Health Insurance	16,731	49,000	49,000	8,946	11,054	20,000	-59.18%	48,000	140.00%
GIS - Workers Compensation	3,414	7,140	7,140	1,792	2,608	4,400	-38.38%	7,400	68.18%
GIS - Unemployment	85	140	140	43	57	100	-28.57%	135	35.00%
GIS - Medicare	1,971	3,000	3,000	996	1,304	2,300	-23.33%	3,100	34.78%
GIS - Disability	400	700	700	210	290	500	-28.57%	700	40.00%
GIS - Deferred Compensation	1,494	2,000	2,000	801	2,199	3,000	50.00%	4,500	50.00%
GIS - Dental Insurance	141	420	420	72	123	195	-53.57%	385	97.44%
GIS - OPEB Contribution	2,886	4,685	4,685	1,358	2,042	3,400	-27.43%	5,600	64.71%
GIS - Miscellaneous	135	712	712	-	700	700	-1.69%	700	0.00%
TOTAL PERSONAL SERVICES	181,991	294,812	294,812	91,370	121,825	213,195		311,220	
OPERATING SERVICES:									
GIS - Ads, Dues & Subscriptions	3,500	1,000	1,000	7,125	(7,125)	-	-100.00%	-	0.00%
GIS - Printing	-	2,900	2,900	1,490	1,410	2,900	0.00%	2,000	-31.03%
GIS - Postage	93	1,500	1,500	-	500	500	-66.67%	500	0.00%
GIS - Telephone	1,200	3,960	3,960	650	3,250	3,900	-1.52%	3,900	0.00%
GIS - Maint. of Property & Eqpt	2,371	12,550	12,550	1,117	11,433	12,550	0.00%	12,550	0.00%
GIS - Contractual Services	315	8,000	8,000	167	6,833	7,000	-12.50%	12,500	78.57%
GIS - Professional Services	-	-	-	-	-	-	0.00%	175,000	100.00%
GIS - Property Insurance	1,806	2,220	2,220	602	(602)	-	-100.00%	-	0.00%
GIS - Automobile Insurance	1,680	3,480	3,480	840	1,560	2,400	-31.03%	2,550	6.25%
GIS - Employee Liability	838	1,920	1,920	419	421	840	-56.25%	690	-17.86%
GIS - General Liability	942	2,400	2,400	471	2,169	2,640	10.00%	3,580	35.61%
TOTAL OPERATING SERVICES	12,745	39,930	39,930	12,881	19,849	32,730		213,270	
MATERIALS & SUPPLIES:									
GIS - Office & Comm. Equipment	5,323	15,000	15,000	850	14,150	15,000	0.00%	7,000	-53.33%
GIS - Office Supplies	751	11,500	11,500	767	10,733	11,500	0.00%	9,500	-17.39%
GIS - Food & Clothing	400	1,400	1,400	190	1,210	1,400	0.00%	1,400	0.00%
GIS - Maint. of Bldgs & Grounds	78	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
GIS - Vehicle Supplies	1,959	10,000	10,000	917	8,083	9,000	-10.00%	12,000	33.33%
GIS - Equipment & Vehicle Parts	866	1,500	1,500	334	1,166	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	9,377	40,650	40,650	3,058	36,592	39,650		32,650	

CONTINUED

GIS

ACCOUNT NUMBER: 001-400626

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
GIS - Training & Travel	2,535	8,000	8,000	-	8,000	8,000	0.00%	7,000	-12.50%
TOTAL OTHER CHARGES	2,535	8,000	8,000	-	8,000	8,000		7,000	
CAPITAL OUTLAY:									
GIS - Acquisition of Motor Vehicles	-	44,000	44,000	-	44,000	44,000	0.00%	-	-100.00%
GIS - Office Equipment	12,925	17,000	17,000	-	39,000	39,000	129.41%	50,000	28.21%
TOTAL CAPITAL OUTLAY	12,925	61,000	61,000	-	83,000	83,000		50,000	
TOTAL EXPENDITURES	219,573	444,392	444,392	107,309	269,266	376,575		614,140	

GIS

ACCOUNT NUMBER: 001-400626

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2017

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 50,000	GIS Equipment GIS Software	\$ 40,000 10,000
Grand Total Requested:	\$ 50,000		

RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Research/Inv - Professional Services	69,515	97,600	97,600	44,800	43,900	88,700	-9.12%	98,700	11.27%
TOTAL OPERATING SERVICES	69,515	97,600	97,600	44,800	43,900	88,700		98,700	
TOTAL EXPENDITURES	69,515	97,600	97,600	44,800	43,900	88,700		98,700	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Cable TV Admin - Maint. of Prop/Eqpt	1,400	-	-	-	-	-	0.00%	-	0.00%
Cable TV Admin - Professional Services	7,308	-	-	-	-	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	8,708	-	-	-	-	-		-	
MATERIALS & SUPPLIES:									
Cable TV Admin - Office Supplies	4,087	-	-	326	(326)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	4,087	-	-	326	(326)	-		-	
CAPITAL OUTLAY:									
Cable TV Admin - Office Equipment	19,836	50,000	50,000	-	-	-	-100.00%	50,000	100.00%
TOTAL CAPITAL OUTLAY	19,836	50,000	50,000	-	-	-		50,000	
TOTAL EXPENDITURES	32,631	50,000	50,000	326	(326)	-		50,000	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

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

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Gen Govt - Salaries	655,167	810,000	810,000	282,988	347,012	630,000	-22.22%	671,000	6.51%
Gen Govt - FICA	871	1,000	1,000	834	2,266	3,100	210.00%	2,500	-19.35%
Gen Govt - Retirement	79,533	95,000	95,000	29,868	37,132	67,000	-29.47%	70,500	5.22%
Gen Govt - Life/Health Insurance	85,445	167,000	167,000	53,108	62,892	116,000	-30.54%	150,000	29.31%
Gen Govt - Workers Compensation	38,722	48,000	48,000	16,868	23,132	40,000	-16.67%	41,000	2.50%
Gen Govt - Unemployment	410	550	550	177	223	400	-27.27%	500	25.00%
Gen Govt - Medicare	9,220	12,000	12,000	3,972	4,528	8,500	-29.17%	10,000	17.65%
Gen Govt - Disability	2,148	3,000	3,000	1,037	1,063	2,100	-30.00%	2,500	19.05%
Gen Govt - Deferred Compensation	11,363	11,000	11,000	4,788	5,212	10,000	-9.09%	11,000	10.00%
Gen Govt - Dental Insurance	1,078	2,000	2,000	545	605	1,150	-42.50%	1,200	4.35%
Gen Govt - OPEB Contribution	16,600	20,000	20,000	7,004	8,496	15,500	-22.50%	20,000	29.03%
Gen Govt - Miscellaneous	1,934	2,000	2,000	708	1,292	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	902,491	1,171,550	1,171,550	401,897	493,853	895,750		982,200	
OPERATING SERVICES:									
Gen Govt - Ads, Dues & Subscriptions	55	1,000	1,000	4,907	(3,907)	1,000	0.00%	1,000	0.00%
Gen Govt - Printing	4,317	1,000	1,000	1,485	(485)	1,000	0.00%	1,000	0.00%
Gen Govt - Utilities - Electric	246,483	325,000	325,000	116,266	208,734	325,000	0.00%	325,000	0.00%
Gen Govt - Utilities - Gas	738	1,600	1,600	120	1,480	1,600	0.00%	1,600	0.00%
Gen Govt - Utilities - Water	36,079	50,000	50,000	14,319	35,681	50,000	0.00%	50,000	0.00%
Gen Govt - Telephone	53,528	47,000	47,000	21,752	25,248	47,000	0.00%	47,000	0.00%
Gen Govt - Rentals	46,669	35,500	35,500	21,333	13,167	34,500	-2.82%	29,000	-15.94%
Gen Govt - Maint of Property & Equip	142,632	225,000	225,000	70,689	154,311	225,000	0.00%	235,000	4.44%
Gen Govt - Contractual Services	198,169	452,400	452,400	114,584	37,816	152,400	-66.31%	164,000	7.61%
Gen Govt - Professional Services	15,327	375,000	375,000	6,100	368,900	375,000	0.00%	125,000	-66.67%
Gen Govt - Property Insurance	262,597	306,000	306,000	74,468	203,332	277,800	-9.22%	333,500	20.05%
Gen Govt - Automobile Insurance	12,827	15,600	15,600	4,201	7,719	11,920	-23.59%	12,730	6.80%
Gen Govt - Employee Liability	20,714	25,200	25,200	4,835	3,990	8,825	-64.98%	7,300	-17.28%
Gen Govt - General Liability	16,016	19,440	19,440	5,439	20,676	26,115	34.34%	34,110	30.61%
Gen Govt - Boiler Policy	24,452	29,400	29,400	8,265	20,295	28,560	-2.86%	33,500	17.30%
TOTAL OPERATING SERVICES	1,080,603	1,909,140	1,909,140	468,763	1,096,957	1,565,720		1,399,740	

CONTINUED

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2015	2016					2017	% Change Projected Actual Vs Proposed	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Gen Govt - Office & Comm. Equipment	20,416	15,000	15,000	7,861	(2,861)	5,000	-66.67%	14,000	180.00%
Gen Govt - Office Supplies	8,667	1,750	1,750	1,032	718	1,750	0.00%	1,750	0.00%
Gen Govt - Educational, Recreational, & Cul	137	500	500	-	500	500	100.00%	500	0.00%
Gen Govt - Medical Supplies	1,118	2,000	2,000	395	1,605	2,000	0.00%	2,000	0.00%
Gen Govt - Food & Clothing	7,914	10,000	10,000	626	9,374	10,000	0.00%	10,000	0.00%
Gen Govt - Maint. of Bldgs. & Grounds	84,093	223,500	223,500	37,128	186,372	223,500	0.00%	230,000	2.91%
Gen Govt - Vehicle Supplies	8,570	18,000	18,000	3,134	14,866	18,000	0.00%	18,000	0.00%
Gen Govt - Miscellaneous	1,403	2,000	2,000	178	1,822	2,000	0.00%	2,000	0.00%
Gen Govt - Sand, Gravel & Dirt	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Gen Govt - Equipment & Vehicle Parts	6,155	5,200	5,200	2,517	2,683	5,200	0.00%	5,500	5.77%
Gen Govt - Misc. Chemicals	4,647	3,000	3,000	159	2,841	3,000	0.00%	3,000	0.00%
Gen Govt - Tools & Equipment	7,987	6,000	6,000	1,923	4,077	6,000	0.00%	6,500	8.33%
TOTAL MATERIALS & SUPPLIES	151,107	288,950	288,950	54,953	223,997	278,950		295,250	
OTHER CHARGES:									
Gen Govt - Training & Travel	-	3,000	3,000	-	-	-	-100.00%	3,000	100.00%
Gen Govt - Official Fees	176	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	176	5,000	5,000	-	2,000	2,000		5,000	
CAPITAL OUTLAY:									
Gen Govt - Acquisition of Buildings	100	-	-	-	-	-	0.00%	-	0.00%
Gen Govt - Improvements Other than Bldg	3,475,401	347,500	347,500	455,787	(108,787)	347,000	-0.14%	385,000	10.95%
Gen Govt - Buildings & Grounds	670,000	2,600,000	2,600,000	41,789	858,211	900,000	-65.38%	1,973,000	119.22%
Gen Govt - Heavy Movable Equipment	-	16,500	16,500	-	-	-	-100.00%	-	0.00%
Gen Govt - Office Equipment	368,711	50,000	50,000	42,791	7,209	50,000	0.00%	60,000	20.00%
Gen Govt - Major Repairs	233,739	125,000	125,000	20,238	104,762	125,000	0.00%	135,000	8.00%
Gen Govt - Architectural/Engineering Fees	190,762	272,500	272,500	172,908	99,592	272,500	0.00%	175,000	-35.78%
Gen Govt - Other Fees	447	67,000	67,000	213	66,787	67,000	0.00%	52,000	-22.39%
TOTAL CAPITAL OUTLAY	4,939,160	3,478,500	3,478,500	733,726	1,027,774	1,761,500		2,780,000	
INTERGOVERNMENTAL:									
Gen Govt - Interg. Service Charge	241,497	250,000	250,000	123,704	176,296	300,000	20.00%	300,000	0.00%
TOTAL INTERGOVERNMENTAL	241,497	250,000	250,000	123,704	176,296	300,000		300,000	
TOTAL EXPENDITURES	7,315,034	7,103,140	7,103,140	1,783,043	3,020,877	4,803,920		5,762,190	

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 385,000	Replace outdated AC/Heating Equipment: Courthouse (Air Handler & Chiller Unit #1) Arterbury Building (RTU #2 & #3) Sheriff's District 2 Office (AHU #1 & Chiller #1) Planning & Zoning Office (Air Handler & Chiller #1 & #3) St. Rose Community Center (Air Handler & Chiller #1) Miscellaneous Parking Lot & Curb Repairs	\$ 250,000 30,000 15,000 30,000 10,000 50,000
Buildings & Grounds	\$ 1,973,000	New DA Annex Building Sheriff's 3rd Flood Office in Courthouse	\$ 1,915,000 58,000
Office Equipment	\$ 60,000	Furniture & File Cabinets for Miscellaneous Locations Courthouse Security Renovations & Equipment	\$ 35,000 25,000
Major Repairs	\$ 135,000	Repairs to Elevators Repairs/Replace AC/Heating Repairs to Generator Repairs to Plumbing Repairs to Security Equipment & Systems Repairs/Replace Electrical	\$ 50,000 30,000 15,000 15,000 10,000 15,000
Architectural/Engineering Fees	\$ 175,000	New DA Annex Building Miscellaneous Other Fees	\$ 165,000 10,000
Other Fees	\$ 52,000	Testin Fees for New DA Annex Building Program Fees for New DA Annex Building	\$ 40,000 12,000
Grand Total Requested:	\$ 2,780,000		

RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Ad Valorem Tax Deduction- Sheriff Ret.	133,894	139,000	139,000	132,062	-	132,062	-4.99%	139,210	5.41%
TOTAL INTERGOVERNMENTAL	133,894	139,000	139,000	132,062	-	132,062		139,210	
TOTAL EXPENDITURES	133,894	139,000	139,000	132,062	-	132,062		139,210	

RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Retired Employees - Post-Emp Health Ins.	145,131	240,000	240,000	88,288	91,847	180,135	-24.94%	225,000	24.91%
TOTAL PERSONAL SERVICES	145,131	240,000	240,000	88,288	91,847	180,135		225,000	
TOTAL EXPENDITURES	145,131	240,000	240,000	88,288	91,847	180,135		225,000	

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Risk Mngt - Salaries	205,866	216,000	216,000	82,152	117,848	200,000	-7.41%	218,000	9.00%
Risk Mngt - FICA	248	400	400	43	107	150	-62.50%	300	100.00%
Risk Mngt - Retirement	29,162	28,000	28,000	8,872	15,128	24,000	-14.29%	27,000	12.50%
Risk Mngt - Life/Health Insurance	29,784	38,000	38,000	15,818	24,682	40,500	6.58%	58,000	43.21%
Risk Mngt - Workers Compensation	1,069	1,300	1,300	411	639	1,050	-19.23%	1,100	4.76%
Risk Mngt - Unemployment	129	150	150	51	74	125	-16.67%	150	20.00%
Risk Mngt - Medicare	2,903	3,200	3,200	1,161	1,639	2,800	-12.50%	3,200	14.29%
Risk Mngt - Disability	723	800	800	267	433	700	-12.50%	800	14.29%
Risk Mngt - Deferred Compensation	6,742	9,000	9,000	5,811	989	6,800	-24.44%	2,500	-63.24%
Risk Mngt - Dental Insurance	310	400	400	120	120	240	-40.00%	240	0.00%
Risk Mngt - OPEB Contribution	5,201	6,000	6,000	2,037	2,963	5,000	-16.67%	7,000	40.00%
Risk Mngt - Miscellaneous	90	2,000	2,000	55	195	250	-87.50%	500	100.00%
TOTAL PERSONAL SERVICES	282,227	305,250	305,250	116,798	164,817	281,615		318,790	
OPERATING SERVICES:									
Risk Mngt - Ads, Dues & Subscriptions	3,308	6,000	6,000	572	5,428	6,000	0.00%	6,000	0.00%
Risk Mngt - Printing	86	1,200	1,200	322	878	1,200	0.00%	1,000	-16.67%
Risk Mngt - Postage	7	250	250	-	250	250	0.00%	250	0.00%
Risk Mngt - Telephone	3,953	5,000	5,000	1,380	3,620	5,000	0.00%	5,300	6.00%
Risk Mngt - Rentals	11,406	15,000	15,000	3,880	1,620	5,500	-63.33%	3,000	-45.45%
Risk Mngt - Maint of Property & Equip	2	5,000	5,000	1,361	3,639	5,000	0.00%	5,000	0.00%
Risk Mngt - Contractual Services	3,157	3,500	3,500	763	2,737	3,500	0.00%	4,000	14.29%
Risk Mngt - Professional Services	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Risk Mngt - Property Insurance	2,887	3,480	3,480	602	583	1,185	-65.95%	-	-100.00%
Risk Mngt - Auto Insurance	3,727	4,560	4,560	1,260	2,315	3,575	-21.60%	3,820	6.85%
Risk Mngt - Employee Liability	2,182	2,640	2,640	733	467	1,200	-54.55%	770	-35.83%
Risk Mngt - General Liability	2,474	3,000	3,000	825	2,405	3,230	7.67%	3,970	22.91%
TOTAL OPERATING SERVICES	33,189	59,630	59,630	11,698	33,942	45,640		43,110	
MATERIALS & SUPPLIES:									
Risk Mngt - Office & Comm. Equipment	1,399	12,000	12,000	662	11,338	12,000	0.00%	10,000	-16.67%
Risk Mngt - Office Supplies	2,287	6,000	6,000	843	5,157	6,000	0.00%	6,000	0.00%
Risk Mngt - Educational	189	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Risk Mngt - Medical & Drugs	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Risk Mngt - Food & Clothing	315	4,000	4,000	200	2,800	3,000	-25.00%	3,000	0.00%
Risk Mngt - Maint of Bldg & Grds	1,701	3,000	3,000	150	2,850	3,000	0.00%	3,000	0.00%
Risk Mngt - Vehicle Supplies	3,394	6,000	6,000	1,057	4,943	6,000	0.00%	6,000	0.00%
Risk Mngt - Miscellaneous	8	1,500	1,500	10	1,490	1,500	0.00%	1,500	0.00%
Risk Mngt - Vehicle Parts & Equipment	1,054	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Risk Mngt - Tools & Equipment	1,364	1,500	1,500	802	698	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	11,711	44,500	44,500	3,724	39,776	43,500		41,500	

CONTINUED

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Risk Mngt - Training & Travel	13,089	15,000	15,000	400	14,600	15,000	0.00%	15,000	0.00%
Risk Mngt - Miscellaneous	(655,620)	1,000	1,000	9	991	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	(642,531)	16,000	16,000	409	15,591	16,000		16,000	
 TOTAL EXPENDITURES	 (315,404)	 425,380	 425,380	 132,629	 254,126	 386,755		 419,400	

GRANTS ADMINISTRATION

ACCOUNT NUMBER: 001-400680

Description	2015	2016				2017		% Change Last Adopted vs Projected Actual	% Change Projected Actual Vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
EXPENDITURES:									
PERSONAL SERVICES:									
Grants - Salaries	196,842	205,000	205,000	95,794	72,206	168,000	-18.05%	188,000	11.90%
Grants - FICA	-	-	-	65	735	800	100.00%	300	-62.50%
Grants - Retirement	28,436	27,000	27,000	11,463	8,537	20,000	-25.93%	23,000	15.00%
Grants - Life/Health Insurance	33,127	45,000	45,000	14,835	11,165	26,000	-42.22%	46,000	76.92%
Grants - Workers Compensation	1,022	1,100	1,100	479	421	900	-18.18%	1,000	11.11%
Grants - Unemployment	123	150	150	60	45	105	-30.00%	120	14.29%
Grants - Medicare	2,806	3,000	3,000	1,372	1,128	2,500	-16.67%	3,000	20.00%
Grants - Disability	705	800	800	324	201	525	-34.38%	700	33.33%
Grants - Deferred Compensation	3,049	5,100	5,100	1,310	190	1,500	-70.59%	1,000	-33.33%
Grants - Dental Insurance	300	400	400	120	130	250	-37.50%	400	60.00%
Grants - OPEB Contribution	5,072	5,200	5,200	2,369	1,631	4,000	-23.08%	6,000	50.00%
Grants - Miscellaneous	45	100	100	55	45	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	271,527	292,850	292,850	128,246	96,434	224,680		269,620	
OPERATING SERVICES:									
Grants - Ads, Dues & Subscriptions	375	625	625	-	625	625	0.00%	625	0.00%
Grants - Printing	-	275	275	-	275	275	0.00%	175	-36.36%
Grants - Postage	170	150	150	77	73	150	0.00%	150	0.00%
Grants - Telephone	1,200	1,200	1,200	500	700	1,200	0.00%	1,200	0.00%
Grants - Maint of Property & Equipment	98	500	500	-	500	500	0.00%	500	0.00%
Grants - Contractual Services	1,027	1,000	1,000	449	551	1,000	0.00%	1,000	0.00%
Grants - Employee Liability	1,356	1,650	1,650	460	345	805	-51.21%	565	-29.81%
Grants - General Liability	1,537	1,860	1,860	518	1,777	2,295	23.39%	2,930	27.67%
TOTAL OPERATING SERVICES	5,763	7,260	7,260	2,004	4,846	6,850		7,145	
MATERIALS & SUPPLIES:									
Grants - Office & Comm. Equipment	485	1,500	1,500	1,286	214	1,500	0.00%	1,500	0.00%
Grants - Office Supplies	730	1,200	1,200	418	782	1,200	0.00%	1,200	0.00%
Grants - Food & Clothing	527	600	600	647	(47)	600	0.00%	600	0.00%
Grants - Equipment & Vehicle Repairs	-	100	100	6	94	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	1,742	3,400	3,400	2,357	1,043	3,400		3,400	
OTHER CHARGES:									
Grants - Training & Travel	8,992	10,000	10,000	4,859	5,141	10,000	0.00%	10,000	0.00%
TOTAL OTHER CHARGES	8,992	10,000	10,000	4,859	5,141	10,000		10,000	
TOTAL EXPENDITURES	288,024	313,510	313,510	137,466	107,464	244,930		290,165	

SHERIFF

ACCOUNT NUMBER: 001-410100

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Sheriff - Utilities - Electric	5,303	5,778	5,778	1,552	3,968	5,520	-4.47%	5,906	6.99%
Sheriff - Utilities - Gas	427	706	706	170	310	480	-32.01%	514	7.08%
Sheriff - Utilities - Water	614	706	706	254	346	600	-15.01%	642	7.00%
Sheriff - Maint of Property & Equipment	-	2,000	2,000	-	11,000	11,000	450.00%	2,000	-81.82%
Sheriff - Contractual Services	13,344	14,185	14,185	7,049	6,509	13,558	-4.42%	14,185	4.62%
Sheriff - Professional Services	3,232	1,000	1,000	-	-	-	-100.00%	-	0.00%
Sheriff - Property Insurance	10,702	12,630	12,630	5,475	5,010	10,485	-16.98%	10,660	1.67%
Sheriff - Employee Liability	8,160	9,840	9,840	2,716	1,854	4,570	-53.56%	3,055	-33.15%
Sheriff - General Liability	9,252	11,160	11,160	3,056	9,599	12,655	13.40%	15,840	25.17%
TOTAL OPERATING SERVICES	51,034	58,005	58,005	20,272	38,596	58,868		52,802	
MATERIALS & SUPPLIES:									
Sheriff - Maint of Buildings & Grounds	1,422	1,500	1,500	499	1,001	1,500	0.00%	1,500	0.00%
Sheriff - Sand, Shell, Gravel	17	2,000	2,000	-	3,000	3,000	0.00%	3,000	100.00%
TOTAL MATERIALS & SUPPLIES	1,439	3,500	3,500	499	4,001	4,500		4,500	
OTHER CHARGES:									
Sheriff - Deputies	17,150	27,000	27,000	6,700	13,300	20,000	-25.93%	25,000	25.00%
TOTAL OTHER CHARGES	17,150	27,000	27,000	6,700	13,300	20,000		25,000	
CAPITAL OUTLAY:									
Sheriff - Office Equipment	6,879	-	22,500	22,060	-	22,060	-1.96%	-	-100.00%
Sheriff - Major Repairs	-	-	50,250	-	-	-	-100.00%	-	0.00%
TOTAL CAPITAL OUTLAY	6,879	-	72,750	22,060	-	22,060		-	
INTERGOVERNMENTAL:									
Sheriff - Feeding & Maint. of Prisoners	1,136,257	1,557,911	1,485,161	491,527	843,823	1,335,350	-10.09%	1,557,911	16.67%
Sheriff - Transportation of Inmates	16,547	24,000	24,000	2,994	21,006	24,000	0.00%	24,000	0.00%
Sheriff - Court Attendance	21,182	25,000	25,000	-	21,500	21,500	-14.00%	25,000	16.28%
Sheriff - Canine Supplies	1,500	1,440	1,440	360	1,080	1,440	0.00%	1,440	0.00%
TOTAL INTERGOVERNMENTAL	1,175,486	1,608,351	1,535,601	494,881	887,409	1,382,290		1,608,351	
TOTAL EXPENDITURES	1,251,988	1,696,856	1,696,856	544,412	943,306	1,487,718		1,690,653	

JUVENILE

ACCOUNT NUMBER: 001-410530

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Juvenile - Contractual Services	155,678	160,350	160,350	60,038	139,962	200,000	24.73%	275,000	37.50%
Juvenile - Employee Liability	786	960	960	265	185	450	-53.13%	300	-33.33%
Juvenile - General Liability	891	1,080	1,080	299	936	1,235	14.35%	1,545	25.10%
TOTAL OPERATING SERVICES	157,355	162,390	162,390	60,602	141,083	201,685		276,845	
MATERIALS & SUPPLIES:									
Juvenile - Medical/Drugs	969	3,000	3,000	54	546	600	-80.00%	1,200	100.00%
TOTAL MATERIALS & SUPPLIES	969	3,000	3,000	54	546	600		1,200	
TOTAL EXPENDITURES	158,324	165,390	165,390	60,656	141,629	202,285		278,045	

EMERGENCY PREPAREDNESS

ACCOUNT NUMBER: 001-410710

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Emerg Prep - Salaries	295,916	305,000	305,000	113,768	166,232	280,000	-8.20%	302,000	7.86%
Emerg Prep - Retirement	42,750	40,000	40,000	13,916	22,084	36,000	-10.00%	38,000	5.56%
Emerg Prep - Life/Health Insurance	49,188	62,000	62,000	19,735	27,265	47,000	-24.19%	64,500	37.23%
Emerg Prep - Workers Compensation	1,537	1,600	1,600	569	931	1,500	-6.25%	2,000	33.33%
Emerg Prep - Unemployment	185	200	200	71	104	175	-12.50%	200	14.29%
Emerg Prep - Medicare	4,162	4,500	4,500	1,604	2,396	4,000	-11.11%	4,500	12.50%
Emerg Prep - Disability	1,060	1,100	1,100	414	586	1,000	-9.09%	1,100	10.00%
Emerg Prep - Deferred Compensation	4,678	5,700	5,700	1,650	1,850	3,500	-38.60%	4,000	14.29%
Emerg Prep - Dental Insurance	360	400	400	130	180	310	-22.50%	360	16.13%
Emerg Prep - OPEB Contribution	7,624	8,000	8,000	2,844	4,156	7,000	-12.50%	9,100	30.00%
Emerg Prep - Miscellaneous	-	320	320	-	320	320	0.00%	320	0.00%
TOTAL PERSONAL SERVICES	407,460	428,820	428,820	154,701	226,104	380,805		426,080	
OPERATING SERVICES:									
Emerg Prep - Telephone	1,200	4,800	4,800	460	4,340	4,800	0.00%	4,800	0.00%
Emerg Prep - Employee Liability	1,998	2,520	2,520	676	484	1,160	-53.97%	795	-31.47%
Emerg Prep - General Liability	2,264	2,820	2,820	761	2,489	3,250	15.25%	4,105	26.31%
TOTAL OPERATING SERVICES	5,462	10,140	10,140	1,897	7,313	9,210		9,700	
MATERIALS & SUPPLIES:									
Emerg Prep - Food & Clothing	417	800	800	442	358	800	0.00%	800	0.00%
Emerg Prep - Miscellaneous	150	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	567	800	800	442	358	800		800	
TOTAL EXPENDITURES	413,489	439,760	439,760	157,040	233,775	390,815		436,580	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Emerg Prep Sub - Salaries	8,794	12,500	12,500	3,818	6,182	10,000	-20.00%	12,500	25.00%
Emerg Prep Sub - FICA	545	1,000	1,000	237	363	600	-40.00%	800	33.33%
Emerg Prep Sub - Workers Compensation	46	75	75	19	31	50	-33.33%	75	50.00%
Emerg Prep Sub - Unemployment	6	10	10	2	8	10	0.00%	10	0.00%
Emerg Prep Sub - Medicare	128	200	200	55	85	140	-30.00%	200	42.86%
Emerg Prep Sub - Miscellaneous	90	450	450	110	340	450	100.00%	450	0.00%
TOTAL PERSONAL SERVICES	9,609	14,235	14,235	4,241	7,009	11,250		14,035	
OPERATING SERVICES:									
Emerg Prep Sub - Ads, Dues & Subscript.	2,260	2,615	2,615	1,501	1,114	2,615	0.00%	12,680	384.89%
Emerg Prep Sub - Printing	1,391	5,500	5,500	1,199	4,301	5,500	0.00%	5,500	0.00%
Emerg Prep Sub - Utilities - Electric	83,838	108,000	108,000	28,171	79,829	108,000	0.00%	108,000	0.00%
Emerg Prep Sub - Utilities - Gas	298	600	600	125	475	600	0.00%	600	0.00%
Emerg Prep Sub - Utilities - Water	1,661	600	600	1,337	(737)	600	0.00%	600	0.00%
Emerg Prep Sub -Postage	406	250	250	-	250	250	100.00%	250	0.00%
Emerg Prep Sub - Telephone	36,121	31,450	31,450	14,598	9,052	23,650	-24.80%	35,650	50.74%
Emerg Prep Sub - Rentals	1,698	1,800	1,800	778	1,022	1,800	0.00%	1,800	0.00%
Emerg Prep Sub - Maint of Prop & Equip	9,781	39,500	39,500	9,055	30,445	39,500	0.00%	39,500	0.00%
Emerg Prep Sub - Contractual Services	505,093	100,545	1,251,128	140,102	(39,557)	100,545	-91.96%	105,785	5.21%
Emerg Prep Sub - Professional Services	136,589	33,500	169,100	22,101	(13,601)	8,500	-94.97%	8,500	0.00%
Emerg Prep Sub - Property Insurance	50,441	59,820	59,820	13,888	21,612	35,500	-40.66%	31,625	-10.92%
Emerg Prep Sub - Automobile Insurance	6,379	6,600	6,600	3,265	3,085	6,350	-3.79%	5,095	-19.76%
Emerg Prep Sub - Employee Liability	2,267	2,760	2,760	817	588	1,405	-49.09%	970	-30.96%
Emerg Prep Sub - General Liability	8,589	10,320	10,320	6,941	3,034	9,975	-3.34%	5,010	-49.77%
TOTAL OPERATING SERVICES	846,812	403,860	1,690,043	243,878	100,912	344,790		361,565	
MATERIALS & SUPPLIES:									
Emerg Prep Sub - Office & Comm. Equip.	26,989	44,800	44,800	3,580	41,220	44,800	0.00%	28,300	-36.83%
Emerg Prep Sub - Office Supplies	4,344	6,500	6,500	3,521	2,979	6,500	0.00%	6,500	0.00%
Emerg Prep Sub - Medical Supplies	127	200	200	81	119	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	7,033	11,500	11,500	2,105	9,395	11,500	0.00%	11,500	0.00%
Emerg Prep Sub - Maint of Bldgs & Grnds	3,190	3,950	3,950	510	3,440	3,950	0.00%	3,950	0.00%
Emerg Prep Sub - Vehicle Supplies	3,605	18,000	18,000	1,166	16,834	18,000	0.00%	18,000	0.00%
Emerg Prep Sub - Miscellaneous	43	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Emerg Prep Sub - Equip & Vehicle Parts	1,223	5,000	5,000	1,310	3,690	5,000	0.00%	5,000	0.00%
Emerg Prep Sub - Tools & Equipment	419	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	46,973	92,950	92,950	12,273	80,677	92,950		76,450	

CONTINUED

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Emerg Prep Sub - Training & Travel	7,877	25,400	25,400	2,585	22,815	25,400	0.00%	25,400	0.00%
Emerg Prep Sub - Official Fees	1,519	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	9,396	25,400	25,400	2,585	22,815	25,400		25,400	
CAPITAL OUTLAY:									
Emerg Prep Sub - Imp. Other than Building	-	-	-	-	-	-	0.00%	15,000	100.00%
Emerg Prep Sub - Acquisition of Vehicle	349,951	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep Sub - Bldgs, Grds, General Plt	285,300	320,000	320,000	22,950	297,050	320,000	0.00%	40,000	-87.50%
Emerg Prep Sub - Office Equipment	-	-	-	6,109	(6,109)	-	0.00%	35,000	100.00%
Emerg Prep Sub - Communications Equip	-	-	-	-	-	-	0.00%	100,000	100.00%
Emer Prep Sub - Major Repairs	12,898	-	-	-	-	-	0.00%	-	0.00%
Emer Prep Sub - Arch/Eng Fees	-	20,000	20,000	5,200	14,800	20,000	0.00%	-	-100.00%
Emer Prep Sub - Other Fees	487	-	-	105	(105)	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	648,636	340,000	340,000	34,364	305,636	340,000		190,000	
TOTAL EXPENDITURES	1,561,426	876,445	2,162,628	297,341	517,049	814,390		667,450	
FUNDING SOURCE:									
General Fund	792,029	876,445	876,445	110,246	(582,039)	(471,793)	-153.83%	667,450	-241.47%
Hazard Mitigation Grant	674,647	-	1,041,605	155,350	886,255	1,041,605	0.00%	-	-100.00%
Homeowner Share	94,750	-	244,578	31,745	212,833	244,578	0.00%	-	-100.00%
TOTAL	1,561,426	876,445	2,162,628	297,341	517,049	814,390		667,450	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2017

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Buildings	\$ 15,000	PRAT Building Repairs & Remodel	\$ 15,000
Building, Grounds & Plant	\$ 40,000	Fuel Polishing System	\$ 40,000
Office Equipment	\$ 35,000	New EOC Audio/Visual	\$ 35,000
Communications Equipment	\$ 100,000	New Console Installation & Addition of Radios	\$ 100,000

Grand Total Requested:

\$ 190,000

EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
EOC 24 Hrs - Salaries	483,046	525,000	525,000	224,125	270,875	495,000	-5.71%	560,000	13.13%
EOC 24 Hrs - FICA	-	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
EOC 24 Hrs - Retirement	69,710	65,000	65,000	29,014	34,986	64,000	-1.54%	66,000	3.13%
EOC 24 Hrs - Life/Health Insurance	69,485	90,000	90,000	36,117	43,883	80,000	-11.11%	105,000	31.25%
EOC 24 Hrs - Workers Compensation	2,507	3,000	3,000	1,121	1,479	2,600	-13.33%	3,000	15.38%
EOC 24 Hrs - Unemployment	302	375	375	140	180	320	-14.67%	400	25.00%
EOC 24 Hrs - Medicare	6,877	8,000	8,000	3,193	3,807	7,000	-12.50%	8,000	14.29%
EOC 24 Hrs - Disability	1,348	1,500	1,500	673	727	1,400	-6.67%	1,500	7.14%
EOC 24 Hrs - Deferred Compensation	15,328	21,000	21,000	11,475	4,525	16,000	-23.81%	18,000	12.50%
EOC 24 Hrs - Dental Insurance	600	700	700	270	240	510	-27.14%	500	-1.96%
EOC 24 Hrs - OPEB Contribution	12,524	13,000	13,000	5,603	7,397	13,000	0.00%	16,000	23.08%
EOC 24 Hrs - Miscellaneous	-	480	480	55	505	560	16.67%	560	0.00%
TOTAL PERSONAL SERVICES	661,727	730,055	730,055	311,786	368,604	680,390		780,960	
OPERATING SERVICES:									
EOC 24 Hrs - Ads, Dues & Subscriptions	572	-	-	575	(50)	525	100.00%	575	9.52%
EOC 24 Hrs - Telephone	5,949	5,510	5,510	2,866	2,644	5,510	0.00%	5,510	0.00%
EOC 24 Hrs - Contractual Services	1,040	1,000	1,000	400	600	1,000	0.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	3,116	3,840	3,840	1,051	834	1,885	-50.91%	1,375	-27.06%
EOC 24 Hrs - General Liability	3,532	4,260	4,260	1,183	4,317	5,500	29.11%	7,120	29.45%
TOTAL OPERATING SERVICES	14,209	14,610	14,610	6,075	8,345	14,420		15,580	
MATERIALS & SUPPLIES:									
EOC 24 Hrs - Food & Clothing	1,365	1,400	1,400	1,042	358	1,400	0.00%	1,400	0.00%
TOTAL MATERIALS & SUPPLIES	1,365	1,400	1,400	1,042	358	1,400		1,400	
OTHER CHARGES:									
EOC 24 Hrs - Training & Travel	3,629	16,500	16,500	2,490	14,010	16,500	0.00%	16,500	0.00%
TOTAL OTHER CHARGES	3,629	16,500	16,500	2,490	14,010	16,500		16,500	
TOTAL EXPENDITURES	680,930	762,565	762,565	321,393	391,317	712,710		814,440	
<i>General Fund</i>	<i>570,930</i>	<i>652,565</i>	<i>652,565</i>	<i>266,393</i>	<i>336,317</i>	<i>602,710</i>	<i>-7.64%</i>	<i>704,440</i>	<i>16.88%</i>
<i>Entergy - Waterford 3</i>	<i>110,000</i>	<i>110,000</i>	<i>110,000</i>	<i>55,000</i>	<i>55,000</i>	<i>110,000</i>	<i>0.00%</i>	<i>110,000</i>	<i>0.00%</i>
TOTAL	680,930	762,565	762,565	321,393	391,317	712,710		814,440	

MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Motor Vehicles - Salaries	19,577	21,000	21,000	9,226	11,274	20,500	-2.38%	21,100	2.93%
Motor Vehicles - FICA	1,214	1,300	1,300	572	703	1,275	-1.92%	1,325	3.92%
Motor Vehicles - Workers Compensation	102	110	110	476	(366)	110	0.00%	110	0.00%
Motor Vehicles - Unemployment	12	20	20	6	9	15	-25.00%	15	0.00%
Motor Vehicles - Medicare	284	325	325	134	166	300	-7.69%	310	3.33%
Motor Vehicles - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	21,189	22,835	22,835	10,414	11,866	22,280		22,940	
OPERATING SERVICES:									
Motor Vehicles - Utilities - Electrical	3,034	4,200	4,200	941	2,059	3,000	-28.57%	3,600	20.00%
Motor Vehicles - Utilities - Water	612	900	900	89	171	260	-71.11%	720	176.92%
Motor Vehicles - Maint of Prop & Eqpt	-	500	500	-	200	200	-60.00%	500	150.00%
Motor Vehicles - Contractual Services	774	1,000	1,000	384	366	750	-25.00%	1,000	33.33%
Motor Vehicles - Property Insurance	2,585	3,120	3,120	629	1,491	2,120	-32.05%	2,185	3.07%
Motor Vehicles - Employee Liability	164	220	220	55	40	95	-56.82%	65	-31.58%
Motor Vehicles - General Liability	186	240	240	62	193	255	6.25%	320	25.49%
TOTAL OPERATING SERVICES	7,355	10,180	10,180	2,160	4,520	6,680		8,390	
MATERIALS & SUPPLIES:									
Motor Vehicles - Office Supplies	181	500	500	-	250	250	100.00%	500	100.00%
Motor Vehicles - Food & Clothing	-	100	100	-	100	100	0.00%	100	0.00%
Motor Vehicles - Maint of Bldgs & Grnds	-	500	500	-	250	250	-50.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	181	1,100	1,100	-	600	600		1,100	
TOTAL EXPENDITURES	28,725	34,115	34,115	12,574	16,986	29,560		32,430	
FUNDING SOURCE:									
General Fund	(4,428)	8,115	8,115	496	1,038	1,534	-81.10%	7,030	358.28%
Motor Vehicle Transaction Fee	31,659	25,000	25,000	12,078	14,522	26,600	6.40%	24,000	-9.77%
Driver's License Reinstatement Fee	1,494	1,000	1,000	-	1,426	1,426	42.60%	1,400	-1.82%
TOTAL	28,725	34,115	34,115	12,574	16,986	29,560		32,430	

