



ANNUAL BUDGET 2019

*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, 2018

Christopher P. Morill

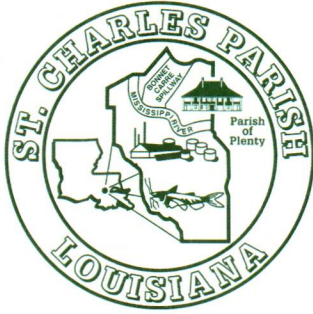
Executive Director

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ST. CHARLES PARISH

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LARRY COCHRAN
PARISH PRESIDENT

September 21, 2018

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 2019 Consolidated Operating and Capital Budget.

In 2018, my administration focused on putting all Parish funds and departments on a sustainable fiscal path capable of maintaining the infrastructure we have, upgrading and improving our wastewater network, constructing a complete flood protection system, and reducing the pressure on the General Fund so that other services such as Recreation, Emergency Preparedness, and support services delivered by RSVP and the Department of Community Services can continue.

This document follows an intensive examination and the review process that began in May of this year. It is a reflection of the financial plan for providing essential governmental services to the public for 2019. Our community is growing and the Parish must be able to meet the increased demand for services. Unlike a private business, St. Charles Parish has a broad range of responsibilities in providing these services. This budget covers these responsibilities and addresses the needs of our Parish citizens.

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

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

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

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

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

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

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

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

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

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

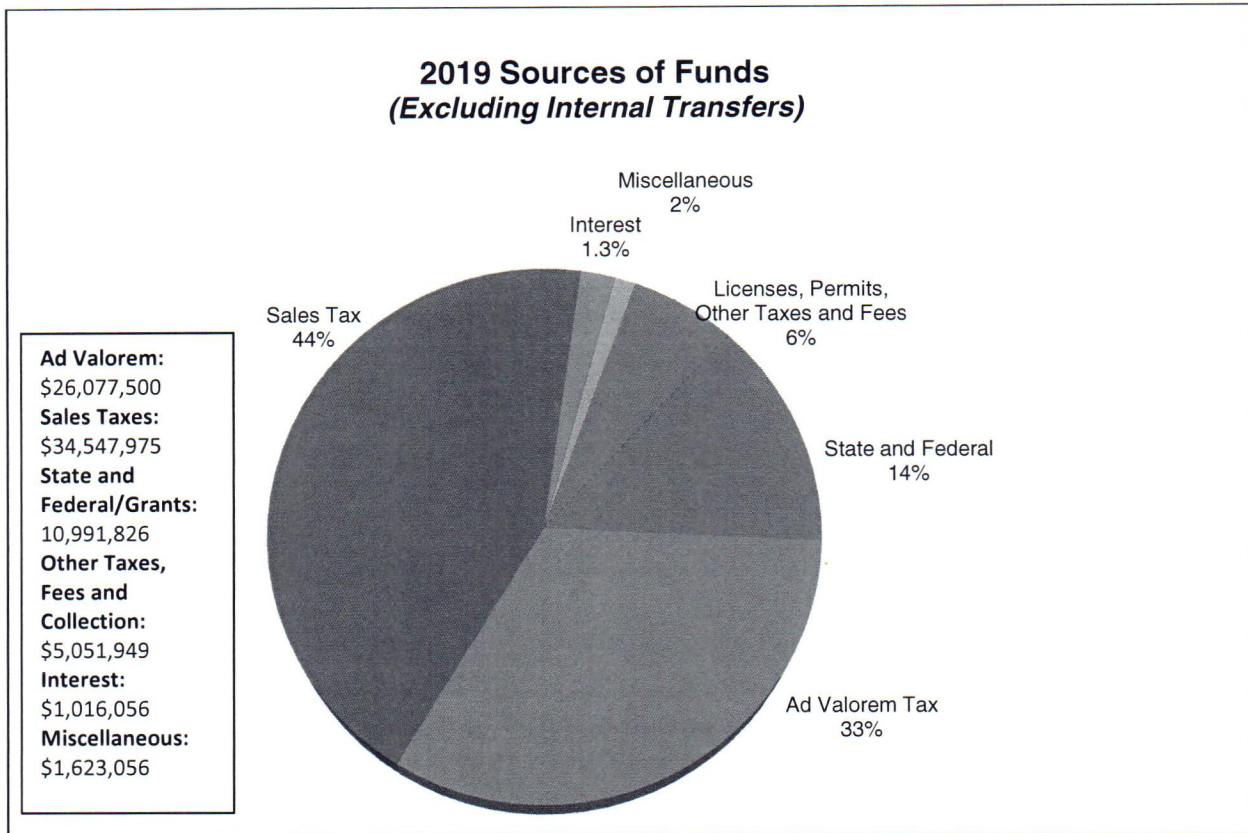
Flood and hurricane protection for the entire Parish will remain a priority to protect the lives and property of our residents.

BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2019 includes revenues and other financing sources of \$77,854,596 plus estimated fund balances carried over from 2018 (beginning fund balances) of \$62,022,755 and expenditures of \$103,039,323. The summary of operating and capital budget for proprietary funds includes revenues of \$28,592,493 cash expenses of \$23,498,050 and non-cash depreciation expenses of \$6,847,000.

REVENUES

Sales tax collections equal 44% of budgeted revenues, and ad valorem taxes equal 33% 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 increase approximately 2% in 2019. The driving factor in this increase is the increase in assessed value of the Parish anticipated for 2019. This increase is a combination of both multiple items coming off the ten year tax exemption list coupled with multiple plant expansions taking place throughout the Parish.

Over the past ten years, the Parish’s sales tax collections have varied by as much as 24.51% in the Parish’s favor as well as 27.02% against the Parish. The volatility of sales tax collections is primarily due to the varying industrial activity in the Parish and in recent years, the current state of the United States Economy. The Parish’s sales tax collection office expects another increase in Sales Taxes for the 2019, a definite positive for the Parish as 2013 through 2016 were met with significant decreases.

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

HISTORY OF SALES TAX COLLECTIONS

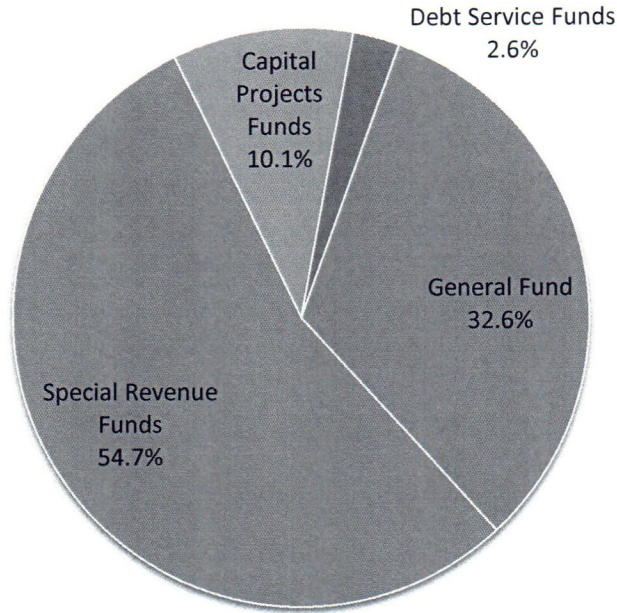
Year		Collections	% Change
2010	Actual	28,288,787	
2011		31,081,468	8.99%
2012		41,172,166	24.51%
2013		32,415,159	-27.02%
2014		29,753,818	-8.94%
2015		28,792,560	-3.34%
2016		28,204,280	-2.09%
2017		31,965,322	11.77%
2018	Projected	33,780,027	5.37%
2019	Budgeted	34,547,975	2.22%

APPROPRIATIONS:

The total Governmental Fund Budget for 2019 is \$103,039,923 which is \$27,753,153 lower than that of the projected ending 2018 budget, a total decrease of 26.9%. 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.

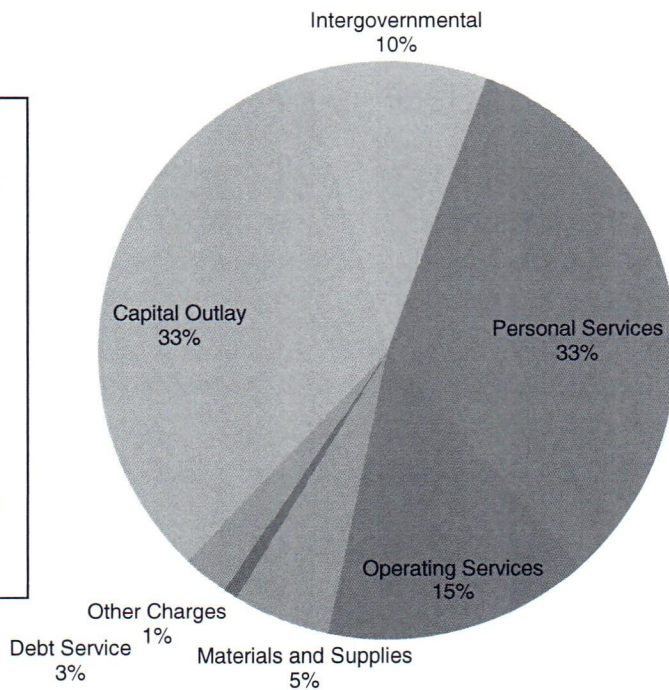
Government Appropriations by Fund

General Fund :
 \$33,592,780
Special Revenue Funds:
 \$56,327,744
Capital Projects Funds:
 \$10,419,000
Debt Service Funds:
 \$2,700,399



2019 Appropriations by Budget Code Governmental Funds

Personal Services:
 \$33,821,543
Operating Services:
 \$15,375,405
Materials and Supplies:
 \$5,589,260
Other Charges:
 \$846,399
Debt Service:
 \$2,675,089
Capital Outlay:
 \$34,396,500
Intergovernmental:
 \$10,335,727



The primary reason for the decrease in appropriations from 2018 to 2019 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$38,748,556, with the two driving factors being capital outlay for the Ellington Pump Station of approximately \$9.1 million and Ellington Levee Phase 1 of \$1.3 million, estimated to be completed by the end of 2018, and is budgeted in Fund 123 – Flood Protection Fund. The other large factor contributing to the decrease from 2018 is the completion of multiple public work projects, resulting in just over a \$26 million decrease from 2018.

Throughout this budget message, I will make comparisons to the Parish’s 2017 financial information because it is the most recent audited financial information available. Expectations of the estimated 2018 financial information, the original 2018 budget and the proposed 2019 budget are also presented herein.

GENERAL FUND

The actual ending 2017 General Fund balance of \$41,739,855 was \$1,461,151 higher than that of 2016. The ending fund balance for 2018 is estimated to be \$23,703,895. The 2019 budget includes \$4,334,163 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$16,899,063. Included in these expenditures are transfers totaling \$3,143,140. The transfers include \$2,849,140 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$228,000 for RSVP and \$66,000 for Solid Waste.

As was the case in 2018, Year 2019’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 2019 and 2020 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 2017, over \$2,298,856 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-two percent (52%) of its revenue is derived from sales tax. Sales tax revenue can vary significantly from year to year as can be seen in the schedule above. For this reason a sufficient fund balance must be maintained in the General Fund to continue current operations during periods of economic downturn. In the best interest of the Parish, it is recommended that the General Fund balance not be allowed to be reduced any further even though the Parish Council approved Ordinance No. 10-11-15 on November 22, 2010 established a minimum required fund balance of no less than \$7 million. In keeping the

General Fund balance at \$16,899,063, it allows us adequate funding in case of an emergency such as a hurricane or man-made disaster. As I have stated numerous times, one of the primary goals of my administration is to restore the balance of the General Fund to a level well above the council ordained base minimum. With everything that has been happening on the state level, the threat of losing the crucial inventory tax, and the possibility of a devastating hurricane impacting our great Parish, my administration will strive to keep this balance as high as possible and only utilize it for projects that will protect the great residents of St. Charles Parish and provide a better quality of life for all residents of St. Charles Parish.

It should be noted that the General Fund is providing seventy-five (75) percent of the cost of the Summer Feeding Program. This program was started with Federal funds many years ago. In 2018, approximately \$22,656 was received in Federal funds and the General Fund provided approximately \$53,323 for a total cost of \$75,979.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$3,606,289 for Emergency Preparedness, \$6,430,150 for operating and maintaining general governmental buildings, \$2,958,072 for Planning & Zoning, CZM and ICC Building Codes, \$1,578,129 for the District Attorney's Office, \$1,989,130 for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1,543,393 for 29th Judicial District court system.

The requested budget for Personal services in the General Fund is decreasing approximately \$863,585, or 5.4% from the 2017 original budgeted amount, which is primarily attributed to the requested deletion of three new employees that were added to the ICC Building Codes Department in 2018, but were unfilled and the administration has decided not to fill them in 2019.

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

During the 2013 budget process, a portion (\$2.5 million) of the amounts actuarially determined to fund the Parish's postemployment benefits without changing the benefits was approved and a formal trust (The St. Charles Parish Retiree Benefits Funding Trust) was created. To actually

fund our total obligation; the Parish would be required to reserve \$11,994,138 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For 2019, a total of \$296,865 is in the budget as a contribution to the St. Charles Parish Retiree Benefits Funding Trust. This amount has been allocated between each department based upon a percentage of salaries.

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

SPECIAL REVENUE FUNDS

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$7,759,228 from the projected end result for 2018. Just as in 2018, expected revenues budgeted for 2019 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 2019 are approximately \$19,143,000 which is 69.5% less than the budgeted amount for the year ending 2018. 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 \$33,986,116 of Roads and Drainage projects to be completed by the end 2018 with another \$7,861,500 budgeted for 2019. Should these projects be implemented, the unrestricted fund balance will end at approximately \$8,313,603, down from the \$11,324,614 expected to remain as of 12/31/2018.

The Roads and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over sixty-seven percent (67%) of the revenues expected in 2019 are estimated to come from sales tax. Since sales tax revenue can vary significantly from year to year, a sufficient fund balance must be maintained to continue current operations during

periods of economic downturn. Spikes in Sales tax revenues cannot be relied on; therefore, it is imperative that the fund balance in this fund should be held at a level high enough to cover emergency expenditures, including flood and hurricane events, but also to help the Roads and Drainage Fund weather the storm of economic uncertainty.

The administration has budgeted funds to be placed into escrow accounts for pump station and levee operations and maintenance within the Roads and Drainage budget. Budgeting this money now makes good business sense but also satisfies several requirements of the regulations that govern accrediting our levees and pump stations. Also, additional spending on the levee design, permitting, and construction is occurring at the same time as the Parish participates in the Levee Analysis and Mapping Procedure (LAMP) pilot program and appeals the FEMA Flood Insurance Rate Map. These urgent and vital projects and processes will continue to be a priority of the Departments of Public Works and Coastal Zone Management.

As the Roads and Drainage Fund represent the Parish's largest single department, it is also impacted significantly by GASB 45. The Public Works Department is currently budgeting 203 individuals for 2019 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 2019 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$333,500.

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 \$8,613,150 including \$4,704,000 of Capital Outlay. These expenditures are \$3,958,450 above the revenue that is expected to be generated in 2019. As a result of this deficit, there is a budgeted \$2,849,140 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 \$228,000.

The Millage supporting the Road Lighting Fund was reduced by .4 mills in 2015 and again by .02 mills in 2017, which will reduce the revenue available annually; however, revenue is projected to meet the anticipated expenses of the fund. It is estimated to have an ending fund balance of \$2,367,548.

Expenditures in the Mosquito Control Fund have also increased from our projected result at the end of 2018. 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 \$455,295 from that originally requested in 2018 which is directly attributed to the 2.5% cost of living adjustment for 2019 and 1% to 3% merit raises.

All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2019 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 \$10,215,780 by the end of 2019. This large decrease is attributed to the Series 2017A, \$15 million bond that Parish successfully obtained on September 7, 2017 for the purpose of continuing progress on our Westbank Hurricane Protection Levee. As a result of this new Bond, we have reopened Fund 310 – Westbank Hurricane Protection Levee Fund, with its sole purpose to track the four projects that will comprise the next phase of the West Bank levee beginning with the Ellington Phase II in 2017 followed by the Ellington Pump Station to be completed by the end of 2018 and the Magnolia Levee Lift and Paradis Gate budgeted for 2019.

Also included in the 2019 Capital Outlay expenditures are \$611,000 for Recreation Facilities Construction for various parks. The funding for these parks was provided by subdivision developers and thus can only be used in their areas wherein those particular subdivisions were developed.

DEBT SERVICE FUNDS

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

ENTERPRISE FUNDS

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

In November of 2016, St. Charles Parish renewed our Solid Waste contract with a new vendor, Pelican Waste, and the contract began May 1, 2017 and will expire April 30, 2022. This new contract came in at the same price as the previous provider, thus residents will not see any significant increases in their current bill, while the only actual increase they will see will be the annual cost of living adjustments. My administration along with the Council worked very hard soliciting for solid waste providers and negotiating the best rate for our residents and businesses and I am very happy to report that the prices have remained the same.

With the passage of the new Wastewater Facility millage, this will allow the administration and Council to have the ability to make necessary and vital capital improvements to the Wastewater system. Unlike previous years, there is no need to transfer money from the General Fund to subsidize the Wastewater Department. The anticipated ad valorem tax revenue generated from this new millage is approximately \$2.16 million.

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. In 2011, the Parish received approval for a \$6.5 million, 0.95 percent 20 year loan from LDEQ for the purpose of repairing 6 Lift Stations vital to the Parish, as well as major repairs for the Parish's Eastbank and Westbank Wastewater Treatment facilities. The principle and interest payments on this loan are subsidized by the General Fund for approximately \$360,000 per year, which is included in the ½ % Public Improvement Sales Tax Bond Reserve Sinking Fund. As of September 16, 2017, the Parish has utilized all \$6.5 million of this loan for Capital Outlay.

On June 6, 2017, the Parish received approval for a new \$8 million, 0.95% 20 year loan with the Department of Environmental Quality for vital sewer improvements. The principal and interest on this loan will be paid from the new Wastewater Facility millage and will have a maximum debt service of just over \$400 thousand per year. It should also be noted, that the other Sewer Millage currently in place, known as the Sewer Bond Millage, is set to be paid in full in March of 2019. Once this bond is paid, the current .56 mills used to pay this bond, will revert to the Wastewater Facility Millage, thus granting the Wastewater department an additional \$740 thousand per year and thus putting this department on the path to sustainability.

During 2016, the Department of Waterworks was facing ever increasing regulations and costs of doing business; nevertheless, the department has continued to maintain all water quality standards set by the State of Louisiana and achieve national recognition. As a result rates were adjusted in 2016 to compensate for these regulations as well as the ever increasing costs of maintaining our system. With these rising costs, the Department is expected to end with revenues exceeding expenditures by approximately \$533,217. Fortunately, the rate increase that occurred in 2016 were able to combat these rising costs and going forward, cost of living increases will only occur in January of each year, thus the department will continue to sustain itself without the need of funding from the General Fund.

PERSONAL SERVICES

Personal Services, wages and benefits, are budgeted to decrease 2.5% in the governmental funds and increase 4.1% in proprietary funds over the original budget for 2018 which include a 2.5% cost of living increase for our employees and up to 3% in merit raises for eligible employees. The primary reason for the decrease in Personal Services in the Governmental funds is due to the deletion of three new employees that were budgeted in 2018, but not filled, while the increase of 4.1% in the Proprietary funds is due to the 2.5% Cost of Living as well as the addition of two new employees to the Wastewater Department.

Medical insurance benefits for Parish employees have increased approximately 160% from 2000 to 2018. In 2000, the Parish paid \$488 per month for family coverage and is currently paying \$1,267 per month. That is an additional \$9,348 per employee with family coverage. This year an employee pays \$165 (average) per month for family coverage and \$63 per month for individual coverage. A 15% increase is budgeted for 2019 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 2018 rate of 11.5%, with the rate for 2019 projected to remain the same, with an estimated budget cost to the Parish of \$3,172,350, an increase of \$95,480 from the 2018 Budget estimate.

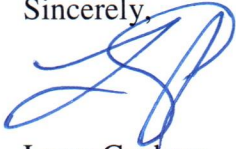
I know that our employees are our most important asset and I will always keep them and their well-being in mind through every budget process.