CORONER

ACCOUNT NUMBER: 001-430160

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Coroner - Salaries	159,737	187,310	208,990	93,502	104,498	198,000	-5.26%	202,000	2.02%
Coroner - FICA	3,968	4,100	5,446	2,280	2,470	4,750	-12.78%	4,800	1.05%
Coroner - Retirement	13,818	15,985	15,985	7,375	8,450	15,825	-1.00%	15,625	-1.26%
Coroner - Life/Health Insurance	29,204	36,035	36,035	18,025	18,975	37,000	2.68%	44,000	18.92%
Coroner - Workers Compensation	455	640	720	274	326	600	-16.67%	600	0.00%
Coroner - Unemployment	77	120	134	48	52	100	-25.37%	100	0.00%
Coroner - Medicare	2,302	2,885	3,201	1,344	1,506	2,850	-10.97%	3,000	5.26%
Coroner - Disability	105	195	195	98	102	200	2.56%	200	0.00%
Coroner - Deferred Comp	49	150	150	33	42	75	-50.00%	100	33.33%
Coroner - Dental Insurance	130	200	200	120	120	240	20.00%	240	0.00%
Coroner - OPEB Contribution	2,465	3,670	3,670	1,418	1,632	3,050	-16.89%	3,750	22.95%
Coroner - Miscellaneous	45	500	500	110	390	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	212,355	251,790	275,226	124,627	138,563	263,190		274,915	
OPERATING SERVICES:									
Coroner - Ads, Dues & Subscriptions	1,150	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Coroner - Printing	291	1,500	1,500	55	1,445	1,500	0.00%	1,500	0.00%
Coroner - Water	331	300	300	100	300	400	33.33%	500	25.00%
Coroner - Postage	308	600	600	209	241	450	-25.00%	500	11.11%
Coroner - Telephone	5,975	7,500	7,500	6,135	6,645	12,780	70.40%	13,100	2.50%
Coroner - Rentals	391	800	800	371	329	700	-12.50%	700	0.00%
Coroner - Maint. Of Property & Equipment	248	12,500	12,500	15	1,985	2,000	-84.00%	2,500	25.00%
Coroner - Contractual Services	5,310	10,000	10,000	2,948	7,052	10,000	0.00%	7,000	-30.00%
Coroner - Professional Services	111,620	190,000	166,564	53,940	71,060	125,000	-24.95%	140,000	12.00%
Coroner - Property Insurance	2,937	3,550	3,550	700	-	700	-80.28%	665	-5.00%
Coroner - Automobile Insurance	1,242	1,560	1,560	420	580	1,000	-35.90%	1,275	27.50%
Coroner - Employee Liability	2,477	3,000	3,000	926	374	1,300	-56.67%	1,000	-23.08%
Coroner - General Liability	2,803	3,420	3,420	1,042	458	1,500	-56.14%	5,180	245.33%
TOTAL OPERATING SERVICES	135,083	236,230	212,794	66,861	91,969	158,830		175,420	
MATERIALS & SUPPLIES:									
Coroner - Office & Communications Equip.	177	16,500	16,500	3,618	11,382	15,000	-9.09%	7,500	-50.00%
Coroner - Office Supplies	2,884	4,000	4,000	1,485	2,515	4,000	0.00%	4,000	0.00%
Coroner - Food & Clothing	2,769	6,500	6,500	192	6,308	6,500	0.00%	5,900	-9.23%
Coroner - Maint. Of Building & Grounds	195	2,000	2,000	69	1,931	2,000	0.00%	600	-70.00%
Coroner - Vehicle Supplies	2,573	7,000	7,000	167	4,833	5,000	-28.57%	7,000	40.00%
Coroner - Equipment & Vehicle Parts	-	7,000	7,000	114	6,886	7,000	0.00%	2,000	-71.43%
Coroner - Miscellaneous Materials	-	7,100	7,100	-	7,100	7,100	0.00%	2,100	-70.42%
TOTAL MATERIALS & SUPPLIES	8,598	50,100	50,100	5,645	40,955	46,600		29,100	

CONTINUED

CORONER

ACCOUNT NUMBER: 001-430160

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Coroner - Training & Travel	5,920	16,000	16,000	1,731	13,269	15,000	-6.25%	11,000	-26.67%
Coroner - Official Fees	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL OTHER CHARGES	5,920	16,400	16,400	1,731	13,669	15,400		11,400	
CAPITAL OUTLAY:									
Coroner - Vehicle Acquisition	-	-	-	-	-	-	0.00%	31,000	100.00%
Coroner - Building, Ground & Plant	-	-	-	-	10,000	10,000	100.00%	-	-100.00%
Coroner - Major Repairs	-	-	-	-	12,500	12,500	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	22,500	22,500		31,000	
TOTAL EXPENDITURES	361,956	554,520	554,520	198,864	307,656	506,520		521,835	
FUNDING SOURCE:									
General Fund	324,596	524,520	524,520	174,639	289,281	463,920	-11.55%	486,835	4.94%
Coroner - Other Fees	11,560	10,000	10,000	6,825	5,775	12,600	26.00%	10,000	-20.63%
Institutional Charges	25,800	20,000	20,000	17,400	12,600	30,000	50.00%	25,000	-16.67%
TOTAL	361,956	554,520	554,520	198,864	307,656	506,520		521,835	

CORONER

ACCOUNT NUMBER: 001-430160

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 31,000	Ford Explorer XL w/ 4-wheel drive	\$ 31,000

Grand Total Requested:

\$ 31,000

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Animal - Salaries	338,038	366,000	366,000	159,217	182,783	342,000	-6.56%	385,000	12.57%
Animal - FICA	967	1,200	1,200	400	900	1,300	8.33%	1,500	15.38%
Animal - Retirement	46,548	46,000	46,000	18,360	22,140	40,500	-11.96%	45,500	12.35%
Animal - Life/Health Insurance	81,391	101,000	101,000	35,741	30,259	66,000	-34.65%	90,500	37.12%
Animal - Workers Compensation	28,236	31,000	31,000	13,008	16,992	30,000	-3.23%	32,000	6.67%
Animal - Unemployment	211	500	500	100	120	220	-56.00%	300	36.36%
Animal - Medicare	4,852	6,000	6,000	2,290	2,510	4,800	-20.00%	6,000	25.00%
Animal - Disability	1,040	1,200	1,200	505	595	1,100	-8.33%	1,200	9.09%
Animal - Deferred Compensation	841	2,000	2,000	415	685	1,100	-45.00%	2,000	81.82%
Animal - Dental Insurance	480	500	500	210	240	450	-10.00%	500	11.11%
Animal - OPEB Contribution	8,304	9,000	9,000	3,819	4,681	8,500	-5.56%	11,000	29.41%
Animal - Miscellaneous	225	2,000	2,000	220	180	400	-80.00%	400	0.00%
TOTAL PERSONAL SERVICES	511,133	566,400	566,400	234,285	262,085	496,370		575,900	
OPERATING SERVICES:									
Animal - Ads, Dues & Subscriptions	477	700	700	110	690	800	14.29%	700	-12.50%
Animal - Printing	1,084	2,500	2,500	819	1,181	2,000	-20.00%	1,500	-25.00%
Animal - Utilities - Electric	20,994	30,019	30,019	7,618	7,382	15,000	-50.03%	15,000	0.00%
Animal - Utilities - Water	1,565	6,530	6,530	836	664	1,500	-77.03%	1,500	0.00%
Animal - Postage	-	350	350	-	350	350	0.00%	-	0.00%
Animal - Telephone	5,239	11,200	11,200	2,609	2,591	5,200	-53.57%	5,200	0.00%
Animal - Rentals	8,806	14,000	14,000	1,090	9,910	11,000	-21.43%	5,000	-54.55%
Animal - Maint of Property & Equipment	2,465	15,500	15,500	3,262	35,538	38,800	150.32%	15,500	-60.05%
Animal - Contractual Services	21,050	30,000	30,000	9,126	10,874	20,000	-33.33%	20,000	0.00%
Animal - Professional Services	9,653	20,000	20,000	4,112	7,888	12,000	-40.00%	9,000	-25.00%
Animal - Property Insurance	15,838	18,960	18,960	5,160	6,990	12,150	-35.92%	14,720	21.15%
Animal - Automobile Insurance	7,455	9,000	9,000	2,521	2,679	5,200	-42.22%	7,640	46.92%
Animal - Employee Liability	4,313	5,280	5,280	1,440	1,360	2,800	-46.97%	1,580	-43.57%
Animal - General Liability	4,890	5,880	5,880	1,620	4,380	6,000	2.04%	8,190	36.50%
TOTAL OPERATING SERVICES	103,829	169,919	169,919	40,323	92,477	132,800		105,530	

CONTINUED

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Animal - Office & Communications Equip.	3,068	7,000	7,000	1,397	5,103	6,500	-7.14%	4,000	-38.46%
Animal - Office Supplies	1,318	5,000	5,000	1,364	3,636	5,000	0.00%	3,000	-40.00%
Animal - Medical Supplies	8,179	13,000	13,000	4,580	13,920	18,500	42.31%	12,500	-32.43%
Animal - Food & Clothing	14,000	20,000	20,000	5,055	15,045	20,100	0.50%	14,000	-30.35%
Animal - Maint of Buildings & Grounds	13,210	38,000	38,000	5,867	36,633	42,500	11.84%	22,500	-47.06%
Animal - Vehicle Supplies	7,739	22,150	22,150	3,627	2,873	6,500	-70.65%	6,500	0.00%
Animal - Miscellaneous	9	3,000	3,000	812	(812)	-	100.00%	-	0.00%
Animal - Equipment & Vehicle Parts	1,867	7,500	7,500	3,686	3,314	7,000	-6.67%	7,000	0.00%
Animal - Miscellaneous Chemicals	2,116	12,000	12,000	1,001	(1,001)	-	-100.00%	-	0.00%
Animal - Tools & Equipment	3,584	6,000	6,000	2,273	4,227	6,500	8.33%	6,500	0.00%
TOTAL MATERIALS & SUPPLIES	55,090	133,650	133,650	29,662	82,938	112,600		76,000	
OTHER CHARGES:									
Animal - Training & Travel	4,421	7,000	7,000	294	6,506	6,800	-2.86%	6,800	0.00%
TOTAL OTHER CHARGES	4,421	7,000	7,000	294	6,506	6,800		6,800	
CAPITAL OUTLAY:									
Animal - Improvement Other than Building	328,555	-	-	-	-	-	0.00%	-	0.00%
Animal - Acquisition of Vehicles	42,526	-	-	-	-	-	0.00%	-	0.00%
Animal - Major Repairs	8,000	-	-	-	12,000	12,000	100.00%	-	-100.00%
Animal - Architectural/Engineering Fees	7,617	-	-	512	(512)	-	0.00%	-	0.00%
Animal - Other Fees	1,124	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	387,822	-	-	512	11,488	12,000		-	
TOTAL EXPENDITURES	1,062,295	876,969	876,969	305,076	455,494	760,570		764,230	
FUNDING SOURCE:									
General Fund	1,057,368	872,969	872,969	301,189	453,381	754,570	-13.56%	759,730	0.68%
Animal Control	4,927	4,000	4,000	3,887	2,113	6,000	50.00%	4,500	-25.00%
TOTAL	1,062,295	876,969	876,969	305,076	455,494	760,570		764,230	

HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
H&S Rehab - Salaries	19,784	20,000	20,000	8,301	8,799	17,100	-14.50%	20,000	16.96%
H&S Rehab - FICA	1,227	1,300	1,300	515	560	1,075	-17.31%	1,300	20.93%
H&S Rehab - Workers Compensation	1,221	1,300	1,300	501	599	1,100	-15.38%	1,200	9.09%
H&S Rehab - Unemployment	12	15	15	5	5	10	-33.33%	15	50.00%
H&S Rehab - Medicare	287	300	300	120	130	250	-16.67%	300	20.00%
TOTAL PERSONAL SERVICES	22,531	22,915	22,915	9,442	10,093	19,535		22,815	
OPERATING SERVICES:									
H&S Rehab - Maint of Prop & Equipment	28,093	30,000	30,000	22,819	7,181	30,000	0.00%	32,000	6.67%
TOTAL OPERATING SERVICES	28,093	30,000	30,000	22,819	7,181	30,000		32,000	
MATERIALS & SUPPLIES:									
H&S Rehab - Miscellaneous	9,457	9,000	9,000	3,773	5,227	9,000	0.00%	9,000	0.00%
H&S Rehab - Tools & Equipment	500	1,000	1,000	106	894	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	10,029	10,000	10,000	3,879	6,121	10,000		10,000	
TOTAL EXPENDITURES	60,653	62,915	62,915	36,140	23,395	59,535		64,815	

REVITALIZATION FUND PROGRAM

ACCOUNT NUMBER: 001-430226

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Revitalization - Maint of Prop & Equipment	-	6,000	6,000	-	7,703	7,703	28.38%	9,000	16.84%
TOTAL OPERATING SERVICES	-	6,000	6,000	-	7,703	7,703		9,000	
TOTAL EXPENDITURES	-	6,000	6,000	-	7,703	7,703		9,000	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Comm Svcs - Salaries	263,528	273,000	273,000	118,857	143,143	262,000	-4.03%	241,000	-8.02%
Comm Svcs - Per Diem	5,400	9,360	9,360	2,820	3,400	6,220	-33.55%	9,360	50.48%
Comm Svcs - FICA	152	1,000	1,000	109	391	500	-50.00%	700	40.00%
Comm Svcs - Retirement	43,981	35,000	35,000	15,184	18,316	33,500	-4.29%	29,000	-13.43%
Comm Svcs - Life/Health Insurance	68,950	75,000	75,000	29,070	30,930	60,000	-20.00%	61,500	2.50%
Comm Svcs - Workers Compensation	1,633	1,700	1,700	668	932	1,600	-5.88%	1,300	-18.75%
Comm Svcs - Unemployment	190	175	175	74	91	165	-5.71%	150	-9.09%
Comm Svcs - Medicare	3,482	3,500	3,500	1,389	1,711	3,100	-11.43%	3,000	-3.23%
Comm Svcs - Disability	1,056	1,000	1,000	440	465	905	-9.50%	850	-6.08%
Comm Svcs - Deferred Compensation	8,260	7,500	7,500	4,127	5,473	9,600	28.00%	9,100	-5.21%
Comm Svcs - Dental Insurance	776	800	800	309	316	625	-21.88%	600	-4.00%
Comm Svcs - OPEB Contribution	7,678	7,000	7,000	2,977	3,523	6,500	-7.14%	7,000	7.69%
Comm Svcs - Miscellaneous	55	640	640	165	345	510	-20.31%	640	25.49%
TOTAL PERSONAL SERVICES	405,141	415,675	415,675	176,189	209,036	385,225		364,200	
OPERATING SERVICES:									
Comm Svcs - Ads, Dues & Subscriptions	3,575	2,908	2,908	1,788	1,065	2,853	-1.89%	2,908	1.93%
Comm Svcs - Printing	524	1,223	1,223	598	625	1,223	0.00%	1,223	0.00%
Comm Svcs - Utilities - Electric	7,567	8,196	8,196	1,660	5,866	7,526	-8.17%	8,946	18.87%
Comm Svcs - Utilities - Gas	-	8,550	8,550	-	500	500	-94.15%	1,500	200.00%
Comm Svcs - Utilities - Water	5,387	3,750	3,750	4,110	33	4,143	10.48%	4,500	8.62%
Comm Svcs - Postage	956	1,088	1,088	746	282	1,028	-5.51%	1,000	-2.72%
Comm Svcs - Telephone	13,209	12,006	12,006	4,166	4,432	8,598	-28.39%	10,426	21.26%
Comm Svcs - Rentals	5,168	5,250	5,250	3,015	2,235	5,250	0.00%	6,000	14.29%
Comm Svcs - Maint of Property & Equip	562	2,360	2,360	2,470	2,109	4,579	94.03%	4,360	-4.78%
Comm Svcs - Contractual Services	10,626	25,112	25,112	5,195	10,907	16,102	-35.88%	19,228	19.41%
Comm Svcs - Professional Services	7,995	1,700	1,700	-	800	800	-52.94%	800	0.00%
Comm Svcs - Property Insurance	2,670	3,060	3,060	3,395	3,060	6,455	110.95%	5,830	-9.68%
Comm Svcs - Automobile Insurance	7,455	9,000	9,000	2,521	4,629	7,150	-20.56%	7,640	6.85%
Comm Svcs - Employee Liability	2,919	4,200	4,200	1,189	846	2,035	-51.55%	1,150	-43.49%
Comm Svcs - General Liability	2,157	3,960	3,960	11,097	(6,392)	4,705	18.81%	5,955	26.57%
TOTAL OPERATING SERVICES	70,770	92,363	92,363	41,950	30,997	72,947		81,466	
MATERIALS & SUPPLIES:									
Comm Svcs - Office & Comm. Equip.	2,041	6,800	6,800	3,492	3,251	6,743	-0.84%	7,300	8.26%
Comm Svcs - Office Supplies	4,939	7,000	7,000	2,099	4,910	7,009	0.13%	7,000	-0.13%
Comm Svcs - Medical Supplies	1,742	2,250	2,250	685	1,565	2,250	0.00%	3,000	33.33%
Comm Svcs - Food & Clothing	7,879	8,800	8,800	1,253	7,430	8,683	-1.33%	9,200	5.95%
Comm Svcs - Maint of Buildings & Grounds	2,133	3,000	3,000	1,252	1,747	2,999	-0.03%	3,000	0.03%
Comm Svcs - Vehicle Supplies	2,888	4,700	4,700	1,043	2,420	3,463	-26.32%	4,000	100.00%
Comm Svcs - Equipment & Vehicle Parts	545	700	700	359	1,976	2,335	233.57%	1,500	-35.76%
TOTAL MATERIALS & SUPPLIES	22,167	33,250	33,250	10,183	23,299	33,482		35,000	

CONTINUED

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Comm Svcs - Training & Travel	7,325	12,000	12,000	3,280	8,100	11,380	-5.17%	11,000	-3.34%
TOTAL OTHER CHARGES	7,325	12,000	12,000	3,280	8,100	11,380		11,000	
CAPITAL OUTLAY:									
Comm Svcs - Bldgs, Grounds, Gen Plant	431,253	-	-	-	-	-	0.00%	-	0.00%
Comm Svcs - Arch/Eng Fees	3,815	-	-	2,290	(2,290)	-	0.00%	-	0.00%
Comm Svcs - Other Fees	3,482	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	438,550	-	-	2,290	(2,290)	-		-	
TOTAL EXPENDITURES	943,953	553,288	553,288	233,892	269,142	503,034		491,666	

ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Energy - Salaries	12,588	13,500	13,500	5,842	6,763	12,605	-6.63%	13,070	3.69%
Energy - Retirement	1,819	1,710	1,710	760	880	1,640	-4.09%	1,635	-0.30%
Energy - Life/Health Insurance	1,877	2,400	2,400	1,962	1,853	3,815	58.96%	4,445	16.51%
Energy - Workers Compensation	65	75	75	29	41	70	-6.67%	70	0.00%
Energy - Unemployment	8	15	15	4	6	10	-33.33%	10	0.00%
Energy - Medicare	175	200	200	80	95	175	-12.50%	200	14.29%
Energy - Disability	45	50	50	23	22	45	-10.00%	50	11.11%
Energy - Deferred Compensation	494	600	600	369	581	950	58.33%	1,200	26.32%
Energy - Dental	40	50	50	19	21	40	-20.00%	40	0.00%
Energy - OPEB Contribution	324	400	400	146	169	315	-21.25%	400	26.98%
TOTAL PERSONAL SERVICES	17,435	19,000	19,000	9,234	10,431	19,665		21,120	
OPERATING SERVICES:									
Energy - Utilities - Electric	100	-	-	-	24,175	24,175	100.00%	28,000	15.82%
Energy - Utilities - Gas	-	-	-	-	292	292	100.00%	300	2.74%
TOTAL OPERATING SERVICES	100	-	-	-	24,467	24,467		28,300	
 TOTAL EXPENDITURES	 17,535	 19,000	 19,000	 9,234	 34,898	 44,132		 49,420	
 FUNDING SOURCE:									
General Fund	(5,044)	550	550	(8,073)	30,905	22,832	4051.27%	24,670	8.05%
Federal Grant	22,579	18,450	18,450	17,307	3,993	21,300	15.45%	24,750	16.20%
TOTAL	17,535	19,000	19,000	9,234	34,898	44,132		49,420	

SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Summer Feed - Salaries	31,843	36,500	36,500	12,172	22,328	34,500	-5.48%	38,000	10.14%
Summer Feed - FICA	1,974	2,300	2,300	755	1,385	2,140	-6.96%	2,400	12.15%
Summer Feed - Workers Compensation	1,946	2,300	2,300	728	1,427	2,155	-6.30%	2,300	6.73%
Summer Feed - Unemployment	20	25	25	8	17	25	0.00%	25	0.00%
Summer Feed - Medicare	462	550	550	177	323	500	-9.09%	550	10.00%
Summer Feed - Miscellaneous	1,035	748	748	1,265	-	1,265	69.12%	748	-40.87%
TOTAL PERSONAL SERVICES	37,280	42,423	42,423	15,105	25,480	40,585		44,023	
OPERATING SERVICES:									
Summer Feed - Ads, Dues & Subscriptions	44	46	46	49	(4)	45	-2.17%	50	11.11%
Summer Feed - Printing	956	600	600	-	955	955	59.17%	960	0.52%
Summer Feed - Rentals	6,447	7,684	7,684	-	7,500	7,500	-2.39%	8,633	15.11%
Summer Feed - Professional Services	16,883	17,970	17,970	-	20,000	20,000	11.30%	23,720	18.60%
Summer Feed - Employee Liability	391	480	480	132	103	235	-51.04%	165	-29.79%
Summer Feed - General Liability	443	565	565	149	516	665	17.70%	850	27.82%
TOTAL OPERATING SERVICES	25,164	27,345	27,345	330	29,070	29,400		34,378	
MATERIALS & SUPPLIES:									
Summer Feed - Office Supplies	142	150	150	362	138	500	233.33%	250	-50.00%
Summer Feed - Educational, Recreational	26	16	16	956	44	1,000	6150.00%	200	-80.00%
Summer Feed - Food & Clothing	23,072	19,000	19,000	9,718	3,953	13,671	-28.05%	16,000	17.04%
Summer Feed - Maint of Bldgs & Grounds	1,434	888	888	1,313	(813)	500	-43.69%	888	77.60%
Summer Feed - Miscellaneous	65	100	100	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	24,739	20,154	20,154	12,349	3,322	15,671		17,338	
OTHER CHARGES:									
Summer Feed - Training & Travel	492	732	732	-	200	200	-72.68%	500	150.00%
TOTAL OTHER CHARGES	492	732	732	-	200	200		500	
TOTAL EXPENDITURES	87,675	90,654	90,654	27,784	58,072	85,856		96,239	
FUNDING SOURCE:									
General Fund	59,700	65,654	65,654	27,784	31,072	58,856	-10.35%	71,239	21.04%
Federal Grant	27,975	25,000	25,000	-	27,000	27,000	8.00%	25,000	-7.41%
TOTAL	87,675	90,654	90,654	27,784	58,072	85,856		96,239	

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CS Centers - Salaries	45,490	105,000	105,000	54,219	73,981	128,200	22.10%	142,000	10.76%
CS Centers - FICA	1,165	2,000	2,000	1,255	2,045	3,300	65.00%	3,700	12.12%
CS Centers - Retirement	3,851	10,000	10,000	4,416	5,384	9,800	-2.00%	10,310	5.20%
CS Centers - Life/Health Insurance	5,006	14,000	14,000	5,300	6,200	11,500	-17.86%	15,000	30.43%
CS Centers - Workers Compensation	240	600	600	271	429	700	16.67%	900	28.57%
CS Centers - Unemployment	29	65	65	34	51	85	30.77%	100	17.65%
CS Centers - Medicare	657	1,500	1,500	778	1,122	1,900	26.67%	2,100	10.53%
CS Centers - Disability	135	300	300	127	143	270	-10.00%	300	11.11%
CS Centers - Deferred Comp	1	-	-	30	40	70	0.00%	100	0.00%
CS Centers - Dental Insurance	120	240	240	110	120	230	-4.17%	260	13.04%
CS Centers - OPEB Contribution	696	2,000	2,000	849	1,051	1,900	-5.00%	2,500	31.58%
CS Centers - Miscellaneous	315	400	400	55	95	150	-62.50%	150	0.00%
TOTAL PERSONAL SERVICES	57,705	136,105	136,105	67,444	90,661	158,105		177,420	
OPERATING SERVICES:									
CS Centers - Ads, Dues & Subscriptions	88	270	270	100	50	150	-44.44%	300	100.00%
CS Centers - Utilities - Electric	2,410	4,032	4,032	2,150	1,900	4,050	0.45%	4,000	-1.23%
CS Centers - Utilities - Water	536	720	720	453	268	721	0.14%	750	4.02%
CS Centers - Telephone	972	-	-	763	(763)	-	0.00%	-	0.00%
CS Centers - Rentals	-	-	-	151	(151)	-	0.00%	-	0.00%
CS Centers - Maint of Property & Equip	1,361	990	990	1,020	29	1,049	5.96%	1,060	1.05%
CS Centers - Contractual Services	7,431	16,246	16,246	7,934	6,161	14,095	-13.24%	6,632	-52.95%
CS Centers - Professional Services	-	11,000	11,000	-	2,100	2,100	-80.91%	2,100	0.00%
CS Centers - Employee Liability	784	960	960	304	216	520	-45.83%	360	-30.77%
CS Centers - General Liability	886	1,080	1,080	342	1,118	1,460	35.19%	1,840	26.03%
TOTAL OPERATING SERVICES	14,468	35,298	35,298	13,217	10,928	24,145		17,042	
MATERIALS & SUPPLIES:									
CS Centers - Office & Comm. Equip.	8,279	12,200	12,200	8,537	1,511	10,048	-17.64%	2,700	-73.13%
CS Centers - Office Supplies	892	1,400	1,400	1,254	268	1,522	8.71%	1,500	-1.45%
CS Centers - Educational & Recreational	5,146	4,300	4,300	5,535	(1,335)	4,200	-2.33%	5,000	19.05%
CS Centers - Medical/Drugs	-	250	250	40	(40)	-	-100.00%	-	0.00%
CS Centers - Food & Clothing	2,030	3,000	3,000	1,110	1,929	3,039	1.30%	3,000	-1.28%
CS Centers - Maint of Bldg & Grds	328	1,900	1,900	2,340	(2,340)	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	16,675	23,050	23,050	18,816	(7)	18,809		12,200	

CONTINUED

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
CS Centers - Training & Travel	2,480	2,500	2,500	393	(393)	-	-100.00%	-	0.00%
CS Centers - Judgement & Damages	-	200	200	-	-	-	-100.00%	-	0.00%
TOTAL OTHER CHARGES	2,480	2,700	2,700	393	(393)	-		-	
TOTAL EXPENDITURES	91,328	197,153	197,153	99,870	101,189	201,059		206,662	
<i>General Fund</i>	61,328	167,153	167,153	81,070	91,789	172,859	3.41%	178,462	3.24%
<i>SPLIT - Community Services</i>	30,000	30,000	30,000	18,800	9,400	28,200	-6.00%	28,200	0.00%
TOTAL	91,328	197,153	197,153	99,870	101,189	201,059		206,662	

COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
CS Subgrants - Ads, Dues & Subscriptions	-	-	-	100	1,220	1,320	0.00%	1,500	0.00%
CS Subgrants - Professional Services	-	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
TOTAL OPERATING SERVICES	-	5,000	5,000	100	3,220	3,320		6,500	
MATERIALS & SUPPLIES:									
CS Subgrants - Food & Clothing	4,417	2,000	2,000	-	7,000	7,000	250.00%	6,000	-14.29%
TOTAL MATERIALS & SUPPLIES	4,417	2,000	2,000	-	7,000	7,000		6,000	
TOTAL EXPENDITURES	4,417	7,000	7,000	100	10,220	10,320		12,500	
FUNDING SOURCE:									
General Fund	4,417	2,000	2,000	100	8,220	8,320	316.00%	7,500	-9.86%
LACAP - Client Education	-	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
TOTAL	4,417	7,000	7,000	100	10,220	10,320		12,500	

CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CSBG-Admin - Salaries	9,186	9,610	9,610	10,764	13,036	23,800	147.66%	31,200	31.09%
CSBG-Admin - Retirement	1,189	1,300	1,300	1,283	1,547	2,830	117.69%	3,900	37.81%
CSBG-Admin - Life/Health Insurance	2,852	4,000	4,000	2,765	3,000	5,765	44.13%	9,920	72.07%
CSBG-Admin - Workers Compensation	43	55	55	49	61	110	100.00%	160	45.45%
CSBG-Admin - Unemployment	5	10	10	6	9	15	50.00%	20	33.33%
CSBG-Admin - Medicare	122	145	145	112	168	280	93.10%	460	64.29%
CSBG-Admin - Disability	33	40	40	31	39	70	75.00%	175	150.00%
CSBG-Admin - Deferred Compensation	56	40	40	138	242	380	850.00%	650	71.05%
CSBG-Admin - Dental	25	30	30	18	22	40	33.33%	65	62.50%
CSBG-Admin - OPEB Contribution	247	250	250	197	303	500	100.00%	935	87.00%
TOTAL PERSONAL SERVICES	13,758	15,480	15,480	15,363	18,427	33,790		47,485	
OPERATING SERVICES:									
CSBG-Admin - Employee Liability	635	75	75	24	21	45	-40.00%	30	-33.33%
CSBG-Admin - General Liability	643	85	85	27	93	120	41.18%	150	25.00%
TOTAL OPERATING SERVICES	1,278	160	160	51	114	165		180	
TOTAL EXPENDITURES	15,036	15,640	15,640	15,414	18,541	33,955		47,665	
FUNDING SOURCE:									
General Fund	-	(11,749)	(11,749)	3,037	2,446	5,483	-146.67%	19,193	250.05%
CSBG-Administration	15,036	27,389	27,389	12,377	16,095	28,472	3.95%	28,472	0.00%
TOTAL	15,036	15,640	15,640	15,414	18,541	33,955		47,665	

CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CSBG-Prog Act - Salaries	85,091	87,900	87,900	29,935	34,065	64,000	-27.19%	94,000	46.88%
CSBG-Prog Act - Retirement	5,783	11,425	11,425	3,586	4,724	8,310	-27.26%	11,700	40.79%
CSBG-Prog Act - Life/Health Insurance	8,549	23,225	23,225	6,500	7,150	13,650	-41.23%	23,750	73.99%
CSBG-Prog Act - Workers Compensation	207	550	550	138	212	350	-36.36%	500	42.86%
CSBG-Prog Act - Unemployment	29	60	60	17	23	40	-33.33%	60	50.00%
CSBG-Prog Act - Medicare	498	1,000	1,000	267	373	640	-36.00%	1,000	56.25%
CSBG-Prog Act - Disability	179	325	325	106	124	230	-29.23%	350	52.17%
CSBG-Prog Act - Deferred Compensation	1,241	3,000	3,000	1,435	2,065	3,500	16.67%	5,325	52.14%
CSBG-Prog Act - Dental	120	220	220	69	76	145	-34.09%	205	41.38%
CSBG-Prog Act - OPEB Contribution	1,230	2,300	2,300	690	910	1,600	-30.43%	2,650	65.63%
TOTAL PERSONAL SERVICES	102,927	130,005	130,005	42,743	49,722	92,465		139,540	
OPERATING SERVICES:									
CSBG-Prog Act - Utilities -Electric	1,580	1,500	1,500	1,344	-	1,344	-10.40%	1,100	-18.15%
CSBG-Prog Act - Utilities -Water	1,202	1,200	1,200	842	58	900	-25.00%	900	0.00%
CSBG-Prog Act - Rentals	2,044	900	900	1,280	-	1,280	42.22%	1,500	17.19%
CSBG-Prog Act - General Liability	1,228	960	960	240	765	1,005	4.69%	1,260	25.37%
TOTAL OPERATING SERVICES	6,054	4,560	4,560	3,706	823	4,529		4,760	
MATERIALS & SUPPLIES:									
CSBG-Prog Act - Medical & Drugs	84	200	200	335	-	335	67.50%	300	-10.45%
TOTAL MATERIALS & SUPPLIES	84	200	200	335	-	335		300	
TOTAL EXPENDITURES	109,065	134,765	134,765	46,784	50,545	97,329		144,600	
FUNDING SOURCE:									
General Fund	1	38,054	38,054	8,017	3,008	11,025	-71.03%	58,296	428.76%
CSBG-Program Activities	109,064	96,711	96,711	38,767	47,537	86,304	-10.76%	86,304	0.00%
TOTAL	109,065	134,765	134,765	46,784	50,545	97,329		144,600	

HOME PROGRAM

ACCOUNT NUMBER: 001-430250

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Home Program - Salaries	44,027	46,000	46,000	21,296	24,654	45,950	-0.11%	47,650	3.70%
Home Program - Retirement	6,360	6,000	6,000	2,768	3,207	5,975	-0.42%	5,955	-0.33%
Home Program - Life/Health Insurance	14,781	18,850	18,850	7,888	8,037	15,925	-15.52%	19,275	21.04%
Home Program - Workers Compensation	229	300	300	106	134	240	-20.00%	250	4.17%
Home Program - Unemployment	27	35	35	13	17	30	-14.29%	30	0.00%
Home Program - Medicare	605	700	700	293	337	630	-10.00%	700	11.11%
Home Program - Disability	158	170	170	82	83	165	-2.94%	175	6.06%
Home Program - Deferred Compensation	287	400	400	133	167	300	-25.00%	300	0.00%
Home Program - Dental	-	-	-	-	150	150	100.00%	240	60.00%
Home Program - OPEB Contribution	1,134	1,200	1,200	532	618	1,150	-4.17%	1,500	30.43%
Home Program - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	67,608	73,735	73,735	33,111	37,484	70,595		76,155	
OPERATING SERVICES:									
Home Program - Ads, Dues & Subs	134	250	250	25	250	275	10.00%	1,500	445.45%
Home Program - Postage	-	200	200	-	100	100	-50.00%	200	100.00%
Home Program - Maint of Prop & Equip	159,657	240,000	240,000	77,582	103,140	180,722	-24.70%	240,000	32.80%
Home Program - Contractual Services	250	500	500	250	250	500	100.00%	500	0.00%
Home Program - Professional Services	32,576	34,775	34,775	11,865	22,075	33,940	-2.40%	34,775	2.46%
Home Program - Employee Liability	530	660	660	178	132	310	-53.03%	215	-30.65%
Home Program - General Liability	601	770	770	200	665	865	12.34%	1,100	27.17%
TOTAL OPERATING SERVICES	193,748	277,155	277,155	90,100	126,612	216,712		278,290	
MATERIALS & SUPPLIES:									
Home Program - Office & Comm. Equip.	484	1,000	1,000	-	1,200	1,200	20.00%	1,200	0.00%
Home Program - Office Supplies	663	1,000	1,000	188	742	930	-7.00%	1,000	7.53%
Home Program - Food & Clothing	246	-	-	127	23	150	0.00%	200	0.00%
TOTAL MATERIALS & SUPPLIES	1,393	2,000	2,000	315	1,965	2,280		2,400	
OTHER CHARGES:									
Home Program - Training & Travel	1,371	3,500	3,500	1,315	2,255	3,570	2.00%	3,500	-1.96%
Home Program - Official Fees	1,345	1,050	1,050	920	750	1,670	59.05%	1,190	-28.74%
TOTAL OTHER CHARGES	2,716	4,550	4,550	2,235	3,005	5,240		4,690	
TOTAL EXPENDITURES	265,465	357,440	357,440	125,761	169,066	294,827		361,535	
FUNDING SOURCE:									
General Fund	164,966	135,097	135,097	125,761	75,316	201,077	48.84%	276,535	37.53%
Federal Grant	100,499	222,343	222,343	-	93,750	93,750	-57.84%	85,000	-9.33%
TOTAL	265,465	357,440	357,440	125,761	169,066	294,827		361,535	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Com.Center - Salaries	779	4,500	4,500	2,961	3,149	6,110	35.78%	6,500	6.38%
Com.Center - FICA	48	300	300	184	191	375	25.00%	400	6.67%
Com.Center - Workers Compensation	35	300	300	130	135	265	-11.67%	300	13.21%
Com.Center - Unemployment	-	5	5	2	3	5	0.00%	5	0.00%
Com.Center - Medicare	11	100	100	43	42	85	-15.00%	100	17.65%
Com.Center - Miscellaneous	-	-	-	-	-	-	0.00%	525	100.00%
TOTAL PERSONAL SERVICES	873	5,205	5,205	3,320	3,520	6,840		7,830	
OPERATING SERVICES:									
Com.Center - Ads, Dues & Subscriptions	3,930	7,290	7,290	470	6,820	7,290	0.00%	7,290	0.00%
Com.Center - Printing	3,720	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Com.Center - Utilities - Electric	56,525	42,000	42,000	22,142	19,858	42,000	0.00%	45,000	7.14%
Com.Center - Utilities - Gas	8,716	8,400	8,400	4,545	3,855	8,400	0.00%	8,400	0.00%
Com.Center - Utilities - Water	2,613	2,800	2,800	1,745	1,055	2,800	0.00%	2,800	0.00%
Com.Center - Postage	3,791	4,450	4,450	-	4,450	4,450	0.00%	4,450	0.00%
Com.Center - Telephone	10,103	10,800	10,800	4,140	6,660	10,800	100.00%	10,800	0.00%
Com.Center - Rentals	2,395	7,020	7,020	7,780	3,840	11,620	65.53%	11,620	0.00%
Com.Center - Maint of Property & Equip	10,711	15,650	15,650	2,658	12,992	15,650	0.00%	17,650	12.78%
Com.Center - Contractual Services	38,778	48,753	48,753	14,524	34,229	48,753	0.00%	48,753	0.00%
Com.Center - Professional Services	2,508	3,000	3,000	1,950	1,050	3,000	0.00%	3,000	0.00%
Com.Center - Property Insurance	50,728	60,960	60,960	13,643	56,857	70,500	15.65%	85,650	21.49%
Com.Center - Employee Liability	1,769	2,160	2,160	477	303	780	-63.89%	500	-35.90%
Com.Center - General Liability	2,012	2,460	2,460	537	1,563	2,100	-14.63%	2,570	22.38%
TOTAL OPERATING SERVICES	198,299	222,743	222,743	74,611	160,532	235,143		255,483	
MATERIALS & SUPPLIES:									
Com.Center - Office & Comm. Equipment	2,704	9,250	9,250	2,171	7,079	9,250	0.00%	11,250	21.62%
Com.Center - Office Supplies	391	1,000	1,000	835	165	1,000	0.00%	1,200	20.00%
Com.Center - Medical & Drugs	111	300	300	-	300	300	0.00%	300	100.00%
Com.Center - Food & Clothing	2,156	11,000	11,000	6,842	4,158	11,000	0.00%	13,000	18.18%
Com.Center - Maint of Buildings & Grounds	21,215	22,800	22,800	3,517	19,283	22,800	0.00%	23,700	3.95%
Com.Center - Lab Chemicals/Supplies	10	50	50	-	50	50	0.00%	50	0.00%
Com.Center - Miscellaneous Chemicals	7	50	50	-	50	50	0.00%	50	0.00%
TOTAL MATERIALS & SUPPLIES	26,594	44,450	44,450	13,365	31,085	44,450		49,550	
OTHER CHARGES:									
Com.Center - Training & Travel	18	50	50	-	50	50	0.00%	50	0.00%
Com.Center - Official Fees	930	2,400	2,400	471	1,929	2,400	0.00%	2,400	0.00%
TOTAL OTHER CHARGES	948	2,450	2,450	471	1,979	2,450		2,450	

CONTINUED

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2015	2016				2017		Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End		
EXPENDITURES: (CONT.)									
CAPITAL OUTLAY:									
Com.Center - Imp. Other Than Building	-	-	-	-	-	-	0.00%	-	0.00%
Com.Center - Communication Equipment	14,889	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	14,889	-	-	-	-	-		-	
TOTAL EXPENDITURES	241,603	274,848	274,848	91,767	197,116	288,883		315,313	
FUNDING SOURCE:									
General Fund	208,484	186,848	186,848	61,711	151,672	213,383	14.20%	241,313	13.09%
Facility Use Fees	12,110	33,000	33,000	7,937	20,063	28,000	-15.15%	26,500	-5.36%
Building Rental	21,009	55,000	55,000	22,119	25,381	47,500	-13.64%	47,500	0.00%
TOTAL	241,603	274,848	274,848	91,767	197,116	288,883		315,313	

PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Farm Agent - Non-PR Salaries/Benefits	19,406	49,012	49,012	24,506	24,506	49,012	0.00%	49,012	0.00%
TOTAL PERSONAL SERVICES	19,406	49,012	49,012	24,506	24,506	49,012		49,012	
OPERATING SERVICES:									
Farm Agent - Ads, Dues & Subscriptions	50	-	-	-	-	-	0.00%	-	0.00%
Farm Agent - Utilities - Electric	4,410	5,100	5,100	1,496	3,604	5,100	0.00%	5,100	0.00%
Farm Agent - Utilities - Water	349	700	700	269	431	700	0.00%	700	0.00%
Farm Agent - Postage	232	-	-	-	-	-	0.00%	-	0.00%
Farm Agent - Rentals	22,800	22,800	22,800	9,500	13,300	22,800	0.00%	22,800	0.00%
Farm Agent - Maint of Property & Equip	-	1,000	1,000	-	100	100	-90.00%	100	0.00%
Farm Agent - Contractual Services	7,366	7,500	7,500	3,479	4,021	7,500	0.00%	7,500	0.00%
Farm Agent - Professional Services	-	-	-	75	(75)	-	0.00%	-	0.00%
Farm Agent - Property Insurance	637	-	-	152	(152)	-	0.00%	-	0.00%
Farm Agent - Employee Liability	452	540	540	154	386	540	0.00%	175	-67.59%
Farm Agent - General Liability	513	630	630	173	457	630	0.00%	890	41.27%
TOTAL OPERATING SERVICES	36,809	38,270	38,270	15,298	22,072	37,370		37,265	
MATERIALS & SUPPLIES:									
Farm Agent - Office & Comm. Equipment	53	500	500	-	500	500	0.00%	500	0.00%
Farm Agent - Office Supplies	963	1,500	1,500	807	693	1,500	0.00%	1,500	0.00%
Farm Agent - Maint of Buildings & Grounds	936	3,000	3,000	166	2,834	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,952	5,000	5,000	973	4,027	5,000		5,000	
OTHER CHARGES:									
Farm Agent - Training & Travel	1,850	2,400	2,400	-	2,400	2,400	0.00%	2,400	0.00%
Farm Agent - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	1,850	2,600	2,600	-	2,600	2,600		2,600	
TOTAL EXPENDITURES	60,017	94,882	94,882	40,777	53,205	93,982		93,877	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Econ Dev - Salaries	225,731	233,000	233,000	111,824	145,176	257,000	10.30%	266,000	3.50%
Econ Dev - FICA	-	-	-	253	1,267	1,520	100.00%	1,700	0.00%
Econ Dev - Retirement	32,611	31,000	31,000	14,007	16,208	30,215	-2.53%	29,900	-1.04%
Econ Dev - Life/Health Insurance	29,869	38,000	38,000	15,914	16,586	32,500	-14.47%	38,000	16.92%
Econ Dev - Workers Compensation	1,172	1,300	1,300	559	781	1,340	3.08%	1,400	4.48%
Econ Dev - Unemployment	141	150	150	70	90	160	6.67%	175	9.38%
Econ Dev - Medicare	3,214	3,500	3,500	1,595	2,105	3,700	5.71%	3,900	5.41%
Econ Dev - Disability	809	900	900	417	418	835	-7.22%	900	7.78%
Econ Dev - Deferred Compensation	10,937	12,600	12,600	7,663	3,837	11,500	-8.73%	12,500	8.70%
Econ Dev - Dental Insurance	360	400	400	180	180	360	-10.00%	360	0.00%
Econ Dev - OPEB Contribution	5,816	6,100	6,100	2,694	3,156	5,850	-4.10%	7,200	23.08%
Econ Dev - Miscellaneous	25	240	240	55	185	240	0.00%	240	0.00%
TOTAL PERSONAL SERVICES	310,685	327,190	327,190	155,231	189,989	345,220		362,275	
OPERATING SERVICES:									
Econ Dev - Ads, Dues & Subscriptions	25,626	29,415	29,415	14,523	12,672	27,195	-7.55%	29,340	7.89%
Econ Dev - Printing	404	9,000	9,000	1,557	5,943	7,500	-16.67%	9,000	20.00%
Econ Dev - Utilities - Electric	16,962	17,000	17,000	6,919	10,331	17,250	1.47%	17,000	-1.45%
Econ Dev - Utilities - Gas	2,047	2,690	2,690	946	1,154	2,100	-21.93%	2,200	4.76%
Econ Dev - Utilities - Water	1,064	700	700	1,185	1,685	2,870	310.00%	3,000	4.53%
Econ Dev - Postage	1,965	900	900	1,185	(385)	800	-11.11%	900	12.50%
Econ Dev - Telephone	5,937	6,600	6,600	3,681	3,294	6,975	5.68%	7,000	0.36%
Econ Dev - Rentals	260	260	260	110	20	130	-50.00%	-	-100.00%
Econ Dev - Maint of Property & Equip	1,062	5,600	5,600	3,700	4,300	8,000	42.86%	8,600	7.50%
Econ Dev - Contractual Services	18,064	21,740	21,740	11,971	7,836	19,807	-8.89%	14,540	-26.59%
Econ Dev - Professional Services	17,784	89,500	89,500	125	79,375	79,500	-11.17%	89,500	12.58%
Econ Dev - Property Insurance	8,346	9,800	9,800	4,467	4,973	9,440	-3.67%	10,150	7.52%
Econ Dev - Automobile Insurance	1,242	1,560	1,560	420	780	1,200	-23.08%	1,275	6.25%
Econ Dev - Employee Liability	2,811	3,420	3,420	978	702	1,680	-50.88%	1,160	-30.95%
Econ Dev - General Liability	3,185	3,840	3,840	1,100	3,650	4,750	23.70%	6,000	26.32%
TOTAL OPERATING SERVICES	106,759	202,025	202,025	52,867	136,330	189,197		199,665	

CONTINUED

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Econ Dev - Office & Comm. Equipment	422	4,750	4,750	367	4,383	4,750	0.00%	4,750	0.00%
Econ Dev - Office Supplies	830	2,250	2,250	268	3,482	3,750	66.67%	3,750	0.00%
Econ Dev - Medical & Drugs	140	150	150	67	68	135	-10.00%	150	11.11%
Econ Dev - Food & Clothing	1,073	550	550	711	(161)	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	1,271	2,300	2,300	1,272	338	1,610	-30.00%	1,950	21.12%
Econ Dev - Vehicle Supplies	1,097	1,700	1,700	276	624	900	-47.06%	1,200	33.33%
Econ Dev - Equip. & Vehicle Parts	576	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
TOTAL MATERIALS & SUPPLIES	5,409	12,700	12,700	2,961	9,234	12,195		13,350	
OTHER CHARGES:									
Econ Dev - Training & Travel	15,677	28,700	28,700	13,007	7,818	20,825	-27.44%	28,200	35.41%
Econ Dev - Official Fees	10	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	15,687	28,800	28,800	13,007	7,918	20,925		28,300	
CAPITAL OUTLAY:									
Econ Dev - Imp. Other than Buildings	-	-	-	-	50,000	50,000	100.00%	-	-100.00%
Econ Dev - Major Repairs	6,168	7,000	7,000	6,494	506	7,000	0.00%	7,000	0.00%
TOTAL CAPITAL OUTLAY	6,168	7,000	7,000	6,494	50,506	57,000		7,000	
INTERGOVERNMENTAL:									
Econ Dev - Grants	232,522	248,000	248,000	91,969	205,031	297,000	19.76%	298,000	0.34%
TOTAL INTERGOVERNMENTAL	232,522	248,000	248,000	91,969	205,031	297,000		298,000	
TOTAL EXPENDITURES	677,230	825,715	825,715	322,529	599,008	921,537		908,590	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2017

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

Grand Total Requested:

\$ 7,000

TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Tourist Ctr - Salaries	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL PERSONAL SERVICES	-	3,000	3,000	-	3,000	3,000		3,000	
OPERATING SERVICES:									
Tourist Ctr - Ads, Dues & Subscription	15,692	32,170	32,170	5,869	24,596	30,465	-5.30%	30,670	0.67%
Tourist Ctr - Printing	66	12,800	12,800	222	12,578	12,800	0.00%	12,800	0.00%
Tourist Ctr - Utilities - Electric	1,107	-	-	187	113	300	100.00%	500	66.67%
Tourist Ctr - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Telephone	1,110	1,800	1,800	190	420	610	-66.11%	650	6.56%
Tourist Ctr - Maint of Property & Equip	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Tourist Ctr - Contractual Services	351	1,230	1,230	-	830	830	-32.52%	600	-27.71%
Tourist Ctr - Professional Services	7,125	8,100	8,100	-	8,100	8,100	0.00%	8,100	0.00%
Tourist Ctr - Property Insurance	2,041	2,520	2,520	486	314	800	-68.25%	460	-42.50%
TOTAL OPERATING SERVICES	27,492	59,820	59,820	6,954	48,151	55,105		54,980	
MATERIALS & SUPPLIES									
Tourist Ctr - Office Supplies	152	200	200	70	80	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	42	600	600	-	300	300	-50.00%	500	66.67%
TOTAL MATERIALS & SUPPLIES	194	1,300	1,300	70	880	950		1,200	
OTHER CHARGES:									
Tourist Ctr - Training & Travel	-	8,000	8,000	-	2,000	2,000	-75.00%	8,000	300.00%
TOTAL OTHER CHARGES	-	8,000	8,000	-	2,000	2,000		8,000	
INTERGOVERNMENTAL:									
Tourist Ctr - Grants	20,000	22,500	22,500	-	22,500	22,500	0.00%	22,500	0.00%
TOTAL INTERGOVERNMENTAL	20,000	22,500	22,500	-	22,500	22,500		22,500	
TOTAL EXPENDITURES	47,686	94,620	94,620	7,024	76,531	83,555		89,680	

VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
VA - Non-PR Salaries/Benefits	2,556	5,080	5,080	2,538	2,542	5,080	0.00%	5,080	0.00%
TOTAL PERSONAL SERVICES	2,556	5,080	5,080	2,538	2,542	5,080		5,080	
TOTAL EXPENDITURES	2,556	5,080	5,080	2,538	2,542	5,080		5,080	

PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Public Housing - Per Diem	3,000	3,600	3,600	1,380	2,040	3,420	-5.00%	3,600	5.26%
TOTAL PERSONAL SERVICES	3,000	3,600	3,600	1,380	2,040	3,420		3,600	
TOTAL EXPENDITURES	3,000	3,600	3,600	1,380	2,040	3,420		3,600	

DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Paying Agent	-	3,500	3,500	-	1,500	1,500	-57.14%	3,000	100.00%
TOTAL DEBT SERVICE	-	3,500	3,500	-	1,500	1,500		3,000	
TOTAL EXPENDITURES	-	3,500	3,500	-	1,500	1,500		3,000	

TRANSFERS

ACCOUNT NUMBER: 001-480000

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
TRANSFERS:									
Transfer to WB Hurricane Levee Const.	4,129,279	-	-	-	-	-	0.00%	-	0.00%
Transfer to Flood Protection	-	92,000	92,000	-	15,546,329	15,546,329	16798.18%	-	-100.00%
Transfer to RSVP	125,000	175,000	175,000	100,000	85,000	185,000	5.71%	185,000	0.00%
Transfer to Recreation	57,060	243,400	1,805,490	154,211	599,874	754,085	-58.23%	1,180,840	56.59%
Transfer to Solid Waste	32,193	67,375	67,375	-	53,260	53,260	-20.95%	59,300	11.34%
Transfer to Wastewater	1,000,000	-	404,000	-	404,000	404,000	0.00%	-	-100.00%
TOTAL TRANSFERS	5,343,532	577,775	2,543,865	254,211	16,688,463	16,942,674		1,425,140	
TOTAL EXPENDITURES	5,343,532	577,775	2,543,865	254,211	16,688,463	16,942,674		1,425,140	

SPECIAL REVENUE FUNDS

SUMMARY STATEMENT

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	42,290,559	18,270,084	45,134,586			40,700,943		18,911,748	
CURRENT YEAR REVENUES	39,526,630	47,659,147	79,661,391	36,906,100	35,019,412	71,925,512	-9.71%	42,634,811	-40.72%
TOTAL MEANS OF FINANCING	81,817,189	65,929,231	124,795,977	36,906,100	35,019,412	112,626,455		61,546,559	
EXPENDITURES:									
PERSONAL SERVICES	14,285,770	17,323,917	17,323,917	6,863,665	8,174,076	15,037,741	-13.20%	17,920,746	19.17%
OPERATING SERVICES	5,793,616	7,264,202	7,264,202	2,104,953	4,367,261	6,472,214	-10.90%	6,658,639	2.88%
MATERIALS & SUPPLIES	3,331,829	4,085,500	4,085,500	1,473,731	2,511,986	3,985,717	-2.44%	4,078,056	2.32%
OTHER CHARGES	126,118	143,520	143,520	55,514	86,380	141,894	-1.13%	143,155	0.89%
CAPITAL OUTLAY	14,640,920	17,221,743	76,355,060	7,718,273	56,684,443	64,402,716	-15.65%	20,361,088	-68.38%
INTERGOVERNMENTAL	1,261,502	7,490,358	7,995,358	4,472,553	(2,495,516)	1,977,037	-75.27%	1,973,264	-0.19%
TRANSFERS	1,676,491	2,353,064	2,353,064	1,932,442	(235,054)	1,697,388	-27.86%	1,644,273	-3.13%
TOTAL EXPENDITURES	41,116,246	55,882,304	115,520,621	24,621,131	69,093,576	93,714,707		52,779,221	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(1,589,616)	(8,223,157)	(35,859,230)			(21,789,195)		(10,144,410)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	40,700,943	10,046,927	9,275,356			18,911,748		8,767,338	

PARISH TRANSPORTATION

FUND NUMBER: 102

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	534,251	459,951	459,951			515,375		442,475	
REVENUES:									
Parish Road Fund	480,650	500,000	500,000	207,895	292,105	500,000	0.00%	500,000	0.00%
Interest Earnings	474	500	500	1,129	971	2,100	320.00%	2,100	0.00%
TOTAL REVENUES	481,124	500,500	500,500	209,024	293,076	502,100		502,100	
TOTAL MEANS OF FINANCING	1,015,375	960,451	960,451	209,024	293,076	1,017,475		944,575	
EXPENDITURES:									
CAPITAL OUTLAY:									
Paved Sts - Imp other than Buildings	500,000	500,000	500,000	-	500,000	500,000	0.00%	500,000	0.00%
Paved Sts - Engineering	-	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Paved Sts - Other Fees	-	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
TOTAL CAPITAL OUTLAY	500,000	575,000	575,000	-	575,000	575,000		575,000	
TOTAL EXPENDITURES	500,000	575,000	575,000	-	575,000	575,000		575,000	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(18,876)	(74,500)	(74,500)			(72,900)		(72,900)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	515,375	385,451	385,451			442,475		369,575	

PARISH TRANSPORTATION

FUND NUMBER: 102

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 500,000	2017 Road Maintenance Program	
Architectural/Engineering Fees	\$ 50,000	2017 Road Maintenance Program	
Other Fees	\$ 25,000	2017 Road Maintenance Program	
Grand Total Requested:	\$ 575,000		

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	2,959,155	2,895,207	3,050,207			3,377,575		2,966,861	
REVENUES:									
Ad Valorem Taxes	1,786,783	1,235,000	1,235,000	1,286,008	-	1,286,008	4.13%	1,245,000	-3.19%
State Payment in Lieu of Taxes	6,616	6,700	6,700	3,030	1,515	4,545	-32.16%	4,772	4.99%
Proceeds from the Sales of Assets	33	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	17,270	17,000	17,000	7,994	22,006	30,000	76.47%	28,000	-6.67%
Insurance Refunds	9,762	-	-	1,248	-	1,248	100.00%	-	-100.00%
TOTAL REVENUES	1,820,464	1,258,700	1,258,700	1,298,280	23,521	1,321,801		1,277,772	
TOTAL MEANS OF FINANCING	4,779,619	4,153,907	4,308,907	1,298,280	23,521	4,699,376		4,244,633	
EXPENDITURES:									
PERSONAL SERVICES:									
Road Lighting - Salaries	30,382	31,000	31,000	14,661	20,339	35,000	12.90%	36,000	2.86%
Road Lighting - FICA	12	-	-	20	230	250	100.00%	300	20.00%
Road Lighting - Retirement	4,362	4,010	4,010	1,863	2,157	4,020	0.25%	3,950	-1.74%
Road Lighting - Life/Health Insurance	3,759	5,000	5,000	2,020	2,080	4,100	-18.00%	5,000	21.95%
Road Lighting - Workers Compensation	168	170	170	73	117	190	11.76%	200	5.26%
Road Lighting - Unemployment	19	20	20	9	16	25	25.00%	30	20.00%
Road Lighting - Medicare	431	500	500	208	292	500	0.00%	520	4.00%
Road Lighting - Disability	108	120	120	55	55	110	-8.33%	115	4.55%
Road Lighting - Post-Emp. Health Care	4,580	5,800	5,800	2,407	2,458	4,865	-16.12%	5,800	19.22%
Road Lighting - Deferred Compensation	1,506	2,500	2,500	1,089	1,811	2,900	16.00%	3,400	17.24%
Road Lighting - Dental Insurance	80	100	100	40	45	85	-15.00%	100	17.65%
Road Lighting - OPEB Contribution	778	1,000	1,000	358	417	775	-22.50%	950	22.58%
Road Lighting - Miscellaneous	45	200	200	55	145	200	0.00%	200	0.00%
TOTAL PERSONAL SERVICES	46,230	50,420	50,420	22,858	30,162	53,020		56,565	
OPERATING SERVICES:									
Road Lighting - Ads, Dues & Subscriptions	284	300	300	208	152	360	20.00%	375	4.17%
Road Lighting - Printing	-	550	550	-	500	500	-9.09%	500	0.00%
Road Lighting - Utilities - Electric	931,878	1,023,750	1,023,750	372,266	584,734	957,000	-6.52%	1,000,065	4.50%
Road Lighting - Telephone	4,174	5,300	5,300	2,049	3,261	5,310	0.19%	5,341	0.58%
Road Lighting - Rentals	-	350	350	-	350	350	0.00%	350	0.00%
Road Lighting - Maint of Prop & Equip	175,523	204,500	204,500	80,798	123,702	204,500	0.00%	212,680	4.00%
Road Lighting - Contractual Services	515	850	850	206	606	812	-4.47%	850	4.68%
Road Lighting - Professional Services	880	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
Road Lighting - Automobile Insurance	2,485	3,060	3,060	840	1,544	2,384	-22.09%	2,550	6.96%
Road Lighting - Employee Liability	6,493	7,920	7,920	2,201	1,477	3,678	-53.56%	2,440	-33.66%
Road Lighting - General Liability	7,359	8,880	8,880	2,477	7,652	10,129	14.07%	12,630	24.69%
TOTAL OPERATING SERVICES	1,129,591	1,256,710	1,256,710	461,045	725,228	1,186,273		1,239,031	

CONTINUED

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Road Lighting - Office & Comm. Equip.	-	2,500	2,500	1,487	1,013	2,500	0.00%	4,000	60.00%
Road Lighting - Office Supplies	-	1,250	1,250	307	655	962	-23.04%	1,000	3.95%
Road Lighting - Food & Clothing	44	500	500	-	500	500	0.00%	500	0.00%
Road Lighting - Maint of Bldgs & Grounds	21,331	38,000	38,000	526	34,474	35,000	-7.89%	35,250	0.71%
Road Lighting - Vehicle Supplies	-	1,000	1,000	-	950	950	-5.00%	1,000	5.26%
Road Lighting - Equipment & Vehicle Parts	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	21,375	43,650	43,650	2,320	37,992	40,312		42,150	
OTHER CHARGES:									
Road Lighting - Training & Travel	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	-	2,000	2,000	-	2,000	2,000		2,000	
CAPITAL OUTLAY:									
Road Lighting - Imp other than Buildings	-	40,000	195,000	-	195,000	195,000	0.00%	250,000	28.21%
Road Lighting - Acquisition of Vehicles	-	23,000	23,000	22,919	-	22,919	0.00%	-	-100.00%
Road Lighting - Major Repairs	40,043	75,000	75,000	-	60,000	60,000	-20.00%	60,000	0.00%
Road Lighting - Architectural/Engineering	3,340	20,000	20,000	-	20,000	20,000	0.00%	25,000	25.00%
Road Lighting - Other Fees	-	7,500	7,500	-	7,500	7,500	0.00%	12,500	66.67%
TOTAL CAPITAL OUTLAY	43,383	165,500	320,500	22,919	282,500	305,419		347,500	
INTERGOVERNMENTAL:									
Road Lighting - Ad Val Tax Ded - Sheriff	60,282	46,000	46,000	42,808	-	42,808	-6.94%	46,000	7.46%
Road Lighting - Cost of Ad Val Tax Coll.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL INTERGOVERNMENTAL	60,282	47,500	47,500	42,808	1,500	44,308		47,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	101,183	60,000	60,000	-	101,183	101,183	68.64%	101,183	0.00%
TOTAL TRANSFERS	101,183	60,000	60,000	-	101,183	101,183		101,183	
TOTAL EXPENDITURES	1,402,044	1,625,780	1,780,780	551,950	1,180,565	1,732,515		1,835,929	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	418,420	(367,080)	(522,080)			(410,714)		(558,157)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	3,377,575	2,528,127	2,528,127			2,966,861		2,408,704	

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 250,000	DOTD Historic Light Poles on River Road Relocation	\$ 250,000
Major Repairs	\$ 60,000	Other Miscellaneous Repairs	\$ 60,000
Architectural/Engineering Fees	\$ 25,000	Fees for DOTD Historic Light Poles on River Road Relocation	\$ 25,000
Other Fees	\$ 12,500	Fees for DOTD Historic Light Poles on River Road Relocation	\$ 12,500

Grand Total Requested:

\$ 347,500

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-	-		
REVENUES:									
Dept. of Labor - Adult Program	317,932	263,400	263,400	136,843	99,677	236,520	-10.21%	307,366	29.95%
Dept. of Labor - Dislocated Worker	349,581	259,216	259,216	134,821	133,167	267,988	3.38%	265,583	-0.90%
Dept. of Labor - Youth Program	227,830	370,566	370,566	115,007	167,651	282,658	-23.72%	313,357	10.86%
Dept. of Labor - Tanf/Step	1,315	21,625	21,625	12,432	9,193	21,625	0.00%	23,000	6.36%
NEG- JDNEG	43,452	190,000	190,000	31,829	6,871	38,700	-79.63%	-	-100.00%
Proceeds from the Sale of Assets	3,378	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	943,488	1,104,807	1,104,807	430,932	416,559	847,491		909,306	
TOTAL MEANS OF FINANCING	943,488	1,104,807	1,104,807	430,932	416,559	847,491		909,306	
EXPENDITURES:									
PERSONAL SERVICES:									
Salaries & Other Wages	376,708	392,000	392,000	199,673	210,327	410,000	4.59%	421,000	2.68%
FICA	-	-	-	281	819	1,100	100.00%	1,200	9.09%
Retirement	54,862	51,000	51,000	23,661	27,339	51,000	0.00%	50,200	-1.57%
Life/Health Insurance	63,043	80,000	80,000	33,543	34,207	67,750	-15.31%	82,000	21.03%
Workers Compensation	1,848	2,200	2,200	1,095	1,425	2,520	14.55%	3,000	19.05%
Unemployment	239	300	300	113	137	250	-16.67%	300	20.00%
Medicare	5,342	6,000	6,000	2,631	3,169	5,800	-3.33%	6,150	6.03%
Disability	1,364	1,500	1,500	703	717	1,420	-5.33%	1,500	5.63%
Post-Employee Health Care	44,696	56,700	56,700	23,382	23,673	47,055	-17.01%	56,000	19.01%
Deferred Compensation	4,317	5,500	5,500	2,018	2,482	4,500	-18.18%	5,200	15.56%
Dental Insurance	1,080	1,200	1,200	529	551	1,080	-10.00%	1,080	0.00%
OPEB Contribution	9,786	10,000	10,000	4,550	5,300	9,850	-1.50%	12,050	22.34%
Miscellaneous	25	-	-	-	-	-	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	563,310	606,400	606,400	292,179	310,146	602,325		640,180	

CONTINUED

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OPERATING SERVICES:									
Ads, Dues & Subscriptions	6,290	8,500	8,500	476	6,113	6,589	-22.48%	7,500	13.83%
Printing & Duplications	2,936	2,000	2,000	821	1,052	1,873	-6.35%	2,000	6.78%
Utilities - Electric	4,399	6,000	6,000	1,815	1,716	3,531	-41.15%	5,100	44.44%
Utilities - Water	-	500	500	140	614	754	50.80%	1,500	98.94%
Postage	1,137	2,800	2,800	161	259	420	-85.00%	700	66.67%
Telephone	10,726	11,000	11,000	5,014	559	5,573	-49.34%	7,000	25.61%
Rentals	26,919	33,000	33,000	13,255	7,327	20,582	-37.63%	22,000	6.89%
Maint of Property & Equipment	788	3,000	3,000	115	728	843	-71.90%	1,226	45.43%
Contractual Services	52,540	70,000	70,000	20,646	41,227	61,873	-11.61%	65,000	5.05%
Professional Services	181,681	225,000	225,000	12,909	54,670	67,579	-69.96%	71,600	5.95%
Property Insurance	15,506	18,650	18,650	3,694	(854)	2,840	-84.77%	4,000	40.85%
Automobile Insurance	5,370	6,480	6,480	1,680	(1,044)	636	-90.19%	1,000	57.23%
Employee Liability	3,977	4,800	4,800	1,354	1,589	2,943	-38.69%	4,000	35.92%
General Liability	4,509	5,460	5,460	1,522	4,217	5,739	5.11%	7,000	21.97%
TOTAL OPERATING SERVICES	316,778	397,190	397,190	63,602	118,173	181,775		199,626	
MATERIALS & SUPPLIES:									
Non-Consumable Office Supplies	784	2,500	2,500	-	997	997	-60.12%	1,500	50.45%
Office Supplies	4,599	5,000	5,000	1,161	119	1,280	-74.40%	2,000	56.25%
Educational Supplies	52,722	84,217	84,217	9,999	46,826	56,825	-32.53%	60,000	5.59%
Vehicle Supplies	1,070	2,500	2,500	515	225	740	-70.40%	1,000	35.14%
Equipment & Vehicle Parts	852	2,500	2,500	12	746	758	-69.68%	1,000	31.93%
TOTAL MATERIALS & SUPPLIES	60,027	96,717	96,717	11,687	48,913	60,600		65,500	
OTHER CHARGES:									
Training & Travel	3,373	4,500	4,500	1,697	1,094	2,791	-37.98%	4,000	43.32%
TOTAL OTHER CHARGES	3,373	4,500	4,500	1,697	1,094	2,791		4,000	
TOTAL EXPENDITURES	943,488	1,104,807	1,104,807	369,165	478,326	847,491		909,306	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

CRIMINAL COURT FUND

FUND NUMBER: 110

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	5,058	2,529	2,529			6,915		265	
REVENUES:									
Court Costs, Fees & Charges	99,007	118,000	118,000	25,418	44,582	70,000	-40.68%	70,000	0.00%
Court Fines	923,462	1,020,000	1,020,000	314,985	440,015	755,000	-25.98%	750,000	-0.66%
Interest on Bonds & Fines	5,863	5,800	5,800	-	5,005	5,005	-13.71%	5,000	-0.10%
Aff. Reins. - Court Fines	38,800	38,400	38,400	14,563	20,437	35,000	-8.85%	35,000	0.00%
Drug Asst. - Juvenile Fees	12,000	10,800	10,800	1,277	6,723	8,000	-25.93%	8,000	0.00%
Interest Earnings	18	15	15	(18)	68	50	233.33%	50	0.00%
TOTAL REVENUES	1,079,150	1,193,015	1,193,015	356,225	516,830	873,055		868,050	
TOTAL MEANS OF FINANCING	1,084,208	1,195,544	1,195,544	356,225	516,830	879,970		868,315	
EXPENDITURES:									
PERSONAL SERVICES	347,635	359,255	359,255	163,076	175,864	338,940	-5.65%	351,935	3.83%
OPERATING SERVICES	198,240	244,760	244,760	15,000	15,000	30,000	-87.74%	30,000	0.00%
MATERIALS & SUPPLIES	7,022	8,000	8,000	3,228	4,772	8,000	0.00%	8,000	0.00%
INTERGOVERNMENTAL	514,453	576,000	576,000	207,689	292,311	500,000	-13.19%	475,000	-5.00%
TRANSFERS	9,943	6,264	6,264	-	2,765	2,765	-55.86%	2,940	6.33%
TOTAL EXPENDITURES	1,077,293	1,194,279	1,194,279	388,993	490,712	879,705		867,875	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	1,857	(1,264)	(1,264)			(6,650)		175	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	6,915	1,265	1,265			265		440	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Crt - Salaries	135,376	132,000	132,000	61,120	70,880	132,000	0.00%	133,000	0.76%
Dist Crt - Retirement	18,656	17,500	17,500	7,945	9,205	17,150	-2.00%	16,600	-3.21%
Dist Crt - Health/Life Insurance	22,793	28,500	28,500	8,681	9,319	18,000	-36.84%	21,500	19.44%
Dist Crt - Workmen's Comp	703	700	700	306	394	700	0.00%	700	0.00%
Dist Crt - Unemployment	84	90	90	38	47	85	-5.56%	90	5.88%
Dist Crt - Medicare	1,503	1,915	1,915	727	833	1,560	-18.54%	1,600	2.56%
Dist Crt - Dental	142	150	150	73	72	145	-3.33%	145	0.00%
Dist Crt - OPEB Contribution	3,484	3,400	3,400	1,528	1,772	3,300	-2.94%	4,000	21.21%
TOTAL PERSONAL SERVICES	182,741	184,255	184,255	80,418	92,522	172,940		177,635	
MATERIALS & SUPPLIES:									
Dist Crt - Maint. Of Building & Grounds	3,681	4,000	4,000	1,788	2,212	4,000	0.00%	4,000	0.00%
TOTAL MATERIALS & SUPPLIES	3,681	4,000	4,000	1,788	2,212	4,000		4,000	
INTERGOVERNMENTAL:									
Dist Crt - Statutory Charges	294,983	320,000	320,000	130,189	169,811	300,000	-6.25%	295,000	-1.67%
TOTAL INTERGOVERNMENTAL	294,983	320,000	320,000	130,189	169,811	300,000		295,000	
TOTAL EXPENDITURES	481,405	508,255	508,255	212,395	264,545	476,940		476,635	

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

Description	2015	2016					2017	% Change Projected Actual vs Proposed	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Atty - Non-PR Salaries/Benefits	164,894	175,000	175,000	82,658	83,342	166,000	-5.14%	174,300	5.00%
TOTAL PERSONAL SERVICES	164,894	175,000	175,000	82,658	83,342	166,000		174,300	
OPERATING SERVICES:									
Dist Atty - Professional Services	198,240	244,760	244,760	15,000	15,000	30,000	-87.74%	30,000	0.00%
TOTAL OPERATING SERVICES	198,240	244,760	244,760	15,000	15,000	30,000		30,000	
MATERIALS & SUPPLIES:									
Dist Atty - Maint. Of Building & Grounds	3,341	4,000	4,000	1,440	2,560	4,000	0.00%	4,000	0.00%
TOTAL MATERIALS & SUPPLIES	3,341	4,000	4,000	1,440	2,560	4,000		4,000	
INTERGOVERNMENTAL:									
Dist Atty - Statutory Charges	109,735	128,000	128,000	38,750	61,250	100,000	-21.88%	90,000	-10.00%
TOTAL INTERGOVERNMENTAL	109,735	128,000	128,000	38,750	61,250	100,000		90,000	
TOTAL EXPENDITURES	476,210	551,760	551,760	137,848	162,152	300,000		298,300	

CRIMINAL COURT FUND
SHERIFF
ACCOUNT NUMBER: 110-410100

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Dist Atty - Statutory Charges	109,735	128,000	128,000	38,750	61,250	100,000	-21.88%	90,000	-10.00%
TOTAL INTERGOVERNMENTAL	109,735	128,000	128,000	38,750	61,250	100,000		90,000	
TOTAL EXPENDITURES	109,735	128,000	128,000	38,750	61,250	100,000		90,000	

CRIMINAL COURT FUND
TRANSFERS
ACCOUNT NUMBER: 110-485000

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
TRANSFERS:									
Transfers to General Fund	6,915	1,264	1,264	-	265	265	-79.03%	440	66.04%
Transfer - Indirect Cost Allocation	3,028	5,000	5,000	-	2,500	2,500	-50.00%	2,500	0.00%
TOTAL TRANSFERS	9,943	6,264	6,264	-	2,765	2,765		2,940	
TOTAL EXPENDITURES	9,943	6,264	6,264	-	2,765	2,765		2,940	

ROAD & DRAINAGE
FUND NUMBER: 112

Description	2015			2016			2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	37,713,298	13,712,653	36,748,596			31,696,706		11,661,595	
REVENUES:									
Ad Valorem Taxes	7,436,717	7,130,000	7,130,000	7,434,077	28,162	7,462,239	4.66%	7,160,000	-4.05%
General Sales Tax - 1%	15,356,022	15,918,238	15,918,238	6,006,314	9,166,162	15,172,476	-4.68%	15,927,576	4.98%
FEMA Hazard Mitigation Grants	1,067,481	-	1,214,275	1,798,181	-	1,798,181	48.09%	-	-100.00%
Federal Highway Admin (590)		1,267,000	3,056,800	-	973,800	973,800	-68.14%	2,083,000	113.90%
Conservation of Natural Resources	453,262	649,121	649,121	12,779	636,342	649,121	0.00%	755,776	16.43%
Flood Control Act	4,884	4,884	4,884	4,921	-	4,921	0.76%	4,921	0.00%
Dept. of Transportation Grant	-	-	1,374,000	-	1,555,000	1,555,000	13.17%	-	-100.00%
State Payment in Lieu of Taxes	44,706	46,132	46,132	43,341	2,791	46,132	0.00%	40,000	-13.29%
Zoning & Subdivision Fees	1,400	2,000	2,000	6,310	11,690	18,000	800.00%	18,000	0.00%
Culvert Fees	3,750	2,363	2,363	16,884	10,116	27,000	1042.62%	27,000	0.00%
Miscellaneous Fees	12,155	7,202	7,202	34,785	3,215	38,000	427.63%	38,000	0.00%
Interest Earnings	149,023	107,500	107,500	69,662	118,238	187,900	74.79%	178,500	-5.00%
Royalties	6,090	15,225	15,225	1,500	5,000	6,500	-57.31%	6,500	0.00%
Gifts & Donation	-	-	-	60,000	-	60,000	0.00%	-	-100.00%
Proceeds from Sales of Assets	110,565	-	-	-	-	-	0.00%	-	0.00%
Compensation for Loss/Damage of Assets	256	-	-	-	-	-	0.00%	-	0.00%
Insurance Refunds	2,643	-	-	100	100	200	0.00%	-	-100.00%
TOTAL REVENUES	24,648,364	25,149,665	29,527,740	15,488,854	12,510,616	27,999,470		26,239,273	
TOTAL MEANS OF FINANCING	62,361,662	38,862,318	66,276,336	15,488,854	12,510,616	59,696,176		37,900,868	
EXPENDITURES:									
PERSONAL SERVICES	10,846,030	13,568,032	13,568,032	5,252,836	6,271,458	11,524,294	-15.06%	14,071,076	22.10%
OPERATING SERVICES	2,362,587	3,389,959	3,389,959	851,494	2,367,705	3,219,199	-5.04%	3,293,896	2.32%
MATERIALS & SUPPLIES	2,810,689	3,504,433	3,504,433	1,293,139	2,144,122	3,437,261	-1.92%	3,516,106	2.29%
OTHER CHARGES	35,030	52,165	52,165	13,056	39,109	52,165	0.00%	52,165	0.00%
CAPITAL OUTLAY	13,787,576	11,898,843	38,807,861	3,878,253	24,533,138	28,411,391	-26.79%	10,383,710	-63.45%
INTERGOVERNMENTAL	473,044	494,963	999,963	247,459	792,812	1,040,271	4.03%	1,045,064	0.46%
TRANSFERS	350,000	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL EXPENDITURES	30,664,956	33,258,395	60,672,413	11,536,237	36,498,344	48,034,581		32,712,017	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(6,016,592)	(8,108,730)	(31,144,673)			(20,035,111)		(6,472,744)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	31,696,706	5,603,923	5,603,923			11,661,595		5,188,851	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONNEL SERVICES									
Flood Control-Salaries	-	-	-	-	2,597	2,597	100.00%	-	-100.00%
Flood Control-Fica	-	-	-	-	17	17	100.00%	-	-100.00%
Flood Control-Retirement	-	-	-	-	302	302	100.00%	-	-100.00%
Flood Control-Life/Health Insurance	-	-	-	-	1,017	1,017	100.00%	-	-100.00%
Flood Control-Workmans Comp	-	-	-	-	117	117	100.00%	-	-100.00%
Flood Control-Medicare	-	-	-	-	38	38	100.00%	-	-100.00%
Flood Control-Deferred Compensation	-	-	-	-	13	13	100.00%	-	-100.00%
Flood Control-OPEB Contribution	-	-	-	-	58	58	100.00%	-	-100.00%
TOTAL PERSONAL SERVICES	-	-	-	-	4,159	4,159		-	
OPERATING SERVICES:									
Flood Control-Utilities - Gas	-	-	-	-	1,633	1,633	100.00%	-	-100.00%
Flood Control-Employee Liability	1,040	1,260	1,260	345	5	350	-72.22%	10	-97.14%
Flood Control-General Liability	1,180	1,440	1,440	388	27	415	-71.18%	45	-89.16%
TOTAL OPERATING SERVICES	2,220	2,700	2,700	733	1,665	2,398		55	
MATERIALS & SUPPLIES:									
Flood Control-Food & Clothing	-	-	-	-	5,502	5,502	100.00%	-	0.00%
Flood Control-Vehicle Supplies	-	-	-	-	25,913	25,913	100.00%	-	0.00%
Flood Control-Miscellaneous	-	-	-	-	569	569	100.00%	-	-100.00%
Flood Control-Vehicle & Equip Parts	108	1,500	1,500	-	5	5	-99.67%	100	1900.00%
Flood Control-Tools & Equipment	165	500	500	-	1,508	1,508	201.60%	1,500	-0.53%
TOTAL MATERIALS & SUPPLIES	273	2,000	2,000	-	33,497	33,497		1,600	
TOTAL EXPENDITURES	2,493	4,700	4,700	733	39,321	40,054		1,655	