FUTURE REQUIREMENTS

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

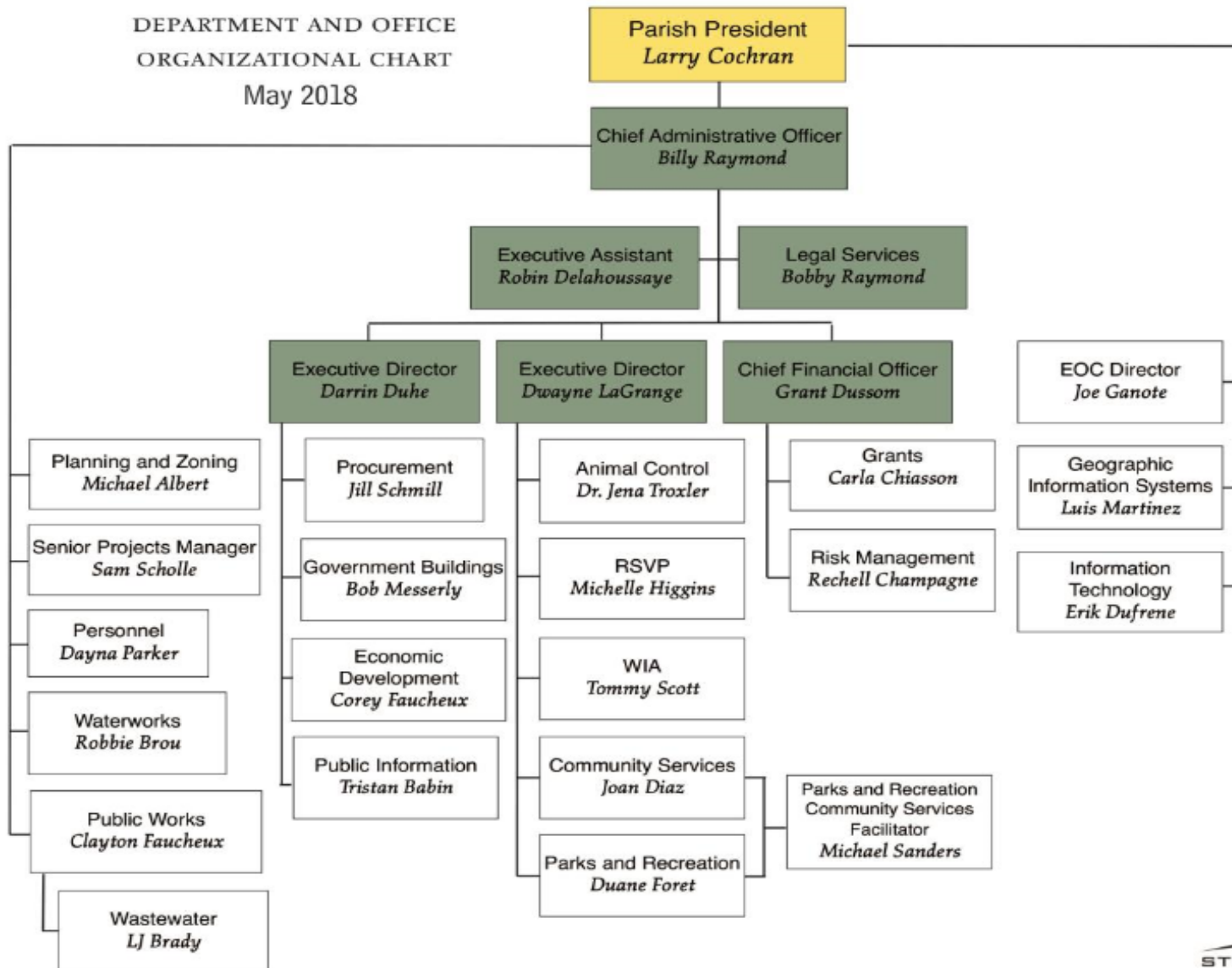
In closing, I want to thank the staff of the Finance Department, the Finance Director, the Chief Administrative Officer, and all department heads and staff who worked with us for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can and we look forward to working with you to make 2019 another great year for St. Charles Parish.

Sincerely,



Larry Cochran
Parish President

ST. CHARLES PARISH
 DEPARTMENT AND OFFICE
 ORGANIZATIONAL CHART
 May 2018



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 2019 Annual Operating Budget was as follows:

Date	Action
June 4, 2018	Instructional letter forwarded to departments by CFO.
July 1, 2018 – July 31, 2018	Conduct Department Budget meetings to formulate the Proposed 2019 Parish Budget Requests.
July 20, 2018	District and Agency Proposed Budgets due.
August 1, 2018	Begin inputting Proposed 2019 Consolidated Operating and Capital Budget data into the computer system.
August 22, 2018	Present Preliminary Budget Draft to the Parish President.
September 14, 2018	Fax Notice of Availability of Proposed 2019 Budget to Newspaper for Public Inspection.
September 14, 2018	Budget Ordinance and Summary to Council Secretary for introduction on October 1, 2018 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 1 and 15 will announce Public Hearing dates for the Public Hearings of the 2019 Budget. All are invited to attend.
September 20, 2018	Public Notice of Availability of Proposed 2019 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 23, 2018	Parish President formally presents the 2019

	Proposed Parish Budget to Council.
October 23, 25 and 30, 2018	3 Required Budget Hearings open to the public to be held on: October 23, 2017 – 9:00am – Council Chambers October 25, 2017 – 6:00pm – Council Chambers October 30, 2017 – 6:00pm – Council Chambers
October 30, 2018	Council Approval of Budget.
January 1, 2019	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2018, 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 2019 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.

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

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

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

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

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

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

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

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

Balancing the Budget

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

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

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

Budgetary Structure

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

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

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

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

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

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

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

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

Financial Policies

Auditing, Accounting and Financial Reporting

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

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

Basis of Accounting

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

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

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

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

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

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

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

Budgetary Accounting

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

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

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

Debt Issuance and Cash Management

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

The Parish will use 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 \$2,490,000 as of 9/17/18. 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, 2017 was \$136,708,179.

Debt Obligations

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

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

	Date of Issuance	Authorized and Issued	Interest Rate	Maturity Date	Principal Outstanding	Interest to Maturity
GENERAL OBLIGATION BONDS:						
Sewer Ref - 2012	4/10/2012	12,500,000	3.65-4.0	3/1/2019	2,490,000	44,344
2017A Levee Bond	9/7/2017	15,000,000	2.0-5.0	3/1/2037	15,000,000	6,477,849
TOTAL GENERAL OBLIGATION BONDS					17,490,000	6,522,193
PUBLIC IMPROVEMENT BONDS:						
PIST Series 2003	7/1/2003	2,620,000	1.94	6/20/2023	1,680,000	117,467
Limited Tax Bond -Consol. WW & Wstwtr (2017)	6/6/2017	8,000,000	.95 %	3/1/2039	87,093	17,944
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	660,000	274,051
TOTAL PUBLIC IMPROVEMENT BONDS					2,427,093	409,462
REVENUE BONDS:						
Consol. WW & Wstwtr - Ref (2007A)	1/30/2007	23,975,000	4.0-5.0	7/1/2036	21,420,000	11,558,892
PIST Revenue Bond, Series 2010 DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	4,341,000	140,426
TOTAL REVENUE BONDS					25,761,000	11,699,318
TOTALS					\$45,678,093	\$18,630,973

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 \$103,039,923 for 2019, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted General Fund Balance for 2019 is \$16,899,063.

Reporting Entity

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

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

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

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

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

1. St. Charles Parish Communications District

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

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

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

3. St. Charles Parish Hospital Service District

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

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

St. Charles Parish Hospital Service District has a fiscal year ending on December 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *Carr, Riggs & Ingram, LLC* at 3501 North Causeway Boulevard, Suite 810, Metairie, LA 70002. More detailed information regarding operational results is available from the Parish for the period ending December 31, 2017.

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

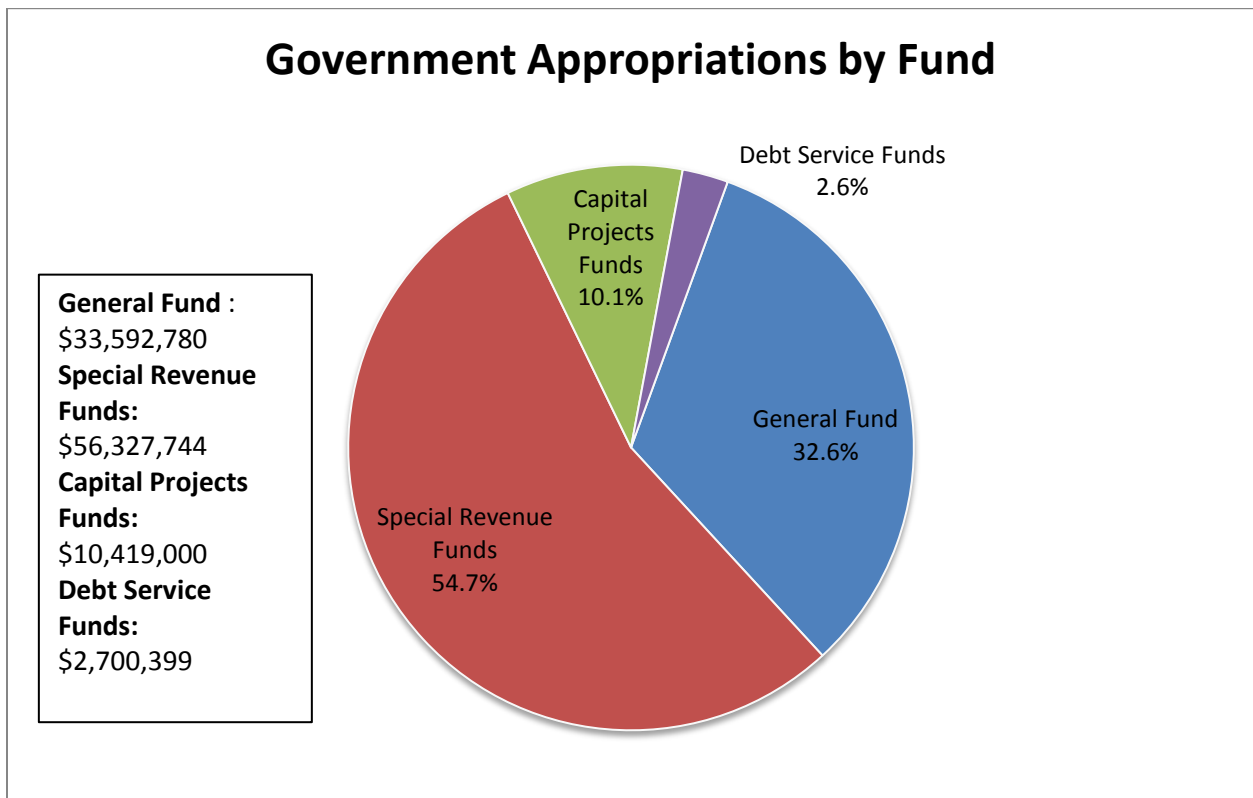
Legal requirements applicable to budget amendments are set forth in the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.). In accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and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

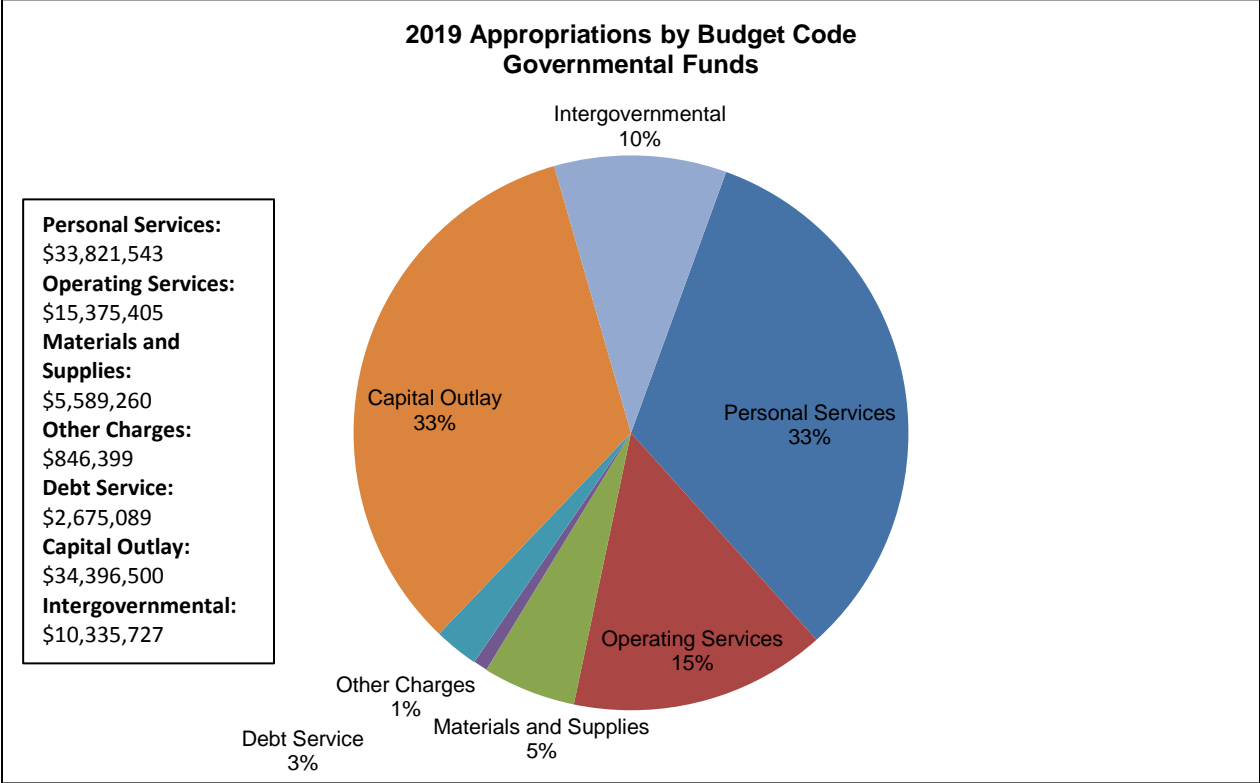
Budget Highlights

The total Governmental Fund budget for 2019 is \$103,039,923, while the total budget for the Parish Proprietary Funds is \$30,345,050. The Governmental Fund budget decreased by \$27,753,133 from the prior year's 2018 projected ending budget, a total decrease of 21.2%. The primary reason for the decrease in appropriations from 2018 to 2019 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$39,748,556, with the two driving factors being capital outlay for the Ellington Pump station of approximately \$9.1 million, estimated to be completed by the end of 2018, and is budgeted in Fund 123 – Flood Protection Fund. The other large factor contributing to the decrease from 2018 is the completion of multiple public work projects, resulting in just over a \$26 million decrease from 2018.

Proprietary Funds increased by \$1,619,057 from the 2018 budget, a total increase of 5.6% which is primarily due to the increase in personal services for 2019 due to the addition of two new positions to the Wastewater department combined with the 2.5% cost of living and up to 3% merit raises. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.



General Fund appropriations increased for 2019, with the primary increase being in Capital Outlay driven by the \$2,960,500 of improvements other than buildings under the Government Buildings Department primarily for courthouse renovations, including new air handler units for the courthouse as well as renovations to the second floor for the purpose of adding a new courtroom. Special Revenue Funds increased 31% from FY2017, an increase of \$13.3 million, which is attributed to a \$2.6 million increase in Personal Services due to increase head count as well as cost of living and merit adjustments; \$4.9 million increase in capital outlay, primarily associated with the West Bank Levee; as well as a \$4.7 million increase in Intergovernmental charges, which is primarily associated with the Parish’s portion of the West Bank Vicinity/Armoring with the Lafourche Basin Levee District, with an estimated Parish portion cost of \$3 million as well the ad valorem tax transfer from Fund 123 to Fund 310 to pay the principal and interest on the new \$15,000,000 Levee Bond. Debt service funds are budgeted to increase as well due to the new \$15 million Limited Tax Levee Bond that was awarded to the Parish in September 2017. The Capital Projects Funds for the Parish increase significantly as a result of this new \$15 million Bond, the proceeds of which will be used for four portion of the West Bank Levee, with just over \$10 million expected to be spent in 2019.



Personal Services decreased 2.5% from the original 2018 budget, which is primarily attributed to the deletion of three new employees that were budgeted in 2018, but not filled. Operating Services increased 9.2% from the original 2018 budget, which is primarily attributed to increased contractual services as a result of the Hazard Mitigation Home lifting program. Materials and Supplies remained relatively stagnant, with a slight decrease from 2018 as did our Debt Service Funds. Capital Outlay witnessed a 4.4% decrease from 2018, primarily attributed to more Public Works Projects being completed in 2018 versus those budgeted for 2019.

Revenue Assumptions

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

Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall increase for 2019 of 3.1% as compared to the 2018 original budget. The increase is associated with the favorable change in assessed value which drove ad valorem tax revenue up as well as the increase in sales

tax revenues caused by numerous industrial expansions taking place throughout the Parish. The following is a general overview of revenues, along with detailed discussions for the more significant items.

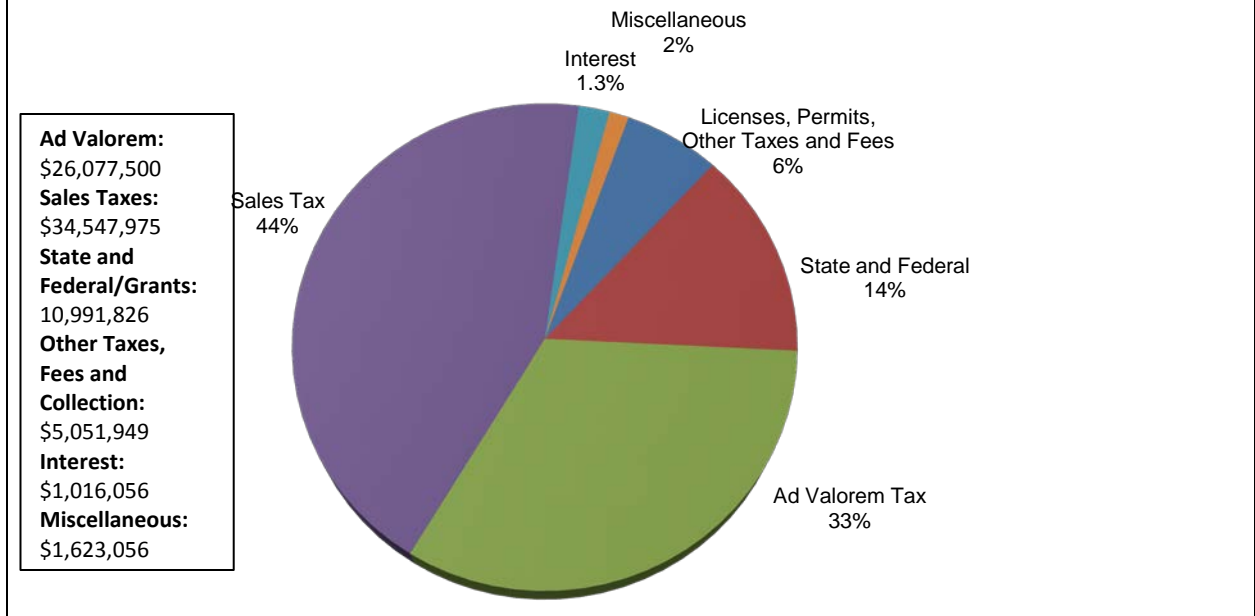
The Parish anticipates a 3.4% increase in Sales Tax revenue for 2019 caused from current industry expansions and a 5.6% increase in Ad Valorem tax revenue as a result of a 3% increase in overall assessed value in 2018.

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 2018 Projected Ending and 2019 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2018 Budget	% of Total	2019 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	62,397,982	53.1%	64,338,475	60.2%	3.1%
Licenses & Permits	1,331,650	1.1%	1,303,650	1.2%	-2.1%
Intergovernmental	22,203,257	18.9%	10,991,826	10.3%	-50.5%
Charges for Services	26,812,853	22.8%	27,417,753	25.6%	2.3%
Interest	1,727,749	1.5%	1,780,410	1.7%	3.0%
Miscellaneous	3,126,112	2.7%	1,071,056	1.0%	-65.7%
Total	117,599,503		106,903,170		-9.1%

**2019 Sources of Funds
(Excluding Internal Transfers)**



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 92% of total sources in the 2019 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$73.1 million of the total \$79.3 million generated externally in the 2019 budget.