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Paved Sts - Salaries	2,420,582	2,910,000	2,910,000	1,143,725	1,456,275	2,600,000	-10.65%	2,995,000	15.19%
Paved Sts - FICA	1,785	3,000	3,000	1,195	3,805	5,000	66.67%	9,000	80.00%
Paved Sts - Retirement	345,373	373,000	373,000	146,115	176,885	323,000	-13.40%	356,000	10.22%
Paved Sts - Life/Health Insurance	515,685	815,000	815,000	281,338	318,662	600,000	-26.38%	825,000	37.50%
Paved Sts - Workers Compensation	277,041	335,000	335,000	131,584	183,416	315,000	-5.97%	349,000	10.79%
Paved Sts - Unemployment	1,513	1,850	1,850	715	935	1,650	-10.81%	2,000	21.21%
Paved Sts - Medicare	33,926	43,000	43,000	16,034	19,966	36,000	-16.28%	43,000	19.44%
Paved Sts - Disability	7,187	9,000	9,000	3,707	4,093	7,800	-13.33%	9,100	16.67%
Paved Sts - Post-Emp. Health Care	146,231	201,000	201,000	84,404	86,596	171,000	-14.93%	200,000	16.96%
Paved Sts - Deferred Compensation	31,778	37,000	37,000	14,606	18,394	33,000	-10.81%	35,000	6.06%
Paved Sts - Dental Insurance	4,660	6,500	6,500	2,500	3,060	5,560	-14.46%	7,000	25.90%
Paved Sts - OPEB Contribution	61,341	72,000	72,000	28,354	36,646	65,000	-9.72%	90,000	38.46%
Paved Sts - Miscellaneous	7,407	16,215	16,215	4,045	12,170	16,215	0.00%	16,701	3.00%
TOTAL PERSONAL SERVICES	3,854,509	4,822,565	4,822,565	1,858,322	2,320,903	4,179,225		4,936,801	
OPERATING SERVICES:									
Paved Sts - Ads, Dues & Subscriptions	1,142	2,130	2,130	817	1,313	2,130	0.00%	2,200	3.29%
Paved Sts - Printing	3,052	9,820	9,820	3,654	6,166	9,820	0.00%	9,810	-0.10%
Paved Sts - Utilities - Electric	25,759	34,930	34,930	8,968	18,657	27,625	-20.91%	29,625	7.24%
Paved Sts - Utilities - Gas	7,409	13,185	13,185	4,023	4,027	8,050	-38.95%	8,520	5.84%
Paved Sts - Utilities - Water	1,475	1,650	1,650	572	948	1,520	-7.88%	1,565	2.96%
Paved Sts - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Paved Sts - Telephone	20,065	39,595	39,595	9,931	11,304	21,235	-46.37%	22,475	5.84%
Paved Sts - Rentals	29,869	102,225	102,225	16,797	54,178	70,975	-30.57%	70,975	0.00%
Paved Sts - Maint of Property & Equip	163,201	182,035	182,035	38,753	152,497	191,250	5.06%	191,250	0.00%
Paved Sts - Contractual Services	35,720	120,280	120,280	7,876	109,124	117,000	-2.73%	117,000	0.00%
Paved Sts - Professional Services	610	61,200	61,200	-	75,000	75,000	22.55%	75,000	0.00%
Paved Sts - Property Insurance	27,561	33,000	33,000	10,666	13,808	24,474	-25.84%	25,280	3.29%
Paved Sts - Automobile Insurance	96,914	116,400	116,400	32,769	61,721	94,490	-18.82%	101,840	7.78%
Paved Sts - Employee Liability	32,212	38,760	38,760	10,765	7,512	18,277	-52.85%	12,400	-32.16%
Paved Sts - General Liability	36,521	43,920	43,920	12,111	38,944	51,055	16.25%	64,260	25.86%
TOTAL OPERATING SERVICES	481,510	799,330	799,330	157,702	555,399	713,101		732,400	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Paved Sts - Office & Comm. Equipment	10,279	50,050	50,050	5,909	44,141	50,050	0.00%	50,050	0.00%
Paved Sts - Office Supplies	15,877	25,000	25,000	9,056	15,944	25,000	0.00%	26,250	5.00%
Paved Sts - Medical	1,820	1,760	1,760	955	805	1,760	0.00%	1,800	2.27%
Paved Sts - Food & Clothing	17,056	22,415	22,415	9,883	12,532	22,415	0.00%	22,415	0.00%
Paved Sts - Maint of Buildings & Grounds	30,281	26,750	26,750	10,750	16,000	26,750	0.00%	26,750	0.00%
Paved Sts - Vehicle Supplies	229,185	307,180	307,180	95,679	166,051	261,730	-14.80%	271,705	3.81%
Paved Sts - Miscellaneous	108,919	165,660	165,660	53,638	61,002	114,640	-30.80%	120,660	5.25%
Paved Sts - Shells/Sand/Dirt/Gravel	103,435	138,180	138,180	38,628	99,552	138,180	0.00%	138,180	0.00%
Paved Sts - Culverts & Fittings	-	3,245	3,245	-	3,245	3,245	100.00%	3,500	7.86%
Paved Sts - Equipment & Vehicle Parts	258,548	303,965	303,965	99,221	196,044	295,265	-2.86%	305,600	3.50%
Paved Sts - Asphalt/Concrete	72,172	150,000	150,000	24,207	125,793	150,000	0.00%	152,000	1.33%
Paved Sts - Miscellaneous Materials	4,948	5,095	5,095	1,578	3,517	5,095	0.00%	5,095	0.00%
Paved Sts - Tools & Equipment	30,420	50,000	50,000	18,904	31,096	50,000	0.00%	51,000	2.00%
TOTAL MATERIALS & SUPPLIES	882,940	1,249,300	1,249,300	368,408	775,722	1,144,130		1,175,005	
OTHER CHARGES:									
Paved Sts - Training & Travel	1,995	8,000	8,000	1,798	6,202	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	3,434	5,000	5,000	1,793	3,207	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	5,429	13,750	13,750	3,591	10,159	13,750		13,750	
CAPITAL OUTLAY:									
Paved Sts - Imp other than Buildings	1,321,219	800,000	2,906,175	192,162	2,785,838	2,978,000	2.47%	600,000	-79.85%
Paved Sts - Acquisition of Vehicles	85,568	120,500	120,500	-	112,891	112,891	-6.31%	57,000	-49.51%
Paved Sts - Buildings/Grounds/Plant	62,154	15,000	15,000	13,652	-	13,652	-8.99%	28,500	108.76%
Paved Sts - Heavy Movable Equipment	236,507	748,000	748,000	180,264	488,989	669,253	-10.53%	192,500	-71.24%
Paved Sts - Office Equipment	-	27,500	27,500	-	25,000	25,000	0.00%	32,500	30.00%
Paved Sts - Major Repairs	74,221	50,000	50,000	27,689	22,311	50,000	0.00%	120,000	140.00%
Paved Sts - Architectural/Engineering	307,579	275,000	840,000	34,198	755,802	790,000	-5.95%	135,000	-82.91%
Paved Sts - Other Fees	15,133	100,000	300,000	6,764	268,236	275,000	-8.33%	50,000	-81.82%
TOTAL CAPITAL OUTLAY	2,102,381	2,136,000	5,007,175	454,729	4,459,067	4,913,796		1,215,500	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
INTERGOVERNMENTAL:									
Paved Sts - Ad Val Tax Ded - Sheriff	250,892	261,000	261,000	247,459	13,669	261,128	0.05%	262,000	0.33%
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	111,076	114,482	114,482	-	133,246	133,246	16.39%	135,207	1.47%
TOTAL INTERGOVERNMENTAL	361,968	380,482	380,482	247,459	151,915	399,374		402,207	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	350,000	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL TRANSFERS	350,000	350,000	350,000	-	350,000	350,000		350,000	
TOTAL EXPENDITURES	8,038,737	9,751,427	12,622,602	3,090,211	8,623,165	11,713,376		8,825,663	

ROAD & DRAINAGE

PAVED STREETS

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 600,000	2017 Road Maintenance Contract	\$ 600,000
Acquisition of Vehicles	\$ 57,000	One (1) Ford F-250 to replace: Unit# 139 (2002 Ford F250 with 220,927 miles)	\$ 35,000
		One (1) Ford F-150 to replace: Unit# 164 (1999 Ford F150 with 169,883 miles)	22,000
Buildings, Grounds, General Plant	\$ 28,500	Welding Machine	\$ 28,500
Heavy Moveable Equipment	\$ 192,500	Air Compressor for Tire Truck	\$ 7,500
		Crane Truck F-550	70,000
		Kobelco Excavator	80,000
		Kubota Diesel 54' Mowers	20,000
		Off-Road Tread Attachment for Excavator	15,000
Office Equipment	\$ 32,500	Software Upgrade/Replacement	\$ 12,500
		Office Equipment	10,000
		Accounting Printer Replacement	10,000
Major Repairs	\$ 120,000	Equipment Repairs	\$ 50,000
		Roadway Repairs	50,000
		Renovations of EB Public Works Building	20,000
Architectural/Engineering Fees	\$ 135,000	2017 Road Maintenance Program	\$ 60,000
		Ashton Subdivision Development	75,000
Other Fees	\$ 50,000	2017 Road Maintenance Program	\$ 25,000
		Ashton Subdivision Development	25,000
Grand Total Requested:	\$1,215,500		

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
CAPITAL OUTLAY:									
Sidewalks - Imp other than Buildings	(419)	2,602,405	3,992,188	-	1,389,783	1,389,783	-65.19%	2,602,405	87.25%
Sidewalks - Architectural/Engineering	2,656	572,530	928,239	-	355,709	355,709	-61.68%	572,530	60.95%
Sidewalks - Other Fees	110	52,050	82,648	-	30,598	30,598	-62.98%	52,050	70.11%
TOTAL CAPITAL OUTLAY	2,347	3,226,985	5,003,075	-	1,776,090	1,776,090		3,226,985	
TOTAL EXPENDITURES	2,347	3,226,985	5,003,075	-	1,776,090	1,776,090		3,226,985	

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

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

Grand Total Requested:

\$ 3,226,985

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

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Drainage - Salaries	4,771,545	5,665,855	5,665,855	2,281,192	2,733,808	5,015,000	-11.49%	6,000,000	19.64%
Drainage - FICA	15,357	14,000	14,000	6,442	8,558	15,000	7.14%	20,000	33.33%
Drainage - Retirement	612,245	678,910	678,910	269,172	290,828	560,000	-17.51%	698,000	24.64%
Drainage - Life/Health Insurance	865,358	1,455,880	1,455,880	465,853	469,147	935,000	-35.78%	1,415,000	51.34%
Drainage - Workers Compensation	240,876	295,315	295,315	112,425	142,575	255,000	-13.65%	310,000	21.57%
Drainage - Unemployment	2,983	3,540	3,540	1,426	1,774	3,200	-9.60%	4,000	25.00%
Drainage - Medicare	65,908	81,880	81,880	31,792	38,208	70,000	-14.51%	87,000	24.29%
Drainage - Disability	14,247	18,220	18,220	7,378	8,622	16,000	-12.18%	19,000	18.75%
Drainage - Post-Emp. Health Care	163,131	260,000	260,000	96,049	116,951	213,000	-18.08%	240,000	12.68%
Drainage - Deferred Compensation	100,720	110,000	110,000	58,909	57,091	116,000	5.45%	118,000	1.72%
Drainage - Dental Insurance	8,263	11,120	11,120	4,372	4,728	9,100	-18.17%	12,000	31.87%
Drainage - OPEB Contribution	118,353	138,520	138,520	55,761	69,239	125,000	100.00%	200,000	60.00%
Drainage - Miscellaneous	12,535	12,227	12,227	3,743	4,867	8,610	-29.58%	11,275	30.95%
TOTAL PERSONAL SERVICES	6,991,521	8,745,467	8,745,467	3,394,514	3,946,396	7,340,910		9,134,275	
OPERATING SERVICES:									
Drainage - Ads, Dues & Subscriptions	4,661	11,690	11,690	7,695	3,995	11,690	0.00%	11,690	0.00%
Drainage - Printing	3,277	5,386	5,386	1,567	3,819	5,386	0.00%	5,395	0.17%
Drainage - Utilities - Electric	244,559	267,210	267,210	105,871	150,919	256,790	-3.90%	269,629	5.00%
Drainage - Utilities - Gas	19,947	29,530	29,530	22,910	11,455	34,365	16.37%	36,085	5.01%
Drainage - Utilities - Water	17,613	21,810	21,810	8,820	8,820	17,640	-19.12%	18,525	5.02%
Drainage - Postage	163	500	500	196	304	500	0.00%	500	0.00%
Drainage - Telephone	43,800	43,242	43,242	20,508	28,147	48,655	12.52%	51,090	5.00%
Drainage - Rentals	149,321	127,072	127,072	28,637	98,435	127,072	0.00%	127,072	0.00%
Drainage - Maint of Property & Equipment	478,586	438,244	438,244	134,360	303,884	438,244	0.00%	440,000	0.40%
Drainage - Contractual Services	260,462	372,890	372,890	109,684	263,206	372,890	0.00%	372,890	0.00%
Drainage - Professional Services	326,636	874,295	874,295	153,099	748,696	901,795	3.15%	922,295	2.27%
Drainage - Property Insurance	121,170	145,500	145,500	29,295	51,506	80,801	-44.47%	79,370	-1.77%
Drainage - Automobile Insurance	76,596	91,920	91,920	25,627	45,519	71,146	-22.60%	75,150	5.63%
Drainage - Employee Liability	61,903	74,400	74,400	21,078	14,866	35,944	-51.69%	24,550	-31.70%
Drainage - General Liability	70,163	84,240	84,240	23,712	77,070	100,782	19.64%	127,200	26.21%
TOTAL OPERATING SERVICES	1,878,857	2,587,929	2,587,929	693,059	1,810,641	2,503,700		2,561,441	

CONTINUED

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Drainage - Office & Communications Equip.	53,791	63,809	63,809	50,042	19,958	70,000	9.70%	75,191	7.42%
Drainage - Office Supplies	16,680	17,260	17,260	7,444	9,816	17,260	0.00%	20,000	15.87%
Drainage - Medical Supplies	1,551	3,500	3,500	925	2,575	3,500	0.00%	3,750	7.14%
Drainage - Food & Clothing	9,310	13,830	13,830	9,090	4,740	13,830	0.00%	13,830	0.00%
Drainage - Maint of Buildings & Grounds	105,299	166,000	166,000	45,740	120,260	166,000	0.00%	166,000	0.00%
Drainage - Vehicle Supplies	626,839	901,580	901,580	285,845	615,735	901,580	0.00%	925,000	2.60%
Drainage - Miscellaneous	396,754	403,665	403,665	183,291	216,709	400,000	-0.91%	415,000	3.75%
Drainage - Shells/Sand/Dirt/Gravel	131,919	87,345	87,345	86,937	5,408	92,345	5.72%	111,500	20.74%
Drainage - Culverts & Fittings	212,324	194,320	194,320	121,615	72,705	194,320	0.00%	197,000	1.38%
Drainage - Equipment & Vehicle Parts	208,286	177,205	177,205	71,515	105,985	177,500	0.17%	186,735	5.20%
Drainage - Asphalt, Concrete	86,524	118,379	118,379	31,123	87,256	118,379	0.00%	119,500	0.95%
Drainage - Lab Chemicals & Supplies	-	-	-	46	454	500	100.00%	500	0.00%
Drainage - Miscellaneous Materials	21,695	39,815	39,815	9,648	28,347	37,995	-4.57%	37,995	0.00%
Drainage - Tools & Equipment	56,504	66,425	66,425	21,470	44,955	66,425	0.00%	67,500	1.62%
TOTAL MATERIALS & SUPPLIES	1,927,476	2,253,133	2,253,133	924,731	1,334,903	2,259,634		2,339,501	
OTHER CHARGES:									
Drainage - Training & Travel	27,112	30,000	30,000	8,257	21,743	30,000	0.00%	30,000	0.00%
Drainage- Judgement & Damages	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Drainage - Official Fees	2,489	3,415	3,415	1,208	2,207	3,415	0.00%	3,415	0.00%
TOTAL OTHER CHARGES	29,601	38,415	38,415	9,465	28,950	38,415		38,415	
CAPITAL OUTLAY:									
Drainage - Acquisition of Land	165,000	150,000	1,454,057	-	1,450,000	1,450,000	-0.28%	-	-100.00%
Drainage - Acquisition of Buildings	-	7,500	7,500	59,995	-	59,995	699.93%	75,000	25.01%
Drainage - Improvements other than Bldgs	6,661,142	2,660,000	17,262,140	1,350,284	9,359,186	10,709,470	-37.96%	3,895,000	-63.63%
Drainage - Acquisition of Vehicles	92,366	206,000	206,000	41,235	191,515	232,750	12.99%	170,000	-26.96%
Drainage - Buildings/Grounds/Plant	758,154	464,608	464,608	173,603	211,167	384,770	-17.18%	125,000	-67.51%
Drainage - Heavy Movable Equipment	509,021	728,250	728,250	614,884	29,738	644,622	-11.48%	70,000	-89.14%
Drainage - Office Equipment	34,319	115,500	115,500	20,498	101,319	121,817	5.47%	128,000	5.08%
Drainage - Major Repairs	783,658	425,000	425,000	124,116	525,884	650,000	52.94%	735,000	13.08%
Drainage - Architectural/Engineering Fees	2,149,920	1,484,000	6,276,616	517,738	5,068,999	5,586,737	-10.99%	448,225	-91.98%
Drainage - Other Fees	529,268	295,000	1,857,940	521,171	1,360,173	1,881,344	1.26%	295,000	-84.32%
TOTAL CAPITAL OUTLAY	11,682,848	6,535,858	28,797,611	3,423,524	18,297,981	21,721,505		5,941,225	
INTERGOVERNMENTAL:									
Drainage - Cost of Tax Collection	111,076	114,481	114,481	-	133,247	133,247	16.39%	135,207	1.47%
Drainage - Grants	-	-	505,000	-	507,650	507,650	0.52%	507,650	0.00%
TOTAL INTERGOVERNMENTAL	111,076	114,481	619,481	-	640,897	640,897		642,857	
TOTAL EXPENDITURES	22,621,379	20,275,283	43,042,036	8,445,293	26,059,768	34,505,061		20,657,714	

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Building	\$ 75,000	Temperature-Controlled Storage Building for Portable Pumps & Motors	\$ 75,000
Improvements other than Building	\$ 3,895,000	Environmental Outreach -Sponsor Wetland Watchers Telemetry & Electrical Services Upgrades Westbank Vicinity (Escrow) PLD/Cross Bayou Cost Share (Escrow) Sunset Pump Station -Other Improvements Eastbank Master Drainage Plan -St. Rose Ave/Oaklawn Riverbend -61 Culverts	\$ 5,000 75,000 240,000 300,000 375,000 400,000 2,500,000
Acquisition of Vehicles	\$ 170,000	Two (2) Ford F-250 4x4 (\$35,000 each) to replace: Unit# 198 (d F250 with 220,927 miles) Unit# 110 (1999 Ford F150 with 169,883 miles) One (1) Tool Bed Unit# 186 (2008 Ford F250 truck with 103,000 miles) Two (2) Electrician Vans for new Electricians	\$ 70,000 40,000 60,000
Buildings/Grounds/Equipment	\$ 125,000	Aluminum Covers at Pump Stations Generator for Schexnayder Pump Station	\$ 50,000 75,000
Heavy Moveable Equipment	\$ 70,000	Equipment Trailer Oil Spill Machine	\$ 25,000 45,000
Office Equipment	\$ 128,000	Customized Software Database GIS Equipment (60% Cost Share; Shared with Info Technology; Planning & Zoning; and Waterworks) Surveillance System	\$ 75,000 18,000 35,000
Major Repairs	\$ 735,000	Engine Repairs 24" Pump Overhaul 30" Pump Overhaul Gearbox Repairs/Replacement Equipment Repairs	\$ 125,000 110,000 175,000 275,000 50,000
Arch/Engineering Fees	\$ 448,225	Westbank Levee -Structures, Pipelines, Crossings, Land, Modeling etc Riverbend -61 Culverts	\$ 128,725 319,500

CONTINUED

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Cont.)			
Other Fees	\$ 295,000	Westbank Levee -Ellington Pump Station	\$ 95,000
		Riverbend -61 Culverts	150,000
		Montz Master Drainage Plan -Realign Coulee	50,000
Grand Total Requested:	\$ 5,941,225		

RECREATION

FUND NUMBER: 113

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	555,589	710,111	814,409			937,465		984,431	
REVENUES:									
Ad Valorem Taxes	3,718,318	3,565,000	3,565,000	3,717,039	13,854	3,730,893	4.65%	3,580,000	-4.04%
National Park Service Federal Grant	-	-	200,000	-	-	-	-100.00%	200,000	100.00%
Miscellaneous Revenues	1,366	-	-	400	758	1,158	100.00%	-	-100.00%
Rental of Parks & Buildings	31,750	10,000	10,000	10,850	5,575	16,425	64.25%	15,000	-8.68%
Admission Fees	20,191	15,000	15,000	73,030	5,312	78,342	422.28%	20,000	-74.47%
Reg Fees - Adult	13,725	10,000	10,000	2,250	10,350	12,600	26.00%	10,000	-20.63%
Reg Fees - Miscellaneous	53,211	25,000	25,000	43,770	6,455	50,225	100.90%	40,500	-19.36%
Reg Fees - Summer Camp	173,819	130,000	130,000	142,000	(350)	141,650	8.96%	130,000	-8.22%
Reg Fees - Youth Tournaments	9,400	500	500	10,750	-	10,750	2050.00%	1,000	-90.70%
Youth/Senior Special Fees	39,154	25,000	25,000	19,612	11,660	31,272	25.09%	28,000	-10.46%
Concessions	12,877	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	2,487	2,000	2,000	7,327	3,473	10,800	440.00%	5,000	-53.70%
Gifts/Donations	-	-	-	1,150	-	1,150	100.00%	-	-100.00%
Proceeds from Sale of Assets	21,889	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	57,060	243,400	1,805,490	154,211	599,874	754,085	-58.23%	1,180,840	56.59%
TOTAL REVENUES	4,155,247	4,025,900	5,787,990	4,182,389	656,961	4,839,350		5,210,340	
TOTAL MEANS OF FINANCING	4,710,836	4,736,011	6,602,399	4,182,389	656,961	5,776,815		6,194,771	
EXPENDITURES:									
PERSONAL SERVICES	2,270,633	2,512,330	2,512,330	1,024,432	1,245,668	2,270,100	-9.64%	2,541,935	11.97%
OPERATING SERVICES	601,210	583,770	583,770	216,877	341,438	558,315	-4.36%	578,815	3.67%
MATERIALS & SUPPLIES	421,895	417,900	417,900	161,076	269,968	431,044	3.15%	433,000	0.45%
OTHER CHARGES	44,226	37,000	37,000	13,024	28,976	42,000	13.51%	42,500	1.19%
CAPITAL OUTLAY	309,961	1,040,400	2,906,788	391,739	974,256	1,365,995	-53.01%	2,159,300	58.08%
INTERGOVERNMENTAL	125,446	132,200	132,200	123,730	1,200	124,930	-5.50%	132,200	5.82%
TOTAL EXPENDITURES	3,773,371	4,723,600	6,589,988	1,930,878	2,861,506	4,792,384		5,887,750	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	381,876	(697,700)	(801,998)			46,966		(677,410)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	937,465	12,411	12,411			984,431		307,021	

RECREATION

ACCOUNT NUMBER: 113-450100

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Recreation - Salaries	1,464,853	1,565,000	1,565,000	653,917	786,083	1,440,000	-7.99%	1,560,000	8.33%
Recreation - FICA	19,064	20,000	20,000	5,899	9,101	15,000	-25.00%	16,000	6.67%
Recreation - Retirement	168,853	165,000	165,000	72,466	84,534	157,000	-4.85%	165,000	5.10%
Recreation - Life/Health Insurance	240,172	320,000	320,000	129,810	125,190	255,000	-20.31%	345,000	35.29%
Recreation - Workers Compensation	46,129	51,000	51,000	19,179	25,821	45,000	-11.76%	50,000	11.11%
Recreation - Unemployment	916	1,000	1,000	409	516	925	-7.50%	1,000	8.11%
Recreation - Medicare	20,609	25,000	25,000	9,206	11,794	21,000	-16.00%	25,000	19.05%
Recreation - Disability	4,229	5,000	5,000	2,215	2,185	4,400	-12.00%	4,600	4.55%
Recreation - Post-Emp. Health Care	30,737	58,000	58,000	17,109	23,891	41,000	-29.31%	49,000	19.51%
Recreation - Deferred Compensation	26,431	33,000	33,000	10,016	12,984	23,000	-30.30%	25,000	8.70%
Recreation - Dental Insurance	2,700	3,100	3,100	1,334	1,366	2,700	-12.90%	3,000	11.11%
Recreation - OPEB Contribution	31,287	33,000	33,000	14,413	18,587	33,000	0.00%	41,000	24.24%
Recreation - Miscellaneous	3,403	8,000	8,000	2,255	2,745	5,000	-37.50%	8,000	60.00%
TOTAL PERSONAL SERVICES	2,059,383	2,287,100	2,287,100	938,228	1,104,797	2,043,025		2,292,600	
OPERATING SERVICES:									
Recreation - Ads, Dues & Subscriptions	28,414	30,000	30,000	16,332	15,668	32,000	6.67%	30,000	-6.25%
Recreation - Printing	1,882	8,000	8,000	3,426	1,574	5,000	-37.50%	8,000	60.00%
Recreation - Utilities - Electric	49,415	53,550	53,550	17,723	32,277	50,000	-6.63%	52,500	5.00%
Recreation - Utilities - Gas	121	250	250	-	250	250	0.00%	250	0.00%
Recreation - Utilities - Water	31,668	39,000	39,000	6,154	32,846	39,000	0.00%	42,000	7.69%
Recreation - Postage	395	2,000	2,000	182	818	1,000	-50.00%	1,500	50.00%
Recreation - Telephone	11,349	14,450	14,450	5,337	9,113	14,450	0.00%	14,450	0.00%
Recreation - Rentals	50,398	60,000	60,000	13,964	46,036	60,000	0.00%	54,500	-9.17%
Recreation - Maint of Property & Equip	143,448	100,000	100,000	32,828	57,172	90,000	-10.00%	100,000	11.11%
Recreation - Contractual Services	81,858	45,000	45,000	40,361	31,639	72,000	60.00%	75,000	4.17%
Recreation - Professional Services	109,474	120,000	120,000	47,022	62,978	110,000	-8.33%	118,000	7.27%
Recreation - Property Insurance	22,118	26,520	26,520	7,086	5,990	13,076	-50.69%	8,960	-31.48%
Recreation - Automobile Insurance	31,831	38,280	38,280	10,083	20,060	30,143	-21.26%	33,100	9.81%
Recreation - Employee Liability	15,584	18,720	18,720	5,207	3,594	8,801	-52.99%	5,930	-32.62%
Recreation - General Liability	20,379	24,480	24,480	10,437	18,626	29,063	18.72%	30,750	5.80%
TOTAL OPERATING SERVICES	598,334	580,250	580,250	216,142	338,641	554,783		574,940	

CONTINUED

RECREATION

ACCOUNT NUMBER: 113-450100

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Recreation - Office & Comm. Equipment	5,511	5,000	5,000	2,589	3,411	6,000	20.00%	6,000	0.00%
Recreation - Office Supplies	5,205	6,000	6,000	3,836	2,164	6,000	0.00%	6,000	0.00%
Recreation - Culture	95,413	85,000	85,000	30,778	54,222	85,000	0.00%	85,000	0.00%
Recreation - Medical	-	400	400	390	210	600	50.00%	500	-16.67%
Recreation - Food & Clothing	32,271	7,000	7,000	28,097	6,903	35,000	400.00%	35,000	0.00%
Recreation - Maint of Buildings & Grounds	102,333	120,000	120,000	46,143	63,857	110,000	-8.33%	110,000	0.00%
Recreation - Vehicle Supplies	61,257	70,000	70,000	18,174	46,826	65,000	-7.14%	70,000	7.69%
Recreation - Miscellaneous	8,148	2,000	2,000	4,794	5,706	10,500	425.00%	10,500	0.00%
Recreation - Shells/Sand/Dirt/Gravel	7,287	20,000	20,000	2,969	10,031	13,000	-35.00%	15,000	15.38%
Recreation - Equipment & Vehicle Parts	27,081	40,000	40,000	4,357	25,643	30,000	-25.00%	35,000	16.67%
Recreation - Asphalt/Concrete	138	3,000	3,000	104	1,896	2,000	-33.33%	3,000	50.00%
Recreation - Miscellaneous	8,092	15,000	15,000	3,249	6,751	10,000	-33.33%	12,500	25.00%
Recreation - Tools *& Equipment	24,287	15,000	15,000	3,129	11,871	15,000	0.00%	15,000	0.00%
TOTAL MATERIALS & SUPPLIES	377,023	388,400	388,400	148,609	239,491	388,100		403,500	
OTHER CHARGES:									
Recreation - Training & Travel	5,503	10,000	10,000	6,831	3,169	10,000	0.00%	10,000	0.00%
Recreation - Participant Travel	32,837	25,000	25,000	1,834	23,166	25,000	0.00%	25,000	0.00%
Recreation - Official Fees	5,886	2,000	2,000	4,359	2,641	7,000	250.00%	7,500	7.14%
TOTAL OTHER CHARGES	44,226	37,000	37,000	13,024	28,976	42,000		42,500	
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	97,572	793,400	2,456,498	240,334	422,096	662,430	-73.03%	2,001,300	202.11%
Recreation - Acquisition of Vehicles	27,018	100,000	100,000	24,420	75,580	100,000	0.00%	-	-100.00%
Recreation - Recreational/Cultural	-	32,000	32,000	-	-	-	-100.00%	-	0.00%
Recreation - Buildings/Grounds	96,494	-	161,290	70,958	251,127	322,085	99.69%	-	-100.00%
Recreation - Heavy Movable Equipment	36,777	-	-	33,877	123	34,000	100.00%	33,000	-2.94%
Recreation - Office Equipment	-	-	-	10,126	4	10,130	100.00%	-	-100.00%
Recreation - Major Repairs	7,875	-	-	-	187,350	187,350	100.00%	-	-100.00%
Recreation - Architectural/Engineering	33,365	105,000	147,000	6,965	33,035	40,000	-72.79%	115,000	187.50%
Recreation - Other Fees	10,860	10,000	10,000	5,059	4,941	10,000	0.00%	10,000	0.00%
TOTAL CAPITAL OUTLAY	309,961	1,040,400	2,906,788	391,739	974,256	1,365,995		2,159,300	
INTERGOVERNMENTAL:									
Recreation - Ad Val Tax Ded - Sheriff	125,446	131,000	131,000	123,730	-	123,730	-5.55%	131,000	5.88%
Recreation - Cost of Ad Valorem Tax Coll.	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL INTERGOVERNMENTAL	125,446	132,200	132,200	123,730	1,200	124,930		132,200	
TOTAL EXPENDITURES	3,514,373	4,465,350	6,331,738	1,831,472	2,687,361	4,518,833		5,605,040	

RECREATION

FUND NUMBER: 113

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 2,001,300	Various Field & Playground Improvements	\$ 35,000
		IMTT Field Improvements (GF Transfer)	275,000
		Bethune Park Improvements (GF Transfer)	60,000
		WB Boat Launch (GF Transfer)	450,000
		Monsanto Tennis Court Repairs	125,000
		Rathborne Park Phase II (GF Transfer \$124,800)	382,300
		Veterans Memorial Community Park (GF Transfer)	364,000
		WB Bridge Park Storage Improvements	10,000
		WB Press Box Improvements	30,000
		WB Concession Stand Relocation	250,000
		Walking Path Repairs (EB & WB Bridge Parks)	20,000
Heavy Movable Equipment	\$ 33,000	2017 Tractor Mower 60" cut (2 @ \$9,000)	\$ 18,000
		2017 Smitco Field Maintenance Tractor	15,000
Architectural/Engineering	\$ 115,000	Bethune Park Design	\$ 20,000
		WB Concession	25,000
		Monsanto Tennis Court Repairs	20,000
		Community Veterans Park	50,000
Other Fees	\$ 10,000	Other Projects	
Grand Total Requested:	\$ 2,159,300		

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Rec-Summer Camp - Salaries	184,360	200,000	200,000	73,260	123,775	197,035	-1.48%	216,000	9.63%
Rec-Summer Camp - FICA	11,430	13,000	13,000	4,542	7,674	12,216	-6.03%	14,000	14.60%
Rec-Summer Camp - Workers Comp	8,297	9,100	9,100	3,224	5,845	9,069	-0.34%	9,500	4.75%
Rec-Summer Camp - Unemployment	115	130	130	46	77	123	-5.38%	135	9.76%
Rec-Summer Camp - Medicare	2,674	3,000	3,000	1,062	1,795	2,857	-4.77%	3,200	12.01%
Rec-Summer Camp - Miscellaneous	4,374	-	-	4,070	1,705	5,775	100.00%	6,500	12.55%
TOTAL PERSONAL SERVICES	211,250	225,230	225,230	86,204	140,871	227,075		249,335	
OPERATING SERVICES:									
Rec-Summer Camp - Printing	530	500	500	-	-	-	-100.00%	500	100.00%
Rec-Summer Camp - Telephone	273	500	500	-	-	-	-100.00%	500	100.00%
Rec-Summer Camp - Maint of Prop/Eqpt	-	-	-	-	1,054	1,054	100.00%	-	-100.00%
Rec-Summer Camp - Employee Liability	972	1,200	1,200	346	282	628	-47.67%	465	-25.96%
Rec-Summer Camp - General Liability	1,101	1,320	1,320	389	1,461	1,850	40.15%	2,410	30.27%
TOTAL OPERATING SERVICES	2,876	3,520	3,520	735	2,797	3,532		3,875	
MATERIALS & SUPPLIES:									
Rec-Summer Camp - Office Equipment	271	-	-	-	328	328	100.00%	-	-100.00%
Rec-Summer Camp - Office Supplies	421	-	-	138	25	163	100.00%	-	-100.00%
Rec-Summer Camp - Educational/Recr	37,798	25,000	25,000	8,842	26,897	35,739	42.96%	25,000	-30.05%
Rec-Summer Camp - Medical, Drugs	119	-	-	-	161	161	100.00%	-	-100.00%
Rec-Summer Camp - Food & Clothing	4,411	3,000	3,000	1,489	2,362	3,851	28.37%	3,000	-22.10%
Rec-Summer Camp - Maint of B&G	1,805	1,500	1,500	1,775	598	2,373	58.20%	1,500	-36.79%
Rec-Summer Camp - Miscellaneous	47	-	-	163	-	163	100.00%	-	-100.00%
Rec-Summer Camp - Misc. Chemicals	-	-	-	60	6	66	100.00%	-	-100.00%
Rec-Summer Camp - Tools & Equipment	-	-	-	-	100	100	100.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	44,872	29,500	29,500	12,467	30,477	42,944		29,500	
TOTAL EXPENDITURES	258,998	258,250	258,250	99,406	174,145	273,551		282,710	
FUNDING SOURCE:									
Reduction of Fund Balance	85,179	128,250	128,250	(42,594)	174,495	131,901	2.85%	152,710	15.78%
Reg Fees - Summer Camp	173,819	130,000	130,000	142,000	(350)	141,650	8.96%	130,000	-8.22%
TOTAL	258,998	258,250	258,250	99,406	174,145	273,551		282,710	

MOSQUITO CONTROL

FUND NUMBER: 114

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	469,074	434,595	434,595			575,269		570,557	
REVENUES:									
Ad Valorem Taxes	1,377,138	1,320,000	1,320,000	1,376,682	5,131	1,381,813	4.68%	1,325,000	-4.11%
Interest Earnings	555	240	240	2,993	607	3,600	1400.00%	1,900	-47.22%
TOTAL REVENUES	1,377,693	1,320,240	1,320,240	1,379,675	5,738	1,385,413		1,326,900	
TOTAL MEANS OF FINANCING	1,846,767	1,754,835	1,754,835	1,379,675	5,738	1,960,682		1,897,457	
EXPENDITURES:									
PERSONAL SERVICES:									
Mosquito - Salaries	29,907	31,000	31,000	14,535	20,465	35,000	12.90%	36,000	2.86%
Mosquito - FICA	1	-	-	21	229	250	100.00%	300	20.00%
Mosquito - Retirement	4,319	4,000	4,000	1,845	2,155	4,000	0.00%	3,900	-2.50%
Mosquito - Life/Health Insurance	3,758	5,000	5,000	2,020	2,080	4,100	-18.00%	5,000	21.95%
Mosquito - Workers Compensation	155	170	170	73	112	185	8.82%	200	8.11%
Mosquito - Unemployment	19	20	20	9	16	25	25.00%	30	20.00%
Mosquito - Medicare	425	500	500	206	294	500	0.00%	520	4.00%
Mosquito - Disability	107	120	120	55	55	110	-8.33%	115	4.55%
Mosquito - Deferred Compensation	1,465	2,500	2,500	1,058	1,742	2,800	12.00%	3,300	17.86%
Mosquito - Dental Insurance	80	100	100	40	45	85	-15.00%	100	17.65%
Mosquito - OPEB Contribution	770	1,000	1,000	355	420	775	-22.50%	950	22.58%
Mosquito - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	41,006	44,510	44,510	20,217	27,713	47,930		50,515	
OPERATING SERVICES:									
Mosquito - Ads, Dues & Subscriptions	259	558	558	108	418	526	-5.73%	550	4.56%
Mosquito - Printing, Duplication	-	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,165,666	1,332,120	1,332,120	477,371	794,723	1,272,094	-4.51%	1,293,436	1.68%
Mosquito - Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Mosquito - Employee Liability	242	310	310	81	54	135	-56.45%	90	-33.33%
Mosquito - General Liability	275	360	360	92	272	364	1.11%	450	23.63%
TOTAL OPERATING SERVICES	1,166,442	1,333,698	1,333,698	477,652	795,817	1,273,469		1,294,876	
MATERIALS & SUPPLIES:									
Mosquito - Office Supplies	-	300	300	-	300	300	0.00%	300	0.00%
TOTAL MATERIALS & SUPPLIES	-	300	300	-	300	300		300	

CONTINUED

MOSQUITO CONTROL

FUND NUMBER: 114

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Mosquito - Training & Travel	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Mosquito - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
	-	1,600	1,600	-	1,600	1,600		1,600	
INTERGOVERNMENTAL:									
Mosquito - Ad Val Tax Ded - Sheriff	46,462	49,000	49,000	45,826	-	45,826	-6.48%	49,000	6.93%
Mosquito - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	46,462	50,000	50,000	45,826	1,000	46,826		50,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	17,588	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
TOTAL TRANSFERS	17,588	20,000	20,000	-	20,000	20,000		20,000	
TOTAL EXPENDITURES	1,271,498	1,450,108	1,450,108	543,695	846,430	1,390,125		1,417,291	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	106,195	(129,868)	(129,868)			(4,712)		(90,391)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	575,269	304,727	304,727			570,557		480,166	

COUNCIL ON AGING

FUND NUMBER: 115

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
Ad Valorem Taxes	-	1,150,000	1,150,000	1,201,468	(1,201,468)	-	-100.00%	-	0.00%
Interest Earnings	-	10	10	116	(116)	-	-100.00%	-	0.00%
TOTAL REVENUES	-	1,150,010	1,150,010	1,201,584	(1,201,584)	-		-	
TOTAL MEANS OF FINANCING	-	1,150,010	1,150,010	1,201,584	(1,201,584)	-		-	
EXPENDITURES:									
OPERATING SERVICES:									
Elderly - Property Insurance	-	8,040	8,040	3,921	(3,921)	-	-100.00%	-	0.00%
Elderly - Employee Liability	-	60	60	13	(13)	-	-100.00%	-	0.00%
Elderly - General Liability	-	75	75	14	(14)	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	-	8,175	8,175	3,948	(3,948)	-		-	
INTERGOVERNMENTAL:									
Elderly - Ad Val Tax Ded - Sheriff	-	43,000	43,000	39,993	(39,993)	-	-100.00%	-	0.00%
Elderly - Cost of Ad Valorem Tax Collection	-	1,200	1,200	-	-	-	-100.00%	-	0.00%
Elderly - Grants	-	1,094,635	1,094,635	1,148,519	(1,148,519)	-	-100.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	-	1,138,835	1,138,835	1,188,512	(1,188,512)	-		-	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	3,000	3,000	-	-	-	-100.00%	-	0.00%
TOTAL TRANSFERS	-	3,000	3,000	-	-	-		-	
TOTAL EXPENDITURES	-	1,150,010	1,150,010	1,192,460	(1,192,460)	-		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF	-	-	-			-		-	

RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	54,134	55,038	55,038			22,377		22,486	
REVENUES:									
RSVP - Federal Grant	52,484	54,900	54,900	16,955	37,945	54,900	0.00%	54,900	0.00%
RSVP - Local Grant	12,000	12,000	12,000	6,000	6,000	12,000	0.00%	12,000	0.00%
RSVP - Grant - St John Parish	20,000	20,000	20,000	20,000	-	20,000	0.00%	20,000	0.00%
Miscellaneous Revenues	-	-	-	-	-	-	0.00%	500	100.00%
Registration Fees -Miscellaneous	1,685	1,000	1,000	850	150	1,000	0.00%	1,500	50.00%
Interest Earnings	19	10	10	34	16	50	400.00%	20	-60.00%
RSVP - Donations	1,059	1,500	1,500	12	1,000	1,012	100.00%	1,000	-1.19%
Transfer from General Fund	125,000	175,000	175,000	100,000	85,000	185,000	5.71%	185,000	0.00%
TOTAL REVENUES	212,247	264,410	264,410	143,851	130,111	273,962		274,920	
TOTAL MEANS OF FINANCING	266,381	319,448	319,448	143,851	130,111	296,339		297,406	
EXPENDITURES:									
PERSONAL SERVICES	170,926	182,970	182,970	88,067	113,065	201,132	9.93%	208,540	3.68%
OPERATING SERVICES	18,768	27,200	27,200	9,664	13,519	23,183	-14.77%	22,395	-3.40%
MATERIALS & SUPPLIES	10,821	14,500	14,500	2,281	5,919	8,200	-43.45%	13,000	58.54%
OTHER CHARGES	43,489	46,255	46,255	27,737	13,601	41,338	-10.63%	40,890	-1.08%
TOTAL EXPENDITURES	244,004	270,925	270,925	127,749	146,104	273,853		284,825	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(31,757)	(6,515)	(6,515)			109		(9,905)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	22,377	48,523	48,523			22,486		12,581	

RETIRED SENIOR VOLUNTEER PROGRAM
FEDERAL
ACCOUNT NUMBER: 116-430251

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
RSVP - Fed - Salaries	28,903	30,045	30,045	13,981	16,176	30,157	0.37%	31,275	3.71%
RSVP - Fed - Retirement	4,175	3,905	3,905	1,817	2,103	3,920	0.38%	3,910	-0.26%
RSVP - Fed - Life/Health Insurance	7,783	9,915	9,915	4,149	4,226	8,375	-15.53%	10,135	21.01%
RSVP - Fed - Workers Compensation	150	160	160	70	90	160	0.00%	165	3.13%
RSVP - Fed - Unemployment	18	20	20	9	11	20	0.00%	20	0.00%
RSVP - Fed - Medicare	409	435	435	198	222	420	-3.45%	455	8.33%
RSVP - Fed - Disability	104	110	110	54	56	110	0.00%	115	4.55%
RSVP - Fed - Deferred Comp	23	40	40	18	22	40	100.00%	100	150.00%
RSVP - Fed - Dental	63	65	65	32	33	65	0.00%	65	0.00%
RSVP - Fed - OPEB Contribution	745	755	755	350	405	755	0.00%	940	24.50%
TOTAL PERSONAL SERVICES	42,373	45,450	45,450	20,678	23,344	44,022		47,180	
OPERATING SERVICES:									
RSVP - Fed - Ads, Dues & Subscriptions	200	150	150	150	-	150	0.00%	150	0.00%
RSVP - Fed - Printing	-	650	650	626	24	650	0.00%	650	0.00%
RSVP - Fed - Telephone	-	100	100	-	-	-	-100.00%	100	100.00%
RSVP - Fed - Insurance	-	-	-	-	-	-	0.00%	600	100.00%
TOTAL OPERATING SERVICES	200	900	900	776	24	800		1,500	
OTHER CHARGES:									
RSVP - Fed - Training & Travel	1,450	1,000	1,000	630	370	1,000	0.00%	-	-100.00%
RSVP - Fed - Participant Travel	-	-	-	-	-	-	0.00%	2,000	100.00%
RSVP - Fed - Recognition	-	-	-	-	-	-	0.00%	4,220	100.00%
TOTAL OTHER CHARGES	1,450	1,000	1,000	630	370	1,000		6,220	
TOTAL EXPENDITURES	44,023	47,350	47,350	22,084	23,738	45,822		54,900	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
RSVP - Fed-Vol - Insurance	500	600	600	3,000	-	3,000	400.00%	-	-100.00%
TOTAL OPERATING SERVICES	500	600	600	3,000	-	3,000		-	
OTHER CHARGES:									
RSVP - Fed-Vol - Participant Travel	5,427	3,000	3,000	1,316	1,684	3,000	0.00%	-	-100.00%
RSVP - Fed-Vol - Recognition	2,535	3,950	3,950	15,568	(12,490)	3,078	-22.08%	-	-100.00%
TOTAL OTHER CHARGES	7,962	6,950	6,950	16,884	(10,806)	6,078		-	
TOTAL EXPENDITURES	8,462	7,550	7,550	19,884	(10,806)	9,078		-	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
RSVP - State - Salaries	10,226	10,335	10,335	4,811	5,569	10,380	0.44%	10,455	0.72%
RSVP - State - FICA	634	640	640	298	347	645	0.78%	650	0.78%
RSVP - State - Workers Compensation	53	60	60	24	31	55	-8.33%	60	9.09%
RSVP - State - Unemployment	6	10	10	3	7	10	0.00%	10	0.00%
RSVP - State - Medicare	148	150	150	70	80	150	0.00%	155	3.33%
TOTAL PERSONAL SERVICES	11,067	11,195	11,195	5,206	6,034	11,240		11,330	
OTHER CHARGES:									
RSVP - State - Training & Travel	2,467	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
RSVP - State - Participant Travel	-	-	-	-	-	-	0.00%	5,000	100.00%
RSVP - State - Recognition	-	-	-	-	-	-	0.00%	12,670	100.00%
TOTAL OTHER CHARGES	2,467	3,000	3,000	-	3,000	3,000		20,670	
TOTAL EXPENDITURES	13,534	14,195	14,195	5,206	9,034	14,240		32,000	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OTHER CHARGES:									
RSVP - State-Vol - Training & Travel	477	-	-	-	-	-	0.00%	-	0.00%
RSVP - State-Vol - Participant Travel	1,010	4,000	4,000	996	3,004	4,000	0.00%	-	-100.00%
RSVP - State-Vol - Recognition	16,977	13,805	13,805	6,824	6,936	13,760	-0.33%	-	-100.00%
TOTAL OTHER CHARGES	18,464	17,805	17,805	7,820	9,940	17,760		-	
TOTAL EXPENDITURES	18,464	17,805	17,805	7,820	9,940	17,760		-	

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
RSVP - Local - Salaries	80,888	84,000	84,000	43,568	62,432	106,000	26.19%	105,000	-0.94%
RSVP - Local - FICA	268	400	400	405	1,205	1,610	302.50%	1,345	-16.46%
RSVP - Local - Retirement	11,061	10,220	10,220	4,815	5,570	10,385	1.61%	10,360	-0.24%
RSVP - Local - Life/Health Insurance	12,654	16,200	16,200	6,750	6,875	13,625	-15.90%	16,475	20.92%
RSVP - Local - Workers Compensation	420	500	500	218	322	540	8.00%	530	-1.85%
RSVP - Local - Unemployment	51	60	60	27	38	65	8.33%	70	7.69%
RSVP - Local - Medicare	1,149	1,220	1,220	621	879	1,500	22.95%	1,520	1.33%
RSVP - Local - Disability	274	285	285	143	147	290	1.75%	300	3.45%
RSVP - Local - Post-Emp. Health Care	8,187	10,500	10,500	4,348	4,427	8,775	-16.43%	10,500	19.66%
RSVP - Local - Deferred Compensation	295	400	400	164	536	700	75.00%	1,000	42.86%
RSVP - Local - Dental Insurance	177	200	200	88	92	180	-10.00%	180	0.00%
RSVP - Local - OPEB Contribution	1,973	2,000	2,000	926	1,074	2,000	0.00%	2,500	25.00%
RSVP - Local - Miscellaneous	89	340	340	110	90	200	-41.18%	250	25.00%
TOTAL PERSONAL SERVICES	117,486	126,325	126,325	62,183	83,687	145,870		150,030	
OPERATING SERVICES:									
RSVP - Local - Ads, Dues & Subscriptions	118	1,000	1,000	52	448	500	-50.00%	750	50.00%
RSVP - Local - Printing	1,109	3,500	3,500	342	1,658	2,000	-42.86%	2,500	25.00%
RSVP - Local - Utilities - Natural Gas	-	100	100	-	50	50	-50.00%	50	0.00%
RSVP - Local - Postage	980	2,000	2,000	-	1,500	1,500	-25.00%	2,000	33.33%
RSVP - Local - Telephone	1,975	2,000	2,000	966	1,034	2,000	0.00%	1,000	-50.00%
RSVP - Local - Rentals	2,144	2,000	2,000	1,027	973	2,000	0.00%	2,500	25.00%
RSVP - Local - Maint of Property & Equip	-	2,000	2,000	-	1,000	1,000	-50.00%	2,000	100.00%
RSVP - Local - Contractual Services	3,348	4,500	4,500	1,444	2,556	4,000	-11.11%	4,000	0.00%
RSVP - Local - Professional Services	1,745	500	500	325	1,675	2,000	300.00%	1,800	-10.00%
RSVP - Local - Automobile Insurance	1,242	1,560	1,560	420	772	1,192	-23.59%	1,275	6.96%
RSVP - Local - Employee Liability	3,867	4,680	4,680	809	296	1,105	-76.39%	490	-55.66%
RSVP - Local - General Liability	1,540	1,860	1,860	503	1,533	2,036	9.46%	2,530	24.26%
TOTAL OPERATING SERVICES	18,068	25,700	25,700	5,888	13,495	19,383		20,895	
MATERIALS & SUPPLIES:									
RSVP - Local - Office & Comm. Equip.	2,789	2,500	2,500	-	1,200	1,200	-52.00%	2,000	100.00%
RSVP - Local - Office Supplies	2,045	3,000	3,000	167	1,333	1,500	-50.00%	1,500	0.00%
RSVP - Local - Food & Clothing	4,404	6,000	6,000	1,726	2,274	4,000	-33.33%	4,000	0.00%
RSVP - Local - Maint of Bldgs & Grounds	1,076	1,500	1,500	336	664	1,000	-33.33%	1,500	50.00%
RSVP - Local - Vehicle Supplies	252	1,500	1,500	52	448	500	-66.67%	500	0.00%
RSVP - Local - Equipment & Vehicle Parts	255	-	-	-	-	-	0.00%	3,500	0.00%
TOTAL MATERIALS & SUPPLIES	10,821	14,500	14,500	2,281	5,919	8,200		13,000	

CONTINUED

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
RSVP - Local - Training & Travel	736	3,000	3,000	427	573	1,000	-66.67%	1,000	0.00%
RSVP - Local - Recognition	3,186	-	-	-	-	-	0.00%	13,000	100.00%
RSVP - Local - Official Fees	67	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	3,989	3,000	3,000	427	573	1,000		14,000	
TOTAL EXPENDITURES	150,364	169,525	169,525	70,779	103,674	174,453		197,925	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OTHER CHARGES:									
RSVP - Local-Vol - Training & Travel	1,569	2,500	2,500	1,543	957	2,500	0.00%	-	-100.00%
RSVP - Local-Vol - Recognition	7,588	12,000	12,000	433	9,567	10,000	-16.67%	-	-100.00%
TOTAL OTHER CHARGES	9,157	14,500	14,500	1,976	10,524	12,500		-	
TOTAL EXPENDITURES	9,157	14,500	14,500	1,976	10,524	12,500		-	

FIRE PROTECTION FUND

FUND NUMBER: 118

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-	-		
REVENUES:									
Ad Valorem Taxes	-	1,835,000	1,835,000	1,914,841	(1,914,841)	-	-100.00%	-	0.00%
General Sales Tax - 1/8%	-	1,989,780	1,989,780	611,198	(611,198)	-	-100.00%	-	0.00%
2% Fire Insurance Rebate	-	175,000	175,000	211,836	(211,836)	-	-100.00%	-	0.00%
Interest Earnings	-	70	70	747	(747)	-	-100.00%	-	0.00%
TOTAL REVENUES	-	3,999,850	3,999,850	2,738,622	(2,738,622)	-		-	
TOTAL MEANS OF FINANCING	-	3,999,850	3,999,850	2,738,622	(2,738,622)	-		-	
EXPENDITURES:									
OPERATING SERVICES:									
Fire Prot - Professional Services	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	-	1,000	1,000	-	-	-		-	
INTERGOVERNMENTAL:									
Fire Prot - Misc Ret Sys/Ded	-	68,000	68,000	63,740	(63,740)	-	-100.00%	-	0.00%
Fire Prot - Cost of Ad Valorem Tax Coll.	-	1,500	1,500	-	-	-	-100.00%	-	0.00%
Fire Prot - Cost of Sales Tax Coll.	-	28,620	28,620	-	-	-	-100.00%	-	0.00%
Fire Prot - Grants	-	1,905,450	1,905,450	1,713,501	(1,713,501)	-	-100.00%	-	0.00%
Fire Prot - Miscellaneous	-	1,925,180	1,925,180	589,444	(589,444)	-	-100.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	-	3,928,750	3,928,750	2,366,685	(2,366,685)	-		-	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	5,500	5,500	-	-	-	-100.00%	-	0.00%
Transfer to 1/8% Sinking	-	64,600	64,600	27,193	(27,193)	-	-100.00%	-	0.00%
TOTAL TRANSFERS	-	70,100	70,100	27,193	(27,193)	-		-	
TOTAL EXPENDITURES	-	3,999,850	3,999,850	2,393,878	(2,393,878)	-		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

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

FUND NUMBER: 120

Description	2015	2016					2017	% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
FUND BALANCE	-	-	-	-	-	-	-	-	
REVENUES:									
Ad Valorem Taxes	1,239,443	1,185,000	1,185,000	1,239,003	4,605	1,243,608	4.95%	1,195,000	-3.91%
Interest Earnings	149	30	30	2,046	29	2,075	6816.67%	150	-92.77%
TOTAL REVENUES	1,239,592	1,185,030	1,185,030	1,241,049	4,634	1,245,683		1,195,150	
TOTAL MEANS OF FINANCING	1,239,592	1,185,030	1,185,030	1,241,049	4,634	1,245,683		1,195,150	
EXPENDITURES:									
INTERGOVERNMENTAL:									
Comm - Retirement System Deduction	41,815	44,000	44,000	41,243	-	41,243	-6.27%	44,000	6.68%
Comm - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	41,815	45,000	45,000	41,243	1,000	42,243		45,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	854	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Transfer to Communications District	1,196,923	1,139,030	1,139,030	1,195,000	7,440	1,202,440	5.57%	1,149,150	-4.43%
TOTAL TRANSFERS	1,197,777	1,140,030	1,140,030	1,195,000	8,440	1,203,440		1,150,150	
TOTAL EXPENDITURES	1,239,592	1,185,030	1,185,030	1,236,243	9,440	1,245,683		1,195,150	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-	-	-	-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-	-	-	-		-	

HEALTH UNIT

FUND NUMBER: 122

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
Ad Valorem	-	765,000	765,000	800,978	(800,978)	-	-100.00%	-	0.00%
Interest Earnings	-	10	10	115	(115)	-	-100.00%	-	0.00%
TOTAL REVENUES	-	765,010	765,010	801,093	(801,093)	-		-	
TOTAL MEANS OF FINANCING	-	765,010	765,010	801,093	(801,093)	-		-	
EXPENDITURES:									
OPERATING SERVICES:									
Health Unit - Property Insurance	-	21,350	21,350	5,589	(5,589)	-	-100.00%	-	0.00%
Health Unit - Employee Liability	-	180	180	39	(39)	-	-100.00%	-	0.00%
Health Unit - General Liability	-	210	210	43	(43)	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	-	21,740	21,740	5,671	(5,671)	-		-	
INTERGOVERNMENTAL:									
Health Unit - Retirement Sys Deduction	-	29,000	29,000	26,662	(26,662)	-	-100.00%	-	0.00%
Health Unit - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
Health Unit - Grants	-	30,600	30,600	15,300	(15,300)	-	-100.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	-	60,600	60,600	41,962	(41,962)	-		-	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	10,000	10,000	-	-	-	-100.00%	-	0.00%
Transfer to Health Unit Operating Fund	-	672,670	672,670	710,249	(710,249)	-	-100.00%	-	0.00%
TOTAL TRANSFERS	-	682,670	682,670	710,249	(710,249)	-		-	
TOTAL EXPENDITURES	-	765,010	765,010	757,882	(757,882)	-		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

FLOOD PROTECTION FUND

FUND NUMBER: 123

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	3,569,261			3,569,261		2,263,078	
REVENUES:									
Ad Valorem	-	4,805,000	4,805,000	5,005,938	(179,647)	4,826,291	0.44%	4,825,000	-0.03%
Dept. of Interior -Gulf of Mexico	-	5,000	5,000	-	817	817	-83.66%	5,000	512.00%
Office of Coastal Protection & Restoration	-	-	8,050,058	354,540	7,695,518	8,050,058	0.00%	-	-100.00%
Dept. of Transportation & Development	-	-	2,312,692	1,191,154	3,021,538	4,212,692	82.16%	-	-100.00%
Facility, Planning & Control Grant	-	-	44,000	-	-	-	-100.00%	-	0.00%
Interest Earnings	-	-	1,000	6,804	(5,804)	1,000	0.00%	1,000	0.00%
Transfer From Road & Drainage Cap.	3,569,261	-	-	-	-	-	0.00%	-	0.00%
Transfer From General Fund	-	92,000	15,546,329	-	15,546,329	15,546,329	0.00%	-	-100.00%
TOTAL REVENUES	3,569,261	4,902,000	30,764,079	6,558,436	26,078,751	32,637,187		4,831,000	
TOTAL MEANS OF FINANCING	3,569,261	4,902,000	34,333,340	6,558,436	26,078,751	36,206,448		7,094,078	
EXPENDITURES:									
CAPITAL OUTLAY:									
Flood Prot. - Imp Other than Building	-	3,192,000	31,692,000	3,265,682	28,426,318	31,692,000	0.00%	5,200,000	100.00%
Flood Prot. - Other Fees	-	350,000	2,052,911	159,680	1,893,231	2,052,911	0.00%	1,695,578	100.00%
TOTAL CAPITAL OUTLAY	-	3,542,000	33,744,911	3,425,362	30,319,549	33,744,911		6,895,578	
INTERGOVERNMENTAL:									
Flood Prot. - Retirement Sys Deduction	-	175,000	175,000	166,639	9,320	175,959	0.00%	176,000	100.00%
Flood Prot. - Cost of Ad Valorem Tax Coll.	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	100.00%
TOTAL INTERGOVERNMENTAL	-	177,500	177,500	166,639	11,820	178,459		178,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	100.00%
TOTAL TRANSFERS	-	20,000	20,000	-	20,000	20,000		20,000	
TOTAL EXPENDITURES	-	3,739,500	33,942,411	3,592,001	30,351,369	33,943,370		7,094,078	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	3,569,261	1,162,500	(3,178,332)			(1,306,183)		(2,263,078)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	3,569,261	1,162,500	390,929			2,263,078		-	

FLOOD PROTECTION FUND

FUND NUMBER: 123

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements Other than Building	\$ 5,200,000	Eastbank Levee Lifts (Phase I -PLD Project) Walker Pump Station (PLD Project)	\$ 1,600,000 3,600,000
Other Fees	\$ 1,695,578	Eastbank Levee Lifts (Phase I -PLD Project) Eastbank Levee Lifts (Phase I -PLD Project) Walker Pump Station (PLD Project) Walker Pump Station (PLD Project) Land Acquisition -Court Settlement	\$ 48,000 48,000 108,000 108,000 1,383,578

Grand Total Requested:

\$ 6,895,578

ARC OF ST. CHARLES

FUND NUMBER: 124

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
Ad Valorem	-	840,000	840,000	876,041	(876,041)	-	-100.00%	-	0.00%
Interest Earnings	-	10	10	45	(45)	-	-100.00%	-	0.00%
TOTAL REVENUES	-	840,010	840,010	876,086	(876,086)	-		-	
TOTAL MEANS OF FINANCING	-	840,010	840,010	876,086	(876,086)	-		-	
EXPENDITURES:									
INTERGOVERNMENTAL:									
ARC - Retirement Sys Deduction	-	31,000	31,000	29,162	(29,162)	-	-100.00%	-	0.00%
ARC - Cost of Ad Valorem Tax Coll.	-	2,000	2,000	-	-	-	-100.00%	-	0.00%
ARC - Grants	-	806,010	806,010	843,000	(843,000)	-	-100.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	-	839,010	839,010	872,162	(872,162)	-		-	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
TOTAL TRANSFERS	-	1,000	1,000	-	-	-		-	
TOTAL EXPENDITURES	-	840,010	840,010	872,162	(872,162)	-		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

DEBT SERVICE FUNDS

SUMMARY STATEMENT

Description	2015			2016			2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	4,871,541	4,736,723	4,736,723			4,737,161		1,074,316	
CURRENT YEAR REVENUES	3,453,048	3,339,464	3,339,464	3,114,394	367,367	3,481,761	4.26%	2,030,525	-41.68%
TOTAL MEANS OF FINANCING	8,324,589	8,076,187	8,076,187			8,218,922		3,104,841	
EXPENDITURES:									
OPERATING SERVICES	304	310	310	154	171	325	4.84%	310	-4.62%
DEBT SERVICE	3,182,926	3,536,914	3,536,914	3,048,156	147,073	3,195,229	-9.66%	1,749,837	-45.24%
INTERGOVERNMENTAL	92,923	99,500	99,500	91,652	2,500	94,152	-5.37%	50,500	-46.36%
TRANSFERS	311,275	3,466	3,466	3,539,674	315,226	3,854,900	111120.43%	317,820	-91.76%
TOTAL EXPENDITURES	3,587,428	3,640,190	3,640,190	6,679,636	464,970	7,144,606		2,118,467	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(134,380)	(300,726)	(300,726)			(3,662,845)		(87,942)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	4,737,161	4,435,997	4,435,997			1,074,316		986,374	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

Volunteer Fire Department

FUND NUMBER: 203

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	27,055	47,058	47,058			26,400		26,473	
REVENUES:									
Miscellaneous Revenue	-	-	-	5,439	40,460	45,899	100.00%	66,050	43.90%
Interest Earnings	7	5	5	45	40	85	1600.00%	100	17.65%
Transfer from Fire M & O	67,049	45,578	45,578	27,193	(27,193)	-	-100.00%	-	0.00%
Transfer from 1/8% Reserve	51	18	18	-	20,202	20,202	112133.33%	270	-98.66%
TOTAL REVENUES	67,107	45,601	45,601	32,677	33,509	66,186		66,420	
TOTAL MEANS OF FINANCING	94,162	92,659	92,659			92,586		92,893	
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Bond Principal	30,000	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Debt Service - Bond Interest	36,912	35,263	35,263	17,631	17,632	35,263	0.00%	33,673	-4.51%
Debt Service - Fiscal Paying Agent	750	750	750	-	750	750	0.00%	750	0.00%
TOTAL DEBT SERVICE	67,662	66,013	66,013	17,631	48,382	66,013		64,423	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	100	100	100	-	100	100	0.00%	100	0.00%
TOTAL TRANSFERS	100	100	100	-	100	100		100	
TOTAL EXPENDITURES	67,762	66,113	66,113	17,631	48,482	66,113		64,523	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(655)	(20,512)	(20,512)			73		1,897	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	26,400	26,546	26,546			26,473		28,370	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

Volunteer Fire Department

FUND NUMBER: 204

Description	2015			2016			% Change Last Adopted vs Projected Actual	2017	
	Prior Year 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
FUND BALANCE	89,282	69,435	69,435			89,282		69,435	
REVENUES:									
Interest Earnings	51	18	18	173	182	355	1872.22%	270	-23.94%
TOTAL REVENUES	51	18	18	173	182	355		270	
TOTAL MEANS OF FINANCING	89,333	69,453	69,453			89,637		69,705	
EXPENDITURES:									
TRANSFERS:									
Transfer to 1/8% PIST Sinking	51	18	18	-	20,202	20,202	112133.33%	270	-98.66%
TOTAL TRANSFERS	51	18	18	-	20,202	20,202		270	
TOTAL EXPENDITURES	51	18	18	-	20,202	20,202		270	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			(19,847)		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	89,282	69,435	69,435			69,435		69,435	

1/2% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 206

Description	2015			2016			2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	63,215	71,259	71,259			60,027		64,811	
REVENUES:									
General Sales Tax (1/2%)	344,870	360,294	360,294	180,108	179,726	359,834	-0.13%	359,540	-0.08%
Interest Earnings	72	30	30	261	229	490	1533.33%	640	30.61%
Transfer from 1/2% PIST Reserve	-	928	928	-	-	-	-100.00%	-	0.00%
TOTAL REVENUES	344,942	361,252	361,252	180,369	179,955	360,324		360,180	
TOTAL MEANS OF FINANCING	408,157	432,511	432,511			420,351		424,991	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	102	105	105	52	68	120	14.29%	105	-12.50%
TOTAL OPERATING SERVICES	102	105	105	52	68	120		105	
DEBT SERVICE:									
Debt Service - Bond Principal	-	313,000	313,000	-	-	-	-100.00%	-	0.00%
Debt Service - Bond Interest	37,028	47,215	47,215	-	42,420	42,420	-10.16%	44,242	4.30%
TOTAL DEBT SERVICE	37,028	360,215	360,215	-	42,420	42,420		44,242	
TRANSFERS:									
Transfer to Sewerage Construction Fund	311,000	-	-	18,813	294,187	313,000	0.00%	316,000	0.00%
TOTAL TRANSFERS	311,000	-	-	18,813	294,187	313,000		316,000	
TOTAL EXPENDITURES	348,130	360,320	360,320	18,865	336,675	355,540		360,347	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,188)	932	932			4,784		(167)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	60,027	72,191	72,191			64,811		64,644	

SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

Description	2015			2016			2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	4,192,878	4,047,092	4,047,092			4,057,596		409,269	
REVENUES:									
Ad Valorem Taxes	2,756,065	2,640,000	2,640,000	2,753,352	10,529	2,763,881	4.69%	1,315,000	-52.42%
Interest Earnings	3,049	5,000	5,000	5,643	857	6,500	30.00%	1,930	-70.31%
TOTAL REVENUES	2,759,114	2,645,000	2,645,000	2,758,995	11,386	2,770,381		1,316,930	
TOTAL MEANS OF FINANCING	6,951,992	6,692,092	6,692,092			6,827,977		1,726,199	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	97	100	100	50	50	100	0.00%	100	0.00%
TOTAL OPERATING SERVICES	97	100	100	50	50	100		100	
DEBT SERVICE:									
Debt Service - Bond Principal	2,595,000	2,670,000	2,670,000	2,670,000	-	2,670,000	0.00%	1,295,000	-51.50%
Debt Service - Bond Interest	206,126	157,688	157,688	91,126	34,822	125,948	-20.13%	57,730	-54.16%
Debt Service - Expense of Bond Sales	-	-	-	8,000	-	8,000	100.00%	-	-100.00%
Debt Service - Fiscal Paying Agent	250	600	600	350	-	350	-41.67%	600	71.43%
TOTAL DEBT SERVICE	2,801,376	2,828,288	2,828,288	2,769,476	34,822	2,804,298		1,353,330	
INTERGOVERNMENTAL:									
Debt Service - Ad Val Tax Ded - Sheriff	92,923	97,000	97,000	91,652	-	91,652	-5.51%	48,000	-47.63%
Debt Service - Cost of Ad Valorem Tax Coll.	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL INTERGOVERNMENTAL	92,923	99,500	99,500	91,652	2,500	94,152		50,500	
TRANSFERS:									
Transfer to Refunding Bond Escrow Agent	-	-	-	3,520,158	-	3,520,158	0.00%	-	-100.00%
TOTAL TRANSFERS	-	-	-	3,520,158	-	3,520,158		-	
TOTAL EXPENDITURES	2,894,396	2,927,888	2,927,888	6,381,336	37,372	6,418,708		1,403,930	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(135,282)	(282,888)	(282,888)			(3,648,327)		(87,000)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	4,057,596	3,764,204	3,764,204			409,269		322,269	

3/8% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 208

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	137,941	140,709	140,709			140,736		141,208	
REVENUES:									
General Sales Tax (3/8%)	279,705	285,148	285,148	141,141	141,429	282,570	-0.90%	284,795	0.79%
Interest Earnings	55	25	25	336	169	505	1920.00%	480	-4.95%
TOTAL REVENUES	279,760	285,173	285,173	141,477	141,598	283,075		285,275	
TOTAL MEANS OF FINANCING	417,701	425,882	425,882			423,811		426,483	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	105	105	105	52	53	105	0.00%	105	0.00%
TOTAL OPERATING SERVICES	105	105	105	52	53	105		105	
DEBT SERVICE:									
Debt Service - Bond Principal	230,000	240,000	240,000	240,000	-	240,000	0.00%	250,000	4.17%
Debt Service - Bond Interest	46,560	42,098	42,098	21,049	21,049	42,098	0.00%	37,442	-11.06%
Debt Service - Paying Agent Fees	300	300	300	-	400	400	100.00%	400	0.00%
TOTAL DEBT SERVICE	276,860	282,398	282,398	261,049	21,449	282,498		287,842	
TOTAL EXPENDITURES	276,965	282,503	282,503	261,101	21,502	282,603		287,947	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	2,795	2,670	2,670			472		(2,672)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	140,736	143,379	143,379			141,208		138,536	

1/2% PUBLIC IMP. SALES TAX BOND RESERVE

FUND NUMBER: 209

Description	2015			2016			2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	361,170	361,170	361,170			363,120		363,120	
REVENUES:									
Interest Earnings	2,074	2,420	2,420	703	737	1,440	-40.50%	1,450	0.69%
TOTAL REVENUES	2,074	2,420	2,420	703	737	1,440		1,450	
TOTAL MEANS OF FINANCING	363,244	363,590	363,590			364,560		364,570	
EXPENDITURES:									
TRANSFERS:									
Transfer to General Fund	124	2,420	2,420	703	737	1,440	-40.50%	1,450	0.69%
Transfer to 1/2% P/I S/T Sinking Bond	-	928	928	-	-	-	-100.00%	-	0.00%
TOTAL TRANSFERS	124	3,348	3,348	703	737	1,440		1,450	
TOTAL EXPENDITURES	124	3,348	3,348	703	737	1,440		1,450	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	1,950	(928)	(928)			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	363,120	360,242	360,242			363,120		363,120	

CAPITAL PROJECTS FUNDS

SUMMARY STATEMENT

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	2,648,299	902,925	1,308,925			1,438,644		968,306	
CURRENT YEAR REVENUES	7,239,321	734,080	734,080	2,608	1,957	4,565	-99.38%	3,480	-23.77%
TOTAL MEANS OF FINANCING	9,887,620	1,637,005	2,043,005			1,443,209		971,786	
EXPENDITURES:									
CAPITAL OUTLAY	4,874,756	1,281,255	1,687,255	124,882	347,521	472,403	-72.00%	550,000	16.43%
TRANSFERS	3,574,220	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL EXPENDITURES	8,448,976	1,283,755	1,689,755	124,882	350,021	474,903		552,500	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(1,209,655)	(549,675)	(955,675)			(470,338)		(549,020)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	1,438,644	353,250	353,250			968,306		419,286	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	551,427	552,227	552,227			552,403		553,903	
REVENUES:									
Interest Earnings	976	650	650	1,135	365	1,500	130.77%	900	
TOTAL REVENUES	976	650	650	1,135	365	1,500		900	
TOTAL MEANS OF FINANCING	552,403	552,877	552,877			553,903		554,803	
EXPENDITURES:									
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	-	550,000	550,000	-	-	-	-100.00%	550,000	100.00%
TOTAL CAPITAL OUTLAY	-	550,000	550,000	-	-	-		550,000	
TOTAL EXPENDITURES	-	550,000	550,000	-	-	-		550,000	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	976	(549,350)	(549,350)			1,500		(549,100)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	552,403	2,877	2,877			553,903		4,803	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017

<u>CAPITAL OUTLAY:</u>		<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$	550,000	Bayou Gauche Park Improvements	31,500
			Boutte Park Improvements	140,000
			Hahnville Park Improvements	57,500
			Destrehan Park Improvements	69,500
			St. Rose Park Improvements	200,000
			Norco Park Improvement	51,500
Grand Total Requested:	\$	550,000		



WEST BANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	1,208,611	-	-			-		-	
REVENUES:									
Office of Coastal Protection & Restoration	1,323,460	-	-	-	-	-	0.00%	-	0.00%
Facility Plan & Control	327,512	-	-	-	-	-	0.00%	-	0.00%
Dept. of Transportation & Development	1,454,364	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	791	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	4,129,279	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	7,235,406	-	-	-	-	-		-	
TOTAL MEANS OF FINANCING	8,444,017	-	-			-		-	
EXPENDITURES:									
CAPITAL OUTLAY:									
Drainage - Improvements other than Bldgs	2,600,594	-	-	-	-	-	0.00%	-	0.00%
Drainage - Other Fees	2,274,162	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	4,874,756	-	-	-	-	-		-	
TRANSFERS:									
Transfer to Flood Protection Fund	3,569,261	-	-	-	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	3,569,261	-	-	-	-	-		-	
TOTAL EXPENDITURES	8,444,017	-	-	-	-	-		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(1,208,611)	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
LCDBG Grant (Sewer)	-	731,255	731,255	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	-	731,255	731,255	-	-	-		-	
TOTAL MEANS OF FINANCING	-	731,255	731,255			-		-	
EXPENDITURES:									
CAPITAL OUTLAY:									
LCDBG - Sewer - Imp. Other than Bldgs.	-	731,255	731,255	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	-	731,255	731,255	-	-	-		-	
TOTAL EXPENDITURES	-	731,255	731,255	-	-	-		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	888,261	350,698	756,698			886,241		414,403	
REVENUES:									
Interest Earnings	2,939	2,175	2,175	1,473	1,592	3,065	40.92%	2,580	-15.82%
TOTAL REVENUES	2,939	2,175	2,175	1,473	1,592	3,065		2,580	
TOTAL MEANS OF FINANCING	891,200	352,873	758,873			889,306		416,983	
EXPENDITURES:									
CAPITAL OUTLAY:									
Paved Streets - Improv. Other than Bldgs	-	-	330,000	124,882	347,521	472,403	43.15%	-	-100.00%
Paved Streets - Architect/Engineering Fees	-	-	76,000	-	-	-	-100.00%	-	0.00%
TOTAL CAPITAL OUTLAY	-	-	406,000	124,882	347,521	472,403		-	
TRANSFERS:									
GF Indirect Cost Allocation	726	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Transfer to Waterworks	4,233	-	-	-	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	4,959	2,500	2,500	-	2,500	2,500		2,500	
TOTAL EXPENDITURES	4,959	2,500	408,500	124,882	350,021	474,903		2,500	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(2,020)	(325)	(406,325)			(471,838)		80	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	886,241	350,373	350,373			414,403		414,483	

ST. CHARLES PARISH PROPRIETARY FUNDS

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

Description	2015	2016				2017		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,800,061	101,438,519	101,438,519			102,069,628	96,828,269		
Restricted for Debt Service	2,865,761	2,510,225	2,510,225			2,471,579	2,116,043		
Restricted for Capital Projects	6,365,219	6,069,602	6,069,602			7,418,328	6,496,275		
Unrestricted	(425,415)	144,706	144,706			(2,959,002)	2,689,577		
CURRENT YEAR REVENUES	50,154,202	27,446,453	27,887,953	10,520,162	17,070,478	27,590,640	28,843,757	-1.07%	4.54%
EXPENDITURES:									
PERSONAL SERVICES	8,836,346	10,472,137	10,472,137	4,423,552	5,318,930	9,742,482	10,657,716	-6.97%	9.39%
OPERATING SERVICES	7,318,731	8,669,828	8,669,828	2,662,197	5,118,642	7,780,839	7,996,512	-10.25%	2.77%
MATERIALS & SUPPLIES	2,430,751	2,762,291	2,762,291	1,203,456	1,640,810	2,844,266	2,960,473	2.97%	4.09%
OTHER CHARGES	6,364,176	6,602,267	6,602,267	23,812	6,657,972	6,681,784	6,791,284	1.20%	1.64%
DEBT SERVICE	27,432,257	1,006,888	1,006,888	1,500	1,005,388	1,006,888	980,688	0.00%	-2.60%
INTERGOVERNMENTAL	366,901	368,000	368,000	110,305	281,445	391,750	440,250	6.45%	12.38%
TRANSFERS	10,133	13,000	13,000	-	13,000	13,000	13,000	0.00%	0.00%
TOTAL EXPENDITURES	52,759,295	29,894,411	29,894,411	8,424,822	20,036,187	28,461,009	29,839,923		
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(2,605,093)	(2,447,958)	(2,006,458)			(870,369)	(996,166)		
CAPITAL CONTRIBUTIONS	-	-	-			-	-		
CHANGES IN NET ASSETS	(2,605,093)	(2,447,958)	(2,006,458)			(870,369)	(996,166)		
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,069,628	98,519,447	98,519,447			96,828,269	97,838,594		
Restricted for Debt Service	2,471,579	2,588,892	2,588,892			2,116,043	2,289,071		
Restricted for Capital Projects	7,418,328	6,015,511	6,507,185			6,496,275	7,066,590		
Unrestricted	(2,959,002)	591,244	541,070			2,689,577	(60,257)		

WASTEWATER FUND
FUND NUMBER: 401

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	69,787,600	66,422,507	66,422,507			67,656,357		62,374,538	
Restricted for Debt Service	744,823	744,823	744,823			350,641		350,641	
Restricted for Capital Projects	3,762,334	4,169,051	4,169,051			4,812,638		4,649,815	
Unrestricted	(2,450,853)	43,962	43,962			(119,677)		3,471,680	
REVENUES:									
Ad Valorem Taxes	30	-	-	-	-	-	0.00%	1,290,000	100.00%
Environmental Protection Agency	-	68,745	106,245	29,630	76,615	106,245	0.00%	-	-100.00%
Sewerage Charges	9,684,777	9,700,000	9,700,000	2,858,058	6,841,942	9,700,000	0.00%	9,750,000	0.52%
Connection Charges	105,618	130,000	130,000	26,190	89,810	116,000	-10.77%	116,000	0.00%
Inspection Fees	3,550	3,500	3,500	1,725	1,725	3,450	-1.43%	3,500	1.45%
Interest Earnings	(2,033)	7,670	7,670	(3,568)	13,038	9,470	23.47%	7,800	-17.63%
Rents/Leases	3,000	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Insurance Refunds	1,182	-	-	-	-	-	0.00%	-	0.00%
Non-Employer Contribution	36,393	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	13,722	-	-	74,200	-	74,200	100.00%	-	-100.00%
Special Item -Prior Period Adjustment	686,759	-	-	-	-	-	0.00%	-	0.00%
Transfer from 1/2% PIST Sinking Fund	311,000	750,000	750,000	-	-	-	-100.00%	-	0.00%
Transfer from General Fund	1,000,000	-	404,000	-	404,000	404,000	0.00%	-	-100.00%
TOTAL REVENUES	11,843,998	10,662,915	11,104,415	2,986,235	7,430,130	10,416,365		11,170,300	
EXPENDITURES:									
PERSONAL SERVICES	4,081,737	4,976,285	4,976,285	2,032,172	2,584,228	4,616,400	-7.23%	5,084,505	10.14%
OPERATING SERVICES	1,956,396	2,544,661	2,544,661	773,282	1,575,143	2,348,425	-7.71%	2,397,673	2.10%
MATERIALS & SUPPLIES	1,046,643	1,224,150	1,224,150	444,724	826,451	1,271,175	3.84%	1,314,175	3.38%
OTHER CHARGES	3,682,804	3,816,383	3,816,383	14,003	3,797,897	3,811,900	-0.12%	3,813,400	0.04%
INTERGOVERNMENTAL	220,363	221,000	221,000	92,303	129,447	221,750	0.34%	270,250	21.87%
TOTAL EXPENDITURES	10,987,943	12,782,479	12,782,479	3,356,484	8,913,166	12,269,650		12,880,003	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	856,055	(2,119,564)	(1,678,064)			(1,853,285)		(1,709,703)	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	856,055	(2,119,564)	(1,678,064)			(1,853,285)		(1,709,703)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	67,656,357	63,370,975	63,370,975			62,374,538		63,059,088	
Restricted for Debt Service	350,641	650,504	650,504			350,641		350,683	
Restricted for Capital Projects	4,812,638	4,169,051	4,660,725			4,649,815		4,649,815	
Unrestricted	(119,677)	1,070,249	1,020,075			3,471,680		1,077,385	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Wastewater/Admin-Salaries	237,376	247,000	247,000	112,891	138,109	251,000	1.62%	298,500	18.92%
Wastewater/Admin-FICA	474	500	500	110	2,190	2,300	360.00%	3,100	34.78%
Wastewater/Admin-Retirement	33,186	31,500	31,500	14,446	17,054	31,500	0.00%	31,100	-1.27%
Wastewater/Admin-OPEB Expense	(261,406)	-	-	-	-	-	0.00%	-	0.00%
Wastewater/Admin-Health/Life Insurance	44,434	57,000	57,000	23,687	26,313	50,000	-12.28%	58,000	16.00%
Wastewater/Admin-Workers Compensation	1,249	1,300	1,300	564	836	1,400	7.69%	1,500	7.14%
Wastewater/Admin-Unemployment	148	160	160	71	104	175	9.38%	200	14.29%
Wastewater/Admin-Medicare	3,325	3,600	3,600	1,584	2,316	3,900	8.33%	4,400	12.82%
Wastewater/Admin-Disability	823	900	900	430	270	700	-22.22%	900	28.57%
Wastewater/Admin-Post-Emp. Health Care	110,324	142,000	142,000	65,639	66,361	132,000	-7.04%	158,000	19.70%
Wastewater/Admin-Deferred Compensation	6,853	9,000	9,000	3,641	4,359	8,000	-11.11%	9,000	12.50%
Wastewater/Admin-Dental Insurance	480	500	500	240	240	480	-4.00%	480	0.00%
Wastewater/Admin-OPEB Contribution	5,919	6,000	6,000	2,778	3,222	6,000	100.00%	7,500	25.00%
Wastewater/Admin-Miscellaneous	45	500	500	55	345	400	-20.00%	400	0.00%
TOTAL PERSONAL SERVICES	183,230	499,960	499,960	226,136	261,719	487,855		573,080	
OPERATING SERVICES:									
Wastewater/Admin-Ads, Dues & Subs	1,279	1,783	1,783	771	899	1,670	-6.34%	1,750	4.79%
Wastewater/Admin-Printing	451	555	555	162	388	550	-0.90%	650	18.18%
Wastewater/Admin-Postage	268	900	900	14	836	850	-5.56%	850	0.00%
Wastewater/Admin-Telephone	12,840	8,280	8,280	7,208	7,242	14,450	74.52%	15,000	3.81%
Wastewater/Admin-Maint of Prop & Equip	5,794	5,000	5,000	573	4,427	5,000	0.00%	5,300	6.00%
Wastewater/Admin-Contractual Services	9,781	13,760	13,760	7,670	3,030	10,700	-22.24%	11,000	2.80%
Wastewater/Admin-Professional Services	22,267	20,704	20,704	-	21,725	21,725	4.93%	22,450	3.34%
Wastewater/Admin-Property Insurance	20,036	24,000	24,000	5,872	7,861	13,733	-42.78%	14,440	5.15%
Wastewater/Admin-Automobile Insurance	3,727	3,420	3,420	1,260	2,315	3,575	4.53%	3,820	6.85%
Wastewater/Admin-Employee Liability	3,069	3,720	3,720	1,053	764	1,817	-51.16%	1,260	-30.65%
Wastewater/Admin-General Liability	3,479	4,200	4,200	1,185	3,959	5,144	22.48%	6,540	27.14%
TOTAL OPERATING SERVICES	82,991	86,322	86,322	25,768	53,446	79,214		83,060	
MATERIALS & SUPPLIES:									
Wastewater/Admin-Office & Comm. Equip	1,485	6,500	6,500	195	5,305	5,500	-15.38%	5,500	0.00%
Wastewater/Admin-Office Supplies	2,787	5,500	5,500	1,137	4,363	5,500	0.00%	5,500	0.00%
Wastewater/Admin-Food & Clothing	600	1,600	1,600	600	900	1,500	-6.25%	1,500	0.00%
Wastewater/Admin-Maint of Bldgs & Grds	-	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Vehicle Supplies	2,491	5,750	5,750	1,023	4,477	5,500	-4.35%	5,725	4.09%
Wastewater/Admin-Miscellaneous	312	1,500	1,500	655	845	1,500	0.00%	1,500	0.00%
Wastewater/Admin-Eqpt & Vehicle Parts	50	1,200	1,200	-	1,150	1,150	-4.17%	1,200	4.35%
Wastewater/Admin-Small Pumps	-	-	-	6,193	(6,193)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	7,725	22,550	22,550	9,803	11,347	21,150		21,425	