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

History of Tax Collections					
	2013	2014	2015	2016	2017
Ad valorem	\$24,732,161	\$25,644,015	\$22,283,275	\$26,995,325	\$25,346,617
Sales	35,144,273	29,753,818	28,792,560	28,204,280	33,617,658
Alcoholic Beverage Tax	48,166	46,431	47,960	45,980	43,908
Airport Expansion Agreement	296,893	974,547	685,235	846,010	733,128
Cable TV franchise tax	767,347	823,155	868,466	661,440	789,875
Total	61,422,342	57,241,966	52,677,496	57,753,035	60,530,886

Ad Valorem Tax

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. As 2016 was a reassessment year, the Parish witnessed an unusual phenomenon in that the assessed value of the Parish decreased from the prior year. The total impact was 2%, meaning the Parish would now collect 2% less in tax revenue than it did in 2016. Ad valorem rebounded in 2017 however, and although Inventory was still down, the assessed value of the parish actually increased 3% for 2018 and is projected to increase another 8% for 2019. This 8% increase translates into a significant increase in ad valorem across all taxing districts. The majority of this increase is related to a large amount of property coming off the ten year tax exemption list, which translates to a significant win for the Parish.

The 1974 Louisiana Constitution authorizes the governing authorities of municipalities and parishes to levy annually ad valorem taxes of 7 and 4 mills respectively. These millages may be adjusted upward or downward in reassessment years to prevent gains or losses in revenues due to reassessment. Property is reassessed every four years, with 2016 the most recent year of reassessment.

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

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

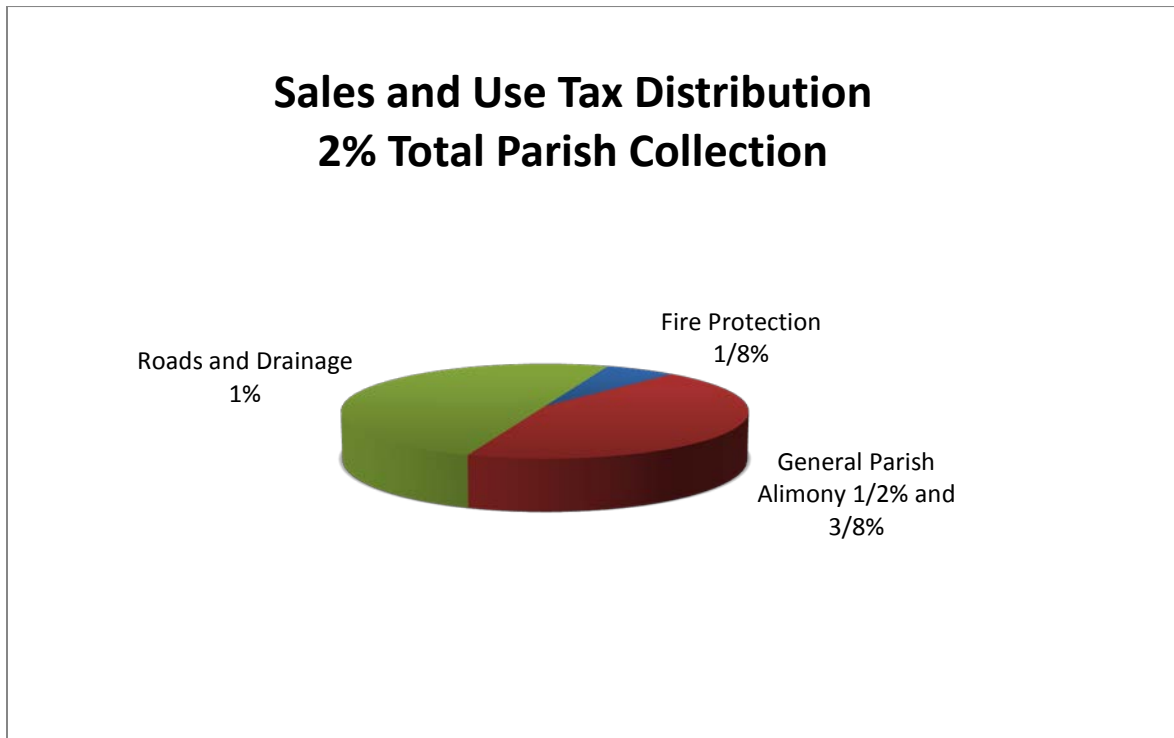
Taxing District	Current 2018 Millage	Approved 2018 Millage
General Parish Tax	3.17	3.17
Levee	4.07	4.07
ARC	0.70	0.67
Parish Recreational Program	3.02	2.96
Parish Council on Aging	0.96	0.96
Mosquito Control	1.10	1.08
Public Library Maint. & Operations	4.45	4.35
Road Lighting	1.03	1.01
Health Unit	0.64	0.61
Public Roads	6.04	5.90
Fire Protection	1.53	1.45
E-911 Tele Ser M&O	0.99	0.97
Waste Water Facility	1.64	1.64
Parish Sewer Bonds	.56	.56

Sales Tax

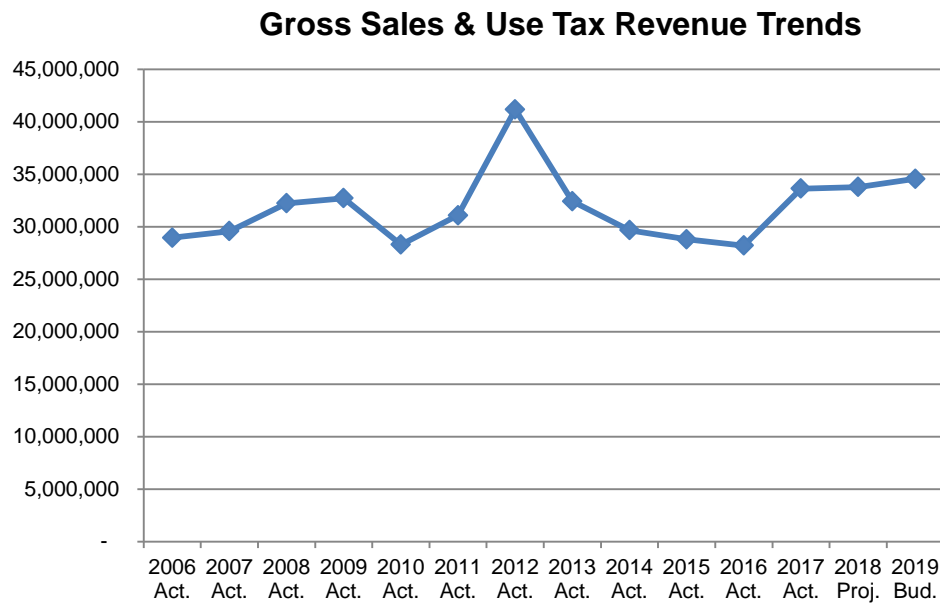
The Parish levies one percent, one-half percent, three-eighth percent, and one-eighth percent sales tax. The Parish and the St. Charles Parish School Board have entered into an agreement in which the School Board collects the Parish's sales and use taxes for a stipulated fee. The School Board remits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

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

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



Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the highest increase in the Parish’s history. Sales taxes continued to decrease from 2012 through 2016, but finally rebounded in 2017 with an estimated 13% increase. Additionally, sales taxes are expected to increase another 2% in 2019, which is a definite positive for the Parish. This newly experienced growth is a result of major expansions at the Monsanto Facility in Luling as well as the upcoming Entergy Expansion on the East Bank of the Parish.



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

The 2019 estimate of sales taxes totals \$34,547,975. 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 2019, these funds represent approximately 14% of the Parish Governmental Funds total revenue, down 50% from 2018 projected

ending balance. 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 2018, a large decrease is expected for 2019 as a result of project completions. As these funds are determined by outside sources, i.e. the particulars of which are found in the grant documents/agreements, Intergovernmental revenues can fluctuate from year to year depending on Grant awards.

Charges for Services

Consolidated Waterworks and Wastewater District No. 1

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

Sewer User Fee

The sewer user fee is estimated to produce \$9.05 million in 2019. 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 were again lowered in 2018

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

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

With the passage of the new Wastewater Facility Millage in 2015, the Wastewater Department will now receive \$2,165,000 annually, which will put the department back on the path of financial sustainability.

Waterworks User Fee

The water works user fee is estimated to produce \$12.3 million in 2019. 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 \$533,217 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 2019 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund). In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. To compensate for this increase, the Parish began a series of two \$.45 cent rate increases in 2016 and concluded in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. The fund balance within Solid Waste remains healthy. In May of 2017, the Parish switched Solid Waste Providers and continued with the same price of the previous provider. Total expenditures for the department are budgeted to be approximately \$491,822 over estimated revenues, which means an increase in rates will have to be sought in 2020.

Fund Balance

Fund balance is defined as the difference between the assets and liabilities of a governmental fund. In the General Fund, fund balance has historically been used as a funding source for recurring operations of the various governmental funds as well as varying amounts for nonrecurring projects.

The 2019 General Fund includes the use of \$6.8 million of fund balance. The 2019 General Fund includes \$4.8 million as a source to provide for capital improvements and capital outlay, \$1 million of which is related to the replacement of the Courthouse air handler units and another \$1 million for the renovation of the second floor courtrooms. The projects funded through fund balances are detailed in the Budget Message.

The 2019 Special Revenue Funds (in aggregate) include the use of \$7.7 million of fund balance mainly as a source to provide for capital improvements and capital outlay. Capital Outlay represents approximately 34% 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 2019 Parish Transportation fund includes funding from the State for the 2019 Road Maintenance Program. The 2019 Road Lighting Fund includes is projected to show a decrease of \$457,785 to its fund balance, which is directly attributed the Council and the Administration reducing the valorem tax back in 2017. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2019 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$7.8 million or 28.6% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2019, it is estimated that approximately \$7.8 million worth of capital projects will be started and or completed, on top of the \$33.9 million worth of capital projects expected to be completed by the end of 2018, thus bearing a heavy burden on Roads and Drainage's fund balance. Projects of this size cannot be sustained for much longer unless alternate sources of funding can be acquired. The main options for the Parish, should it continue to ramp up capital projects in its Drainage department would be to go out for a bond issue, but at this point in time, going out for a bond issue for capital improvements is not projected to be a choice, at least for the near future. The Parish wants to maintain a secure enough fund balance in its Special Revenue Roads and Drainage Fund, while still being able to complete capital projects. Over the past few years, capital projects in the Parish has increased dramatically, which is directly attributed to the increase in Sales Taxes witnessed as a result of Hurricane Katrina and most recently due to the large plant expansions that took place within the Parish in 2011/2012. In keeping with the Parish plans for temporary increases, the Parish will continue to only pursue one time capital projects that any additional funds can be best used for. The Parish expects a continuing tapering off of Capital projects in the next few years especially considering the current state of the national economy, which is also why going out for any sort of bond issue to fund significant capital projects is on hold at this time.

The Parish Recreation fund includes the use of \$1.1 million or 89% of its fund balance, mainly as a source to provide much needed services to the Parish as well as capital outlay. With Recreation utilizing greater than 50% of its own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut. As the Recreation department currently has limited funding for Capital Outlay, a transfer of \$2,849,140 from the General Fund to Recreation for Capital Outlay has been budgeted for 2019, but transfers for capital projects every year cannot continue, especially considering the \$130,869 transfer from 2018 that will take place by year end.

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

On November 22, 2010, the St. Charles Parish Council adopted an ordinance establishing a minimum General Fund Balance of 5% of total budgeted governmental fund expenditures for the succeeding year be maintained at all times with a base reserve of no less than \$7 million within the General Fund. Included in the 2018 Budget is an ending General Fund Balance of \$16.9 million, which is approximately \$9.9 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 2019 projected for each below:

General Fund	
<i>Beginning Fund Balance</i>	\$ 23,703,895
Additions	
<i>Revenues</i>	
Taxes	21,133,000
Licenses	1,303,650
Grants	4,429,111
Fees	814,350
Indirect Cost Allocation	646,471
Other	1,604,506
Total Revenues	29,931,088
Total Means of Financing	53,634,983
Subtractions	
<i>Expenditures</i>	
Personal Services	15,258,912
Operating Services	8,448,795
Materials and Supplies	1,374,990
Other Charges	684,849
Debt Service	3,000
Capital Outlay	4,834,500
Intergovernmental	2,987,734
Transfers	3,143,140
Total Expenditures	36,735,920
Net Increase/(Decrease) in Fund Balance	(6,804,832)
<i>Ending Fund Balance</i>	\$ 16,899,063

Special Revenue Funds	
<i>Beginning Fund Balance</i>	\$ 25,938,044
Additions	
<i>Revenues</i>	
Taxes	39,605,396
Grants	6,562,715
Fees	1,327,100
Other	823,850
Transfers	3,077,140
Total Revenues	51,396,201
Total Means of Financing	77,334,245
Subtractions	
<i>Expenditures</i>	
Personal Services	18,562,631
Operating Services	6,926,300
Materials and Supplies	4,214,270
Other Charges	161,550
Capital Outlay	19,143,000
Intergovernmental	7,319,993
Transfers	2,827,685
Total Expenditures	59,155,429
Net Increase/(Decrease) in Fund Balance	(7,759,228)
<i>Ending Fund Balance</i>	\$ 18,178,816

Debt Service Funds	
Beginning Fund Balance	\$ 1,084,985
Additions	
Revenues	
Taxes	1,435,079
Transfers	1,097,655
Interest	26,020
Miscellaneous	65,849
Total Revenues	2,624,603
Total Means of Financing	3,709,588
Subtractions	
Expenditures	
Operating Services	310
Debt Service	2,672,089
Intergovernmental	28,000
Transfers	329,691
Total Expenditures	3,030,090
Net Increase/(Decrease) in Fund Balance	(405,487)
Ending Fund Balance	\$ 679,498

Capital Projects Funds	
Beginning Fund Balance	\$ 11,295,831
Additions	
Revenues	
Grants	-
Interest	204,220
Transfers	-
Total Revenues	204,220
Total Means of Financing	11,500,051
Subtractions	
Expenditures	
Capital Outlay	10,419,000
Transfers	1,000
Total Expenditures	10,420,000
Net Increase/(Decrease) in Fund Balance	(10,215,780)
Ending Fund Balance	\$ 1,080,051

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 2019, there are approximately \$4.8 million of Capital Projects budgeted, the largest of which is the replacement of the Courthouse air handler units for \$1 million, the renovation of the second flood courtrooms for \$1 million, the Veterans Memorial Park for \$500,000, and \$300,000 for a new addition to the Killona Community Center. The remaining projects for 2019 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 2019, there are approximately \$19.4 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 \$7.8 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 the 2019 Road Maintenance Program; the Parish Transportation Fund has also set aside \$500,000 for the 2019 Road Maintenance Program, of which this \$500,000 is provided via annual state funding. This program simply represents the numerous road overlay, patching and paving that the Parish performs each particular year. The Sidewalks account has \$5.6 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V) in the 2018 budget which will eventually have to be rolled into the 2019 budget due to unforeseen delays that occurred in 2018. The largest account – Drainage has \$5.5 million budgeted for capital outlay. The majority of these projects are related to pump station improvements, drainage improvements, and canal stabilizations, with the largest allocation being \$1 million for Montz Master Drainage Plan and \$1.3 million for Dunleith Canal Shoring Completion. For further detail on these projects, please look under the special revenue section of the 2019 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$4.7 Million of the total \$19.4 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$425,000 for IMTT Field Improvements, \$550,000 for a West Bank Boat Launch, \$650,000 for the East Bank Bridge Park parking lot, and \$500,000 for a West Bank Spray Park.

Due to the approval of the Parish residents in May of 2015, a new Special Revenue fund was added for 2016 titled the Flood Protection Fund, which relates to the construction as well as maintenance and operation of the Parish's Levee system. This fund, which is our second largest Special Revenue Fund, is setting aside \$12.4 million for the Levee construction.

Capital Projects Funds – Capital Projects

For 2019, there are approximately \$10.4 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount (\$9.8 million) is attributed to the new \$15 million Limited Tax Levee bond related to the West Bank Hurricane Protection Levee. The remaining \$611 thousand related to capital outlay in the Recreation Facilities Construction fund for park improvements to Bayou Gauche, Boutte, Hahnville, Destrehan and St. Rose Parks. These capital projects fund consist of funds collected from residents and or developers and the funds collected can only be used in the particular area where they were collected and for the specific projects they were collected for, in this case, park improvements in the areas mentioned above for the Recreation Facilities Construction fund.

Enterprise Funds – Capital Projects

The capital projects for 2019 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. 669 animals were adopted in 2017 and Parish Employees help train 450 volunteers to help with the day to day activities of the shelter. The department also successfully transferred another 563 animals to areas out of state.

Community Services

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

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

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

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

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

Community Service Department Program Descriptions

Home Energy Assistance

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

Emergency Assistance Programs

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

H.O.M.E Program

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

Emergency Home Repair Program

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

Weatherization Program

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

Summer Food Service Program

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

St. Rose Community Center

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

Communications District (911)

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

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

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

Solid Waste (Enterprise Fund)

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

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

Road Lighting Fund (Special Revenue Fund)

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

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

- Compile monthly report for Parish President's office

Mosquito Control Fund (Special Revenue Fund)

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

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

Department of Economic Development

The Department of Economic Development & Tourism administers, develops, manages, implements, and promotes industrial development, community development, and business development programs; develops, coordinates, and maintains statistics and information relating to population, employment and trends; initiates economic development policy recommendations for the parish council. The department

also serves as a liaison between the parish council and administration and other local, state and federal agencies in matters regarding the economic development of the parish, and local organizations, and with individual members of the business and industrial communities in the parish.

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

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

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

Department of Emergency Preparedness

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

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

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

Department of Finance

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

Grants Office

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

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

Department of Government Buildings

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

Legal Services

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

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

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

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

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

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

Information Technology and GIS

In 2017, the Technology Office continued supporting the different Parish offices, as well as, Council. With expansion continuing to take place and offices being relocated for more efficient operations, the

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

Technology Achievements 2018:

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

As the Parish continues growing, The Department is confident that 2019 will be just as productive as 2018. The direction with which the Technology staff is heading continues to make the department feel very confident in its efforts to support St. Charles Parish.

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

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

Parks and Recreation

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

The Parks and Recreation department currently maintains an inventory of 51 park sites that are located throughout the Parish; these sites include sport fields, multi-use fields, multi-use paths, playground equipment, boat launches, pavilions, tennis courts, basketball courts, and concession stands and

restrooms. The department maintains 313 acres of land at these parks, which include, grass cutting, weed control, ant control, maintaining and upgrading of existing structures and facilities, and preparation of athletic fields for our sports programming.

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

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

Personnel Office

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

Planning and Zoning

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

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

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

The Coastal Zone Management budget supports the Coastal Zone Advisory Committee who are tasked with reviewing and making recommendations on coastal permitting applications and advise on coastal restoration projects within the parish. This division also manages construction and seeks funding for

coastal restoration projects in the parish, advises on parish wetland issues and administers the National Flood Insurance Program (NFIP) for the parish providing support to our permit section and code enforcement on floodplain issues.

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

Public Information

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

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

Public Works – Roads and Drainage

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

The Department has 203.2 budgeted employees who are dedicated to providing services in the most safe, reliable, efficient manner at a minimum cost to the citizens of St. Charles Parish.

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

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

- Public Works has 8 road crews, 4 crews on each side of the river, normally consisting of 5 employees in each crew. The daily activities of these crews consist of cleaning and re-digging of ditches, cleaning culverts, replacing damaged and/or undersized culverts, repairs of roadways, trimming of trees and other various maintenance activities.

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

Capital Project Management

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

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

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

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

Purchasing

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

Related Objectives

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

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

Retired and Senior Volunteer Program (RSVP)

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

Risk Management

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

Counselor) by the National Alliance for Insurance, and one course certification from a CWCP (Certified Worker's Compensation Professional) by the Louisiana Association of Self Insured Employers.