CONTINUED

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

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Wastewater/Admin-Training & Travel	2,435	6,000	6,000	-	5,500	5,500	-8.33%	5,500	0.00%
Wastewater/Admin-Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	486	2,000	2,000	350	650	1,000	-50.00%	1,000	0.00%
Wastewater/Admin-Depreciation	5,537	27,563	27,563	-	25,000	25,000	-9.30%	25,000	0.00%
Wastewater/Admin-Miscellaneous	43,327	55,000	55,000	-	50,000	50,000	-9.09%	50,000	0.00%
TOTAL OTHER CHARGES	51,785	91,063	91,063	350	81,650	82,000		82,000	
INTERGOVERNMENTAL:									
Wastewater/Admin-Cost of Ad.Val	-	-	-	-	-	-	0.00%	48,000	100.00%
Wastewater/Admin-Inter Charges	220,363	221,000	221,000	92,303	129,447	221,750	0.34%	222,250	0.23%
TOTAL INTERGOVERNMENTAL	220,363	221,000	221,000	92,303	129,447	221,750		270,250	
TOTAL EXPENDITURES	546,094	920,895	920,895	354,360	537,609	891,969		1,029,815	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Wastewater/C&M-Salaries	1,545,871	1,750,500	1,750,500	737,283	942,717	1,680,000	-4.03%	1,805,000	7.44%
Wastewater/C&M-FICA	308	500	500	80	595	675	100.00%	500	0.00%
Wastewater/C&M-Retirement	222,301	227,000	227,000	95,635	114,365	210,000	-7.49%	225,000	7.14%
Wastewater/C&M-Health/Life Insurance	292,644	420,000	420,000	158,364	186,636	345,000	-17.86%	433,000	25.51%
Wastewater/C&M-Workers Compensation	99,904	115,000	115,000	4,666	105,334	110,000	-4.35%	115,000	4.55%
Wastewater/C&M-Unemployment	966	1,225	1,225	461	539	1,000	-18.37%	1,125	12.50%
Wastewater/C&M-Medicare	21,784	26,000	26,000	10,415	13,085	23,500	-9.62%	26,200	11.49%
Wastewater/C&M-Disability	4,700	6,300	6,300	2,423	2,677	5,100	-19.05%	5,500	7.84%
Wastewater/C&M-Deferred Compensation	24,165	26,000	26,000	10,244	13,756	24,000	-7.69%	25,200	5.00%
Wastewater/C&M-Dental Insurance	2,550	3,000	3,000	1,316	1,584	2,900	-3.33%	2,900	5.00%
Wastewater/C&M-OPEB Contribution	39,755	44,000	44,000	18,400	22,600	41,000	100.00%	54,000	0.00%
Wastewater/C&M-Miscellaneous	3,701	4,000	4,000	2,208	1,792	4,000	0.00%	4,200	5.00%
TOTAL PERSONAL SERVICES	2,258,649	2,623,525	2,623,525	1,041,495	1,405,680	2,447,175		2,697,625	
OPERATING SERVICES:									
Wastewater/C&M-Ads, Dues & Subs	1,635	1,400	1,400	102	1,498	1,600	14.29%	1,680	5.00%
Wastewater/C&M-Printing	440	475	475	147	328	475	0.00%	500	5.26%
Wastewater/C&M-Utilities - Electric	336,079	360,500	360,500	156,086	218,914	375,000	4.02%	375,000	0.00%
Wastewater/C&M-Utilities - Gas	30	100	100	-	100	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	1,638	3,500	3,500	1,023	2,227	3,250	-7.14%	3,250	0.00%
Wastewater/C&M-Postage	109	250	250	33	217	250	0.00%	250	0.00%
Wastewater/C&M-Telephone	18,291	16,000	16,000	9,180	12,120	21,300	33.13%	21,300	0.00%
Wastewater/C&M-Rentals	131,837	151,200	151,200	7,710	138,272	145,982	-3.45%	156,094	6.93%
Wastewater/C&M-Maint of Prop & Equip	147,456	217,875	217,875	80,105	131,395	211,500	-2.93%	216,500	2.36%
Wastewater/C&M-Contractual Services	39,133	179,981	179,981	24,519	37,481	62,000	-65.55%	65,000	4.84%
Wastewater/C&M-Professional Services	30	45,000	45,000	-	45,000	45,000	0.00%	45,000	0.00%
Wastewater/C&M-Automobile Insurance	32,305	38,820	38,820	10,923	22,374	33,297	-14.23%	36,920	10.88%
Wastewater/C&M-Employee Liability	32,319	38,820	38,820	10,663	7,475	18,138	-53.28%	12,350	-31.91%
Wastewater/C&M-General Liability	36,650	44,040	44,040	11,995	38,758	50,753	15.24%	63,950	26.00%
TOTAL OPERATING SERVICES	777,952	1,097,961	1,097,961	312,486	656,159	968,645		997,894	

CONTINUED

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Wastewater/C&M-Office & Comm. Equip.	24,936	23,000	23,000	2,930	22,070	25,000	8.70%	26,300	5.20%
Wastewater/C&M-Office Supplies	2,087	4,500	4,500	991	3,259	4,250	-5.56%	4,500	5.88%
Wastewater/C&M-Medical Supplies	664	600	600	386	314	700	16.67%	700	0.00%
Wastewater/C&M-Food & Clothing	8,327	13,000	13,000	7,428	6,072	13,500	3.85%	14,000	3.70%
Wastewater/C&M-Maint of Bldgs & Grds	47,463	41,500	41,500	14,957	32,543	47,500	14.46%	50,500	6.32%
Wastewater/C&M-Vehicle Supplies	78,867	140,000	140,000	33,046	94,704	127,750	-8.75%	130,000	1.76%
Wastewater/C&M-Miscellaneous	212,820	205,000	205,000	92,034	120,966	213,000	3.90%	223,650	5.00%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	5,258	15,000	15,000	4,275	10,725	15,000	0.00%	15,000	0.00%
Wastewater/C&M-Eqpt & Vehicle Parts	44,207	37,000	37,000	16,106	28,894	45,000	21.62%	47,250	5.00%
Wastewater/C&M-Asphalt & Filler	63	2,500	2,500	272	1,728	2,000	-20.00%	2,000	0.00%
Wastewater/C&M-Misc. Materials	41,889	14,075	14,075	19,449	10,551	30,000	113.14%	30,000	0.00%
Wastewater/C&M-Tools & Equipment	31,449	47,250	47,250	21,629	23,371	45,000	-4.76%	45,000	0.00%
Wastewater/C&M-Small Pumps/Mech.	128,812	160,000	160,000	64,250	103,825	168,075	5.05%	176,500	5.01%
TOTAL MATERIALS & SUPPLIES	626,842	703,425	703,425	277,753	459,022	736,775		765,400	
OTHER CHARGES:									
Wastewater/C&M-Training & Travel	17,475	15,000	15,000	10,272	7,228	17,500	16.67%	19,000	8.57%
Wastewater/C&M-Judgements & Damages	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/C&M-Official Fees	1,530	1,500	1,500	902	648	1,550	3.33%	1,550	0.00%
Wastewater/C&M-Depreciation	2,401,017	2,407,077	2,407,077	-	2,450,000	2,450,000	1.78%	2,450,000	0.00%
Wastewater/C&M-Loss on Deleted FA	-	1,350	1,350	-	1,350	1,350	0.00%	1,350	0.00%
TOTAL OTHER CHARGES	2,420,022	2,426,927	2,426,927	11,174	2,461,226	2,472,400		2,473,900	
TOTAL EXPENDITURES	6,083,465	6,851,838	6,851,838	1,642,908	4,982,087	6,624,995		6,934,819	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Wastewater/Trmt-Salaries	1,152,256	1,283,000	1,283,000	528,011	646,989	1,175,000	-8.42%	1,230,000	4.68%
Wastewater/Trmt-Retirement	166,317	167,000	167,000	68,641	79,359	148,000	-11.38%	154,000	4.05%
Wastewater/Trmt-Health/Life Insurance	180,234	239,000	239,000	104,136	110,864	215,000	-10.04%	271,500	26.28%
Wastewater/Trmt-Workers Compensation	71,816	81,000	81,000	32,079	39,921	72,000	-11.11%	75,500	4.86%
Wastewater/Trmt-Unemployment	720	800	800	330	420	750	-6.25%	800	6.67%
Wastewater/Trmt-Medicare	16,345	19,000	19,000	7,491	8,509	16,000	-15.79%	18,000	12.50%
Wastewater/Trmt-Disability	3,080	3,500	3,500	1,613	1,587	3,200	-8.57%	3,500	9.38%
Wastewater/Trmt-Deferred Compensation	17,190	24,000	24,000	8,190	11,810	20,000	-16.67%	21,000	5.00%
Wastewater/Trmt-Dental Insurance	1,380	1,500	1,500	740	780	1,520	1.33%	1,600	5.26%
Wastewater/Trmt-OPEB Contribution	30,087	33,000	33,000	13,200	15,800	29,000	100.00%	37,000	27.59%
Wastewater/Trmt-Miscellaneous	433	1,000	1,000	110	790	900	-10.00%	900	0.00%
TOTAL PERSONAL SERVICES	1,639,858	1,852,800	1,852,800	764,541	916,829	1,681,370		1,813,800	
OPERATING SERVICES:									
Wastewater/Trmt-Ads, Dues & Subs	767	900	900	-	900	900	0.00%	900	0.00%
Wastewater/Trmt-Printing	-	500	500	984	16	1,000	100.00%	1,050	5.00%
Wastewater/Trmt-Utilities - Electric	501,458	593,250	593,250	191,908	373,092	565,000	-4.76%	576,300	2.00%
Wastewater/Trmt-Utilities - Gas	-	100	100	-	100	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	851	2,600	2,600	626	874	1,500	-42.31%	1,500	0.00%
Wastewater/Trmt-Telephone	28,050	30,132	30,132	18,748	20,252	39,000	29.43%	39,500	1.28%
Wastewater/Trmt-Rentals	61,367	94,726	94,726	20,623	74,377	95,000	0.29%	95,000	0.00%
Wastewater/Trmt-Maint of Property & Equip	242,579	319,584	319,584	126,692	188,308	315,000	-1.43%	315,000	0.00%
Wastewater/Trmt-Contractual Services	27,600	45,000	45,000	13,257	28,743	42,000	-6.67%	42,000	0.00%
Wastewater/Trmt-Professional Services	132,572	153,126	153,126	33,999	123,155	157,154	2.63%	157,154	0.00%
Wastewater/Trmt-Property Insurance	45,540	54,700	54,700	10,394	20,374	30,768	-43.75%	29,885	-2.87%
Wastewater/Trmt-Automobile Insurance	2,887	3,480	3,480	840	1,543	2,383	-31.52%	2,550	7.01%
Wastewater/Trmt-Employee Liability	24,265	29,160	29,160	7,980	5,466	13,446	-53.89%	9,020	-32.92%
Wastewater/Trmt-General Liability	27,517	33,120	33,120	8,977	28,338	37,315	12.67%	46,760	25.31%
TOTAL OPERATING SERVICES	1,095,453	1,360,378	1,360,378	435,028	865,538	1,300,566		1,316,719	

CONTINUED

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Wastewater/Trmt-Office & Comm. Equip.	30,894	30,000	30,000	13,131	18,369	31,500	5.00%	33,000	4.76%
Wastewater/Trmt-Office Supplies	2,706	4,000	4,000	906	3,094	4,000	0.00%	4,000	0.00%
Wastewater/Trmt-Medical Supplies	998	500	500	85	415	500	0.00%	550	10.00%
Wastewater/Trmt-Food & Clothing	5,090	5,000	5,000	3,070	2,180	5,250	5.00%	5,450	3.81%
Wastewater/Trmt-Maint of Bldgs & Grnds	31,882	27,000	27,000	8,690	23,310	32,000	18.52%	33,000	3.13%
Wastewater/Trmt-Vehicle Supplies	18,791	21,000	21,000	9,721	13,279	23,000	9.52%	23,500	2.17%
Wastewater/Trmt-Miscellaneous	125,503	195,000	195,000	49,919	140,081	190,000	-2.56%	190,000	0.00%
Wastewater/Trmt-Gravel, Sand, Dirt etc	10,000	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Wastewater/Trmt-Equip & Vehicle Parts	71,707	35,175	35,175	23,597	36,403	60,000	70.58%	65,000	8.33%
Wastewater/Trmt-Asphalt/Asphalt Filler	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Wastewater/Trmt-Lab Chemicals/Supplies	12,515	17,000	17,000	2,846	14,154	17,000	0.00%	17,850	5.00%
Wastewater/Trmt-Miscellaneous	81,988	105,000	105,000	39,522	55,478	95,000	-9.52%	100,000	5.26%
Wastewater/Trmt-Tools & Equipment	8,833	18,500	18,500	5,422	9,578	15,000	-18.92%	15,000	0.00%
Wastewater/Trmt-Small Tools/Mech.	11,169	25,000	25,000	259	24,741	25,000	0.00%	25,000	0.00%
TOTAL MATERIALS & SUPPLIES	412,076	498,175	498,175	157,168	356,082	513,250		527,350	
OTHER CHARGES:									
Wastewater/Trmt-Training & Travel	5,166	7,500	7,500	1,939	4,561	6,500	-13.33%	6,500	0.00%
Wastewater/Trmt-Official Fees	110	1,000	1,000	540	460	1,000	0.00%	1,000	0.00%
Wastewater/Trmt-Depreciation	1,205,721	1,289,893	1,289,893	-	1,250,000	1,250,000	-3.09%	1,250,000	0.00%
TOTAL OTHER CHARGES	1,210,997	1,298,393	1,298,393	2,479	1,255,021	1,257,500		1,257,500	
TOTAL EXPENDITURES	4,358,384	5,009,746	5,009,746	1,359,216	3,393,470	4,752,686		4,915,369	

FUND NUMBER: 401

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Equipment			
Collection & Maintenance	\$ 292,000	F-250 Pickup Truck -New	\$ 22,000
		Three (3) F-250 Pickup Truck with Utility Bed to replace:	105,000
		Unit# 411 (2008 Truck with 147,000 miles)	
		Unit# 416 (2008 Truck with 135,373 miles)	
		Unit# 412 (2009 Truck with 120,730 miles)	
		Wetwell Whispers -Tools for fat oil & Grease (5 @ \$8,000 each)	40,000
		Replacement Pumps	125,000
Major Repairs	\$ 375,000	Major Repairs	\$ 300,000
		Replace/Repair Diffuser Assemblies	75,000

Grand Total Requested:

\$667,000

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	33,012,461	35,016,012	35,016,012			34,413,271		34,453,731	
Restricted for Debt Service	2,120,938	1,765,402	1,765,402			2,120,938		1,765,402	
Restricted for Capital Projects	2,602,885	1,900,551	1,900,551			2,605,690		1,846,460	
Unrestricted	645,014	(825,284)	(825,284)			(3,984,958)		(1,746,034)	
REVENUES:									
Office of Community Development	151,698	-	-	-	-	-	0.00%	260,557	100.00%
Bookkeeping/Adm. Charges	6,932	6,700	6,700	325	6,375	6,700	0.00%	6,700	0.00%
Water Sales	10,400,926	12,024,273	12,024,273	5,445,045	6,855,825	12,300,870	2.30%	12,550,015	2.03%
Service Fees	165,845	140,900	140,900	75,650	65,250	140,900	0.00%	140,900	0.00%
Connection Fees	152,485	135,250	135,250	72,390	62,860	135,250	0.00%	135,250	0.00%
Delinquent Charges	513,859	472,000	472,000	243,236	246,764	490,000	3.81%	490,000	0.00%
Billing Fees	241,901	262,560	262,560	110,305	152,255	262,560	0.00%	262,560	0.00%
Miscellaneous Income	24,713	21,000	21,000	9,036	11,464	20,500	-2.38%	20,500	0.00%
Interest Earnings	14,345	7,315	7,315	955	24,090	25,045	242.38%	29,120	16.27%
Non-Employer Contribution	41,197	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	38,385	-	-	37,377	2,623	40,000	100.00%	20,000	-50.00%
Compensation for Loss of Assets	4,676	3,000	3,000	2,081	919	3,000	0.00%	3,000	0.00%
Special Item -Prior Period Adjustment	777,398	-	-	-	-	-	0.00%	-	0.00%
Transfer from Front Foot Assessment	4,233	-	-	-	-	-	0.00%	-	0.00%
Issuance of Refunding Bond	22,170,000	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	34,708,593	13,072,998	13,072,998	5,996,400	7,428,425	13,424,825		13,918,602	
EXPENDITURES:									
PERSONAL SERVICES	4,716,667	5,451,412	5,451,412	2,371,376	2,706,876	5,078,252	-6.85%	5,522,796	8.75%
OPERATING SERVICES	1,623,073	1,885,632	1,885,632	637,351	1,017,741	1,655,092	-12.23%	1,673,598	1.12%
MATERIALS & SUPPLIES	1,375,280	1,505,891	1,505,891	749,539	800,752	1,550,291	2.95%	1,619,498	4.46%
OTHER CHARGES	2,662,673	2,760,684	2,760,684	9,809	2,834,875	2,844,684	3.04%	2,952,684	3.80%
DEBT SERVICE	27,432,257	1,006,888	1,006,888	1,500	1,005,388	1,006,888	0.00%	980,688	-2.60%
INTERGOVERNMENTAL	125,000	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL EXPENDITURES	37,934,950	12,735,507	12,735,507	3,769,575	8,490,632	12,260,207		12,874,264	

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

Description	2015			2016			2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,226,357)	337,491	337,491			1,164,618		1,044,338	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(3,226,357)	337,491	337,491			1,164,618		1,044,338	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	34,413,271	35,148,472	35,148,472			34,453,731		34,779,506	
Restricted for Debt Service	2,120,938	1,938,388	1,938,388			1,765,402		1,938,388	
Restricted for Capital Projects	2,605,690	1,846,460	1,846,460			1,846,460		2,416,775	
Unrestricted	(3,984,958)	(739,148)	(739,148)			(1,746,034)		(1,770,772)	

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

Description	2015			2016			2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Admin - Salaries	359,739	352,000	352,000	164,496	187,504	352,000	0.00%	360,000	2.27%
W/W - Admin - Retirement	48,424	46,000	46,000	20,924	24,576	45,500	-1.09%	45,000	-1.10%
W/W - Admin - OPEB Expense	(295,908)	-	-	-	-	-	0.00%	-	0.00%
W/W - Admin - Health/Life Insurance	56,624	70,000	70,000	28,467	29,533	58,000	-17.14%	70,000	20.69%
W/W - Admin - Workers Compensation	6,798	7,100	7,100	3,132	3,983	7,115	0.21%	7,200	1.19%
W/W - Admin - Unemployment	225	225	225	103	117	220	-2.22%	230	4.55%
W/W - Admin - Medicare	5,152	5,200	5,200	2,357	2,743	5,100	-1.92%	5,200	1.96%
W/W - Admin - Disability	1,247	1,200	1,200	603	607	1,210	0.83%	1,250	3.31%
W/W - Admin - Post-Emp. Health Care	131,246	167,000	167,000	79,728	85,272	165,000	-1.20%	218,000	32.12%
W/W - Admin - Deferred Compensation	12,270	14,000	14,000	7,275	6,725	14,000	0.00%	16,000	14.29%
W/W - Admin - Dental Insurance	102	150	150	78	82	160	6.67%	160	0.00%
W/W - Admin - OPEB Contribution	9,263	10,000	10,000	4,112	4,688	8,800	-12.00%	11,000	25.00%
W/W - Admin - Miscellaneous	-	161	161	-	161	161	0.00%	150	-6.83%
TOTAL PERSONAL SERVICES	335,182	673,036	673,036	311,275	345,991	657,266		734,190	
OPERATING SERVICES:									
W/W - Admin - Ads, Dues & Subscriptions	5,014	4,980	4,980	1,487	3,763	5,250	5.42%	5,250	0.00%
W/W - Admin - Printing	2,631	2,952	2,952	2,350	602	2,952	0.00%	3,052	3.39%
W/W - Admin - Utilities - Gas	725	1,100	1,100	343	757	1,100	0.00%	1,100	0.00%
W/W - Admin - Postage	4,986	5,000	5,000	1,394	3,606	5,000	0.00%	5,000	0.00%
W/W - Admin - Telephone	31,271	35,000	35,000	14,784	20,216	35,000	0.00%	37,000	5.71%
W/W - Admin - Rentals	4,876	5,550	5,550	3,660	1,890	5,550	0.00%	5,550	0.00%
W/W - Admin - Maint of Property & Equip	2,699	10,170	10,170	973	9,197	10,170	0.00%	10,170	0.00%
W/W - Admin - Contractual Services	50,682	55,487	55,487	32,095	22,491	54,586	-1.62%	57,087	4.58%
W/W - Admin - Professional Services	25,305	28,000	28,000	-	28,000	28,000	0.00%	28,000	0.00%
W/W - Admin - Property Insurance	18,624	23,700	23,700	6,907	8,230	15,137	-36.13%	16,160	6.76%
W/W - Admin - Automobile Insurance	1,242	1,300	1,300	420	1,543	1,963	51.00%	2,550	29.90%
W/W - Admin - Employee Liability	4,210	4,000	4,000	1,430	1,003	2,433	-39.18%	1,670	-31.36%
W/W - Admin - General Liability	4,771	4,600	4,600	1,608	5,204	6,812	48.09%	8,585	26.03%
TOTAL OPERATING SERVICES	157,036	181,839	181,839	67,451	106,502	173,953		181,174	
MATERIALS & SUPPLIES:									
W/W - Admin - Office & Comm. Equip.	3,338	8,000	8,000	433	7,567	8,000	0.00%	8,000	0.00%
W/W - Admin - Office Supplies	3,788	5,000	5,000	2,121	2,879	5,000	0.00%	5,000	0.00%
W/W - Admin - Medical Supplies	93	150	150	-	150	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	882	1,000	1,000	738	262	1,000	0.00%	1,000	0.00%
W/W - Admin - Maint of Bldgs & Grounds	1,033	2,500	2,500	246	2,254	2,500	0.00%	2,500	0.00%
W/W - Admin - Vehicle Supplies	2,151	2,000	2,000	952	1,448	2,400	20.00%	2,640	10.00%
W/W - Admin - Equipment & Vehicle Parts	125	750	750	-	750	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	11,410	19,500	19,500	4,490	15,410	19,900		20,140	

CONTINUED

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
W/W - Admin - Training & Travel	6,068	19,000	19,000	1,571	9,429	11,000	-42.11%	19,000	72.73%
W/W - Admin - Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
W/W - Admin - Official Fees	700	1,000	1,000	505	495	1,000	0.00%	1,000	0.00%
W/W - Admin - Depreciation	17,324	24,000	24,000	-	20,000	20,000	-16.67%	20,000	0.00%
W/W - Admin - Miscellaneous	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	24,092	45,500	45,500	2,076	31,424	33,500		41,500	
DEBT SERVICE:									
W/W - Admin - Interest	691,678	1,003,388	1,003,388	-	1,003,388	1,003,388	0.00%	977,188	-2.61%
W/W - Admin - Paying Agent Fees	1,500	3,500	3,500	1,500	2,000	3,500	0.00%	3,500	0.00%
W/W - Admin - Expense of Bond Sales	300,381	-	-	-	-	-	0.00%	-	0.00%
W/W - Admin - Transfer to Bond Escrow	26,438,698	-	-	-	-	-	0.00%	-	0.00%
TOTAL DEBT SERVICE	27,432,257	1,006,888	1,006,888	1,500	1,005,388	1,006,888		980,688	
INTERGOVERNMENTAL:									
W/W - Admin - Intergovernmental Charges	125,000	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL INTERGOVERNMENTAL	125,000	125,000	125,000	-	125,000	125,000		125,000	
TOTAL EXPENDITURES	28,084,977	2,051,763	2,051,763	386,792	1,629,715	2,016,507		2,082,692	

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

Description	2015	2016					2017	% Change vs Projected Actual	% Change vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - B&C - Salaries	401,837	412,000	412,000	186,550	213,450	400,000	-2.91%	407,000	1.75%
W/W - B&C - Retirement	57,986	54,000	54,000	24,252	27,748	52,000	-3.70%	51,000	-1.92%
W/W - B&C - Health/Life Insurance	100,187	128,000	128,000	52,099	53,901	106,000	-17.19%	131,000	23.58%
W/W - B&C - Workers Compensation	2,085	2,200	2,200	933	1,167	2,100	-4.55%	2,150	2.38%
W/W - B&C - Unemployment	251	300	300	117	133	250	-16.67%	300	20.00%
W/W - B&C - Medicare	5,585	6,000	6,000	2,602	2,998	5,600	-6.67%	6,000	7.14%
W/W - B&C - Disability	1,438	1,500	1,500	715	710	1,425	-5.00%	1,500	5.26%
W/W - B&C - Deferred Compensation	9,758	11,000	11,000	4,757	6,243	11,000	0.00%	12,000	9.09%
W/W - B&C - Dental Insurance	840	900	900	400	410	810	-10.00%	840	3.70%
W/W - B&C - OPEB Contribution	10,342	11,000	11,000	4,664	5,336	10,000	-9.09%	12,500	25.00%
W/W - B&C - Miscellaneous	-	161	161	-	161	161	0.00%	175	8.70%
TOTAL PERSONAL SERVICES	590,309	627,061	627,061	277,089	312,257	589,346		624,465	
OPERATING SERVICES:									
W/W - B&C - Ads, Dues & Subscriptions	225	600	600	414	186	600	0.00%	600	0.00%
W/W - B&C - Printing	26,236	29,295	29,295	13,474	17,221	30,695	4.78%	30,695	0.00%
W/W - B&C - Postage	108,225	108,500	108,500	54,000	54,500	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	33,133	34,000	34,000	23,185	10,733	33,918	-0.24%	35,380	4.31%
W/W - B&C - Professional Services	22,050	30,700	30,700	11,600	15,500	27,100	-11.73%	27,100	0.00%
W/W - B&C - Employee Liability	4,398	4,600	4,600	1,466	1,029	2,495	-45.76%	1,700	-31.86%
W/W - B&C - General Liability	4,986	5,300	5,300	1,649	5,339	6,988	31.85%	8,810	26.07%
TOTAL OPERATING SERVICES	199,253	213,995	213,995	105,788	105,508	211,296		213,785	
MATERIALS & SUPPLIES:									
W/W - B&C - Office & Comm. Equip.	388	10,000	10,000	1,867	8,133	10,000	0.00%	10,000	0.00%
W/W - B&C - Office Supplies	5,537	8,750	8,750	2,364	6,386	8,750	0.00%	8,750	0.00%
W/W - B&C - Food & Clothing	1,042	1,500	1,500	1,134	766	1,900	26.67%	1,500	-21.05%
W/W - B&C - Maint of Bldgs & Grounds	-	250	250	-	250	250	0.00%	250	0.00%
W/W - B&C - Tools & Equipment	-	50	50	-	50	50	0.00%	50	0.00%
TOTAL MATERIALS & SUPPLIES	6,967	20,550	20,550	5,365	15,585	20,950		20,550	
OTHER CHARGES:									
W/W - B&C - Training & Travel	2,411	6,000	6,000	49	5,951	6,000	0.00%	6,000	0.00%
W/W - B&C - Depreciation	39,675	50,000	50,000	-	46,000	46,000	-8.00%	46,000	0.00%
W/W - B&C - Miscellaneous	14,414	26,250	26,250	-	26,250	26,250	0.00%	26,250	0.00%
TOTAL OTHER CHARGES	56,500	82,250	82,250	49	78,201	78,250		78,250	
TOTAL EXPENDITURES	853,029	943,856	943,856	388,291	511,551	899,842		937,050	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Meter - Salaries	283,580	320,000	320,000	125,936	156,064	282,000	-11.88%	320,000	13.48%
W/W - Meter - Retirement	40,964	42,000	42,000	16,372	20,628	37,000	-11.90%	40,000	8.11%
W/W - Meter - Health/Life Insurance	73,240	105,000	105,000	39,673	40,327	80,000	-23.81%	106,000	32.50%
W/W - Meter - Workers Compensation	16,292	19,000	19,000	7,078	9,922	17,000	-10.53%	19,000	11.76%
W/W - Meter - Unemployment	177	200	200	79	96	175	-12.50%	200	14.29%
W/W - Meter - Medicare	3,970	5,000	5,000	1,772	2,228	4,000	-20.00%	5,000	25.00%
W/W - Meter - Disability	919	1,100	1,100	450	500	950	-13.64%	1,100	15.79%
W/W - Meter - Deferred Compensation	1,891	2,200	2,200	915	1,085	2,000	-9.09%	2,200	10.00%
W/W - Meter - Dental Insurance	535	700	700	295	330	625	-10.71%	740	18.40%
W/W - Meter - OPEB Contribution	7,309	8,000	8,000	3,148	3,852	7,000	-12.50%	9,600	37.14%
W/W - Meter - Miscellaneous	980	1,605	1,605	55	1,550	1,605	0.00%	1,717	6.98%
TOTAL PERSONAL SERVICES	429,857	504,805	504,805	195,773	236,582	432,355		505,557	
OPERATING SERVICES:									
W/W - Meter - Ads, Dues & Subscriptions	160	120	120	-	120	120	0.00%	120	0.00%
W/W - Meter - Printing	-	30	30	25	5	30	0.00%	30	0.00%
W/W - Meter - Rentals	2,720	3,400	3,400	1,781	1,619	3,400	0.00%	3,400	0.00%
W/W - Meter - Maint of Bldgs & Grounds	7,954	13,250	13,250	1,523	11,727	13,250	0.00%	13,250	0.00%
W/W - Meter - Contractual Services	8,131	9,455	9,455	8,540	-	8,540	-9.68%	9,400	10.07%
W/W - Meter - Professional Services	3,000	1,500	1,500	-	3,000	3,000	100.00%	1,750	-41.67%
W/W - Meter - Automobile Insurance	8,697	9,800	9,800	2,941	4,629	7,570	-22.76%	7,640	0.92%
W/W - Meter - Employee Liability	4,003	4,300	4,300	1,336	1,035	2,371	-44.86%	1,710	-27.88%
W/W - Meter - General Liability	4,538	4,900	4,900	1,503	5,367	6,870	40.20%	8,860	28.97%
TOTAL OPERATING SERVICES	39,203	46,755	46,755	17,649	27,502	45,151		46,160	
MATERIALS & SUPPLIES:									
W/W - Meter - Office & Comm. Equip.	-	2,500	2,500	-	6,000	6,000	140.00%	7,500	25.00%
W/W - Meter - Office Supplies	1,327	950	950	346	904	1,250	31.58%	1,250	0.00%
W/W - Meter - Medical Supplies	-	150	150	-	150	150	0.00%	150	0.00%
W/W - Meter - Food & Clothing	642	1,450	1,450	162	1,288	1,450	0.00%	1,450	0.00%
W/W - Meter - Maint of Bldgs & Grounds	1,024	1,600	1,600	365	1,235	1,600	0.00%	1,600	0.00%
W/W - Meter - Vehicle Supplies	15,425	28,275	28,275	5,440	22,835	28,275	0.00%	31,100	9.99%
W/W - Meter - Miscellaneous	2,876	8,300	8,300	1,065	7,235	8,300	0.00%	8,300	0.00%
W/W - Meter - Gravel, Sand, Dirt & Shells	-	500	500	-	500	500	0.00%	500	0.00%
W/W - Meter - Equipment & Vehicle Parts	2,719	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
W/W - Meter - Tools & Equipment	306,942	302,500	302,500	304,940	7,560	312,500	3.31%	352,500	12.80%
TOTAL MATERIALS & SUPPLIES	330,955	366,225	366,225	312,318	67,707	380,025		424,350	

CONTINUED

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
W/W - Meter - Training & Travel	582	5,000	5,000	148	4,852	5,000	0.00%	5,000	0.00%
W/W - Meter - Official Fees	501	550	550	493	57	550	0.00%	550	0.00%
W/W - Meter - Depreciation	20,328	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
W/W - Meter - Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL OTHER CHARGES	21,411	31,050	31,050	641	30,409	31,050		31,050	
TOTAL EXPENDITURES	821,426	948,835	948,835	526,381	362,200	888,581		1,007,117	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Dist - Salaries	1,011,475	1,044,000	1,044,000	451,409	543,591	995,000	-4.69%	1,045,000	5.03%
W/W - Dist - FICA	744	-	-	316	384	700	100.00%	800	14.29%
W/W - Dist - Retirement	144,424	136,000	136,000	58,020	67,980	126,000	-7.35%	129,000	2.38%
W/W - Dist - Health/Life Insurance	191,086	259,000	259,000	107,812	112,188	220,000	-15.06%	276,000	25.45%
W/W - Dist - Workers Compensation	57,489	60,000	60,000	25,108	32,892	58,000	-3.33%	60,000	3.45%
W/W - Dist - Unemployment	632	700	700	282	343	625	-10.71%	700	12.00%
W/W - Dist - Medicare	14,236	16,000	16,000	6,331	7,669	14,000	-12.50%	16,000	14.29%
W/W - Dist - Disability	2,868	3,100	3,100	1,493	1,507	3,000	-3.23%	3,150	5.00%
W/W - Dist - Deferred Compensation	24,243	27,000	27,000	13,943	12,057	26,000	-3.70%	28,000	7.69%
W/W - Dist - Dental Insurance	1,450	1,600	1,600	750	750	1,500	-6.25%	1,600	6.67%
W/W - Dist - OPEB Contribution	25,667	27,000	27,000	11,158	13,842	25,000	-7.41%	31,000	24.00%
W/W - Dist - Miscellaneous	430	1,605	1,605	110	1,495	1,605	0.00%	1,717	6.98%
TOTAL PERSONAL SERVICES	1,474,744	1,576,005	1,576,005	676,732	794,698	1,471,430		1,592,967	
OPERATING SERVICES:									
W/W - Dist - Ads, Dues & Subscriptions	588	720	720	100	695	795	10.42%	795	0.00%
W/W - Dist - Printing	-	100	100	221	79	300	200.00%	100	-66.67%
W/W - Dist - Utilities - Electric	12,125	23,337	23,337	5,124	14,984	20,108	-13.84%	20,108	0.00%
W/W - Dist - Utilities - Gas	501	450	450	174	326	500	11.11%	500	0.00%
W/W - Dist - Rentals	7,056	9,800	9,800	3,727	6,073	9,800	0.00%	9,800	0.00%
W/W - Dist - Maint of Property & Equip	58,438	64,275	64,275	17,786	46,489	64,275	0.00%	64,275	0.00%
W/W - Dist - Contractual Services	28,801	30,796	30,796	14,296	16,349	30,645	-0.49%	30,996	1.15%
W/W - Dist - Professional Services	425	4,500	4,500	-	4,500	4,500	0.00%	4,500	0.00%
W/W - Dist - Property Insurance	15,384	19,200	19,200	3,636	9,423	13,059	-31.98%	13,825	5.87%
W/W - Dist - Automobile Insurance	14,472	16,200	16,200	4,621	9,258	13,879	-14.33%	15,300	10.24%
W/W - Dist - Employee Liability	14,748	15,400	15,400	4,899	3,460	8,359	-45.72%	5,720	-31.57%
W/W - Dist - General Liability	16,722	17,700	17,700	5,511	17,937	23,448	32.47%	29,600	26.24%
TOTAL OPERATING SERVICES	169,260	202,478	202,478	60,095	129,573	189,668		195,519	

CONTINUED

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

Description	2015	2016				2017			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
W/W - Dist - Office & Comm. Equip.	1,828	10,000	10,000	1,571	8,429	10,000	0.00%	10,000	0.00%
W/W - Dist - Office Supplies	1,052	2,250	2,250	1,509	741	2,250	0.00%	2,250	0.00%
W/W - Dist - Medical Supplies	445	600	600	470	130	600	0.00%	600	0.00%
W/W - Dist - Food & Clothing	4,911	4,200	4,200	2,598	3,402	6,000	42.86%	6,000	0.00%
W/W - Dist - Maint of Bldgs & Grounds	10,958	10,000	10,000	4,641	6,359	11,000	10.00%	11,000	0.00%
W/W - Dist - Vehicle Supplies	28,897	60,000	60,000	10,624	43,376	54,000	-10.00%	59,400	10.00%
W/W - Dist - Miscellaneous	147,198	191,000	191,000	90,840	100,160	191,000	0.00%	191,000	0.00%
W/W - Dist - Sand/Shells/Dirt/Gravel	14,697	10,000	10,000	1,343	8,657	10,000	0.00%	10,000	0.00%
W/W - Dist - Equipment & Vehicle Parts	66,778	41,500	41,500	28,694	37,806	66,500	60.24%	66,500	0.00%
W/W - Dist - Asphalt/Concrete	71	500	500	798	202	1,000	100.00%	1,000	0.00%
W/W - Dist - Lab Supplies	2,398	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
W/W - Dist - Chemicals	2,600	1,500	1,500	1,239	761	2,000	33.33%	1,500	-25.00%
W/W - Dist - Tools & Equipment	38,683	40,000	40,000	8,794	31,206	40,000	0.00%	40,000	0.00%
TOTAL MATERIALS & SUPPLIES	320,516	376,550	376,550	153,121	246,229	399,350		404,250	
OTHER CHARGES:									
W/W - Dist - Training & Travel	1,289	10,000	10,000	1,255	8,745	10,000	0.00%	10,000	0.00%
W/W - Dist - Judgements & Damages	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
W/W - Dist - Official Fees	1,221	1,500	1,500	938	562	1,500	0.00%	1,500	0.00%
W/W - Dist - Depreciation	1,078,238	1,000,000	1,000,000	-	1,100,000	1,100,000	10.00%	1,200,000	9.09%
W/W - Dist - Miscellaneous	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	1,080,748	1,016,000	1,016,000	2,193	1,113,807	1,116,000		1,216,000	
TOTAL EXPENDITURES	3,045,268	3,171,033	3,171,033	892,141	2,284,307	3,176,448		3,408,736	

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Plant - Salaries	1,292,206	1,392,000	1,392,000	619,885	700,115	1,320,000	-5.17%	1,375,000	4.17%
W/W - Plant - FICA	-	-	-	127	373	500	100.00%	-	-100.00%
W/W - Plant - Retirement	186,357	181,000	181,000	79,456	90,544	170,000	-6.08%	172,000	1.18%
W/W - Plant - Health/Life Insurance	215,879	294,000	294,000	119,503	125,497	245,000	-16.67%	312,000	27.35%
W/W - Plant - Workers Compensation	74,235	81,000	81,000	34,838	43,262	78,100	-3.58%	79,000	1.15%
W/W - Plant - Unemployment	808	900	900	387	463	850	-5.56%	900	5.88%
W/W - Plant - Medicare	14,791	19,000	19,000	7,467	9,533	17,000	-10.53%	19,000	11.76%
W/W - Plant - Disability	3,555	3,700	3,700	1,779	1,821	3,600	-2.70%	3,700	2.78%
W/W - Plant - Deferred Compensation		60,000	60,000	29,926	26,074	56,000	-6.67%	58,000	3.57%
W/W - Plant - Dental Insurance	2,090	2,300	2,300	1,095	1,105	2,200	-4.35%	2,300	4.55%
W/W - Plant - OPEB Contribution	33,557	35,000	35,000	15,446	17,554	33,000	-5.71%	42,000	27.27%
W/W - Plant - Miscellaneous	513	1,605	1,605	598	1,007	1,605	0.00%	1,717	6.98%
TOTAL PERSONAL SERVICES	1,886,575	2,070,505	2,070,505	910,507	1,017,348	1,927,855		2,065,617	
OPERATING SERVICES:									
W/W - Plant - Ads, Dues & Subscriptions	665	1,450	1,450	-	1,450	1,450	0.00%	1,450	0.00%
W/W - Plant - Printing	-	100	100	147	53	200	100.00%	100	-50.00%
W/W - Plant - Utilities - Electric	442,326	460,000	460,000	158,108	307,892	466,000	1.30%	466,000	0.00%
W/W - Plant - Utilities - Gas	13,894	17,600	17,600	5,117	12,483	17,600	0.00%	17,600	0.00%
W/W - Plant - Rentals	12,622	11,500	11,500	6,852	5,148	12,000	4.35%	12,000	0.00%
W/W - Plant - Maint of Property & Equip	132,529	160,315	160,315	68,325	91,990	160,315	0.00%	160,315	0.00%
W/W - Plant - Contractual Services	71,998	83,420	83,420	55,840	21,050	76,890	-7.83%	79,220	3.03%
W/W - Plant - Professional Services	47,541	61,180	61,180	6,354	52,826	59,180	-3.27%	61,180	3.38%
W/W - Plant - Property Insurance	274,168	385,000	385,000	64,046	113,213	177,259	-53.96%	168,880	-4.73%
W/W - Plant - Automobile Insurance	8,697	8,500	8,500	2,941	4,629	7,570	-10.94%	7,640	0.92%
W/W - Plant - Employee Liability	25,260	24,000	24,000	8,771	6,132	14,903	-37.90%	10,120	-32.09%
W/W - Plant - General Liability	28,621	27,500	27,500	9,867	31,790	41,657	51.48%	52,455	25.92%
TOTAL OPERATING SERVICES	1,058,321	1,240,565	1,240,565	386,368	648,656	1,035,024		1,036,960	

CONTINUED

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

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
W/W - Plant - Office & Comm. Equip.	5,776	10,000	10,000	814	9,186	10,000	0.00%	10,000	0.00%
W/W - Plant - Office Supplies	11,188	10,000	10,000	1,241	8,759	10,000	0.00%	10,000	0.00%
W/W - Plant - Medical Supplies	767	750	750	262	488	750	0.00%	750	0.00%
W/W - Plant - Food & Clothing	5,449	5,200	5,200	1,441	3,759	5,200	0.00%	5,200	0.00%
W/W - Plant - Maint of Bldgs & Grounds	19,512	15,000	15,000	9,824	5,176	15,000	0.00%	15,000	0.00%
W/W - Plant - Vehicle Supplies	15,182	24,420	24,420	5,482	18,938	24,420	0.00%	26,862	10.00%
W/W - Plant - Lab/Operating Supplies	44,583	41,000	41,000	22,551	18,449	41,000	0.00%	41,000	0.00%
W/W - Plant - Sand/Shell/Dirt/Gravel	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
W/W - Plant - Equipment & Vehicle Parts	9,227	13,000	13,000	7,036	12,964	20,000	53.85%	13,000	-35.00%
W/W - Plant - Asphalt/Concrete	676	1,000	1,000	149	851	1,000	0.00%	1,000	0.00%
W/W - Plant - Lab Supplies	60,943	50,000	50,000	28,171	21,829	50,000	0.00%	50,000	0.00%
W/W - Plant - Chemicals	464,075	496,196	496,196	165,649	330,547	496,196	0.00%	520,896	4.98%
W/W - Plant - Tools & Equipment	68,054	55,000	55,000	31,625	23,375	55,000	0.00%	55,000	0.00%
TOTAL MATERIALS & SUPPLIES	705,432	723,066	723,066	274,245	455,821	730,066		750,208	
OTHER CHARGES:									
W/W - Plant - Training & Travel	7,652	26,000	26,000	4,055	21,945	26,000	0.00%	26,000	0.00%
W/W - Plant - Official Fees	2,104	4,884	4,884	795	4,089	4,884	0.00%	4,884	0.00%
W/W - Plant - Depreciation	1,470,166	1,550,000	1,550,000	-	1,550,000	1,550,000	0.00%	1,550,000	0.00%
W/W - Plant - Miscellaneous	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	100.00%
TOTAL OTHER CHARGES	1,479,922	1,585,884	1,585,884	4,850	1,581,034	1,585,884		1,585,884	
TOTAL EXPENDITURES	5,130,250	5,620,020	5,620,020	1,575,970	3,702,859	5,278,829		5,438,669	

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

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	\$ 976,250	Warehouse - Normal & Emergency equipment replacement WB Warehouse -Additional Paving Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) Relocation of WA Line - CN RR & Destrehan Switching Yard WA Line Replacement -Bonnet Carre Spillway (820' of 8" HDPE) LA18 Cast Iron Replacement -Hahnville Phase II (WWKS89)	\$ 10,000 25,000 40,000 11,250 250,000 225,000 415,000
Billing Equipment and Improvements	\$ 22,000	Billing equipment upgrades & replacements Server - Utility Billing System	\$ 10,000 12,000
Admininstration Equipment and Improvements	\$ 81,500	Administrative equipment replacement/upgrade Rplace 2007 Konica Minolta Copier/Printer/Scanner Server -Windows EB Office Remodel WB Office Security System Upgrades Replace vehicles: Unit# 801 (2004 Dodge Durango with 81,632 miles)	\$ 10,000 12,000 12,000 15,000 7,500 25,000
Meter Reading Equipment and Improvements	\$ 68,000	Meter Reading equipment system replacements/upgrades Replace 2012 Hand-held devices (6 @ \$5,500) Electronic Work Orders Replace vehicles: Unit# 807 (2011 Ford F150 Truck with 81,878 miles)	\$ 10,000 33,000 25,000
Water Towers and Tanks	\$ 661,525	Baffle Curtains - Additions to Two (2) Ground Water Tanks Utility Service Co Annual Pymt Installments: WB GST #1 - YR7 WB GST #2 - YR8 WB GST #3 - YR9 WB GST #4 - YR10 EB GST #1 - YR7 EB GST #2 - YR6 EB GST #4 - YR9 St. Rose Tower - YR9 Taft Tower - YR9 Des Allemands Tower - YR6 Montz Tower - YR6 Water Tower Removal	\$ 120,000 22,132 32,043 24,137 27,555 79,384 72,022 27,460 16,639 19,688 61,299 9,166 150,000

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2017**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Cont.)			
Water Treatment Plant Improvements	\$ 577,500	Refurbish WB A Plant Clarifier	\$ 225,000
		EB Plant -Install Fiberline from Plant to River Dock	40,000
		WB Plant -Replace Fencing around the Yard	15,000
		Analytical & Normal equipment for West Bank	60,000
		Analytical & Normal equipment for East Bank	60,000
		EB Lab -Relocate from Office to Plant	20,000
		WB B Plant -MCC Contacts Refurbishment	25,000
		EB Plant -Purchase & Install eight (8) Door Awnings	20,000
		WB Plant -Security Camera Upgrades	30,000
		WB Plant -Gate Security Upgrades	7,500
		EB Plant -Ammonia Tank Roof	10,000
		WB A Plant -Roof Replacement	25,000
		EB D/E Plant -Raise Pit Floor	15,000
		Replace vehicles:	
		Unit# 825 (2009 1/2ton Dodge Pickup Truck with 93,877 miles)	25,000
	\$ 2,416,775	Total proposed 2017 Capital Projects	

SOLID WASTE COLLECTION & DISPOSAL

FUND NUMBER: 450

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
Unrestricted	1,380,424	926,028	926,028			1,145,633		963,931	
REVENUES:									
Waste Collection & Disposal Fees	3,561,916	3,643,000	3,643,000	1,536,791	2,158,209	3,695,000	1.43%	3,695,000	0.00%
Recycling Collection Fees	40	75	75	20	20	40	0.00%	75	87.50%
Interest Earnings	144	90	90	716	434	1,150	1177.78%	480	-58.26%
Non-Employer Contribution	368	-	-	-	-	-	0.00%	-	0.00%
Special Item- Prior Period Adjustment	6,950	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	32,193	67,375	67,375	-	53,260	53,260	-20.95%	59,300	11.34%
TOTAL REVENUES	3,601,611	3,710,540	3,710,540	1,537,527	2,211,923	3,749,450		3,754,855	
EXPENDITURES:									
PERSONAL SERVICES	37,942	44,440	44,440	20,004	27,826	47,830	7.63%	50,415	5.40%
OPERATING SERVICES	3,739,262	4,239,535	4,239,535	1,251,564	2,525,758	3,777,322	-10.90%	3,925,241	3.92%
MATERIALS & SUPPLIES	8,828	32,250	32,250	9,193	13,607	22,800	-29.30%	26,800	17.54%
OTHER CHARGES	18,699	25,200	25,200	-	25,200	25,200	0.00%	25,200	0.00%
INTERGOVERNMENTAL	21,538	22,000	22,000	18,002	26,998	45,000	104.55%	45,000	0.00%
TRANSFERS	10,133	13,000	13,000	-	13,000	13,000	0.00%	13,000	0.00%
TOTAL EXPENDITURES	3,836,402	4,376,425	4,376,425	1,298,763	2,632,389	3,931,152		4,085,656	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(234,791)	(665,885)	(665,885)			(181,702)		(330,801)	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(234,791)	(665,885)	(665,885)			(181,702)		(330,801)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
Unrestricted	1,145,633	260,143	260,143			963,931		633,130	

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2015	2016						2017	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Waste Coll - Salaries	29,607	31,000	31,000	14,380	20,620	35,000	12.90%	36,000	2.86%
Waste Coll - FICA	1	-	-	20	230	250	100.00%	300	20.00%
Waste Coll - Retirement	4,275	4,000	4,000	1,827	2,173	4,000	0.00%	3,900	-2.50%
Waste Coll - OPEB Expense	(2,645)	-	-	-	-	-	0.00%	-	0.00%
Waste Coll - Life/Health Insurance	3,702	5,000	5,000	1,990	2,110	4,100	-18.00%	5,000	21.95%
Waste Coll - Workers Compensation	153	200	200	72	113	185	-7.50%	200	8.11%
Waste Coll - Unemployment	19	20	20	9	16	25	25.00%	30	20.00%
Waste Coll - Medicare	420	500	500	204	296	500	0.00%	520	4.00%
Waste Coll - Disability	106	120	120	54	56	110	-8.33%	115	4.55%
Waste Coll - Deferred Compensation	1,463	2,500	2,500	1,057	1,743	2,800	12.00%	3,300	17.86%
Waste Coll - Dental Insurance	79	100	100	40	45	85	-15.00%	100	17.65%
Waste Coll - OPEB Contribution	762	1,000	1,000	351	424	775	-22.50%	950	22.58%
TOTAL PERSONAL SERVICES	37,942	44,440	44,440	20,004	27,826	47,830		50,415	
OPERATING SERVICES:									
Waste Coll - Ads, Dues & Subscriptions	-	500	500	-	500	500	0.00%	500	0.00%
Waste Coll - Printing & Duplications	110	1,500	1,500	-	1,500	1,500	0.00%	3,000	100.00%
Waste Coll - Postage	-	1,000	1,000	-	1,000	1,000	0.00%	2,000	100.00%
Waste Coll - Contractual Services	3,708,794	4,200,000	4,200,000	1,240,371	2,499,789	3,740,160	-10.95%	3,883,496	3.83%
Waste Coll - Professional Services	-	225	225	300	-	300	33.33%	300	0.00%
Waste Coll - Employee Liability	409	510	510	138	92	230	-54.90%	155	-32.61%
Waste Coll - General Liability	463	600	600	155	477	632	5.33%	790	25.00%
TOTAL OPERATING SERVICES	3,709,776	4,204,335	4,204,335	1,240,964	2,503,358	3,744,322		3,890,241	
MATERIALS & SUPPLIES:									
Waste Coll - Food & Clothing	6,082	7,250	7,250	5,753	2,547	8,300	14.48%	10,800	30.12%
Waste Coll - Maint. Of Bldg & Grounds	-	-	-	598	1,902	2,500	100.00%	2,500	0.00%
Waste Coll - Miscellaneous	2,746	25,000	25,000	152	8,348	8,500	-66.00%	10,000	17.65%
Waste Coll - Tool & Equipment	-	-	-	2,690	810	3,500	0.00%	3,500	0.00%
TOTAL MATERIALS & SUPPLIES	8,828	32,250	32,250	9,193	13,607	22,800		26,800	
OTHER CHARGES:									
Waste Coll - Training & Travel	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Waste Coll - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
Waste Coll - Miscellaneous	18,699	22,000	22,000	-	22,000	22,000	0.00%	22,000	0.00%
TOTAL OTHER CHARGES	18,699	25,200	25,200	-	25,200	25,200		25,200	

CONTINUED

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2015	2016					2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
INTERGOVERNMENTAL:									
Waste Coll - Intergovernmental	21,538	22,000	22,000	18,002	26,998	45,000	104.55%	45,000	0.00%
TOTAL INTERGOVERNMENTAL	21,538	22,000	22,000	18,002	26,998	45,000		45,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	10,133	13,000	13,000	-	13,000	13,000	0.00%	13,000	0.00%
TOTAL TRANSFERS	10,133	13,000	13,000	-	13,000	13,000		13,000	
TOTAL EXPENDITURES	3,806,916	4,341,225	4,341,225	1,288,163	2,609,989	3,898,152		4,050,656	

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

Description	2015		2016				2017		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Recycling Coll - Contractual Services	29,486	35,200	35,200	10,600	22,400	33,000	-6.25%	35,000	6.06%
TOTAL OPERATING SERVICES	29,486	35,200	35,200	10,600	22,400	33,000		35,000	
TOTAL EXPENDITURES	29,486	35,200	35,200	10,600	22,400	33,000		35,000	

**2017 ST. CHARLES PARISH ANNUAL BUDGET
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016	2017
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400110	COUNCIL	13.00	13.00	13.00	12.00	12.00	12.00	13.00	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	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
001	- 400113	COUNCIL DISTRICT 3	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
001	- 400115	COUNCIL DISTRICT 5	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
001	- 400117	COUNCIL DISTRICT 7	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
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400140	a) PUBLIC INFORMATION	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
001	- 400205	DISTRICT COURT	0.19	-	-	-	-	-	-	-	-
001	- 400206	b) DISTRICT COURT DIVISION C	2.27	2.34	2.34	1.51	1.51	1.52	1.52	1.52	1.53
001	- 400207	c) DISTRICT COURT DIVISION D	2.27	2.33	2.33	1.51	1.51	1.52	1.52	1.52	1.53
001	- 400208	d) DISTRICT COURT DIVISION E	2.27	2.33	2.33	1.51	1.51	1.52	1.52	1.52	1.53
001	- 400235	DISTRICT ATTORNEY	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
001	- 400310	e) PRESIDENT	5.00	5.00	4.00	5.00	5.00	5.00	5.00	5.00	6.00
001	- 400410	f) REGISTRAR OF VOTERS	5.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00
001	- 400510	g) FINANCE	14.51	12.50	12.50	13.00	13.00	14.00	14.00	14.00	15.00
001	- 400530	h) PURCHASING	8.00	9.00	9.00	9.00	9.00	7.00	6.00	6.00	7.00
001	- 400540	PERSONNEL	5.00	5.00	6.00	6.00	5.00	6.00	6.00	6.00	6.00
001	- 400545	LEGAL SERVICES	4.00	4.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00
001	- 400610	i) PLANNING & ZONING	19.00	19.00	19.00	19.30	19.30	20.30	21.30	17.30	15.30
001	- 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
001	- 400612	ICC BUILDING CODE	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00
001	- 400625	j) INFORMATION TECHNOLOGY	6.00	5.00	6.00	7.20	6.20	7.20	5.00	4.00	7.00
001	- 400626	k) GIS	-	-	-	-	-	-	3.20	5.20	6.20
001	- 400640	l) GENERAL GOVERNMENT BUILDINGS	20.00	24.00	24.00	24.00	23.00	23.25	24.25	24.00	20.90
001	- 400675	RISK MANAGEMENT	4.00	3.00	5.00	4.00	5.00	7.00	7.00	4.00	4.00

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016	2017
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400680	m) GRANTS ADMINISTRATION	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00
001	- 410710	EMERGENCY PREPAREDNESS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 410711	EMERGENCY PREPAREDNESS-SUBSIDIARY	2.00	3.00	3.00	3.00	4.00	2.00	3.00	3.00	3.00
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	7.00	6.00	5.00	5.00	5.00	7.00	7.00	8.00	8.00
001	- 410800	MOTOR VEHICLE	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
001	- 430160	n) CORONER	5.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	11.00
001	- 430180	o) ANIMAL CONTROL	6.00	7.00	8.00	10.00	10.00	10.00	10.00	10.00	11.00
001	- 430220	COMMUNITY SERVICES-JOB ONE	-	6.00	-	-	-	-	-	-	-
001	- 430225	COMMUNITY SERVICES-H & S REHABILITATION	0.25	1.13	0.06	-	1.00	1.00	1.00	1.00	1.00
001	- 430231	p) COMMUNITY SERVICES-COMMUNITY ACTION	6.75	9.00	7.80	6.96	7.71	7.61	9.57	7.74	6.12
001	- 430232	q) COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.35	0.35	0.35	0.45	0.42	0.33	0.32
001	- 430233	r) COMMUNITY SERVICES-SUMMER FEEDING	17.00	30.00	22.00	18.00	22.00	20.00	18.00	25.00	27.00
001	- 430234	s) COMMUNITY SERVICES-COMM SRV CTRS	-	-	-	2.00	5.00	6.00	8.00	8.00	11.10
001	- 430241	COMMUNITY SERVICES-EITC OUTREACH	-	1.00	-	-	-	-	-	-	-
001	- 430242	COMMUNITY SERVICES-ARRA WEATHERIZATION	-	-	0.94	0.13	-	-	-	-	-
001	- 430244	COMMUNITY SERVICES-ARRA CSBG PGM ACT	-	0.75	-	-	-	-	-	-	-
001	- 430246	COMMUNITY SERVICES-LIHEAP WEATHERIZATION	0.34	0.87	-	0.87	-	-	-	-	-
001	- 430247	t) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.94	0.90	0.18	0.13	0.14	0.08	0.22	0.21	0.51
001	- 430248	u) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.96	2.00	2.68	1.56	1.80	1.86	1.79	1.72	2.05
001	- 430249	COMMUNITY SERVICES-DOE WEATHERIZATION	0.41	-	-	-	-	-	-	-	-
001	- 430250	COMMUNITY SERVICES-HOME PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 450300	v) COMMUNITY CENTER	-	-	-	-	-	5.00	2.00	10.00	5.00
001	- 465230	w) ECONOMIC DEVELOPMENT	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	5.00
001	- 465235	TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
105	- 420270	x) ROAD LIGHTING	1.33	1.66	1.66	1.66	1.00	1.00	1.00	0.67	1.33
107	- 465300	y) WORKFORCE INVESTMENT ACT	24.49	24.50	10.50	11.00	41.00	9.00	9.00	9.00	18.00
110	- 400205	z) CRIMINAL COURT FUND	-	-	-	2.47	2.47	2.44	2.44	2.44	2.41
112	- 420210	aa) PAVED STREETS	69.00	69.00	71.00	66.00	68.00	67.00	65.00	70.00	72.00
112	- 420260	bb) DRAINAGE	85.25	89.50	101.50	108.70	111.70	112.70	114.70	123.20	126.20
113	- 450100	cc) RECREATION	60.25	66.25	66.25	65.25	65.25	64.00	64.00	64.00	60.00
113	- 450112	dd) RECREATION SUMMER CAMP	76.00	93.00	79.00	82.00	64.00	64.00	82.00	92.00	99.00
114	- 430170	ee) MOSQUITO CONTROL	1.34	1.68	1.68	1.68	1.00	1.01	1.01	0.67	1.35
116	- 430251	RSVP - FEDERAL	1.20	1.20	0.61	0.55	0.35	0.53	0.53	0.53	0.53

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016	2017
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
116	- 430260	RSVP - STATE/OTHER	0.95	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.00
116	- 430270	ff) RSVP - LOCAL	1.85	2.85	3.39	4.45	3.65	3.47	2.47	2.47	3.47
401	- 420451	gg) WASTEWATER-ADMINISTRATION	6.25	5.00	6.00	7.00	7.00	5.00	6.00	5.00	6.00
401	- 420452	hh) WASTEWATER-COLLECTION & MAINTENANCE	30.00	31.00	31.00	30.00	30.00	33.00	33.00	34.00	35.00
401	- 420453	ii) WASTEWATER-TREATMENT	18.00	17.00	18.00	18.00	19.00	19.00	18.00	18.00	17.00
430	- 420541	WATERWORKS - ADMINISTRATION	5.25	6.25	4.25	5.55	5.55	6.55	5.55	4.30	4.30
430	- 420542	WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
430	- 420543	WATERWORKS - METER READERS	7.00	7.00	7.49	8.49	8.16	7.16	7.16	7.16	7.16
430	- 420544	jj) WATERWORKS - DISTRIBUTION	22.00	22.00	22.49	22.49	22.16	16.16	16.16	16.16	17.16
430	- 420545	WATERWORKS -PLANT	18.00	17.00	18.02	19.02	18.68	18.68	18.68	18.68	18.68
450	- 420430	kk) SOLID WASTE	1.33	1.66	1.66	1.66	1.00	0.99	0.99	0.66	1.32
TOTAL			648.00	708.00	681.00	690.00	709.00	681.00	700.00	730.00	760.00

- a) One Summer Temporary hired in 2016 and budgeted for in 2017.
- b) Adjusted the allocation of two Court Reporters salary distribution between General Fund and Criminal Court Fund.
- c) Adjusted the allocation of two Court Reporters salary distribution between General Fund and Criminal Court Fund.
- d) Adjusted the allocation of two Court Reporters salary distribution between General Fund and Criminal Court Fund.
- e) Eliminated the position of Chief Operating Officer and added Executive Director-Community Affairs and Executive Director-Procurement & Government Buildings
- f) Added one Early Voting Commissioner in 2016 and budgeted for in 2017.
- g) One Summer Temporary hired in 2016 and budgeted for in 2017.
- h) One Summer Temporary hired in 2016 and budgeted for in 2017.
- i) Removed one Summer Temporary position and eliminated Community Outreach Specialist position.
- j) Two additional Summer Temporary hired in 2016 and budgeted for in 2017 and added Executive Director-Technology and Communication.
- k) Added GIS Field Tech/Temp in 2016 and budgeted for in 2017.
- l) Removed Administrative Aide I, removed QA Coordinator, removed three Groundskeeper positions, removed one Temporary position and added Assistant Facilities Manager , added two Summer Temporary positions and allocated 10% of one Custodian salary distribution to Community Service Centers.
- m) One Summer Temporary hired in 2016 and budgeted for in 2017.
- n) Added one Investigator in 2016 and budgeted for in 2017.
- o) One additional Summer Temporary hired in 2016 and budgeted for in 2017.
- p) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department and removed one Summer Temporary position.
- q) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.

FUND	CODE	DEPARTMENT	2009 BUDGET	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET
	r)	In 2017, budgeted the number of positions actually hired to operate program in 2016, which was two more positions.									
	s)	In 2016 hired one Para-Educator, one Temporary and one Summer Worker and budgeted for in 2017 plus added 10% allocation of one custodian salary distribution.									
	t)	Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.									
	u)	Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.									
	v)	Removed five Concession Stand Workers for 2017.									
	w)	One Summer Temporary and one Temporary hired in 2016 and budgeted for in 2017.									
	x)	One Clerk-Summer and one Clerk-Temp hired in 2016 and budgeted for in 2017 at 33% allocation of salary distribution.									
	y)	Nine Summer WIA Participants hired in 2016 and budgeted for in 2017.									
	z)	Adjusted the allocation of six Court Reporters salary distribution between General Fund and Criminal Court Fund.									
	aa)	Upgraded four Laborers to newly created position of Carpenter Helper and removed two Laborer positions in 2016.									
	bb)	Added Senior Project Manager and removed Personnel Coordinator in 2016 and added two Electrician and one Electrician Helper positions in 2017.									
	cc)	One Recreation Maintenance Worker and one Temporary position added in 2016, one Recreation Assistant(T), two Field Maint-Summer and four Field Maint-Temp positions removed in 2016, and one additional Recreation Grass Cutter is added for 2017.									
	dd)	In 2017, budgeted the number of positions actually hired to operate program in 2016, which included seven additional for Summer Camp									
	ee)	One Clerk-Summer and one Clerk-Temp hired in 2016 and budgeted for in 2017 at 34% allocation of salary distribution.									
	ff)	One Seasonal position added in 2016 and budgeted for in 2017.									
	gg)	One Part-Time position added in 2016 and budgeted for in 2017.									
	hh)	One Wastewater Technician II added in 2016 and budgeted for in 2017.									
	ii)	One Wastewater Plant Tech removed in 2016.									
	jj)	One Temp-GIS Mapping position hired in 2016 and budgeted for in 2017.									
	kk)	One Clerk-Summer and one Clerk-Temp hired in 2016 and budgeted for in 2017 at 33% allocation of salary distribution.									



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

	2006	2007	2008	2009
Governmental activities				
Net Investment in Capital Assets	\$ 88,518,346	\$ 97,956,951	\$ 99,123,500	\$ 103,427,078
Restricted for:	8,164,263	7,840,421	7,872,433	10,301,562
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Special Revenues Maint & Operations	-	-	-	-
Unrestricted	54,768,676	64,562,997	77,137,128	64,931,061
Total governmental activities net position	\$ 151,451,285	\$ 170,360,369	\$ 184,133,061	\$ 178,659,700
Business-type activities				
Net Investment in Capital Assets	\$ 97,596,993	\$ 99,051,543	\$ 94,825,477	\$ 96,566,346
Restricted for:	7,417,357	7,130,258	8,137,231	8,954,936
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Unrestricted	4,759,642	8,675,669	10,892,319	17,914,946
Total business-type activities net position	\$ 109,773,992	\$ 114,857,470	\$ 113,855,027	\$ 123,436,228
Primary government				
Net Investment in Capital Assets	\$ 186,115,339	\$ 197,008,494	\$ 193,948,977	\$ 199,993,424
Restricted	15,581,620	14,970,679	16,009,664	19,256,498
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Other Programs	-	-	-	-
Unrestricted	59,528,318	73,238,666	88,029,447	82,846,007
Total primary government net position	\$ 261,225,277	\$ 285,217,839	\$ 297,988,088	\$ 302,095,929

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-1

2010	2011	2012	2013	2014	2015
\$ 120,409,754	\$ 140,450,577	\$ 159,338,478	\$ 175,989,169	\$ 181,967,376	\$ 203,387,734
10,381,950	33,691,897				
-	-	31,584,479	32,432,876	25,773,560	21,557,419
-	-	4,591,657	4,474,558	4,848,261	4,716,112
-	-	1,884,367	2,573,931	1,280,366	8,024,372
-	-	-	984,893	-	-
-	-	3,263,986	2,638,212	11,752,537	8,044,395
61,097,588	35,099,858	33,236,679	32,336,391	37,035,528	33,232,957
<u>\$ 191,889,292</u>	<u>\$ 209,242,332</u>	<u>\$ 233,899,646</u>	<u>\$ 251,430,030</u>	<u>\$ 262,657,628</u>	<u>\$ 278,962,989</u>
\$ 102,256,875	\$ 102,829,417	\$ 102,711,267	\$ 103,607,176	\$ 102,800,061	\$ 102,069,628
9,447,895	10,437,856				
-	-	2,857,321	2,857,886	2,865,761	2,471,579
-	-	7,864,064	6,366,278	6,365,219	7,418,328
8,944,554	6,016,479	3,379,723	777,476	(425,415)	(2,959,002)
<u>\$ 120,649,324</u>	<u>\$ 119,283,752</u>	<u>\$ 116,812,375</u>	<u>\$ 113,608,816</u>	<u>\$ 111,605,626</u>	<u>\$ 109,000,533</u>
\$ 222,666,629	\$ 243,279,994	\$ 262,049,745	\$ 279,596,345	\$ 284,767,437	\$ 305,457,362
19,829,845	44,129,753				
-	-	31,584,479	32,432,876	25,773,560	21,557,419
-	-	7,448,978	7,332,444	7,714,022	7,187,691
-	-	9,748,431	8,940,209	7,645,585	15,442,700
-	-	-	984,893	-	-
-	-	-	2,638,212	11,752,537	8,044,395
70,042,142	41,116,337	36,616,402	33,113,867	36,610,113	30,273,955
<u>\$ 312,538,616</u>	<u>\$ 328,526,084</u>	<u>\$ 347,448,035</u>	<u>\$ 365,038,846</u>	<u>\$ 374,263,254</u>	<u>\$ 387,963,522</u>

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
General government	\$ 10,234,268	\$ 14,131,681	\$ 10,755,610	\$ 20,824,397	\$ 14,405,243	\$ 15,314,299	\$ 18,011,540	\$ 18,234,171	\$ 18,278,012	\$ 15,317,871
Public safety	7,107,232	6,675,265	12,165,599	8,410,575	7,399,524	9,664,188	13,628,616	8,311,542	8,821,956	5,185,170
Public works	19,485,320	20,662,921	20,372,591	22,000,978	23,739,793	27,220,169	24,944,066	25,161,360	25,818,325	25,983,105
Health and welfare	3,648,387	4,208,703	4,424,586	5,098,084	5,286,588	6,021,742	5,637,053	5,799,325	5,791,088	4,040,956
Culture and recreation	2,482,841	2,724,819	3,130,278	4,661,002	4,412,734	4,136,517	4,362,368	4,574,464	4,509,617	4,695,401
Economic development and assistance	4,189,764	2,754,328	2,931,667	3,258,521	2,711,225	1,894,222	1,936,176	2,397,090	1,763,281	1,748,687
Interest & other charges on long-term debt	2,027,512	2,357,075	1,699,323	1,595,120	1,339,967	1,068,932	926,822	532,285	450,422	425,400
Total governmental activities expenses	49,175,324	53,514,792	55,479,654	65,848,677	59,295,074	65,320,069	69,446,641	65,010,237	65,432,701	57,396,591
Business-type activities:										
Waterworks utility system	7,582,875	9,140,058	9,671,422	10,005,765	10,186,293	10,144,371	10,768,117	11,300,078	12,003,522	15,639,950
Wastewater utility system	10,388,352	11,677,372	11,795,239	11,376,790	11,199,581	10,473,738	10,728,800	11,557,921	11,543,076	11,000,038
Solid waste collection and disposal	3,139,169	3,528,908	3,743,783	3,736,594	3,750,725	3,382,763	3,387,198	3,436,409	3,713,140	3,826,269
Total business-type activities expenses	21,110,396	24,346,338	25,210,444	25,119,149	25,136,599	24,000,872	24,884,115	26,294,408	27,259,738	30,466,257
Total primary government expenses	\$ 70,285,720	\$ 77,861,130	\$ 80,690,098	\$ 90,967,826	\$ 84,431,673	\$ 89,320,941	\$ 94,330,756	\$ 91,304,645	\$ 92,692,439	\$ 87,862,848
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,379,117	\$ 3,699,399	\$ 3,701,130	\$ 3,624,990	\$ 2,873,262	\$ 2,926,954	\$ 3,073,497	\$ 3,163,440	\$ 3,529,181	\$ 3,218,591
Public works	5,088	12,946	8,605	11,341	34,984	48,876	20,896	96,187	102,722	23,395
Culture and recreation	62,060	66,270	82,189	107,877	138,657	199,330	244,226	197,403	248,514	354,126
Operating grants and contributions	8,459,923	4,971,050	9,320,506	9,656,650	6,590,029	7,793,403	11,948,264	11,658,362	7,292,062	10,215,059
Capital grants and contributions	14,576,941	9,727,281	2,176,208	2,653,233	9,790,431	12,638,224	10,670,079	5,842,108	7,103,224	5,236,797
Total governmental activities program revenues	26,483,129	18,476,946	15,288,638	16,054,091	19,427,363	23,606,787	25,956,962	20,957,500	18,275,703	19,047,968
Business-type activities:										
Charges for services:										
Waterworks utility system	9,290,495	10,636,932	10,709,725	11,037,959	10,865,178	11,055,175	10,426,391	10,427,732	11,174,372	11,547,858
Wastewater utility system	8,584,119	7,717,179	7,283,534	7,365,461	7,199,368	7,286,282	7,619,198	7,990,415	8,815,790	9,834,550
Solid waste collection and disposal	3,386,105	3,696,745	3,711,229	3,965,403	3,998,917	3,536,887	3,604,549	3,457,347	3,583,537	3,562,324
Operating grants and contributions	-	2,543,557	980,396	143,186	89,784	248,643	227,161	348,468	79,394	151,698
Capital grants and contributions	4,400,226	3,120,601	558,703	40,125	14,111	258,951	283,430	48,464	1,248,414	-
Total business-type activities program revenues	25,660,945	27,715,014	23,243,587	22,552,134	22,167,358	22,385,938	22,160,729	22,272,426	24,901,507	25,096,430
Total primary government program revenues	\$ 52,144,074	\$ 46,191,960	\$ 38,532,225	\$ 38,606,225	\$ 41,594,721	\$ 45,992,725	\$ 48,117,691	\$ 43,229,926	\$ 43,177,210	\$ 44,144,398
Net (expenses)/revenue										
Governmental activities	\$ (22,692,195)	\$ (35,037,846)	\$ (40,191,016)	\$ (49,794,586)	\$ (39,867,711)	\$ (41,713,282)	\$ (43,489,679)	\$ (44,052,737)	\$ (47,156,998)	\$ (38,348,621)
Business-type activities	4,550,549	3,368,676	(1,966,857)	(2,567,015)	(2,969,241)	(1,614,934)	(2,723,386)	(4,021,982)	(2,358,231)	(5,369,827)
Total primary government net expenses	\$ (18,141,646)	\$ (31,669,170)	\$ (42,157,873)	\$ (52,361,601)	\$ (42,836,952)	\$ (43,328,216)	\$ (46,213,065)	\$ (48,074,719)	\$ (49,515,229)	\$ (43,718,448)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Revenues & Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 17,789,328	\$ 19,003,307	\$ 20,524,233	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015	\$ 22,283,275
Sales taxes	28,935,942	29,571,279	32,221,461	32,710,536	28,288,787	34,268,437	41,172,766	35,144,273	29,753,818	28,792,560
Alcoholic beverage tax	62,072	54,518	53,028	52,382	50,737	45,892	50,889	48,168	46,431	47,960
Airport expansion agreement	178,166	165,256	144,877	-	-	-	1,381,602	296,893	974,547	685,235
Cable TV franchise tax	549,090	615,232	633,810	638,467	666,451	695,297	732,974	767,343	823,155	868,466
Investment earnings	3,061,811	3,865,138	2,678,483	975,318	534,967	401,819	313,348	253,115	268,392	377,090
Additions to Claims & Judgments	-	-	(1,109,227)	-	-	-	-	-	-	-
Implementation of GASB 45	-	-	(2,103,010)	-	-	-	-	-	-	-
Miscellaneous	217,386	676,300	661,709	195,205	600,259	1,708,946	943,492	1,153,292	1,200,372	278,104
Gain (loss) on disposal of capital assets	(567,093)	-	143,598	-	-	-	-	-	-	-
Transfer (to) from other funds	(950,000)	(4,100)	(84,955)	(11,708,386)	120,733	(191,553)	(213,836)	(812,124)	(326,134)	754,254
Transfer (to) from other funds	-	-	-	-	-	-	-	-	-	(1,127,704)
Total governmental activities	49,276,702	53,946,930	53,764,007	44,321,222	53,097,303	59,066,322	68,146,993	61,583,121	58,384,596	52,959,240
Business-type activities:										
Taxes										
Ad valorem taxes	11	445	12	-	-	-	-	-	15	-
Investment earnings	448,438	1,533,868	879,447	439,830	54,906	46,625	37,265	27,318	32,798	24,551
Miscellaneous	-	-	-	-	248,164	11,184	908	(21,019)	(3,906)	56,783
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	-	-	-
Transfer (to) from other funds	950,000	4,100	84,955	11,708,386	(120,733)	191,553	213,836	812,124	326,134	1,212,293
Total business-type activities	1,398,449	1,538,413	964,414	12,148,216	182,337	249,362	252,009	818,423	355,041	1,293,627
Total primary government	\$ 50,675,151	\$ 55,485,343	\$ 54,728,421	\$ 56,469,438	\$ 53,279,640	\$ 59,315,684	\$ 68,399,002	\$ 62,401,544	\$ 58,739,637	\$ 54,252,867
Change in Net Position										
Governmental activities	\$ 26,584,507	\$ 18,909,084	\$ 13,572,991	\$ (5,473,364)	\$ 13,229,592	\$ 17,353,040	\$ 24,657,314	\$ 17,530,384	\$ 11,227,598	\$ 14,610,619
Business-type activities	5,948,998	4,907,089	(1,002,443)	9,581,201	(2,786,904)	(1,365,572)	(2,471,377)	(3,203,559)	(2,003,190)	(4,076,200)
Total primary government	\$ 32,533,505	\$ 23,816,173	\$ 12,570,548	\$ 4,107,837	\$ 10,442,688	\$ 15,987,468	\$ 22,185,937	\$ 14,326,825	\$ 9,224,408	\$ 10,534,419

Source: Audited Comprehensive Annual Financial Report.