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

Wastewater

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

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

The Wastewater Field Foremen's generate work assignments for the day. They supervise problem jobs, handle employee issues, and generate purchase requisitions, and order equipment and supplies. They also maintain various records in accordance with these duties. They and the field employees maintain the sewer lift stations, handle residential complaints by finding problems with lines using sewer cameras, digging up and repairing sewer leaks, marking requests for LA ONE CALL, and handling overflows, and installing sewer lines. Periodically they also work with contractors working on sewer projects. A 24 hour

on-call crew, including a supervisor, handles emergency complaints in conjunction with E.O.C. after hours. All plant and field employees are required to do maintenance and preparatory jobs needed during emergency situations such as hurricanes. All vehicles and equipment are to be generally maintained with minor repairs done.

Waterworks

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

Workforce Investment Act (WIA)

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

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

In addition, our other services for Employers include:

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

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

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

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

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

2019 Annual Budget

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

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

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

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

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all readers of the 2019 budget for the Parish of St. Charles. For more details about parish activities, see www.stcharlesparish-la.gov/government/parish-president/department-reports.

Mission Statement

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

Goals

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

Accomplishments

Fund Balance

- Projected to end 2019 with a General Fund balance to \$16.9 million, an increase of approximately \$2.3 million from the original ending 2018 budget.

ANIMAL CONTROL

- Shelter staff members were trained on how to shoot professional portrait-style photos of adoptable animals through a grant from the Shelter Art Foundation. The photos have helped increase adoption rates.
- In 2018, Animal Control Department has 669 successful adoptions from the shelter.
- In 2018, the department trained 450 volunteers to help with the day to day operations of the shelter.

BUSINESS AND CAREER SOLUTIONS CENTER

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

COMMUNITY SERVICES

- The Killona Community Center was constructed and will be serving the youth and adult population of that community with a drop-in program, computer training and more in 2018.
- Summer Food service served 5,163 meals in 2017.
- One hundred and forty one clients received assistance through the Local Emergency Assistance Program, and seven hundred and eight received assistance with a light and/or gas bill through the Low Income Home Energy Assistance Program.

CONTRACT MONITOR

- All streetlights along Ormond Boulevard in Destrehan were replaced with LEDs, which are more efficient and cost-effective.
- Through October 2018, the Contract Monitor's office fielded 3,122 total calls for service related to solid waste pickup, with 7,601 cubic yards of construction and demolition debris removed.

ECONOMIC DEVELOPMENT AND TOURISM

- Average annual wages in 2018 for workers in the top 10 economic sectors in St. Charles Parish was approximately \$97,000.
- Local employers announced approximately \$350 Million of local capital investment in 2017, which is expected to generate an estimated 15 permanent and over 1,000 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 2018, the Geographic Information System (GIS) office conducted new high-resolution aerial photography, Light Imaging Detection and Ranging (LiDAR) and bathymetric surveys to support the appeal process of the FEMA digital flood insurance rate maps. This work also aids in the identification of potential drainage issues throughout the parish. The new data allows the parish to create more sophisticated tools and analysis, which is useful for decision-making.
- Created an award winning application to assist residents in reporting issues.
- Constructed a fully digital zoning map to be utilized by all.

GOVERNMENT BUILDINGS

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

INFORMATION TECHNOLOGY

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

LEVEE PROTECTION

- Construction is beginning on the reach's tie-in to the Davis Diversion Guide levee and the Willow ridge Pump Station.
- The 2019 parish budget includes \$4 million for levee work under Fund 123 and another \$9 million of levee work utilizing the new \$15 million bond proceeds
- Work continues on all other levee reaches, with the Magnolia Levee Lift beginning construction in 2019.
- The federal West Shore levee, which will protect the community of Montz on the East Bank has been given final approval and is waiting funding by Congress.

Projects under Construction

- Eastbank Pump Station-\$9.1 million
- Ellington Levee Phase I - \$5.3 million
- Magnolia Ridge Pump Station - \$11.5 million

PERSONNEL

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

PLANNING AND ZONING

- The Parish Council approved the first phase of the parish's zoning code update, which now allows a special permit for accessory dwelling units.
- The first-ever St. Charles Parish Coastal Master Plan is awaiting state and federal approval. The plan allows for more local control of the parish's wetland and coastal resources.
- 30 preliminary plat approvals were submitted
- 352 building permits were issued
- Two major subdivision received construction approval during 2017.
- The department helped facilitate the sale of adjudicated properties online and worked with residents and official to begin crafting the Pedestrian and Bicycle Master Plan.

PUBLIC WORKS

- The department processed one thousand eight hundred twenty-five (1,825) work orders in the year 2017, with 1,815 being completed.
- The departments engineering staff processed and approved twenty five commercial developments and four residential subdivisions for tie-ins to the sewer system.

RECREATION

- New fitness stations have been installed around the walking track at both the West and East Bank Bridge Parks through the United Way of St. Charles.
- The youth basketball program partnered with the New Orleans Pelicans to provide participants with uniforms and membership in the Junior National Basketball Association, among other benefits, at a discounted rate.
- Upgrades to South Fashion Playground, the Ormond Park Batting Cage, the Lagatutta Batting Cage, Rathborne Park, Monsanto Tennis Courts were all completed in 2018
- The department also assisted and coordinated supply drives for the victims of Hurricanes Harvey and Maria.

RETIRED AND SENIOR VOLUNTEER PROGRAM

- St. Charles Parish boasts 316 enrolled volunteers who served 28,569 hours.

WATERWORKS

- Department awarded drinking water excellence (Best Tasting Water of South Central Louisiana) and water exceeds all regulations and were awarded 3rd best testing water in the State.
- Began work on Phase II of the Cast Iron Replacement in Hahnville.

WASTEWATER

- Voters approved a 30-year, 2.2 mill property tax renewal to support Wastewater infrastructure upgrades. For 2019, this will provide \$2.1 million of additional revenue to fund the department.
- Fully utilized the \$6.5 million, 0.95% DEQ loan for vital Wastewater Improvements.
- Received a new \$8 million, 0.95% DEQ loan in June of 2017 for additional Wastewater Improvements, the debt service of which will be paid from the new Wastewater facility millage.
- Killona Force Main extension project was completed in 2018.
- Upgrades to Old Montz and Norco lift stations were completed in 2018.
- Anna and Ama Lift station upgrades were completed in 2018.
- Ellington Force Main relocation was completed in 2018
- St. Rose Force Main rehabilitation was completed in 2018
- The Luling Oxidation Pond rehabilitation was completed in 2018
- Hahnville Wastewater plant UV upgrade was also completed in 2018.

ST. CHARLES PARISH
GOVERNMENTAL FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2019

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 25,346,617	\$ 24,690,000	\$ 24,690,000	\$ 25,609,351	\$ 50,996	\$ 25,660,347	3.93%	\$ 26,077,500	1.63%
Sales taxes	33,617,358	33,413,991	33,413,991	13,410,501	20,369,526	33,780,027	1.10%	34,547,975	2.27%
Other taxes	1,566,911	1,516,000	1,516,000	525,186	1,052,814	1,578,000	4.09%	1,548,000	-1.90%
Licenses and permits	1,334,238	1,308,750	1,308,750	1,250,219	81,431	1,331,650	1.75%	1,303,650	-2.10%
Intergovernmental revenues	11,404,516	11,523,860	22,405,560	3,527,620	18,675,537	22,203,157	-0.90%	10,991,826	-50.49%
Fees, charges, and commissions	1,222,450	1,181,100	1,181,100	654,939	493,706	1,148,645	-2.75%	1,119,150	-2.57%
Fines and forfeitures	1,042,423	1,168,310	1,168,310	487,942	534,393	1,022,335	-12.49%	1,022,300	0.00%
Investment earnings	1,022,931	904,570	904,570	679,621	912,779	1,592,400	76.04%	1,623,540	1.96%
Miscellaneous	1,130,945	1,186,919	2,858,728	2,623,230	504,763	3,139,543	9.82%	1,074,905	-65.76%
Total Revenues	77,688,389	76,893,500	89,447,009	48,768,609	42,675,945	91,456,104		79,308,846	
EXPENDITURES:									
Personal Services	29,687,982	34,229,833	34,234,869	14,462,332	16,560,844	31,023,176	-9.38%	33,821,543	9.02%
Operating Services	11,522,450	14,068,761	14,115,493	4,693,060	8,760,863	13,453,923	-4.69%	15,375,405	14.28%
Materials & Supplies	4,760,321	5,250,470	5,278,970	2,022,848	3,284,895	5,308,343	0.56%	5,589,260	5.29%
Other Charges	(16,988)	815,020	809,520	226,260	558,635	784,895	-3.04%	846,399	7.84%
Debt Service	2,118,646	2,577,794	2,577,794	2,206,250	370,292	2,576,542	-0.05%	2,675,089	3.82%
Capital Outlay	18,457,279	36,013,866	66,000,270	5,900,451	67,121,205	73,145,056	10.83%	34,396,500	-52.97%
Intergovernmental	4,784,461	8,219,882	8,216,870	1,952,159	2,548,962	4,501,121	-45.22%	10,335,727	129.63%
Total Expenditures	71,314,151	101,175,626	131,233,786	31,463,360	99,205,696	130,793,056		103,039,923	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	<u>6,374,238</u>	<u>(24,282,126)</u>	<u>(41,786,777)</u>	<u>17,305,249</u>	<u>(56,529,751)</u>	<u>(39,336,952)</u>		<u>(23,731,077)</u>	
OTHER FINANCING SOURCES (USES):									
Transfer in	894,532	3,569,917	19,116,246	1,006,563	16,320,238	17,326,801	-9.36%	4,821,266	-72.17%
Transfer out	(2,299,479)	(4,949,337)	(4,949,337)	(2,006,563)	(16,745,966)	(18,752,529)	278.89%	(6,301,516)	-66.40%
Proceeds from the sale of assets	85,628	1,000	1,000	42,293	1,474	43,767	4276.70%	26,000	-40.59%
Issuance of Refunding Bond	15,000,000	-	-	-	-	-	0.00%	-	0.00%
Premium (Discount) on Debt Issued	1,115,482	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	14,796,163	(1,378,420)	14,167,909	(957,707)	(424,254)	(1,381,961)		(1,454,250)	
Net change in Fund Balance	21,170,401	(25,660,546)	(27,618,868)	16,347,542	(56,954,005)	(40,718,913)		(25,185,327)	
Fund Balance -Beginning	81,571,267	65,178,011	78,315,870			102,741,668		62,022,755	
Fund Balance - Ending	\$ 102,741,668	\$ 39,517,465	\$ 50,697,002			\$ 62,022,755		\$ 36,837,428	

ST. CHARLES PARISH
GOVERNMENTAL - MAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2019

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 16,395,845	\$ 16,010,000	\$ 16,010,000	\$ 16,602,907	\$ 34,684	\$ 16,637,591	3.92%	\$ 17,350,000	4.28%
Sales taxes	32,971,857	32,767,000	32,767,000	13,087,085	20,048,781	33,135,866	1.13%	33,900,396	2.31%
Other taxes	1,566,911	1,516,000	1,516,000	525,186	1,052,814	1,578,000	4.09%	1,548,000	-1.90%
Licenses and permits	1,334,238	1,308,750	1,308,750	1,250,219	81,431	1,331,650	1.75%	1,303,650	-2.10%
Intergovernmental revenues	9,436,531	9,919,307	20,377,779	2,899,902	17,358,392	20,258,294	-0.59%	8,865,111	-56.24%
Fees, charges, and commissions	850,170	844,100	844,100	384,701	364,964	749,665	-11.19%	766,650	2.27%
Fines and forfeitures	128,865	122,700	122,700	56,373	73,427	129,800	5.79%	124,700	-3.93%
Investment earnings	906,113	834,840	834,840	581,832	818,993	1,400,825	67.80%	1,448,200	3.38%
Miscellaneous	1,049,309	1,116,588	788,397	585,616	469,866	1,067,032	35.34%	1,006,856	-5.64%
Total Revenues	64,639,839	64,439,285	74,569,566	35,973,821	40,303,352	76,288,723		66,313,563	
EXPENDITURES:									
Personal Services	26,252,549	30,528,848	30,533,884	12,772,403	14,607,998	27,380,401	-10.33%	29,758,393	8.69%
Operating Services	8,041,326	10,248,687	10,295,419	3,359,535	6,458,811	9,818,346	-4.63%	11,591,458	18.06%
Materials & Supplies	4,231,110	4,690,670	4,719,170	1,776,960	2,987,173	4,764,733	0.97%	5,000,860	4.96%
Other Charges	(108,732)	729,790	724,290	189,285	481,440	670,725	-7.40%	746,599	11.31%
Debt Service	368,388	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
Capital Outlay	16,962,276	32,159,866	61,153,042	4,766,578	66,080,477	70,847,055	15.85%	28,324,000	-60.02%
Intergovernmental	3,990,126	7,362,682	7,359,670	1,399,403	2,281,332	3,680,735	-49.99%	9,481,527	157.60%
Total Expenditures	59,737,043	85,723,543	114,788,475	24,264,164	92,898,231	117,162,995		84,905,837	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,902,796	(21,284,258)	(40,218,909)	11,709,657	(52,594,879)	(40,874,272)		(18,592,274)	
OTHER FINANCING SOURCES (USES):									
Transfer in	620,185	637,445	16,183,774	2,973	16,189,359	16,192,332	0.05%	646,471	-96.01%
Transfer out	(660,234)	(3,361,361)	(3,361,361)	(1,003,590)	(16,105,845)	(17,109,435)	409.00%	(4,609,384)	-73.06%
Proceeds from the sale of assets	80,097	1,000	1,000	42,293	1,474	43,767	4276.70%	26,000	-40.59%
Issuance of Refunding Bond	15,000,000	-	-	-	-	-	0.00%	-	0.00%
Premium (Discount) on debt issued	1,115,482	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	16,155,530	(2,722,916)	12,823,413	(958,324)	84,988	(873,336)		(3,936,913)	
Net change in Fund Balance	21,058,326	(24,007,174)	(27,395,496)	10,751,333	(52,509,891)	(41,747,608)		(22,529,187)	
Fund Balance -Beginning	73,438,046	57,727,191	70,295,050			94,496,372		54,748,764	
Fund Balance - Ending	\$ 94,496,372	\$ 33,720,017	\$ 42,899,554			\$ 52,748,764		\$ 32,219,577	

ST. CHARLES PARISH
GOVERNMENTAL - NONMAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2019

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 8,950,772	\$ 8,680,000	\$ 8,680,000	\$ 9,006,444	\$ 16,312	\$ 9,022,756	3.95%	\$ 8,727,500	-3.27%
Sales taxes	645,501	646,991	646,991	323,416	320,745	644,161	-0.44%	647,579	0.53%
Intergovernmental revenues	1,967,985	1,604,553	2,027,781	627,718	1,317,145	1,944,863	-4.09%	2,126,715	9.35%
Fees, charges, and commissions	372,280	337,000	337,000	270,238	128,742	398,980	18.39%	352,500	-11.65%
Fines and forfeitures	913,558	1,045,610	1,045,610	431,569	460,966	892,535	-14.64%	897,600	0.57%
Investment earnings	116,818	69,730	69,730	97,789	93,786	191,575	174.74%	175,340	-8.47%
Miscellaneous	81,636	70,331	2,070,331	2,037,614	34,897	2,072,511	0.11%	68,049	-96.72%
Total Revenues	13,048,550	12,454,215	14,877,443	12,794,788	2,372,593	15,167,381		12,995,283	
EXPENDITURES:									
Personal Services	3,435,433	3,700,985	3,700,985	1,689,929	1,952,846	3,642,775	-1.57%	4,063,150	11.54%
Operating Services	3,481,124	3,820,074	3,820,074	1,333,525	2,302,052	3,635,577	-4.83%	3,783,947	4.08%
Materials & Supplies	529,211	559,800	559,800	245,888	297,722	543,610	-2.89%	588,400	8.24%
Other Charges	91,744	85,230	85,230	36,975	77,195	114,170	33.96%	99,800	-12.59%
Debt Service	1,750,258	2,574,794	2,574,794	2,206,250	369,292	2,575,542	0.03%	2,672,089	3.75%
Capital Outlay	1,495,003	3,854,000	4,847,228	1,133,873	1,040,728	2,298,001	-52.59%	6,072,500	164.25%
Intergovernmental	794,335	857,200	857,200	552,756	267,630	820,386	-4.29%	854,200	4.12%
Total Expenditures	11,577,108	15,452,083	16,445,311	7,199,196	6,307,465	13,630,061		18,134,086	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,471,442	(2,997,868)	(1,567,868)	5,595,592	(3,934,872)	1,537,320		(5,138,803)	
OTHER FINANCING SOURCES (USES):									
Transfer in	274,347	2,932,472	2,932,472	1,003,590	130,879	1,134,469	-61.31%	4,174,795	268.00%
Transfer out	(1,639,245)	(1,587,976)	(1,587,976)	(1,002,973)	(640,121)	(1,643,094)	3.47%	(1,692,132)	2.98%
Proceeds from the sale of assets	5,531	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(1,359,367)	1,344,496	1,344,496	617	(509,242)	(508,625)		2,482,663	
Net change in Fund Balance	112,075	(1,653,372)	(223,372)	5,596,209	(4,444,114)	1,028,695		(2,656,140)	
Fund Balance -Beginning	8,133,221	7,450,820	8,020,820			8,245,296		7,273,991	
Fund Balance - Ending	\$ 8,245,296	\$ 5,797,448	\$ 7,797,448			\$ 9,273,991		\$ 4,617,851	

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2019

Description	2017			2018			2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
OPERATING REVENUES									
Ad Valorem Taxes	\$ 1,344,340	\$ 1,325,000	\$ 1,325,000	\$ 1,376,640	\$ 2,968	\$ 1,379,608	4.12%	\$ 2,165,000	56.93%
Charges for services	24,933,822	25,582,581	25,582,581	10,278,842	14,576,526	24,855,368	-2.84%	25,392,203	2.16%
Connection and service fees	354,695	414,450	414,450	276,075	164,075	440,150	6.20%	451,250	2.52%
Sewer development revenues	44,782	-	-	12,988	(12,988)	-		-	
Delinquent charges	537,514	495,000	495,000	253,898	241,102	495,000	0.00%	552,000	11.52%
Disaster Relief -FEMA	17,070	-	-	-	-	-		-	
Non-employer contributions	77,380	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	49,603	24,000	24,000	18,793	5,207	24,000	0.00%	32,000	33.33%
Total Operating revenues	27,359,206	27,841,031	27,841,031	12,217,236	14,976,890	27,194,126		28,592,453	
OPERATING EXPENSES									
Personal Services	10,549,207	11,120,441	11,120,441	4,864,668	5,522,348	10,387,016	-6.60%	11,586,371	11.55%
Operating Services	7,189,024	7,849,833	7,849,833	2,804,092	5,180,178	7,984,270	1.71%	8,130,253	1.83%
Material & Supplies	2,548,432	3,073,481	3,073,481	1,133,496	1,875,210	3,008,706	-2.11%	3,187,716	5.95%
Other Charges	6,801,949	6,876,544	6,876,544	16,414	7,014,080	7,030,494	2.24%	7,090,210	0.85%
Intergovernmental	310,426	317,850	317,850	156,917	158,590	315,507	-0.74%	350,500	11.09%
Total Operating expenses	27,399,038	29,238,149	29,238,149	8,975,587	19,750,406	28,725,993		30,345,050	
Operating Income (loss)	(39,832)	(1,397,118)	(1,397,118)	3,241,649	(4,773,516)	(1,531,867)		(1,752,597)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	117,632	95,190	95,190	106,485	28,864	135,349	42.19%	156,870	15.90%
Grants	257,391	-	68,745	-	326,136	326,136	374.41%	-	-100.00%
Loss on sale of Assets	16,765	23,000	23,000	1,508	21,492	23,000	0.00%	23,000	0.00%
Bond interest and paying agent fees	(766,298)	(965,538)	(965,538)	(1,500)	(964,038)	(965,538)	0.00%	(950,088)	-1.60%
Total Non-operating revenues (expenses)	(374,510)	(847,348)	(778,603)	106,493	(587,546)	(481,053)		(770,218)	
Income (loss) before contributions and transfers	(414,342)	(2,244,466)	(2,175,721)	3,348,142	(5,361,062)	(2,012,920)		(2,522,815)	
Issuance of Bond	-	7,293,979	7,293,979	-	2,236,381	2,236,381	100.00%	5,614,148	151.04%
Special Items -Assets	1,079,750	-	-	-	-	-	0.00%	-	0.00%
Transfer in	356,397	59,600	59,600	318,000	60,000	378,000	534.23%	387,000	2.38%
Transfer out	(135,107)	(138,000)	(138,000)	-	(138,000)	(138,000)	0.00%	(138,000)	0.00%

CONTINUED

ST. CHARLES PARISH PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2019

Description	2017			2018			2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Change in Net Position	886,698	4,971,113	5,039,858			463,461		3,340,333	
Total net position -Beginning	107,490,813	106,148,642	106,079,897			108,694,352		108,036,644	
Special Item -Prior Period Adjustment	305,708	-	-			-		-	
Total net position -Beginning as restated	107,796,521	106,148,642	106,079,897			108,694,352	-	108,036,644	
Total net position -Ending	108,683,219	111,119,755	111,119,755			109,157,813		111,376,977	
Net investment in capital assets	98,824,549	95,164,700	95,164,700			93,128,518		92,208,140	
Restricted for debt service	2,064,723	2,288,048	2,288,048			2,086,257		2,084,757	
Restricted for capital projects	4,378,199	7,357,705	7,522,665			6,148,167		5,768,130	
Unrestricted	3,426,881	(30,010,257)	6,144,342			6,673,702		11,315,950	

St. Charles Parish
2019 Consolidated Financial Schedule
All Funds
Revenues and Other Financing Sources

Sales Tax	\$	34,547,975
Ad Valorem Tax		28,242,500
Other Tax		1,548,000
Licenses and Permits		1,303,650
State and Federal Grants		10,991,826
Charges for Services		28,595,752
Interest Income		1,780,410
Miscellaneous Income		1,097,056
Transfers		4,821,266
	<u>\$</u>	<u>112,928,435</u>

St. Charles Parish
2019 Consolidated Financial Schedule
All Funds
Expenditures and Other Financing Uses

General Fund	\$	36,735,920
Parish Transportation Fund		570,000
Road Lighting District 1		1,872,535
Workforce Investment Act		1,085,065
Criminal Court Fund		982,001
Road and Drainage		30,536,057
Recreation		8,613,150
Mosquito Control		1,462,607
Retired Senior Volunteer Program (RSVP)		285,545
Government Buildings M&O (Emergency 911)		1,280,000
Flood Protection Fund		12,435,244
Debt Service Funds		2,700,399
Capital Project Funds		10,419,000
Wastewater Fund		14,077,780
Waterworks Fund		13,066,436
Solid Waste Fund		4,172,440
	<u>\$</u>	<u>140,294,179</u>

GENERAL FUND

SUMMARY STATEMENT

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 3,914,325	\$ 3,860,000	\$ 3,860,000	\$ 4,005,434	\$ 7,566	\$ 4,013,000	3.96%	\$ 4,185,000	4.29%
Sales taxes	15,042,609	14,900,000	14,900,000	5,934,822	9,065,178	15,000,000	0.67%	15,400,000	2.67%
Other taxes	1,566,911	1,516,000	1,516,000	525,186	1,052,814	1,578,000	4.09%	1,548,000	-1.90%
Licenses and permits	1,334,238	1,308,750	1,308,750	1,250,219	81,431	1,331,650	1.75%	1,303,650	-2.10%
Intergovernmental revenues	2,674,920	2,265,974	2,842,974	774,845	1,949,418	2,724,263	-4.18%	4,429,111	62.58%
Fees, charges, and commissions	793,365	754,100	754,100	350,635	278,086	628,721	-16.63%	689,650	9.69%
Fines and forfeitures	128,865	122,700	122,700	56,373	73,427	129,800	5.79%	124,700	-3.93%
Investment earnings	449,208	394,840	394,840	233,781	307,619	541,400	37.12%	571,650	5.59%
Miscellaneous	997,038	1,116,588	788,397	545,616	469,866	1,027,032	30.27%	1,006,856	-1.96%
Total Revenues	26,901,479	26,238,952	26,487,761	13,676,911	13,285,405	26,973,866		29,258,617	
EXPENDITURES:									
Personal Services	13,763,590	16,122,497	16,127,533	6,650,795	7,662,455	14,313,250	-11.25%	15,258,912	6.61%
Operating Services	5,391,632	7,172,652	7,219,384	2,267,132	4,518,647	6,785,779	-6.01%	8,448,795	24.51%
Materials & Supplies	756,765	1,279,610	1,283,110	349,911	926,102	1,276,613	-0.51%	1,374,990	7.71%
Other Charges	(146,385)	672,040	666,540	151,762	457,213	608,975	-8.64%	684,849	12.46%
Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
Capital Outlay	3,887,338	3,654,700	4,296,700	582,037	3,641,203	4,223,240	-1.71%	4,834,500	14.47%
Intergovernmental	2,169,702	2,678,156	2,675,144	908,138	1,644,171	2,552,309	-4.59%	2,987,734	17.06%
Total Expenditures	25,822,642	31,582,655	32,271,411	10,909,775	18,850,791	29,761,166		33,592,780	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	1,078,837	(5,343,703)	(5,783,650)	2,767,136	(5,565,386)	(2,787,300)		(4,334,163)	
OTHER FINANCING SOURCES (USES):									
Transfer in	620,185	637,445	637,445	2,973	643,030	646,003	1.34%	646,471	0.07%
Transfer out	(310,190)	(1,893,600)	(1,893,600)	(186,344)	(15,735,845)	(15,922,189)	740.84%	(3,143,140)	-80.26%
Proceeds from the sale of assets	72,319	1,000	1,000	26,527	999	27,526	2652.60%	26,000	-5.54%
Total Other Financing Sources	382,314	(1,255,155)	(1,255,155)	(156,844)	(15,091,816)	(15,248,660)		(2,470,669)	
Net change in Fund Balance	1,461,151	(6,598,858)	(7,038,805)	2,610,292	(20,657,202)	(18,035,960)		(6,804,832)	
Fund Balance -Beginning	40,278,704	21,114,636	21,148,636			41,739,855		23,703,895	
Fund Balance - Ending	\$ 41,739,855	\$ 14,515,778	\$ 14,109,831			\$ 23,703,895		\$ 16,899,063	

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2017	2018						2019	
	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	3,914,325	3,860,000	3,860,000	4,005,434	7,566	4,013,000	3.96%	4,185,000	4.29%
General Sales Tax (1/2%)	8,606,253	8,500,000	8,500,000	3,396,517	5,203,483	8,600,000	1.18%	8,800,000	2.33%
General Sales Tax (3/8%)	6,436,356	6,400,000	6,400,000	2,538,305	3,861,695	6,400,000	0.00%	6,600,000	3.13%
Alcoholic Beverage Tax	43,908	46,000	46,000	9,096	33,904	43,000	-6.52%	43,000	0.00%
Airport Expansion Agreement	733,128	690,000	690,000	316,546	433,454	750,000	8.70%	720,000	-4.00%
Cable TV - Franchise Fees	789,875	780,000	780,000	199,544	585,456	785,000	0.64%	785,000	0.00%
Alcoholic Beverage - Low Content	4,607	4,800	4,800	4,552	48	4,600	-4.17%	4,600	0.00%
Alcoholic Beverage - High Content	8,271	8,000	8,000	8,253	47	8,300	3.75%	8,300	0.00%
License - Occupational General	780,598	775,000	775,000	744,135	1,865	746,000	-3.74%	740,000	-0.80%
License - Insurance	539,862	520,000	520,000	492,629	79,371	572,000	10.00%	550,000	-3.85%
License - Bingo	-	200	200	-	100	100	-50.00%	100	0.00%
License - Taxi Cabs	900	750	750	650	-	650	-13.33%	650	0.00%
Civil Defense	29,061	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
Hazard Mitigation Grant	369,619	106,397	328,641	450	328,191	328,641	0.00%	1,635,684	397.71%
USDA Housing Grant	-	-	64,756	-	64,756	64,756	0.00%	50,000	-22.79%
CSBG-Administration	29,632	27,254	27,254	11,939	15,315	27,254	0.00%	24,005	-11.92%
CSBG-Program Activities	89,485	87,523	87,523	41,378	46,145	87,523	0.00%	81,770	-6.57%
Summer Food Service Program	19,787	20,000	20,000	-	22,656	22,656	13.28%	20,000	-11.72%
Energy Assistance	27,367	30,000	30,000	19,459	10,541	30,000	0.00%	30,000	0.00%
Home Program	-	92,400	92,400	-	91,729	91,729	-0.73%	144,270	57.28%
Land Lease	20,628	20,000	20,000	21,059	-	21,059	5.30%	20,000	-5.03%
Dept. of Health & Human Services	15,994	16,000	16,000	17,325	-	17,325	8.28%	16,000	-7.65%
Mass Transit Assistance	134,349	85,000	85,000	58,715	86,285	145,000	70.59%	125,000	-13.79%
Highway Fund #2	50,000	50,000	50,000	50,000	-	50,000	0.00%	50,000	0.00%
Office of Coastal Protection & Restoration	-	-	290,000	-	-	-	-100.00%	-	0.00%
Dept. of Natural Resources	11,591	-	-	5,795	17,387	23,182	100.00%	23,182	0.00%
Economic Dev - Enterprise Fund	229,222	150,000	150,000	-	150,000	150,000	0.00%	150,000	0.00%
Severance Tax	828,301	750,000	750,000	227,624	617,376	845,000	12.67%	800,000	-5.33%
Parish Royalty Fund	409,125	400,000	400,000	88,638	251,362	340,000	-15.00%	325,000	-4.41%
Video Poker	306,721	300,000	300,000	127,385	217,615	345,000	15.00%	300,000	-13.04%
State Payment in Lieu of Taxes	71,842	70,000	70,000	71,452	-	71,452	2.07%	72,000	0.77%
SPILT - Community Services	30,000	30,000	30,000	30,000	-	30,000	0.00%	30,000	0.00%
LACAP - Share the Warmth	196	400	400	126	60	186	-53.50%	200	7.53%
Local Grant -29 JDC Courts	-	-	-	-	-	-	0.00%	500,000	100.00%
LACAP - Client Education	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Other Grants	2,000	1,000	1,000	3,500	-	3,500	250.00%	2,000	-42.86%
Court Costs, Fees, Charges	11,185	12,500	12,500	6,530	3,470	10,000	-20.00%	11,000	10.00%
Zoning & Subdivision Fees	124,797	125,000	125,000	60,324	67,676	128,000	2.40%	120,000	-6.25%
Sale of Maps & Publications	1,137	200	200	370	-	370	85.00%	350	-5.41%
Bookkeeping & Admin Services	6,469	1,500	1,500	1,030	970	2,000	33.33%	2,000	0.00%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)									
Miscellaneous Revenues	6,829	2,000	2,000	1,109	1,891	3,000	50.00%	3,000	0.00%
Motor Vehicle Transaction Fee	30,003	24,000	24,000	10,275	17,725	28,000	16.67%	26,400	-5.71%
Driver's License Reinstatement Fee	1,517	1,400	1,400	-	3,231	3,231	130.79%	1,400	-56.67%
ICC Inspection Fees	393,734	360,000	360,000	154,384	95,616	250,000	-30.56%	320,000	28.00%
Weed & Grass Cutting Charges	12,487	8,000	8,000	5,102	2,898	8,000	0.00%	8,000	0.00%
Weed & Grass Cutting - Tax Roll	27,713	25,000	25,000	10,549	(49)	10,500	-58.00%	10,500	0.00%
Removal of Derelict Structure Charges	3,674	500	500	633	467	1,100	120.00%	1,000	-9.09%
Animal Control	24,960	20,000	20,000	10,768	11,232	22,000	10.00%	20,000	-9.09%
Coroner - Other Fees	13,495	12,000	12,000	5,775	5,225	11,000	-8.33%	12,000	9.09%
Institutional Charges	45,200	30,000	30,000	12,000	19,000	31,000	3.33%	30,000	-3.23%
Rental of Parks & Buildings	50,258	80,000	80,000	44,417	30,316	74,733	-6.58%	76,000	1.70%
Registration Fees -Miscellaneous	-	500	500	-	-	-	100.00%	-	0.00%
Summer Enrichment - Registration Fees	7,171	7,000	7,000	10,009	160	10,169	45.27%	9,000	-11.50%
Concessions	9,123	8,000	8,000	11,505	-	11,505	43.81%	14,000	21.69%
Facility Use Fee	23,613	36,500	36,500	5,855	18,258	24,113	-33.94%	25,000	3.68%
Court Fines	2,335	3,500	3,500	1,404	1,696	3,100	-11.43%	3,000	-3.23%
Witness Fees - Deputies	575	700	700	388	312	700	0.00%	700	0.00%
Criminal Jury Fees-Act 1031 of 2003	104,705	100,000	100,000	45,367	59,633	105,000	5.00%	100,000	-4.76%
Juvenile Fees	21,250	18,500	18,500	9,214	11,786	21,000	13.51%	21,000	0.00%
Interest Earnings	443,136	380,000	380,000	227,762	302,238	530,000	39.47%	560,000	5.66%
Interest Earnings - Minimum Premium	817	840	840	699	801	1,500	78.57%	1,650	10.00%
Royalties	5,255	14,000	14,000	5,320	4,580	9,900	-29.29%	10,000	1.01%
Rents/Leases	15,280	5,000	5,000	1,918	3,582	5,500	10.00%	5,000	-9.09%
Homeowners Road Home Proceeds	40,768	434,588	106,397	35,220	71,177	106,397	0.00%	119,806	12.60%
Mortgage Assistance Program	1,260	1,000	1,000	-	-	-	-100.00%	-	0.00%
Gifts & Donations	121,429	120,000	120,000	62,393	55,107	117,500	-2.08%	118,500	0.85%
Revenue for Indirect Cost -Comp.Units	336,319	285,000	285,000	-	340,000	340,000	19.30%	352,000	3.53%
Revenue for Indirect Cost -Tax Agencies	11,306	21,000	21,000	-	-	11,550	-45.00%	11,550	0.00%
Refunds - Insurance	470,676	250,000	250,000	446,085	-	446,085	78.43%	400,000	-10.33%
Proceeds from Sale of Assets	6,418	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Sale of Assets - Adjudicated Property	65,901	-	-	26,527	(1)	26,526	100.00%	25,000	-5.75%
Transfer from 1/2% Reserve	3,511	3,590	3,590	2,973	3,637	6,610	84.12%	7,180	8.62%
Transfer from Criminal Court	6,507	4,755	4,755	-	2,043	2,043	-57.03%	1,941	-4.99%
Indirect Cost Allocation Reimbursement	610,167	629,100	629,100	-	637,350	637,350	1.31%	637,350	0.00%
TOTAL REVENUES	27,593,983	26,877,397	27,126,206	13,706,411	13,929,434	27,647,395		29,931,088	

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

		2017		2018				2019		
		Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
001-400110	Council	1,047,671	1,310,411	1,310,411	468,474	746,339	1,214,813	-7.30%	1,334,939	9.89%
001-400111	Council - District I	26,872	61,466	61,466	14,886	44,860	59,746	-2.80%	60,746	1.67%
001-400112	Council - District II	40,625	73,676	73,676	17,733	44,303	62,036	-15.80%	67,981	9.58%
001-400113	Council - District III	22,949	56,936	56,936	10,683	43,893	54,576	-4.15%	54,631	0.10%
001-400114	Council - District IV	28,703	62,576	62,576	12,823	39,953	52,776	-15.66%	59,311	12.38%
001-400115	Council - District V	52,629	75,776	75,776	23,845	47,891	71,736	-5.33%	73,691	2.73%
001-400116	Council - District VI	22,281	46,151	46,151	10,282	27,184	37,466	-18.82%	45,221	20.70%
001-400117	Council - District VII	31,409	62,241	62,241	17,541	43,295	60,836	-2.26%	61,341	0.83%
001-400118	Council - Division A	26,169	60,926	60,926	12,953	47,653	60,606	-0.53%	60,521	-0.14%
001-400119	Council - Division B	34,363	70,531	70,531	15,584	53,617	69,201	-1.89%	69,721	0.75%
001-400130	Ordinance & Proceedings	30,221	36,000	36,000	9,169	21,731	30,900	-14.17%	36,000	16.50%
001-400140	Public Information	304,080	432,000	432,000	172,990	222,820	395,810	-8.38%	497,505	25.69%
001-400150	Police Jury Association	49,186	54,000	54,000	32,093	20,907	53,000	-1.85%	54,000	1.89%
001-400205	District Court	492,990	490,500	490,500	252,522	255,293	507,815	3.53%	496,830	-2.16%
001-400206	District Crt - Division C	303,019	319,868	319,868	150,110	158,803	313,913	-1.86%	323,008	2.90%
001-400207	District Crt - Division D	307,779	342,735	342,735	145,620	197,170	342,790	0.02%	348,605	1.70%
001-400208	District Crt - Division E	313,612	325,245	325,245	173,509	172,526	346,035	6.39%	357,950	3.44%
001-400210	Grand Jury	11,422	17,000	17,000	6,440	10,560	17,000	0.00%	17,000	0.00%
001-400235	District Attorney	1,704,056	2,166,479	2,166,479	775,118	763,020	1,538,138	-29.00%	1,578,129	2.60%
001-400240	Clerk of Court	264,723	282,400	282,400	47,882	234,518	282,400	0.00%	282,400	0.00%
001-400290	Ward Courts	140,947	145,850	145,850	70,062	74,393	144,455	-0.96%	148,665	2.91%
001-400310	Parish President	787,647	857,530	857,530	376,311	429,823	806,134	-5.99%	866,510	7.49%
001-400410	Registrar of Voters	104,740	148,915	148,915	48,214	84,186	132,400	-11.09%	147,600	11.48%
001-400420	Elections	795	35,000	35,000	20	13,530	13,550	-61.29%	28,100	107.38%
001-400510	Finance	1,221,129	1,357,075	1,357,075	646,822	740,623	1,387,445	2.24%	1,331,305	-4.05%
001-400530	Purchasing	555,011	606,970	606,970	261,491	321,534	583,025	-3.95%	611,670	4.91%
001-400540	Personnel	485,236	541,230	541,230	233,009	316,461	549,470	1.52%	607,055	10.48%
001-400545	Legal Services	348,703	424,845	424,845	165,708	247,478	413,186	-2.74%	441,047	6.74%
001-400550	Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
001-400560	Taxation - Collector	172,543	183,521	183,521	-	157,662	157,662	-14.09%	159,260	1.01%
001-400610	Planning & Zoning	1,473,238	1,900,916	2,200,916	654,667	1,434,949	2,089,616	-5.06%	1,537,866	-26.40%
001-400611	Coastal Zone Management	527,316	708,513	1,032,513	292,725	653,328	946,053	-8.37%	754,243	-20.27%
001-400612	ICC Building Codes	563,226	865,863	865,863	288,823	341,530	630,353	-27.20%	665,963	5.65%
001-400620	Data Processing	229,173	227,150	227,150	140,295	108,415	248,710	9.49%	229,850	-7.58%
001-400625	Info Technology	784,818	962,320	962,320	328,666	531,404	860,070	-10.63%	992,420	15.39%
001-400626	GIS	509,841	427,335	427,335	142,437	227,648	370,085	-13.40%	505,835	36.68%
001-400630	Research and Investigation	71,550	126,200	126,200	50,100	46,100	96,200	-23.77%	111,200	15.59%

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**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