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

	2006	2007	2008	2009
General Fund				
Reserved	\$ 175,141	\$ 234,239	\$ 81,050	\$ 291,322
Unreserved, reported in:				
General Fund	28,178,035	34,373,118	41,750,290	33,822,823
Designated for Insurance	-	1,373,577	1,436,279	1,374,700
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 28,353,176</u>	<u>\$ 35,980,934</u>	<u>\$ 43,267,619</u>	<u>\$ 35,488,845</u>
All other governmental funds				
Reserved	\$ 7,078,607	\$ 6,230,000	\$ 6,759,906	\$ 10,302,990
Unreserved, reported in:				
Special revenue funds	25,761,273	30,797,386	36,346,746	34,379,718
Capital projects funds	2,279,133	1,744,101	1,850,417	1,862,172
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 35,119,013</u>	<u>\$ 38,771,487</u>	<u>\$ 44,957,069</u>	<u>\$ 46,544,880</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

2010	2011	2012	2013	2014	2015
\$ 303,998	\$ -	\$ -	\$ -	\$ -	\$ -
35,816,102	-	-	-	-	-
1,264,575	-	-	-	-	-
-	417,043	202,327	556,807	442,910	449,093
-	3,055,030	260,178	373,827	53,538	718,977
-	15,012,261	12,052,002	11,017,325	13,940,018	12,381,828
-	16,880,927	23,845,305	21,550,766	21,019,738	27,758,632
-	4,758,040	6,466,751	8,052,321	9,420,036	(2,555,453)
<u>\$ 37,384,675</u>	<u>\$ 40,123,301</u>	<u>\$ 42,826,563</u>	<u>\$ 41,551,046</u>	<u>\$ 44,876,240</u>	<u>\$ 38,753,077</u>
\$ 5,664,793	\$ -	\$ -	\$ -	\$ -	\$ -
34,330,891	-	-	-	-	-
2,396,037	-	-	-	-	-
-	91,749	67,546	3,328	26,816	25,854
-	30,636,867	41,064,311	42,730,643	43,601,186	41,623,321
-	9,006,227	5,160,704	5,443,989	6,130,265	5,207,551
-	304,264	36,007	35,742	54,134	22,377
-	(23,846)	(7,669)	(1,476)	(2,002)	(2,355)
<u>\$ 42,391,721</u>	<u>\$ 40,015,261</u>	<u>\$ 46,320,899</u>	<u>\$ 48,212,226</u>	<u>\$ 49,810,399</u>	<u>\$ 46,876,748</u>

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

	2006	2007	2008	2009
Revenues				
Taxes:				
Ad valorem taxes	\$ 17,789,328	\$ 19,003,307	\$ 20,524,233	\$ 21,457,700
Sales taxes	28,935,942	29,571,279	32,221,461	32,710,536
Other taxes	789,328	835,006	831,715	690,849
Licenses and permits	1,242,174	888,645	1,057,834	1,224,314
Intergovernmental revenues	8,650,916	5,630,392	10,429,886	12,309,883
Fees, charges, and commissions	1,461,908	1,947,317	1,646,809	1,588,923
Fines and forfeitures	835,566	990,057	1,150,017	930,971
Investment earnings	3,061,811	3,865,138	2,678,484	975,318
Miscellaneous	217,386	676,300	800,780	195,205
Total revenues	<u>62,984,359</u>	<u>63,407,441</u>	<u>71,341,219</u>	<u>72,083,699</u>
Expenditures				
Current:				
General government	9,878,954	11,083,755	11,878,304	12,728,576
Public safety	7,006,258	6,458,952	11,923,099	8,213,440
Public works	12,101,696	13,011,540	12,581,356	14,010,111
Health and welfare	3,536,016	4,102,703	4,311,443	4,961,591
Culture and recreation	2,237,601	2,442,864	2,826,658	3,471,293
Economic development & assistance	4,142,637	2,712,710	2,900,060	3,236,146
Debt service:				
Principal	4,905,000	4,765,000	4,990,000	5,060,000
Interest and other charges	1,935,264	1,753,490	1,596,006	1,500,361
Capital outlay	6,455,670	8,036,457	4,972,114	13,384,662
Total expenditures	<u>52,199,096</u>	<u>54,367,471</u>	<u>57,979,040</u>	<u>66,566,180</u>
Excess (deficiency) of revenues over expenditures	10,785,263	9,039,970	13,362,179	5,517,519
Other financing sources (uses)				
Transfer in	992,998	735,729	687,339	627,029
Transfer out	(1,942,998)	(739,829)	(781,478)	(12,335,512)
Insurance Recoveries	1,439,833	-	4,527	-
Issuance of Debt	-	920,000	-	-
Bond proceeds	-	-	-	-
Premium (discount) on debt issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Compensation for Loss/Damaged Assets	-	-	-	-
Total other financing sources (uses)	<u>489,833</u>	<u>915,900</u>	<u>(89,612)</u>	<u>(11,708,483)</u>
Net change in fund balance	<u>\$ 11,275,096</u>	<u>\$ 9,955,870</u>	<u>\$ 13,272,567</u>	<u>\$ (6,190,964)</u>
Debt service as a percentage of noncapital expenditures	15.0%	14.1%	12.4%	12.3%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-4

	2010	2011	2012	2013	2014	2015
\$	22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015	\$ 22,283,275
	28,288,787	34,268,437	41,172,766	35,144,273	29,753,818	28,792,560
	717,188	741,189	2,165,465	1,112,404	1,844,133	1,601,661
	1,161,535	1,220,781	1,229,153	1,286,150	1,371,735	1,350,951
	16,380,460	20,431,627	22,541,402	16,868,809	13,477,594	14,392,171
	806,151	784,418	864,930	963,540	1,108,940	1,130,149
	1,079,217	1,169,961	1,244,536	1,207,340	1,399,742	1,115,012
	534,967	401,819	313,348	253,115	268,392	377,090
	505,998	1,708,592	758,428	1,053,021	1,200,372	754,254
	<u>72,309,672</u>	<u>82,864,308</u>	<u>94,055,786</u>	<u>82,620,813</u>	<u>76,068,741</u>	<u>71,797,123</u>
	13,398,419	13,457,653	14,222,928	17,400,460	14,928,041	14,945,487
	7,212,336	9,504,072	13,524,991	8,193,492	8,482,639	4,790,332
	14,964,380	18,895,378	16,780,029	16,865,324	17,400,804	17,782,365
	5,133,224	5,874,174	5,511,268	5,630,673	5,655,824	3,917,635
	3,814,620	3,224,064	3,337,795	3,445,311	3,378,130	3,463,410
	2,701,925	1,878,426	1,918,806	2,354,966	1,742,071	1,727,808
	5,280,000	2,430,000	2,530,000	3,010,000	2,625,000	2,855,000
	1,303,810	1,098,587	971,725	778,560	482,777	420,954
	20,973,281	25,948,589	26,320,572	23,614,364	16,125,429	29,973,621
	<u>74,781,995</u>	<u>82,310,943</u>	<u>85,118,114</u>	<u>81,293,150</u>	<u>70,820,715</u>	<u>79,876,612</u>
	(2,472,323)	553,365	8,937,672	1,327,663	5,248,026	(8,079,489)
	4,049,795	3,014,402	3,828,016	1,562,748	2,341,782	8,580,891
	(3,929,062)	(3,205,955)	(4,041,852)	(2,374,872)	(2,667,916)	(9,708,595)
	-	-	-	-	-	-
	-	-	-	2,620,000	-	-
	-	-	12,500,000	-	-	-
	-	-	-	-	-	-
	-	-	(12,400,000)	(2,620,000)	-	-
	91,457	-	181,853	100,060	56	150,123
	2,804	354	3,211	211	1,419	256
	<u>214,994</u>	<u>(191,199)</u>	<u>71,228</u>	<u>(711,853)</u>	<u>(324,659)</u>	<u>(977,325)</u>
\$	<u>(2,257,329)</u>	<u>\$ 362,166</u>	<u>\$ 9,008,900</u>	<u>\$ 615,810</u>	<u>\$ 4,923,367</u>	<u>\$ (9,056,814)</u>
	12.2%	6.3%	6.0%	6.6%	5.7%	6.6%

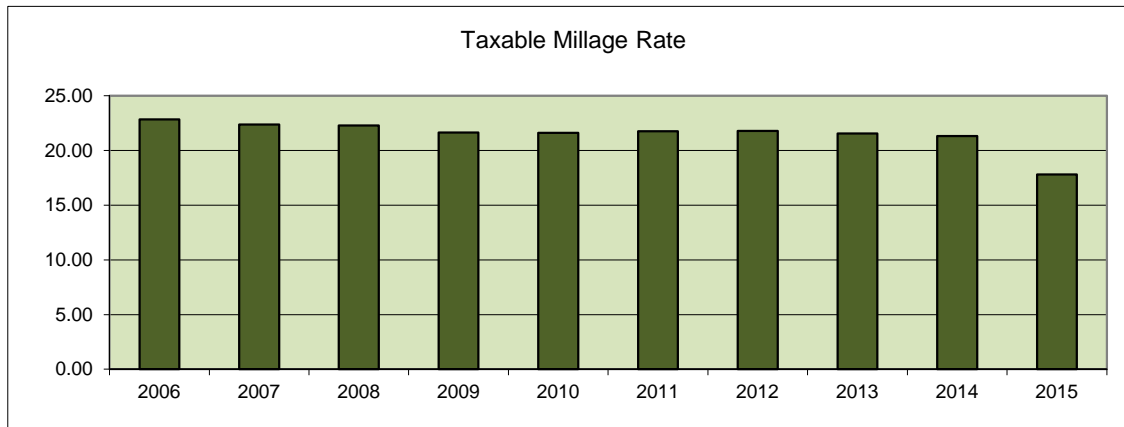
Parish of St. Charles
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)

Year Ended	Real Property		Other	Less: Homestead Exemption	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value ¹ as a Percentage of Actual Value
	Residential Property	Commercial Property	Public Utilities					
2006	178,109,193	472,543,810	221,985,090	90,270,665	782,367,428	22.85	7,823,674,280	0.11%
2007	189,266,443	529,530,663	223,842,200	92,088,489	850,550,817	22.38	8,505,508,170	0.11%
2008	208,301,915	584,940,947	224,620,630	94,652,223	923,211,269	22.28	9,232,112,690	0.11%
2009	227,792,803	645,781,488	223,139,430	96,921,335	999,792,386	21.64	9,997,923,860	0.11%
2010	231,964,163	696,197,177	223,173,070	98,326,155	1,053,008,255	21.61	10,530,082,550	0.11%
2011	233,568,556	662,374,477	222,954,530	99,064,440	1,019,833,123	21.76	10,198,331,230	0.11%
2012	227,756,650	733,775,511	235,895,035	99,009,811	1,098,417,385	21.78	10,984,173,850	0.11%
2013	235,711,655	793,753,174	226,467,700	98,994,895	1,156,937,634	21.56	11,569,376,340	0.11%
2014	234,853,294	835,518,833	231,762,020	98,376,651	1,203,757,496	21.33	12,037,574,960	0.11%
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%

Source: St. Charles Parish Tax Collector, 2014 Tax Roll
 St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.

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

¹ Includes tax-exempt property.

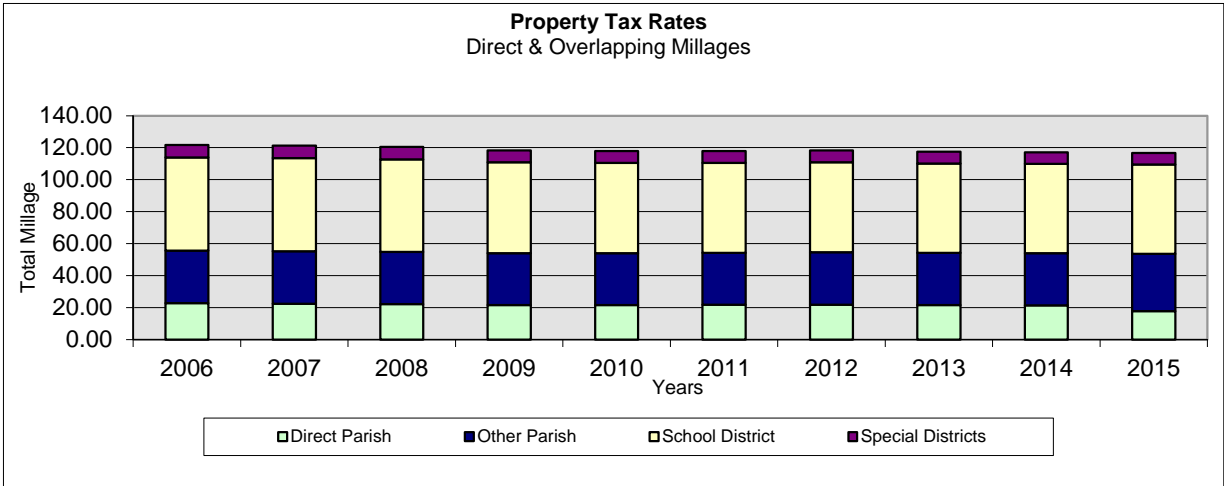


**Parish of St. Charles
Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

Year	St. Charles Parish			Overlapping Rates ¹								Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District			Special Districts		
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage			
2006	18.51	4.34	22.85	30.34	2.46	32.8	51.97	6.36	58.33	7.76	121.74	
2007	18.81	3.57	22.38	30.31	2.46	32.77	51.97	6.36	58.33	7.72	121.20	
2008	19.00	3.28	22.28	30.11	2.46	32.57	51.55	6.36	57.91	7.67	120.43	
2009	18.66	2.98	21.64	29.95	2.46	32.41	50.51	6.36	56.87	7.43	118.35	
2010	18.66	2.95	21.61	29.94	2.46	32.40	50.51	5.86	56.37	7.43	117.81	
2011	18.81	2.95	21.76	29.94	2.46	32.40	50.51	5.86	56.37	7.42	117.95	
2012	18.83	2.95	21.78	29.63	3.16	32.79	50.51	5.86	56.37	7.42	118.36	
2013	18.73	2.83	21.56	29.56	3.16	32.72	49.90	5.86	55.76	7.35	117.39	
2014	18.73	2.60	21.33	29.56	3.16	32.72	49.90	5.86	55.76	7.35	117.16	
2015	15.60	2.20	17.80	32.69	3.16	35.85	49.90	5.86	55.76	7.35	116.76	

Source: St. Charles Parish Tax Collector, 2014 Tax Roll

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



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

<u>Taxpayer</u>	<u>Industry Type</u>	<u>2015</u>		<u>2006</u>	
		<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>
Entergy Louisiana, Inc.	Public Utility	\$ 183,604,550	14.5%	\$ 191,536,700	21.9%
Union Carbide Corporation	Chemical Plant	144,870,975	11.5%	71,538,256	8.2%
Motiva Enterprises, LLC	Oil Refinery	110,417,324	8.7%	82,991,504	9.5%
Valero Refining Corporation	Oil Refinery	65,333,156	5.2%	18,664,885	2.1%
Shell Oil Company	Oil Refinery	59,057,004	4.7%	40,743,265 **	4.7%
Monsanto	Chemical Plant	44,521,684	3.5%	21,934,214	2.5%
Valero Refining - New Orleans	Oil Refinery	43,291,424	3.4%	11,373,649	1.3%
Motiva Enterprises, LLC	Chemical Plant	36,839,573	2.9%	8,536,778	1.0%
Occidental Chemical Corp	Chemical Plant	20,314,343	1.6%	19,638,136	2.3%
Occidental Chemical	Chemical Plant	20,300,098	1.6%	-	0.0%
Shell Chemical Company	Chemical Plant	-	-	9,601,910	1.1%
		<u>\$ 728,550,131</u>	<u>57.6%</u>	<u>\$ 476,559,297</u>	<u>54.6%</u>

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

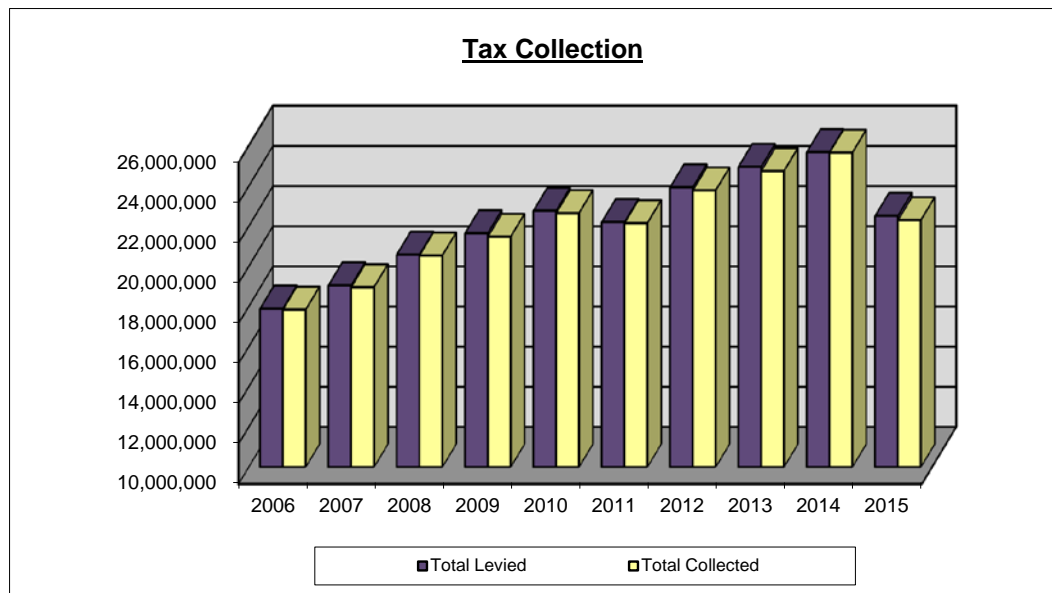
* Shell changed its name to Motiva

** Valero bought Transamerica

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

Year	Total Tax Levy	Collected within Year of the Levy		Collections from Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	17,875,653	17,764,436	99.4	59,713	17,824,149	99.7
2007	19,034,037	18,944,040	99.5	219	18,944,259	99.5
2008	20,567,684	20,524,026	99.8	-	20,524,026	99.8
2009	21,633,802	21,370,644	98.8	87,056	21,457,700	99.2
2010	22,753,618	22,506,970	98.9	128,399	22,635,369	99.5
2011	22,189,594	22,133,407	99.7	4,077	22,137,484	99.8
2012	23,921,115	23,763,105	99.3	2,653	23,765,758	99.4
2013	24,940,832	24,717,037	99.1	15,124	24,732,161	99.2
2014	25,673,066	25,627,207	99.8	16,823	25,644,030	99.9
2015	22,498,835	22,221,704	98.8	61,572	22,283,276	99.0

Source: St. Charles Parish Tax Collector.



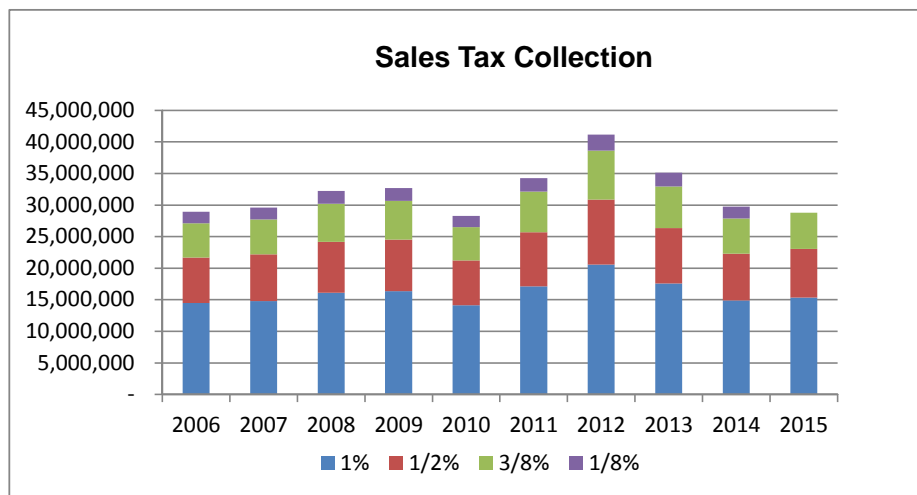
**Parish of St. Charles
Sales Tax Collections
Last Ten Years
(Unaudited)**

Year	1% Road and Drainage Maintenance	1/2% General Parish	3/8% General Parish	1/8% Fire Protection	Total Sales Tax
2006	14,467,034	7,234,464	5,425,848	1,808,596	28,935,942
2007	14,785,650	7,392,825	5,544,618	1,848,186	29,571,279
2008	16,110,012	8,055,006	6,041,254	2,015,189	32,221,461
2009	16,356,823	8,178,411	6,133,808	2,041,494	32,710,536
2010	14,144,907	7,072,454	5,304,341	1,767,085	28,288,787
2011	17,134,228	8,567,114	6,425,335	2,141,760	34,268,437
2012	20,586,376	10,293,197	7,719,897	2,573,296	41,172,766
2013	17,572,123	8,786,074	6,589,554	2,196,522	35,144,273
2014	14,876,897	7,438,460	5,578,843	1,859,618	29,753,818
2015	15,356,023	7,678,023	5,758,514	-	28,792,560

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2015.

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

Source: St. Charles Parish School Board - Remittance Sheet





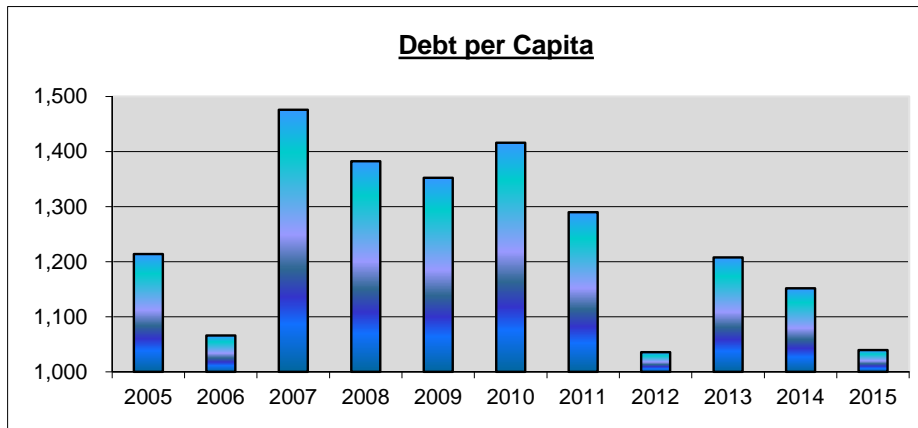
Parish of St. Charles
Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)

<u>Year</u>	<u>Governmental Activities</u>			
	<u>General Obligation Bonds</u>	<u>Public Improvement Bonds</u>	<u>Less: Deferred Amount on Refunding</u>	<u>Less: Bond Amortization Costs</u>
2005	\$ 32,620,000	\$ 17,605,000	\$ (639,267)	\$ 45,053
2006	30,245,000	15,075,000	(523,215)	76,673
2007	28,100,000	13,375,000	(407,163)	78,817
2008	25,860,000	10,625,000	(291,111)	108,358
2009	23,670,000	7,755,000	(175,059)	134,755
2010	21,380,000	11,265,000	(74,001)	88,164
2011	19,265,000	4,450,000	(49,333)	128,755
2012	17,165,000	4,120,000	(24,665)	180,488
2013	14,875,000	3,400,000	-	-
2014	12,500,000	3,150,000	-	-
2015	9,905,000	2,890,000	-	-

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

* Data not Available.

Business-Type Activities					
Revenue Bonds	Less Bond Amortization Costs	Less Deferred Amount on Refunding	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 11,750,000	\$ (100,932)	\$ (442,850)	\$ 60,837,004	4.47%	1,214
10,855,000	(87,475)	(348,105)	55,292,879	3.30%	1,066
33,415,000	(165,171)	164,258	76,393,080	4.23%	1,476
32,660,000	(126,945)	230,633	71,812,565	3.82%	1,382
31,875,000	(100,131)	269,239	69,809,100	3.55%	1,352
30,955,000	(84,726)	280,077	73,083,716	3.78%	1,416
33,055,294	290,915	(69,323)	68,081,957	3.46%	1,290
32,703,890	301,753	(53,919)	54,392,547	2.69%	1,036
31,192,890	-	(38,514)	63,627,385	3.06%	1,208
30,165,219	-	-	60,600,644	2.63%	1,152
27,068,842	-	-	54,830,916	*	1,040



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

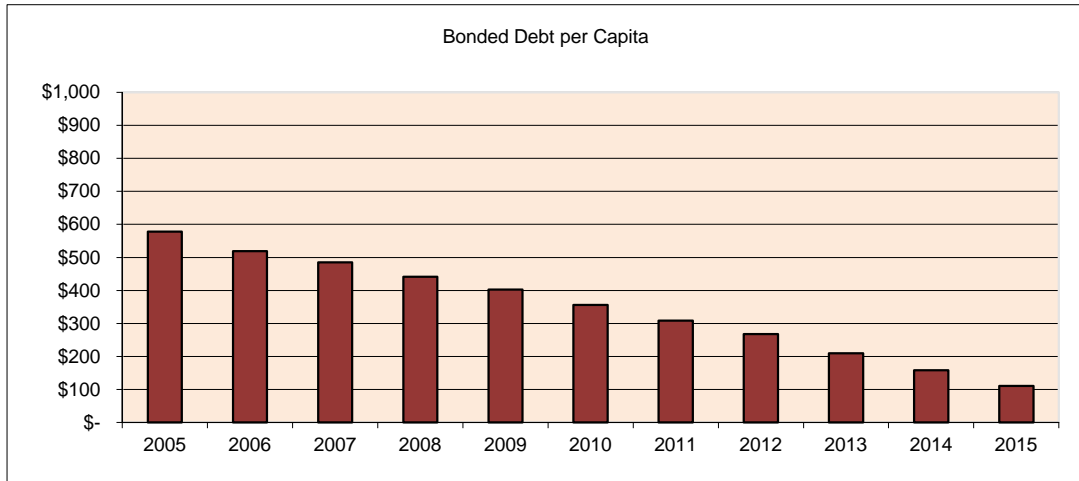
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ¹	Debt per Capita ²
2005	\$ 32,620,000	\$ 2,935,282	\$ 29,684,718	0.39%	\$ 578
2006	30,245,000	2,953,023	27,291,977	0.35%	519
2007	28,100,000	3,016,864	25,083,136	0.29%	485
2008	25,860,000	2,943,579	22,916,421	0.25%	441
2009	23,670,000	2,896,611	20,773,389	0.21%	402
2010	21,380,000	2,984,521	18,395,479	0.17%	356
2011	19,265,000	2,974,243	16,290,757	0.16%	309
2012	17,402,762	3,337,088	14,065,674	0.13%	268
2013	14,875,000	3,821,766	11,053,234	0.10%	210
2014	12,500,000	4,192,878	8,307,122	0.07%	158
2015	9,905,000	4,057,596	5,847,404	0.46%	111

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

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

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

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



Parish of St. Charles
Direct and Overlapping Governmental Activities Debt
December 31, 2015
(Unaudited)

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable To Government</u>	<u>Amount Applicable To Government</u>
Direct:			
St. Charles Parish Government ¹			
2012 Sewer Refunding	\$ 9,905,000	100%	\$ 9,905,000
2007 Public Improvement Sales Tax Series	720,000	100%	720,000
2013 Public Improvement Sales Tax Series	<u>2,170,000</u>	100%	<u>2,170,000</u>
Total Direct debt	<u>\$ 12,795,000</u>		<u>\$ 12,795,000</u>
Overlapping:			
St. Charles Parish School Board ²	<u>\$ 62,832,923</u>	100%	<u>\$ 62,832,923</u>
Total Overlapping debt	<u>\$ 62,832,923</u>		<u>\$ 62,832,923</u>
Total Direct and Overlapping debt	<u>\$ 75,627,923</u>		<u>\$ 75,627,923</u>
		2015 Population	52,745
		Per Capita	\$ 1,434

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

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

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

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Debt Limit *	\$ 87,263,809	\$ 94,263,931	\$ 101,786,349	\$ 109,671,372
Total net debt applicable to limit **	<u>30,245,000</u>	<u>28,100,000</u>	<u>25,860,000</u>	<u>23,670,000</u>
Legal Debt Margin	<u>\$ 57,018,809</u>	<u>\$ 66,163,931</u>	<u>\$ 75,926,349</u>	<u>\$ 86,001,372</u>
Total net debt applicable to the limit as a percentage of debt limit	34.66%	29.81%	25.41%	21.58%

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.
St. Charles Parish Tax Collector, 2014 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.

2010	2011	2012	2013	2014	2015
\$ 115,133,441	\$ 111,889,756	\$ 119,742,720	\$ 125,593,253	\$ 130,213,415	\$ 136,303,122
<u>21,380,000</u>	<u>19,265,000</u>	<u>17,165,000</u>	<u>14,875,000</u>	<u>12,500,000</u>	<u>9,905,000</u>
<u>\$ 93,753,441</u>	<u>\$ 92,624,756</u>	<u>\$ 102,577,720</u>	<u>\$ 110,718,253</u>	<u>\$ 117,713,415</u>	<u>\$ 126,398,122</u>
18.57%	17.22%	14.33%	11.84%	9.60%	7.27%

Legal Debt Margin Calculation for Year 2015

Assessed value	\$ 1,264,178,875
Add back: homestead exemption	<u>98,852,348</u>
Total assessed value	\$ 1,363,031,223
Debt limit (10% of total assessed value)	136,303,122
Debt applicable to limit:	
General obligation bonds	9,905,000
Less: Amount set aside for repayment of general obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>9,905,000</u>
Legal Debt Margin	<u>\$ 126,398,122</u>

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

Years	Gross Revenue ¹	Direct Operating Expenses ²	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Waterworks Utility System Fund							
2006	10,932,314	6,106,271	4,826,043	580,000	312,809	892,809	5.41
2007	15,265,600	6,649,849	8,615,751	415,000	599,024	1,014,024	8.50
2008	12,240,356	6,889,841	5,350,515	420,000	1,403,138	1,823,138	2.93
2009	19,791,676	7,464,942	12,326,734	440,000	1,385,938	1,825,938	6.75
2010	11,250,873	7,659,060	3,591,813	565,000	1,365,838	1,930,838	1.86
2011	11,359,081	7,376,205	3,982,876	755,000	1,340,777	2,095,777	1.90
2012	10,873,573	7,734,099	3,139,474	785,000	1,309,138	2,094,138	1.50
2013	10,847,417	7,952,093	2,895,324	820,000	1,013,798	1,833,798	1.58
2014	11,289,258	8,254,939	3,034,319	855,000	1,244,538	2,099,538	1.45
2015	11,761,195	7,751,961	4,009,234	895,000	993,560	1,888,560	2.12
Wastewater Utility System Fund							
2006	12,344,287	6,358,656	5,985,631	315,000	101,849	416,849	14.36
2007	10,024,586	6,997,460	3,027,126	325,000	92,409	417,409	7.25
2008	8,044,876	7,440,048	604,828	335,000	82,674	417,674	1.45
2009	10,889,371	7,163,924	3,725,447	345,000	72,644	417,644	8.92
2010	7,254,612	6,975,563	279,049	355,000	33,778	388,778	0.72
2011	7,830,465	7,009,082	821,383	365,000	59,483	424,483	1.94
2012	7,972,066	6,729,835	1,242,231	679,000	46,375	725,375	1.71
2013	8,835,935	7,936,603	899,332	691,000	35,252	726,252	1.24
2014	10,417,005	7,906,373	2,510,632	708,000	23,895	731,895	3.43
2015	11,121,671	7,375,674	3,745,997	721,000	12,095	733,095	5.11

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

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

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

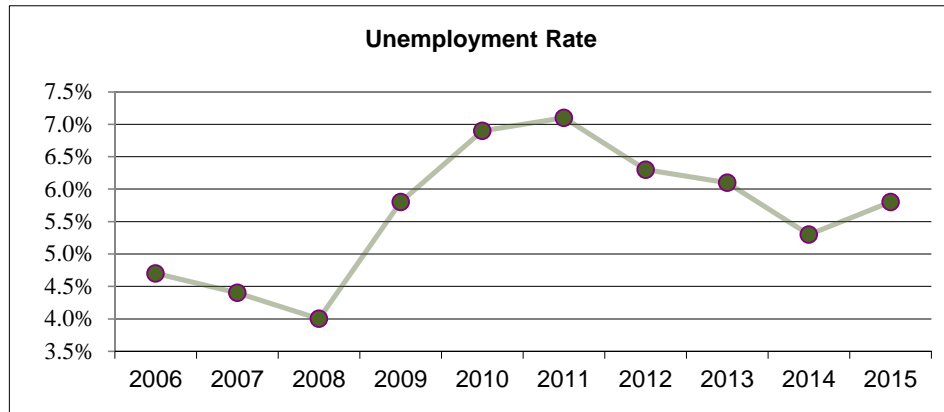
<u>Year</u>	<u>Population ²</u>	<u>Personal Income ² (thousands of dollars)</u>	<u>Per Capita Personal Income ²</u>	<u>Median Age</u>	<u>School Enrollment ¹</u>	<u>Unemployment Rate</u>
2006	50,116	1,700,824	33,938	36.2	9,761	4.7%
2007	51,759	1,809,878	34,967	36.3	9,719	4.4%
2008	51,946	1,879,133	36,404	36.7	9,547	4.0%
2009	51,619	1,969,173	38,154	36.5	9,556	5.8%
2010	51,611	1,933,536	36,626	36.9	9,721	6.9%
2011	52,780	1,968,913	37,491	36.9	9,851	7.1%
2012	52,517	2,019,391	38,332	37.3	9,766	6.3%
2013	52,681	2,081,648	39,562	37.2	9,805	6.1%
2014	52,617	2,304,350	43,689	37.1	9,727	5.3%
2015	52,745	*	*	*	9,757	5.8%

Sources:

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

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

* Data not available.



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

<u>Employer</u>	<u>2015</u>			<u>2006</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>
St. Charles Parish School Board	1,782	1	7.04%	1,641	1	6.91%
Dow St. Charles Operations	997	2	3.94%	673	4	4.28%
Motiva/Shell Chemical	805	3	3.18%	1,015	2	2.84%
Entergy	650	4	2.57%	629	5	2.65%
Monsanto	620	5	2.45%	730	3	3.08%
St. Charles Parish Council	571	6	2.25%	554	6	1.93%
Valero St. Charles	567	7	2.24%	457	7	-
St. Charles Hospital	500	8	1.97%	410	8	1.73%
St. Charles Sheriff's Office	450	9	1.78%	253	9	1.03%
Glazer's Distribution	315	10	1.24%	-	-	-
Walmart	310	11	1.22%	225	10	95.00%
Occidental Chemical	285	12	1.13%	-	-	-
Randa Corporation	259	13	1.02%	175	11	74.00%
Winn Dixie	253	14	1.00%	-	-	-
Shell Chemical	241	15	95.00%	-	-	-
	<u>8,605</u>		<u>33.97%</u>	<u>6,762</u>		<u>26.16%</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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
GENERAL FUND										
Animal Control	5.00	5.00	5.00	5.00	6.00	6.00	8.00	8.00	8.00	8.00
Coastal Zone Management	1.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Community Action	4.60	4.53	4.50	5.75	5.75	5.80	6.96	7.71	7.61	7.57
Community Serv. Block Grant	3.04	3.11	3.14	2.90	2.90	2.85	1.69	1.94	1.94	2.01
Constables & Justice of the Peace	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Coroner	4.00	5.00	5.00	5.00	2.00	2.00	3.00	3.00	3.00	3.00
Council and Administration	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	19.00	20.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
District Court	7.00	7.00	7.00	7.00	7.00	7.00	4.53	4.53	4.56	4.56
Economic Development	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	9.00	9.00	9.00	10.00	10.00	9.00	9.00	9.00	10.00	10.00
Energy Assistance	0.36	0.36	0.36	0.35	0.35	0.35	0.35	0.35	0.45	0.42
Finance	13.00	13.50	12.51	12.51	12.50	12.50	13.00	13.00	13.00	13.00
General Government Buildings	17.00	15.00	16.00	17.00	17.00	17.00	18.00	19.00	21.25	21.25
GIS Info Systems	-	-	-	-	-	-	-	-	-	1.20
Grants Administration	1.00	1.00	1.00	2.00	2.00	2.00	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
Information Technology	4.00	4.00	4.00	5.00	5.00	4.00	4.20	4.20	5.20	4.00
Legal Services	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Parish President	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Personnel	4.00	5.00	5.00	4.00	5.00	5.00	5.00	4.00	5.00	5.00
Planning and Zoning	14.00	17.00	17.00	15.00	17.00	17.00	17.30	17.30	17.30	15.30
Public Information Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00	6.00
Registrar of Voters	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	2.00	2.00	2.00	2.00	3.00	4.00	4.00
Weed Control	1.00	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND	155.00	158.50	158.51	163.51	164.50	162.50	166.03	168.03	174.31	172.31
SPECIAL REVENUE FUNDS										
Criminal Court Fund	-	-	-	-	-	-	2.47	2.47	2.44	2.44
Mosquito Control	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.01	0.67
Parks and Recreation	31.00	30.00	30.00	38.25	38.25	40.25	40.25	40.25	33.00	33.00
RSVP - Federal	1.08	0.90	0.90	1.20	1.20	0.60	0.55	0.35	0.53	0.53
RSVP - Local	1.54	1.50	1.50	1.85	1.85	2.40	2.45	1.65	1.47	1.47
RSVP - Nonfederal	0.38	0.60	0.60	0.95	0.95	1.00	1.00	1.00	1.00	1.00
Road and Drainage	130.00	136.00	139.50	152.25	158.50	168.50	167.70	172.70	174.70	175.70
Road Lighting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.67
Workforce Investment Act	27.50	27.50	27.49	24.49	24.50	10.50	11.00	9.00	9.00	9.00
TOTAL SPECIAL FUNDS	193.50	198.50	201.99	220.99	227.25	225.25	227.42	229.42	224.15	224.48
ENTERPRISE FUNDS										
Wastewater Utility System	51.50	52.00	53.50	54.25	53.00	53.00	53.00	54.00	53.00	53.00
Waterworks Utility System	50.00	53.00	52.00	53.25	53.25	54.25	56.55	55.55	55.55	54.55
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.99	0.66
TOTAL ENTERPRISE FUNDS	101.50	105.00	105.50	107.50	106.25	107.25	109.55	109.55	109.54	108.21
TOTAL ALL FUNDS	450.00	462.00	466.00	492.00	498.00	495.00	503.00	507.00	508.00	505.00

Source: Various parish departments

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

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

Function / Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Primary Government:										
Governmental Activities:										
General Governmental										
Number of checks written yearly	22,360	18,539	18,988	18,374	27,183	26,457	26,980	27,446	26,457	26,212
Number of building permits issued	1,231	532	592	472	386	483	510	510	466	496
Number of purchase orders issued	8,797	8,832	9,513	9,831	9,528	9,257	9,683	10,005	9,393	9,323
Public Works										
Number of work orders issued	2,559	2,642	4,825	7,850	6,251	5,387	7,491	8,624	7,928	8,722
Number of street lights	73,075	73,345	73,348	78,984	84,534	94,587	123,233	132,877	140,446	141,089
Miles of Roads Maintained ¹	197.36	209.87	210.50	212.74	212.90	212.90	225.84	225.84	225.84	225.84
Health and Welfare										
Number of meals served - Summer Food Program	7,464	6,225	7,920	8,007	6,705	6,185	7,928	6,263	7,471	7,675
Number of Members in Workforce Investment Act	2,856	2,925	160	92	1,916	2,793	2,774	2,180	2,555	6,528
Number of Graduates in Workforce Investment Act	33	63	59	61	66	49	93	75	54	72
Number of Retired Senior Volunteers	885	834	883	899	827	700	690	646	654	676
Culture and Recreation										
Number of participants in group sports										
Baseball -youth	1,701	1,665	1,562	1,549	1,398	1,389	1,243	1,471	1,416	1,307
Basketball -youth & adults	1,712	1,495	1,501	1,736	1,593	1,522	1,591	1,338	1,344	1,297
Cheerleading -youth	285	285	310	280	225	215	200	150	135	89
Football -youth & adults	786	872	956	820	836	782	764	791	654	703
Senior/Special Olympics	815	1,009	1,009	1,009	1,140	1,152	1,125	1,103	1,103	1,103
Softball -youth & adults	1,021	1,058	1,267	1,232	1,290	1,299	1,300	1,210	975	873
Soccer -youth	1,100	1,050	1,150	1,000	850	800	900	900	900	900
Track -youth	120	125	119	75	65	60	50	45	45	45
Volleyball - adults	*	*	100	220	287	218	288	282	274	252
Number of Summer/Swamp camp participants	119	150	352	459	445	468	464	437	689	662
Business-type Activities:										
Waterworks										
Number of metered customers	19,804	20,354	20,445	20,515	20,718	20,791	20,916	21,028	21,173	21,373
Water Consumption (million gallons per year)	2,541	2,541	2,333	2,373	2,388	2,464	2,209	2,174	2,245	2,282
Number of work orders issued	16,042	15,488	17,083	16,552	17,806	17,895	18,910	20,050	20,298	21,662
Wastewater										
Number of metered customers	17,369	17,707	17,824	17,887	18,056	18,080	18,152	18,198	18,314	18,503
Sewerage treatment (million gallons per year)	2,373	1,382	1,363	1,412	1,378	1,418	1,340	1,310	1,279	1,301
Number of work orders issued	3,741	3,008	3,055	2,784	2,400	2,833	3,434	2,876	1,804	1,704
Solid Waste Collection										
Waste collected (tons per year)	35,796	36,495	37,860	33,701	33,403	31,572	31,503	29,997	29,314	29,140
Residences receiving services	17,395	17,326	17,340	17,427	18,070	18,187	18,132	18,390	18,390	18,390
Component Unit:										
Library Service District, No. 1										
Number of books owned	209,398	209,269	220,783	230,715	239,501	246,547	248,231	261,048	265,522	270,482
Number of registered borrowers	29,592	31,971	34,461	36,886	39,247	41,533	30,700	32,542	33,875	34,902
Number of items circulated	283,327	245,343	283,221	234,510	239,081	234,092	220,346	226,554	237,571	244,501

Source: Various Parish Departments

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

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

* Data Not Available.

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

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

Function / Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	22	22	22	22	22	22	22	22	22	22
Fire Hydrants	467	508	522	522	522	522	525	525	525	525
Public Works										
Drainage Lines (miles)	36.68	39.44	40.29	40.29	40.29	40.29	40.56	40.56	40.56	40.56
Number of Pump Stations	44	44	44	45	45	45	45	52	52	52
Sidewalks (miles)	20.29	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67
Number of Streetlights	758	836	859	859	859	859	864	864	864	864
Culture and Recreation										
Parks owned	15	15	15	19	19	19	19	19	19	19
Parks maintained	37	37	37	41	41	41	41	41	41	41
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	16	16	16	16	16	21	21	21	21	21
Water Mains (miles)	44.91	48.27	51.09	51.09	51.09	51.09	51.32	51.39	51.39	51.39
Water Storage Capacity (millions of gallons)	8.5	8.5	10.5	10.5	10.5	10.5	10.5	10.5	10.7	10.7
Wastewater										
Number of Lift Stations **	176	179	306	312	312	315	351	351	351	351
Sewer Lines (miles)	60.35	65.87	67.17	67.17	67.17	67.17	67.39	67.39	67.39	67.39
Maximum Daily Treatment Capacity (millions of gallons per day)	*	9.30	9.30	9.30	9.30	9.30	9.30	11.50	11.50	11.50
Component Unit:										
Library Service District, No. 1 Number of Libraries	5	5	5	5	5	6	6	6	6	6

Source: Annual Road Maintenance Manual
Various Parish departments

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

* Data not available

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

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

Parish of St. Charles
Schedule of Insurance Policies in Force
December 31, 2015
(Unaudited)

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	Continental Casualty Company	103,876,675	04/01/16
Flood Insurance	Wright National Flood Insurance Company	17,822,700	09/10/16
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/16
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/16
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/16
Terrorism Insurance	Lloyds of London	5,000,000	05/01/16
Workers Compensation	Parish Government Risk Management Agency		01/01/16
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	05/01/16
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/16

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

Source: Various Parish Departments

GLOSSARY

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

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

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

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