	2017		2018				2019			
	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	2,192	50,000	50,000	49,768	232	50,000	0.00%	50,000	0.00%
001-400640	General Government Buildings	5,155,479	5,848,850	5,848,850	1,363,895	4,195,005	5,558,900	-4.96%	6,430,150	15.67%
001-400650	Retirement System Contributions	129,154	141,000	141,000	133,282	-	133,282	-5.47%	153,000	14.79%
001-400670	Retired Employees Group Insurance	201,003	232,000	232,000	100,475	94,025	194,500	-16.16%	219,000	12.60%
001-400675	Risk Management	(174,782)	446,270	446,270	166,782	262,583	429,365	-3.79%	449,040	4.58%
001-400680	Grants Administration	240,503	276,130	276,130	123,900	166,435	290,335	5.14%	355,560	22.47%
001-410100	Sheriff	1,300,710	1,715,861	1,715,861	531,748	1,044,128	1,575,876	-8.16%	1,989,130	26.22%
001-410530	Juvenile	38,425	92,975	92,975	6,262	15,718	21,980	-76.36%	49,830	126.71%
001-410710	Emergency Preparedness	430,838	449,150	449,150	201,985	268,825	470,810	4.82%	438,730	-6.81%
001-410711	Emergency Preparedness Subsidiary	1,023,488	968,053	968,053	201,584	863,779	1,065,363	10.05%	2,324,599	118.20%
001-410712	EOC - 24 Hours	731,117	814,060	814,060	349,835	433,625	783,460	-3.76%	842,960	7.59%
001-410800	Motor Vehicles	29,117	32,940	32,940	12,570	18,475	31,645	-3.93%	32,945	4.11%
001-430160	Coroner	530,860	581,250	581,250	205,379	360,091	565,470	-2.71%	585,815	3.60%
001-430180	Animal Control	763,711	880,645	880,645	304,706	434,349	739,055	-16.08%	921,950	24.75%
001-430225	Health & Safety Rehab	63,005	68,115	68,115	40,258	28,759	69,017	1.32%	67,315	-2.47%
001-430226	Revitalization Program	-	9,200	9,200	-	9,000	9,000	-2.17%	10,200	13.33%
001-430227	Housing Preservation Grant	-	-	64,756	42,293	22,463	64,756	0.00%	50,000	-22.79%
001-430231	Community Services	530,503	780,484	780,484	258,756	315,567	574,323	-26.41%	1,039,033	80.91%
001-430232	Energy Assistance	18,328	46,423	46,423	9,968	38,410	48,378	4.21%	48,144	-0.48%
001-430233	Summer Feeding	67,425	72,278	72,278	26,069	49,910	75,979	5.12%	80,768	6.30%
001-430234	St. Rose Community Center	217,712	250,924	250,924	109,541	137,212	246,753	-1.66%	305,074	23.64%
001-430235	Community Service Subgrants	6,048	14,915	14,915	1,755	9,561	11,316	-24.13%	15,100	33.44%
001-430247	CSBG - Administration	29,633	35,030	35,030	14,037	10,518	24,555	-29.90%	30,190	22.95%
001-430248	CSBG - Program Activities	89,486	100,080	100,080	48,128	34,783	82,911	-17.16%	97,770	17.92%
001-430250	Home Program	153,793	323,465	323,465	42,324	144,371	186,695	-42.28%	270,185	44.72%
001-450300	New Community Center	285,419	350,910	350,910	119,940	200,285	320,225	-8.74%	526,666	64.47%
001-465220	Parish Farm Agent	85,256	99,417	99,417	30,922	68,240	99,162	-0.26%	99,062	-0.10%
001-465230	Economic Development	746,802	934,650	934,650	332,728	618,705	951,433	1.80%	991,935	4.26%
001-465235	Tourist Information Center	29,149	91,310	91,310	9,262	70,713	79,975	-12.41%	90,010	12.55%
001-465260	Veterans Administration	5,076	2,020	2,020	1,176	844	2,020	0.00%	2,400	18.81%
001-465290	Public Housing	2,520	3,600	3,600	840	2,280	3,120	-13.33%	3,600	15.38%
001-475000	Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
001-480000	Transfers	310,190	1,893,600	1,893,600	186,344	15,735,845	15,922,189	740.84%	3,143,140	-80.26%
TOTAL EXPENDITURES		26,132,832	33,476,255	34,165,011	11,096,119	34,581,636	45,683,355		36,735,920	

COUNCIL
ACCOUNT NUMBER: 001-400110

Description	2017	2018					2019		
	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	666,232	695,000	695,000	296,513	353,487	650,000	-6.47%	690,000	6.15%
Council - FICA	1,098	1,200	1,200	307	443	750	-37.50%	1,050	40.00%
Council - Retirement	79,814	78,000	78,000	32,799	41,201	74,000	-5.13%	77,500	4.73%
Council - Life/Health Insurance	124,240	156,000	156,000	61,753	51,247	113,000	-27.56%	152,000	34.51%
Council - Workers Compensation	3,261	3,400	3,400	1,423	1,577	3,000	-11.76%	3,400	13.33%
Council - Unemployment Comp.	417	440	440	185	255	440	0.00%	440	0.00%
Council - Medicare	9,340	10,200	10,200	4,164	5,236	9,400	-7.84%	10,000	6.38%
Council - Disability	2,311	2,500	2,500	1,084	1,116	2,200	-12.00%	2,250	2.27%
Council - Deferred Compensation	21,094	23,000	23,000	11,598	14,902	26,500	15.22%	28,000	5.66%
Council - Dental Insurance	685	720	720	310	410	720	0.00%	720	0.00%
Council - OPEB Contribution	19,620	24,000	24,000	10,204	12,796	23,000	-4.17%	23,550	2.39%
Council - Miscellaneous	55	640	640	-	640	640	0.00%	640	0.00%
TOTAL PERSONAL SERVICES	928,167	995,100	995,100	420,340	483,310	903,650		989,550	
OPERATING SERVICES:									
Council - Ads, Dues & Subscriptions	5,784	5,635	5,635	2,049	5,261	7,310	29.72%	7,310	0.00%
Council - Printing	1,096	8,900	8,900	46	8,854	8,900	0.00%	11,900	33.71%
Council - Postage	-	350	350	-	350	350	0.00%	350	0.00%
Council - Telephone	1,850	8,577	8,577	515	8,062	8,577	0.00%	8,577	0.00%
Council - Rentals	-	6,500	6,500	1,188	5,312	6,500	0.00%	6,500	0.00%
Council - Maint. of Property & Equip.	3,282	11,750	11,750	-	11,250	11,250	-4.26%	11,250	0.00%
Council - Contractual Services	34,123	52,039	52,039	360	48,666	49,026	-5.79%	51,552	5.15%
Council - Professional Services	16,897	77,520	77,520	22,493	55,027	77,520	0.00%	86,520	11.61%
Council - Employee Liability	2,054	2,160	2,160	683	1,217	1,900	-12.04%	1,900	0.00%
Council - General Liability	10,484	11,050	11,050	3,457	5,243	8,700	-21.27%	8,700	0.00%
TOTAL OPERATING SERVICES	75,570	184,481	184,481	30,791	149,242	180,033		194,559	
MATERIALS & SUPPLIES:									
Council - Office & Communications Equip.	5,817	25,000	25,000	5,796	19,204	25,000	0.00%	25,000	0.00%
Council - Office Supplies	11,205	21,300	21,300	5,974	15,326	21,300	0.00%	21,300	0.00%
Council - Food & Clothing	7,861	16,700	16,700	3,722	13,278	17,000	1.80%	36,700	115.88%
Council - Maint. of Bldgs. & Grounds	725	1,755	1,755	475	1,280	1,755	0.00%	1,755	0.00%
Council - Tools & Equipment	44	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	25,652	65,755	65,755	15,967	50,088	66,055		85,755	
OTHER CHARGES:									
Council - Training & Travel	1,910	22,075	22,075	300	21,775	22,075	0.00%	22,075	0.00%
Council - Official Fees	332	1,000	1,000	(124)	1,124	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	2,242	23,075	23,075	176	22,899	23,075		23,075	
CAPITAL OUTLAY:									
Council - Office Equipment	16,040	42,000	42,000	1,200	40,800	42,000	0.00%	42,000	0.00%
TOTAL CAPITAL OUTLAY	16,040	42,000	42,000	1,200	40,800	42,000		42,000	
TOTAL EXPENDITURES	1,047,671	1,310,411	1,310,411	468,474	746,339	1,214,813		1,334,939	

COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

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	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist I - Salary	11,595	11,595	11,595	5,352	6,288	11,640	0.39%	11,595	-0.39%
Dist I - Life/Health Insurance	3,398	7,000	7,000	2,878	2,757	5,635	-19.50%	6,400	13.58%
Dist I - Medicare	203	170	170	95	115	210	23.53%	170	-19.05%
Dist I - Deferred Compensation	868	1,100	1,100	406	474	880	-20.00%	900	2.27%
Dist I - OPEB Contribution	350	410	410	187	223	410	0.00%	410	0.00%
Dist I - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	16,414	20,365	20,365	8,918	9,947	18,865		19,565	
OPERATING SERVICES:									
Dist I - Ads, Dues & Subscriptions	270	100	100	246	(46)	200	100.00%	400	100.00%
Dist I - Printing	-	3,150	3,150	65	3,085	3,150	0.00%	3,150	0.00%
Dist I - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist I - Telephone	1,996	3,200	3,200	920	2,280	3,200	0.00%	3,200	0.00%
Dist I - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist I - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist I - Contractual Services	1,020	3,656	3,656	510	3,146	3,656	0.00%	3,656	0.00%
Dist I - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	110	120	120	34	56	90	-25.00%	90	0.00%
Dist I - General Liability	561	600	600	171	239	410	-31.67%	410	0.00%
TOTAL OPERATING SERVICES	3,957	20,026	20,026	1,946	17,960	19,906		20,106	
MATERIALS & SUPPLIES:									
Dist I - Office & Communications Equip.	53	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Dist I - Office Supplies	128	1,325	1,325	-	1,225	1,225	-7.55%	1,325	8.16%
Dist I - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	181	6,025	6,025	-	5,925	5,925		6,025	
OTHER CHARGES:									
Dist I - Training & Travel	6,320	15,050	15,050	4,022	11,028	15,050	0.00%	15,050	0.00%
TOTAL OTHER CHARGES	6,320	15,050	15,050	4,022	11,028	15,050		15,050	
TOTAL EXPENDITURES	26,872	61,466	61,466	14,886	44,860	59,746		60,746	

COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist II - Salary	11,595	11,595	11,595	5,352	6,288	11,640	0.39%	11,595	-0.39%
Dist II - FICA	695	720	720	330	390	720	0.00%	720	0.00%
Dist II - Health/Life Insurance	16,034	19,500	19,500	7,947	7,613	15,560	-20.21%	17,600	13.11%
Dist II - Medicare	162	170	170	77	93	170	0.00%	170	0.00%
Dist II - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist II - OPEB Contribution	350	410	410	187	223	410	0.00%	410	0.00%
Dist II - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	28,956	32,605	32,605	13,953	14,757	28,710		30,705	
OPERATING SERVICES:									
Dist II - Ads, Dues & Subscriptions	70	400	400	-	400	400	0.00%	400	0.00%
Dist II - Printing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist II - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist II - Telephone	2,219	3,200	3,200	806	1,614	2,420	-24.38%	2,620	8.26%
Dist II - Rentals	-	700	700	-	-	-	-100.00%	-	0.00%
Dist II - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist II - Contractual Services	1,080	3,656	3,656	540	996	1,536	-57.99%	1,636	6.51%
Dist II - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	122	130	130	40	65	105	-19.23%	105	0.00%
Dist II - General Liability	623	660	660	202	288	490	-25.76%	490	0.00%
TOTAL OPERATING SERVICES	4,114	20,396	20,396	1,588	15,013	16,601		16,901	
MATERIALS & SUPPLIES:									
Dist II - Office & Communications Equip.	-	3,600	3,600	-	3,300	3,300	-8.33%	3,300	0.00%
Dist II - Office Supplies	122	1,675	1,675	163	1,512	1,675	0.00%	1,675	0.00%
Dist II - Food & Clothing	-	250	250	-	250	250	0.00%	250	0.00%
TOTAL MATERIALS & SUPPLIES	122	5,525	5,525	163	5,062	5,225		5,225	
OTHER CHARGES:									
Dist II - Training & Travel	7,433	15,150	15,150	2,029	9,471	11,500	-24.09%	15,150	31.74%
TOTAL OTHER CHARGES	7,433	15,150	15,150	2,029	9,471	11,500		15,150	
TOTAL EXPENDITURES	40,625	73,676	73,676	17,733	44,303	62,036		67,981	

COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist III - Salary	11,595	11,595	11,595	5,352	6,288	11,640	0.39%	11,595	-0.39%
Dist III - FICA	868	720	720	406	474	880	22.22%	720	-18.18%
Dist III - Health/Life Insurance	31	35	35	15	20	35	0.00%	35	0.00%
Dist III - Medicare	203	170	170	95	115	210	23.53%	170	-19.05%
Dist III - OPEB Contribution	350	410	410	187	223	410	0.00%	410	0.00%
Dist III - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	13,047	13,020	13,020	6,055	7,210	13,265		13,020	
OPERATING SERVICES:									
Dist III - Ads, Dues & Subscriptions	354	400	400	30	370	400	0.00%	400	0.00%
Dist III - Printing	-	3,150	3,150	39	3,111	3,150	0.00%	3,150	0.00%
Dist III - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist III - Telephone	2,032	3,200	3,200	968	1,452	2,420	-24.38%	2,620	8.26%
Dist III - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist III - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist III - Contractual Services	1,560	3,656	3,656	740	1,296	2,036	-44.31%	2,136	4.91%
Dist III - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist III - Employee Liability	102	110	110	30	50	80	-27.27%	80	0.00%
Dist III - General Liability	522	550	550	152	223	375	-31.82%	375	0.00%
TOTAL OPERATING SERVICES	4,570	20,266	20,266	1,959	15,702	17,661		17,961	
MATERIALS & SUPPLIES:									
Dist III - Office & Communications Equip.	-	6,300	6,300	-	6,300	6,300	0.00%	6,300	0.00%
Dist III - Office Supplies	-	2,000	2,000	122	1,878	2,000	0.00%	2,000	0.00%
Dist III - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	-	9,000	9,000	122	8,878	9,000		9,000	
OTHER CHARGES:									
Dist III - Training & Travel	5,332	14,650	14,650	2,547	12,103	14,650	0.00%	14,650	0.00%
TOTAL OTHER CHARGES	5,332	14,650	14,650	2,547	12,103	14,650		14,650	
TOTAL EXPENDITURES	22,949	56,936	56,936	10,683	43,893	54,576		54,631	

COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist IV - Salary	11,595	11,595	11,595	5,352	6,288	11,640	0.39%	11,595	-0.39%
Dist IV - Health/Life Insurance	6,067	7,300	7,300	3,005	2,895	5,900	-19.18%	6,700	13.56%
Dist IV - Medicare	180	170	170	84	96	180	5.88%	170	-5.56%
Dist IV - Deferred Compensation	876	1,100	1,100	505	595	1,100	0.00%	1,140	3.64%
Dist IV - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist IV - OPEB Contribution	350	410	410	187	223	410	0.00%	410	0.00%
Dist IV - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	19,188	20,785	20,785	9,193	10,247	19,440		20,225	
OPERATING SERVICES:									
Dist IV - Ads, Dues & Subscriptions	30	400	400	30	370	400	0.00%	400	0.00%
Dist IV - Printing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist IV - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist IV - Telephone	2,032	3,200	3,200	968	2,232	3,200	0.00%	3,200	0.00%
Dist IV - Rentals	-	500	500	-	-	-	-100.00%	500	100.00%
Dist IV - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist IV - Contractual Services	1,560	3,656	3,656	740	2,916	3,656	0.00%	3,656	0.00%
Dist IV - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	109	120	120	33	57	90	-25.00%	90	0.00%
Dist IV - General Liability	557	590	590	169	246	415	-29.66%	415	0.00%
TOTAL OPERATING SERVICES	4,288	20,116	20,116	1,940	17,471	19,411		19,911	
MATERIALS & SUPPLIES:									
Dist IV - Office & Communications Equip.	-	5,000	5,000	-	2,500	2,500	-50.00%	2,500	0.00%
Dist IV - Office Supplies	122	1,325	1,325	-	1,325	1,325	0.00%	1,325	0.00%
Dist IV - Food & Clothing	75	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	197	7,025	7,025	-	4,525	4,525		4,525	
OTHER CHARGES:									
Dist IV - Training & Travel	5,030	14,650	14,650	1,690	7,710	9,400	-35.84%	14,650	55.85%
TOTAL OTHER CHARGES	5,030	14,650	14,650	1,690	7,710	9,400		14,650	
TOTAL EXPENDITURES	28,703	62,576	62,576	12,823	39,953	52,776		59,311	

COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist V - Salary	11,595	11,595	11,595	5,352	6,288	11,640	0.39%	11,595	-0.39%
Dist V - FICA	688	720	720	327	393	720	0.00%	720	0.00%
Dist V - Health/Life Insurance	16,038	19,500	19,500	7,952	7,648	15,600	-20.00%	17,600	12.82%
Dist V - Medicare	161	170	170	76	94	170	0.00%	170	0.00%
Dist V - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist V - OPEB Contribution	350	410	410	187	223	410	0.00%	410	0.00%
Dist V - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	28,952	32,605	32,605	13,954	14,796	28,750		30,705	
OPERATING SERVICES:									
Dist V - Ads, Dues & Subscriptions	491	400	400	487	(87)	400	0.00%	400	0.00%
Dist V - Printing	-	3,150	3,150	406	2,744	3,150	0.00%	3,150	0.00%
Dist V - Postage	-	5,700	5,700	1,150	4,550	5,700	0.00%	5,700	0.00%
Dist V - Telephone	2,032	3,200	3,200	968	2,232	3,200	0.00%	3,200	0.00%
Dist V - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist V - Contractual Services	1,560	3,656	3,656	740	2,916	3,656	0.00%	3,656	0.00%
Dist V - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	122	130	130	40	70	110	-15.38%	110	0.00%
Dist V - General Liability	623	660	660	202	293	495	-25.00%	495	0.00%
TOTAL OPERATING SERVICES	4,828	19,696	19,696	3,993	15,518	19,511		19,511	
MATERIALS & SUPPLIES:									
Dist V - Office & Communications Equip.	-	5,300	5,300	-	5,300	5,300	0.00%	5,300	0.00%
Dist V - Office Supplies	122	1,825	1,825	184	1,641	1,825	0.00%	1,825	0.00%
Dist V - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	122	7,825	7,825	184	7,641	7,825		7,825	
OTHER CHARGES:									
Dist V - Training & Travel	18,727	15,650	15,650	5,714	9,936	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	18,727	15,650	15,650	5,714	9,936	15,650		15,650	
TOTAL EXPENDITURES	52,629	75,776	75,776	23,845	47,891	71,736		73,691	

COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist VI - Salary	11,595	11,595	11,595	5,352	6,288	11,640	0.39%	11,595	-0.39%
Dist VI - FICA	868	720	720	406	474	880	22.22%	720	-18.18%
Dist VI - Life/Health Insurance	31	35	35	15	20	35	0.00%	35	0.00%
Dist VI - Medicare	203	170	170	95	115	210	23.53%	170	-19.05%
Dist VI - OPEB Contribution	350	410	410	187	223	410	0.00%	410	0.00%
Dist VI - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	13,047	13,020	13,020	6,055	7,210	13,265		13,020	
OPERATING SERVICES:									
Dist VI - Ads, Dues & Subscriptions	314	400	400	30	370	400	0.00%	400	0.00%
Dist VI - Printing	-	1,650	1,650	-	700	700	-57.58%	1,650	135.71%
Dist VI - Postage	-	2,700	2,700	-	1,150	1,150	-57.41%	2,500	117.39%
Dist VI - Telephone	2,493	3,200	3,200	1,251	1,949	3,200	0.00%	3,200	0.00%
Dist VI - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VI - Contractual Services	1,500	3,656	3,656	710	2,946	3,656	0.00%	3,656	0.00%
Dist VI - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	99	110	110	28	42	70	-36.36%	70	0.00%
Dist VI - General Liability	506	540	540	144	181	325	-39.81%	325	0.00%
TOTAL OPERATING SERVICES	4,912	15,056	15,056	2,163	10,138	12,301		14,601	
MATERIALS & SUPPLIES:									
Dist VI - Office & Communications Equip.	-	4,650	4,650	90	2,910	3,000	-35.48%	4,500	50.00%
Dist VI - Office Supplies	118	1,075	1,075	19	731	750	-30.23%	750	0.00%
Dist VI - Food & Clothing	151	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	269	6,425	6,425	109	4,341	4,450		5,950	
OTHER CHARGES:									
Dist VI - Training & Travel	4,053	11,650	11,650	1,955	5,495	7,450	-36.05%	11,650	56.38%
TOTAL OTHER CHARGES	4,053	11,650	11,650	1,955	5,495	7,450		11,650	
TOTAL EXPENDITURES	22,281	46,151	46,151	10,282	27,184	37,466		45,221	

COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist VII - Salary	11,595	11,595	11,595	5,352	6,288	11,640	0.39%	11,595	-0.39%
Dist VII - FICA	822	720	720	388	452	840	16.67%	720	-14.29%
Dist VII - Life/Health Insurance	6,041	7,300	7,300	2,995	2,905	5,900	-19.18%	6,600	11.86%
Dist VII - Medicare	192	170	170	91	109	200	17.65%	170	-15.00%
Dist VII - OPEB Contribution	350	410	410	187	223	410	0.00%	410	0.00%
Dist VII - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	19,000	20,285	20,285	9,013	10,067	19,080		19,585	
OPERATING SERVICES:									
Dist VII - Ads, Dues & Subscriptions	412	400	400	30	370	400	0.00%	400	0.00%
Dist VII - Printing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist VII - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist VII - Telephone	1,936	3,200	3,200	920	2,280	3,200	0.00%	3,200	0.00%
Dist VII - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist VII - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VII - Contractual Services	1,500	3,656	3,656	710	2,946	3,656	0.00%	3,656	0.00%
Dist VII - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Employee Liability	108	120	120	33	57	90	-25.00%	90	0.00%
Dist VII - General Liability	550	580	580	166	244	410	-29.31%	410	0.00%
TOTAL OPERATING SERVICES	4,506	20,306	20,306	1,859	18,247	20,106		20,106	
MATERIALS & SUPPLIES:									
Dist VII - Office & Communications Equip.	-	4,300	4,300	-	4,300	4,300	0.00%	4,300	0.00%
Dist VII - Office Supplies	23	2,000	2,000	40	1,960	2,000	0.00%	2,000	0.00%
Dist VII - Food & Clothing	233	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	256	7,000	7,000	40	6,960	7,000		7,000	
OTHER CHARGES:									
Dist VII - Training & Travel	7,647	14,650	14,650	6,629	8,021	14,650	0.00%	14,650	0.00%
TOTAL OTHER CHARGES	7,647	14,650	14,650	6,629	8,021	14,650		14,650	
TOTAL EXPENDITURES	31,409	62,241	62,241	17,541	43,295	60,836		61,341	

COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Div A - Salary	15,461	15,465	15,465	7,136	8,384	15,520	0.36%	15,465	-0.35%
Div A - Life/Health Insurance	-	35	35	23	27	50	42.86%	50	0.00%
Div A - Medicare	251	225	225	117	138	255	13.33%	225	-11.76%
Div A - Deferred Compensation	1,107	1,400	1,400	517	683	1,200	-14.29%	1,200	0.00%
Div A - OPEB Contribution	467	545	545	250	295	545	0.00%	545	0.00%
Div A - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	17,317	17,760	17,760	8,043	9,617	17,660		17,575	
OPERATING SERVICES:									
Div A - Ads, Dues & Subscriptions	82	400	400	30	370	400	0.00%	400	0.00%
Div A - Printing	22	3,150	3,150	39	3,111	3,150	0.00%	3,150	0.00%
Div A - Postage	74	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Div A - Telephone	1,936	3,200	3,200	1,070	2,130	3,200	0.00%	3,200	0.00%
Div A - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Div A - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Div A - Contractual Services	2,195	3,656	3,656	901	2,755	3,656	0.00%	3,656	0.00%
Div A - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Employee Liability	108	120	120	32	58	90	-25.00%	90	0.00%
Div A - General Liability	554	590	590	162	238	400	-32.20%	400	0.00%
TOTAL OPERATING SERVICES	4,971	20,316	20,316	2,234	17,862	20,096		20,096	
MATERIALS & SUPPLIES:									
Div A - Office & Communications Equip.	-	5,500	5,500	458	5,042	5,500	0.00%	5,500	0.00%
Div A - Office Supplies	-	2,000	2,000	168	1,832	2,000	0.00%	2,000	0.00%
Div A - Food & Clothing	205	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	205	8,200	8,200	626	7,574	8,200		8,200	
OTHER CHARGES:									
Div A - Training & Travel	3,676	14,650	14,650	2,050	12,600	14,650	0.00%	14,650	0.00%
TOTAL OTHER CHARGES	3,676	14,650	14,650	2,050	12,600	14,650		14,650	
TOTAL EXPENDITURES	26,169	60,926	60,926	12,953	47,653	60,606		60,521	

COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Div B - Salary	15,461	15,465	15,465	7,136	8,384	15,520	0.36%	15,465	-0.35%
Div B - FICA	1,048	960	960	491	569	1,060	10.42%	960	-9.43%
Div B - Life/Health Insurance	6,072	7,300	7,300	3,018	2,982	6,000	-17.81%	6,700	11.67%
Div B - Medicare	245	225	225	115	135	250	11.11%	225	-10.00%
Div B - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Div B - OPEB Contribution	467	545	545	250	295	545	0.00%	545	0.00%
Div B - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	23,413	24,705	24,705	11,070	12,515	23,585		24,105	
OPERATING SERVICES:									
Div B - Ads, Dues & Subscriptions	230	400	400	30	370	400	0.00%	400	0.00%
Div B - Printing	64	3,150	3,150	-	3,150	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	2,493	3,200	3,200	1,251	1,949	3,200	0.00%	3,200	0.00%
Div B - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Div B - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Div B - Contractual Services	1,020	3,656	3,656	510	3,146	3,656	0.00%	3,656	0.00%
Div B - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	119	130	130	37	63	100	-23.08%	100	0.00%
Div B - General Liability	606	640	640	188	272	460	-28.13%	460	0.00%
TOTAL OPERATING SERVICES	4,532	20,376	20,376	2,016	18,150	20,166		20,166	
MATERIALS & SUPPLIES:									
Div B - Office & Communications Equip.	13	9,800	9,800	-	9,800	9,800	0.00%	9,800	0.00%
Div B - Office Supplies	653	2,000	2,000	82	1,918	2,000	0.00%	2,000	0.00%
Div B - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	666	12,500	12,500	82	12,418	12,500		12,500	
OTHER CHARGES:									
Div B - Training & Travel	5,752	12,950	12,950	2,416	10,534	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	5,752	12,950	12,950	2,416	10,534	12,950		12,950	
TOTAL EXPENDITURES	34,363	70,531	70,531	15,584	53,617	69,201		69,721	

ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

Description	2017	2018					2019		
	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	30,221	36,000	36,000	9,169	21,731	30,900	-14.17%	36,000	16.50%
TOTAL OPERATING SERVICES	30,221	36,000	36,000	9,169	21,731	30,900		36,000	
TOTAL EXPENDITURES	30,221	36,000	36,000	9,169	21,731	30,900		36,000	

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	2017	2018					2019		
	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	110,395	160,000	160,000	67,689	86,311	154,000	-3.75%	166,000	7.79%
Public Info - FICA	298	450	450	35	215	250	-44.44%	500	100.00%
Public Info - Retirement	13,157	18,000	18,000	7,719	9,781	17,500	-2.78%	18,100	3.43%
Public Info - Health/Life Insurance	19,680	46,000	46,000	13,505	13,495	27,000	-41.30%	31,000	14.81%
Public Info - Workers Comp.	541	800	800	325	375	700	-12.50%	810	15.71%
Public Info - Unemployment Comp.	69	100	100	42	58	100	0.00%	105	5.00%
Public Info - Medicare	1,552	2,400	2,400	952	1,198	2,150	-10.42%	2,400	11.63%
Public Info - Disability	380	550	550	258	292	550	0.00%	550	0.00%
Public Info - Deferred Compensation	-	-	-	15	535	550	100.00%	1,000	81.82%
Public Info - Dental Insurance	240	360	360	170	190	360	0.00%	360	0.00%
Public Info - OPEB Contribution	3,189	5,400	5,400	2,349	3,051	5,400	0.00%	5,500	1.85%
Public Info - Miscellaneous	110	400	400	145	255	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	149,611	234,460	234,460	93,204	115,756	208,960		226,725	
OPERATING SERVICES:									
Public Info - Ads, Dues & Subscriptions	14,484	20,065	20,065	14,708	5,357	20,065	0.00%	20,895	4.14%
Public Info - Printing	15,192	32,990	32,990	8,666	24,324	32,990	0.00%	32,990	0.00%
Public Info - Postage	12,874	15,000	15,000	10,025	4,975	15,000	0.00%	20,000	33.33%
Public Info - Telephone	1,920	3,500	3,500	960	2,540	3,500	0.00%	3,600	2.86%
Public Info - Rentals	1,235	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
Public Info - Maint. of Prop. & Equip.	1,030	18,000	18,000	560	17,440	18,000	0.00%	18,000	0.00%
Public Info - Contractual Services	1,280	19,400	19,400	1,000	6,400	7,400	-61.86%	7,400	0.00%
Public Info - Professional Services	81,857	61,085	61,085	32,915	28,170	61,085	0.00%	61,085	0.00%
Public Info - Automobile Insurance	-	-	-	-	750	750	100.00%	750	0.00%
Public Info - Employee Liability	552	600	600	179	381	560	-6.67%	560	0.00%
Public Info - General Liability	2,819	3,000	3,000	906	1,694	2,600	-13.33%	2,600	0.00%
TOTAL OPERATING SERVICES	133,243	179,640	179,640	69,919	98,031	167,950		173,880	
MATERIALS & SUPPLIES:									
Public Info - Office & Comm. Equipment	14,151	7,000	7,000	6,264	736	7,000	0.00%	7,000	0.00%
Public Info - Office Supplies	1,169	2,500	2,500	332	2,168	2,500	0.00%	2,500	0.00%
Public Info - Food & Clothing	951	1,200	1,200	256	944	1,200	0.00%	1,200	0.00%
Public Info - Maint of Bldgs & Grounds	-	500	500	-	1,500	1,500	200.00%	2,500	66.67%
Public Info - Vehicle Supplies	407	700	700	174	526	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	16,678	11,900	11,900	7,026	5,874	12,900		13,900	

CONTINUED

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	<u>2017</u>	<u>2018</u>					<u>2019</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	4,548	6,000	6,000	2,841	3,159	6,000	0.00%	6,000	0.00%
TOTAL OTHER CHARGES	4,548	6,000	6,000	2,841	3,159	6,000		6,000	
CAPITAL OUTLAY:									
Public Info - Improvements other than Bldg	-	-	-	-	-	-	0.00%	50,000	100.00%
Public Info - Acquisition of Vehicles	-	-	-	-	-	-	0.00%	27,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		77,000	
TOTAL EXPENDITURES	304,080	432,000	432,000	172,990	222,820	395,810		497,505	

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 50,000	Two (2) Electronic signs at the Bridge Parks	\$ 50,000
Acquisition of Vehicle	\$ 27,000	One (1) new Dodge Durango with safety lights to replace: Unit# 026 -Jeep Liberty with 120,000 miles	\$ 27,000

Grand Total Requested:

\$ 77,000

POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

Description	2017	2018					2019		
	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	49,186	54,000	54,000	32,093	20,907	53,000	-1.85%	54,000	1.89%
TOTAL OPERATING SERVICES	49,186	54,000	54,000	32,093	20,907	53,000		54,000	
TOTAL EXPENDITURES	49,186	54,000	54,000	32,093	20,907	53,000		54,000	

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

Description	2017	2018					2019		
	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	261,534	266,900	266,900	135,951	136,349	272,300	2.02%	278,300	2.20%
TOTAL PERSONAL SERVICES	261,534	266,900	266,900	135,951	136,349	272,300		278,300	
OPERATING SERVICES:									
Dist Crt - Ads, Dues & Subscriptions	13,738	13,000	13,000	5,341	7,659	13,000	0.00%	13,000	0.00%
Dist Crt - Printing	963	1,500	1,500	205	1,295	1,500	0.00%	1,500	0.00%
Dist Crt - Postage	157	-	-	-	-	-	-100.00%	-	0.00%
Dist Crt - Telephone	259	1,200	1,200	232	968	1,200	-20.00%	1,200	0.00%
Dist Crt - Rentals	1,452	1,500	1,500	313	1,187	1,500	0.00%	700	-53.33%
Dist Crt - Maint. of Property & Equip.	335	400	400	1,058	(658)	400	0.00%	1,500	275.00%
Dist Crt - Contractual Services	15,143	30,000	30,000	13,959	16,041	30,000	0.00%	30,000	0.00%
Dist Crt - Professional Services	89,764	60,000	60,000	43,610	16,390	60,000	0.00%	60,000	0.00%
Dist Crt - Employee Liability	6,042	6,350	6,350	280	450	730	-88.50%	730	0.00%
Dist Crt - General Liability	4,384	4,650	4,650	1,417	1,983	3,400	-26.88%	3,400	0.00%
TOTAL OPERATING SERVICES	132,237	118,600	118,600	66,415	45,315	111,730		112,030	
MATERIALS & SUPPLIES:									
Dist Crt - Office & Communications Equip.	642	4,000	4,000	431	3,569	4,000	0.00%	4,000	0.00%
Dist Crt - Office Supplies	1,171	1,000	1,000	1,126	(126)	1,000	0.00%	1,000	0.00%
Dist Crt - Educational, Recreational	-	-	-	712	288	1,000	100.00%	1,000	0.00%
Dist Crt - Medical & Drugs	200	-	-	405	595	1,000	100.00%	500	-50.00%
Dist Crt - Food & Clothing	5,514	5,000	5,000	2,090	2,910	5,000	0.00%	5,000	0.00%
Dist Crt - Miscellaneous	1,359	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	8,886	10,000	10,000	4,764	7,236	12,000		11,500	
OTHER CHARGES:									
Dist Crt - Training & Travel	8,558	14,000	14,000	7,280	6,720	14,000	0.00%	14,000	0.00%
Dist Crt - Juror/Witness Fees	23,430	36,000	36,000	8,030	27,970	36,000	0.00%	36,000	0.00%
Dist Crt - Official Fees	46,325	30,000	30,000	13,297	16,703	30,000	0.00%	30,000	0.00%
TOTAL OTHER CHARGES	78,313	80,000	80,000	28,607	51,393	80,000		80,000	
CAPITAL OUTLAY:									
Dist Crt - Office Equipment	-	-	-	16,785	-	16,785	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	-	-	16,785	-	16,785		-	
INTERGOVERNMENTAL:									
Dist Crt - Court Attendance	12,020	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
TOTAL INTERGOVERNMENTAL	12,020	15,000	15,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	492,990	490,500	490,500	252,522	255,293	507,815		496,830	

DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

Description	2017	2018					2019		
	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	90,645	93,000	93,000	42,720	50,280	93,000	0.00%	95,000	2.15%
D/C - Div C - Non-PR Salaries/Benefits	149,441	153,920	153,920	76,650	77,270	153,920	0.00%	158,000	2.65%
D/C - Div C - Retirement	11,295	10,700	10,700	4,913	5,787	10,700	0.00%	11,000	2.80%
D/C - Div C - Health/Life Insurance	20,826	25,500	25,500	10,344	9,956	20,300	-20.39%	23,000	13.30%
D/C - Div C - Workmens Comp.	444	460	460	205	255	460	0.00%	465	1.09%
D/C - Div C - Unemployment	57	60	60	27	33	60	0.00%	60	0.00%
D/C - Div C - Medicare	807	900	900	380	520	900	0.00%	900	0.00%
D/C - Div C - Dental Insurance	72	75	75	46	59	105	40.00%	115	9.52%
D/C - Div C - OPEB Contribution	2,737	3,300	3,300	1,495	1,805	3,300	0.00%	3,300	0.00%
TOTAL PERSONAL SERVICES	276,324	287,915	287,915	136,780	145,965	282,745		291,840	
OPERATING SERVICES:									
D/C - Div C - Ads, Dues & Subsc.	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
D/C - Div C - Printing	95	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div C - Telephone	14,945	6,033	6,033	8,951	(2,918)	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.	70	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
D/C - Div C - Contractual Services	2,619	2,000	2,000	1,766	234	2,000	0.00%	2,000	0.00%
D/C - Div C - Employee Liability	521	550	550	173	282	455	-17.27%	455	0.00%
D/C - Div C - General Liability	2,661	2,800	2,800	875	1,235	2,110	-24.64%	2,110	0.00%
TOTAL OPERATING SERVICES	22,387	18,453	18,453	12,626	5,042	17,668		17,668	
MATERIALS & SUPPLIES:									
D/C - Div C - Office & Comm. Equipment	1,610	5,000	5,000	356	4,644	5,000	0.00%	5,000	0.00%
D/C - Div C - Office Supplies	2,698	3,500	3,500	348	3,152	3,500	0.00%	3,500	0.00%
TOTAL MATERIALS & SUPPLIES	4,308	8,500	8,500	704	7,796	8,500		8,500	
OTHER CHARGES:									
D/C - Div C - Training & Travel	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	-	5,000	5,000	-	5,000	5,000		5,000	
TOTAL EXPENDITURES	303,019	319,868	319,868	150,110	158,803	313,913		323,008	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2017	2018					2019		
	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	90,645	93,000	93,000	42,720	50,280	93,000	0.00%	95,000	2.15%
D/C - Div D - Non-PR Salaries/Benefits	96,988	98,800	98,800	50,447	50,753	101,200	2.43%	104,000	2.77%
D/C - Div D - Retirement	11,295	10,700	10,700	4,913	5,787	10,700	0.00%	11,000	2.80%
D/C - Div D - Health/Life Insurance	5,679	7,000	7,000	2,828	2,772	5,600	-20.00%	6,300	12.50%
D/C - Div D - Workmens Comp.	444	460	460	205	255	460	0.00%	465	1.09%
D/C - Div D - Unemployment	57	60	60	27	33	60	0.00%	60	0.00%
D/C - Div D - Medicare	1,294	1,400	1,400	609	791	1,400	0.00%	1,400	0.00%
D/C - Div D - Dental Insurance	72	75	75	46	59	105	40.00%	115	9.52%
D/C - Div D - OPEB Contribution	2,737	3,300	3,300	1,495	1,805	3,300	0.00%	3,300	0.00%
TOTAL PERSONAL SERVICES	209,211	214,795	214,795	103,290	112,535	215,825		221,640	
OPERATING SERVICES:									
D/C - Div D - Ads, Dues & Subscriptions	2,295	9,000	9,000	970	8,030	9,000	0.00%	9,000	0.00%
D/C - Div D - Printing	652	750	750	-	750	750	0.00%	750	0.00%
D/C - Div D - Telephone	15,349	7,000	7,000	9,077	(2,077)	7,000	0.00%	7,000	0.00%
D/C - Div D - Rentals	1,020	1,400	1,400	595	805	1,400	0.00%	1,400	0.00%
D/C - Div D - Maint. of Prop. & Equip.	-	500	500	-	500	500	0.00%	500	0.00%
D/C - Div D - Contractual Services	2,198	33,000	33,000	1,170	31,830	33,000	0.00%	33,000	0.00%
D/C - Div D - Professional Services	51,589	48,220	48,220	15,219	33,001	48,220	0.00%	48,220	0.00%
D/C - Div D - Employee Liability	585	620	620	192	303	495	-20.16%	495	0.00%
D/C - Div D - General Liability	2,985	3,150	3,150	974	1,326	2,300	-26.98%	2,300	0.00%
TOTAL OPERATING SERVICES	76,673	103,640	103,640	28,197	74,468	102,665		102,665	
MATERIALS & SUPPLIES:									
D/C - Div D - Office & Comm. Equipment	1,543	5,000	5,000	5,210	(210)	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	3,791	3,300	3,300	1,255	2,045	3,300	0.00%	3,300	0.00%
D/C - Div D - Food & Clothing	100	1,000	1,000	40	960	1,000	0.00%	1,000	0.00%
D/C - Div D - Maint of Bldg & Grds	44	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	5,478	9,300	9,300	6,505	2,795	9,300		9,300	
OTHER CHARGES:									
D/C - Div D - Training & Travel	1,417	5,000	5,000	961	4,039	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	1,417	5,000	5,000	961	4,039	5,000		5,000	
INTERGOVERNMENTAL:									
D/C - Div D - Grants	15,000	10,000	10,000	6,667	3,333	10,000	0.00%	10,000	0.00%
TOTAL INTERGOVERNMENTAL	15,000	10,000	10,000	6,667	3,333	10,000		10,000	
TOTAL EXPENDITURES	307,779	342,735	342,735	145,620	197,170	342,790		348,605	

DISTRICT COURT - DIVISION E

ACCOUNT NUMBER: 001-400208

Description	2017	2018					2019		
	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	90,645	93,000	93,000	42,720	50,280	93,000	0.00%	95,000	2.15%
D/C - Div E - Non-PR Salaries/Benefits	157,204	156,300	156,300	90,075	89,225	179,300	14.72%	184,000	2.62%
D/C - Div E - Retirement	11,295	10,700	10,700	4,913	5,787	10,700	0.00%	11,000	2.80%
D/C - Div E - Health/Life Insurance	5,694	7,000	7,000	2,828	2,772	5,600	-20.00%	6,300	12.50%
D/C - Div E - Workmens Comp.	444	460	460	205	255	460	0.00%	465	1.09%
D/C - Div E - Unemployment	57	60	60	27	33	60	0.00%	60	0.00%
D/C - Div E - Medicare	1,281	1,400	1,400	603	797	1,400	0.00%	1,400	0.00%
D/C - Div E - Dental Insurance	72	75	75	46	59	105	40.00%	115	9.52%
D/C - Div E - OPEB Contribution	2,737	3,300	3,300	1,495	1,805	3,300	0.00%	3,300	0.00%
TOTAL PERSONAL SERVICES	269,429	272,295	272,295	142,912	151,013	293,925		301,640	
OPERATING SERVICES:									
D/C - Div E - Ads, Dues & Subscriptions	499	2,000	2,000	65	1,935	2,000	0.00%	2,000	0.00%
D/C - Div E - Printing	346	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div E - Postage	-	300	300	-	300	300	0.00%	300	0.00%
D/C - Div E - Telephone	14,945	9,500	9,500	9,142	358	9,500	0.00%	9,500	0.00%
D/C - Div E - Rentals	950	2,000	2,000	665	1,335	2,000	0.00%	2,000	0.00%
D/C - Div E - Maint. of Property & Equip.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
D/C - Div E - Contractual Services	8,266	12,000	13,000	15,349	(2,349)	13,000	0.00%	20,000	53.85%
D/C - Div E - Professional Services	6,867	7,500	7,500	1,623	5,877	7,500	0.00%	6,000	-20.00%
D/C - Div E - Employee Liability	530	600	600	175	285	460	-23.33%	460	0.00%
D/C - Div E - General Liability	2,706	2,850	2,850	884	1,266	2,150	-24.56%	2,150	0.00%
TOTAL OPERATING SERVICES	35,109	39,250	40,250	27,903	11,507	39,410		44,910	
MATERIALS & SUPPLIES:									
D/C - Div E - Office & Comm. Equipment	2,341	4,000	4,000	502	3,498	4,000	0.00%	2,500	-37.50%
D/C - Div E - Office Supplies	5,714	4,500	4,500	2,192	2,308	4,500	0.00%	4,500	0.00%
D/C - Div E - Food & Clothing	69	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL MATERIALS & SUPPLIES	8,124	9,700	9,700	2,694	7,006	9,700		8,200	
OTHER CHARGES:									
D/C - Div E - Training & Travel	550	2,000	1,000	-	1,000	1,000	0.00%	2,000	100.00%
D/C - Div E - Official Fees	400	2,000	2,000	-	2,000	2,000	0.00%	1,200	-40.00%
TOTAL OTHER CHARGES	950	4,000	3,000	-	3,000	3,000		3,200	
TOTAL EXPENDITURES	313,612	325,245	325,245	173,509	172,526	346,035		357,950	

GRAND JURY

ACCOUNT NUMBER: 001-400210

Description	2017	2018					2019		
	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	111	-	-	-	-	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	111	-	-	-	-	-		-	
MATERIALS & SUPPLIES:									
Grand Jury - Food & Clothing	846	3,000	3,000	456	2,544	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	846	3,000	3,000	456	2,544	3,000		3,000	
OTHER CHARGES:									
Grand Jury - Juror/Witness Fees	8,790	9,000	9,000	4,290	4,710	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	1,675	5,000	5,000	1,694	3,306	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	10,465	14,000	14,000	5,984	8,016	14,000		14,000	
TOTAL EXPENDITURES	11,422	17,000	17,000	6,440	10,560	17,000		17,000	

DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	2017	2018					2019		
	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	228,379	234,000	234,000	107,634	127,366	235,000	0.43%	240,000	2.13%
Dist Atty - Non-PR Salaries/Benefits	1,069,059	1,680,000	1,680,000	547,474	517,526	1,065,000	-36.61%	1,090,000	2.35%
Dist Atty - Retirement	-	-	-	-	1,600	1,600	100.00%	3,000	87.50%
Dist Atty - Workers Compensation	543	600	600	256	344	600	0.00%	600	0.00%
Dist Atty - Unemployment	113	120	120	53	67	120	0.00%	120	0.00%
Dist Atty - Medicare	3,311	3,400	3,400	1,561	1,839	3,400	0.00%	3,500	2.94%
TOTAL PERSONAL SERVICES	1,301,405	1,918,120	1,918,120	656,978	648,742	1,305,720		1,337,220	
OPERATING SERVICES:									
Dist Atty - Ads, Dues & Subscriptions	53,290	60,000	60,000	21,651	34,349	56,000	-6.67%	58,000	3.57%
Dist Atty - Telephone	5,286	15,000	15,000	2,824	2,776	5,600	-62.67%	7,000	25.00%
Dist Atty - Rentals	25,365	-	-	-	-	-	0.00%	-	0.00%
Dist Atty - Contractual Services	9,029	10,000	10,000	4,410	4,590	9,000	-10.00%	10,000	11.11%
Dist Atty - Professional Services	32,496	32,725	32,725	16,335	16,390	32,725	0.00%	33,925	3.67%
Dist Atty - Performance Bond	25,325	27,900	27,900	27,859	-	27,859	-0.15%	29,250	4.99%
Dist Atty - Automobile Insurance	9,524	10,000	10,000	5,182	5,318	10,500	5.00%	12,000	14.29%
Dist Atty - Employee Liability	2,869	3,050	3,050	1,070	1,530	2,600	-14.75%	2,600	0.00%
Dist Atty - General Liability	14,616	13,400	13,400	5,417	6,433	11,850	-11.57%	11,850	0.00%
TOTAL OPERATING SERVICES	177,800	172,075	172,075	84,748	71,386	156,134		164,625	
MATERIALS & SUPPLIES:									
Dist Atty - Office Equipment	2,968	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	2,968	-	-	-	-	-		-	
CAPITAL OUTLAY:									
Dist Atty - Office Equipment	155,099	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	155,099	-	-	-	-	-		-	
INTERGOVERNMENTAL:									
Dist Atty - Grants - Child Advocacy	36,784	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	-	30,000	30,000	215.79%	30,000	0.00%
Dist Atty - Grants - Family Svcs Center	30,000	30,000	30,000	-	9,500	9,500	-68.33%	9,500	0.00%
TOTAL INTERGOVERNMENTAL	66,784	76,284	76,284	33,392	42,892	76,284		76,284	
TOTAL EXPENDITURES	1,704,056	2,166,479	2,166,479	775,118	763,020	1,538,138		1,578,129	

CLERK OF COURT

ACCOUNT NUMBER: 001-400240

Description	2017	2018					2019		
	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	228,620	257,400	257,400	32,357	212,443	244,800	-4.90%	252,400	3.10%
TOTAL OPERATING SERVICES	228,620	257,400	257,400	32,357	212,443	244,800		252,400	
MATERIALS & SUPPLIES:									
Clerk of Court - Office Equipment	18,644	25,000	25,000	7,982	22,018	30,000	20.00%	30,000	0.00%
TOTAL MATERIALS & SUPPLIES	18,644	25,000	25,000	7,982	22,018	30,000		30,000	
CAPITAL OUTLAY:									
Clerk of Court - Imp Other than Buildings	-	-	-	7,543	57	7,600	100.00%	-	-100.00%
Clerk of Court - Office Equipment	9,867	-	-	-	-	-	0.00%	-	0.00%
Clerk of Court - Major Repairs	7,592	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	17,459	-	-	7,543	57	7,600		-	
TOTAL EXPENDITURES	264,723	282,400	282,400	47,882	234,518	282,400		282,400	

WARD COURTS

ACCOUNT NUMBER: 001-400290

Description	2017	2018					2019		
	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	119,799	122,000	122,000	56,201	66,299	122,500	0.41%	125,000	2.04%
Ward Courts - FICA	4,184	4,400	4,400	1,991	2,409	4,400	0.00%	4,500	2.27%
Ward Courts - Retirement	6,519	6,100	6,100	2,770	3,330	6,100	0.00%	6,200	1.64%
Ward Courts - Medicare	1,738	1,800	1,800	815	985	1,800	0.00%	1,810	0.56%
TOTAL PERSONAL SERVICES	132,240	134,300	134,300	61,777	73,023	134,800		137,510	
OPERATING SERVICES:									
Ward Courts - Employee Liability	233	250	250	77	128	205	-18.00%	205	0.00%
Ward Courts - General Liability	1,190	1,300	1,300	388	562	950	-26.92%	950	0.00%
TOTAL OPERATING SERVICES	1,423	1,550	1,550	465	690	1,155		1,155	
OTHER CHARGES:									
Ward Courts - Training & Travel	7,284	10,000	10,000	7,820	680	8,500	-15.00%	10,000	17.65%
TOTAL OTHER CHARGES	7,284	10,000	10,000	7,820	680	8,500		10,000	
TOTAL EXPENDITURES	140,947	145,850	145,850	70,062	74,393	144,455		148,665	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	2017	2018					2019		
	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	517,727	540,000	540,000	249,600	295,400	545,000	0.93%	556,000	2.02%
President - Retirement	74,397	72,100	72,100	33,365	39,635	73,000	1.25%	74,300	1.78%
President - Life/Health Insurance	81,652	106,000	106,000	43,672	42,328	86,000	-18.87%	96,000	11.63%
President - Workers Compensation	2,025	2,200	2,200	963	1,237	2,200	0.00%	2,200	0.00%
President - Unemployment Comp.	258	280	280	125	155	280	0.00%	280	0.00%
President - Medicare	9,302	9,400	9,400	4,586	3,414	8,000	-14.89%	9,650	20.63%
President - Disability	1,861	2,000	2,000	960	1,040	2,000	0.00%	1,900	-5.00%
President - Deferred Compensation	1,884	2,000	2,000	1,081	1,319	2,400	20.00%	2,500	4.17%
President - Dental Insurance	1,417	1,450	1,450	712	738	1,450	0.00%	1,500	3.45%
President - OPEB Contribution	15,636	19,000	19,000	8,736	10,264	19,000	0.00%	19,500	2.63%
President - Miscellaneous	266	500	500	133	133	266	-46.80%	400	50.38%
TOTAL PERSONAL SERVICES	706,425	754,930	754,930	343,933	395,663	739,596		764,230	
OPERATING SERVICES:									
President - Ads, Dues & Subscriptions	20,713	18,200	18,200	9,394	2,022	11,416	-37.27%	16,000	40.15%
President - Printing	3,301	5,000	5,000	431	603	1,034	-79.32%	5,000	383.56%
President - Postage	50	300	300	-	300	300	0.00%	300	0.00%
President - Telephone	5,065	4,800	4,800	2,495	2,440	4,935	2.81%	5,300	7.40%
President - Rentals	744	800	800	479	622	1,101	37.63%	1,200	8.99%
President - Maint. of Property & Equip.	3,602	800	800	2,361	1,639	4,000	400.00%	4,000	0.00%
President - Contractual Services	5,776	4,800	4,800	2,529	2,297	4,826	0.54%	5,000	3.61%
President - Professional Services	2,682	10,000	10,000	-	5,000	5,000	-50.00%	8,000	60.00%
President - Automobile Insurance	5,432	5,750	5,750	1,752	2,978	4,730	-17.74%	4,730	0.00%
President - Employee Liability	1,271	1,350	1,350	434	766	1,200	-11.11%	1,200	0.00%
President - General Liability	6,487	6,850	6,850	2,198	3,302	5,500	-19.71%	5,500	0.00%
TOTAL OPERATING SERVICES	55,123	58,650	58,650	22,073	21,969	44,042		56,230	
MATERIALS & SUPPLIES:									
President - Office & Comm. Equipment	691	2,000	2,000	2,064	2,890	4,954	147.70%	5,000	0.93%
President - Office Supplies	1,778	3,000	3,000	565	791	1,356	-54.80%	3,000	121.24%
President - Educational, Rec & Culture	-	4,000	4,000	149	3,851	4,000	0.00%	4,000	0.00%
President - Food & Clothing	6,347	2,500	2,500	200	150	350	-86.00%	2,500	614.29%
President - Maintenance of Bldgs & Grnds	365	300	300	-	300	300	0.00%	300	0.00%
President - Vehicle Supplies	6,353	7,000	7,000	1,331	1,142	2,473	-64.67%	6,000	142.62%
President - Miscellaneous	56	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
President - Equipment & Vehicle Parts	834	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	16,424	20,800	20,800	4,309	11,124	15,433		22,800	

CONTINUED

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	<u>2017</u>	<u>2018</u>					<u>2019</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:									
President - Training & Travel	9,436	18,000	18,000	5,996	889	6,885	-61.75%	18,000	161.44%
President - Official Fees	239	150	150	-	178	178	18.67%	250	40.45%
TOTAL OTHER CHARGES	9,675	18,150	18,150	5,996	1,067	7,063		18,250	
CAPITAL OUTLAY:									
President - Office Equipment	-	5,000	5,000	-	-	-	-100.00%	5,000	100.00%
TOTAL CAPITAL OUTLAY	-	5,000	5,000	-	-	-		5,000	
TOTAL EXPENDITURES	787,647	857,530	857,530	376,311	429,823	806,134		866,510	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

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	2017	2018					2019		
	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	58,204	70,000	70,000	26,478	33,522	60,000	-14.29%	71,000	18.33%
Reg of Voters - FICA	341	900	900	52	48	100	-88.89%	900	800.00%
Reg of Voters - Retirement	9,664	9,500	9,500	4,359	5,141	9,500	0.00%	9,700	2.11%
Reg of Voters - Life/Health Insurance	22,147	26,700	26,700	10,986	10,614	21,600	-19.10%	24,500	13.43%
Reg of Voters - Workers Compensation	285	350	350	127	223	350	0.00%	350	0.00%
Reg of Voters - Unemployment	36	50	50	17	33	50	0.00%	50	0.00%
Reg of Voters - Medicare	787	1,100	1,100	359	441	800	-27.27%	1,100	37.50%
Reg of Voters - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Reg of Voters - OPEB Contribution	1,592	2,000	2,000	897	1,103	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	93,296	110,840	110,840	43,395	51,245	94,640		109,840	
OPERATING SERVICES:									
Reg of Voters - Ads, Dues & Subscriptions	844	2,150	2,150	434	1,716	2,150	0.00%	2,150	0.00%
Reg of Voters - Printing	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Reg of Voters - Postage	1,325	8,000	8,000	764	7,236	8,000	0.00%	8,000	0.00%
Reg of Voters - Telephone	521	2,000	2,000	182	1,818	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	267	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Reg of Voters - Professional Services	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Reg of Voters - Employee Liability	282	300	300	94	166	260	-13.33%	260	0.00%
Reg of Voters - General Liability	1,437	1,525	1,525	476	724	1,200	-21.31%	1,200	0.00%
TOTAL OPERATING SERVICES	4,676	22,475	22,475	1,950	20,160	22,110		22,110	
MATERIALS & SUPPLIES:									
Reg of Voters - Office & Comm. Equip.	192	4,950	4,950	-	4,950	4,950	0.00%	4,950	0.00%
Reg of Voters - Office Supplies	896	2,000	2,000	172	1,828	2,000	0.00%	2,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,088	6,950	6,950	172	6,778	6,950		6,950	
OTHER CHARGES:									
Reg of Voters - Training & Travel	5,630	8,650	8,650	2,647	6,003	8,650	0.00%	8,650	0.00%
Reg of Voters - Official Fees	50	-	-	50	-	50	100.00%	50	0.00%
TOTAL OTHER CHARGES	5,680	8,650	8,650	2,697	6,003	8,700		8,700	
TOTAL EXPENDITURES	104,740	148,915	148,915	48,214	84,186	132,400		147,600	

ELECTIONS

ACCOUNT NUMBER: 001-400420

Description	2017		2018				2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Elections - Ads, Dues & Subscriptions	-	600	600	20	180	200	-66.67%	400	100.00%
Elections - Printing	-	2,000	2,000	-	500	500	-75.00%	1,000	100.00%
Elections - Rentals	-	700	700	-	350	350	-50.00%	700	100.00%
Elections - Professional Services	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
TOTAL OPERATING SERVICES	-	4,300	4,300	20	1,530	1,550		3,100	
OTHER CHARGES:									
Elections - Official Fees	795	30,700	30,700	-	12,000	12,000	-60.91%	25,000	108.33%
TOTAL OTHER CHARGES	795	30,700	30,700	-	12,000	12,000		25,000	
TOTAL EXPENDITURES	795	35,000	35,000	20	13,530	13,550		28,100	

FINANCE

ACCOUNT NUMBER: 001-400510

Description	2017	2018					2019		
	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	800,668	850,000	850,000	421,737	498,263	920,000	8.24%	850,000	-7.61%
Finance - FICA	-	250	250	-	-	-	-100.00%	225	100.00%
Finance - Retirement	99,732	97,000	97,000	48,500	55,000	103,500	6.70%	97,500	-5.80%
Finance - Life/Health Insurance	150,652	195,500	195,500	80,782	71,218	152,000	-22.25%	172,000	13.16%
Finance - Workers Compensation	3,920	4,200	4,200	2,024	2,176	4,200	0.00%	4,200	0.00%
Finance - Unemployment	501	550	550	264	301	565	2.73%	550	-2.65%
Finance - Medicare	11,216	12,500	12,500	5,930	6,670	12,600	0.80%	12,500	-0.79%
Finance - Disability	2,899	3,050	3,050	1,622	1,448	3,070	0.66%	2,800	-8.79%
Finance - Deferred Compensation	21,251	27,000	27,000	16,607	17,393	34,000	25.93%	28,000	-17.65%
Finance - Dental Insurance	1,470	1,600	1,600	780	720	1,500	-6.25%	1,500	0.00%
Finance - OPEB Contribution	24,196	30,000	30,000	14,761	16,739	31,500	5.00%	29,600	-6.03%
Finance - Miscellaneous	52	200	200	55	100	155	-22.50%	220	41.94%
TOTAL PERSONAL SERVICES	1,116,557	1,221,850	1,221,850	593,062	670,028	1,263,090		1,199,095	
OPERATING SERVICES:									
Finance - Ads, Dues & Subscriptions	3,560	3,325	3,325	1,134	2,531	3,665	10.23%	4,000	9.14%
Finance - Printing	1,156	3,000	3,000	186	1,814	2,000	-33.33%	2,500	25.00%
Finance - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Finance - Telephone	1,262	1,200	1,200	780	780	1,560	30.00%	1,560	0.00%
Finance - Maint. of Property & Equipment	-	500	500	-	500	500	0.00%	500	0.00%
Finance - Contractual Services	1,737	2,300	2,300	770	1,030	1,800	-21.74%	2,300	27.78%
Finance - Professional Services	61,626	73,000	73,000	35,546	37,954	73,500	0.68%	76,500	4.08%
Finance - Employee Liability	3,422	3,600	3,600	1,134	2,016	3,150	-12.50%	3,150	0.00%
Finance - General Liability	17,471	18,400	18,400	5,744	8,756	14,500	-21.20%	14,500	0.00%
TOTAL OPERATING SERVICES	90,234	105,525	105,525	45,294	55,581	100,875		105,210	
MATERIALS & SUPPLIES:									
Finance - Office & Communications Equip.	2,947	10,000	10,000	89	5,411	5,500	-45.00%	7,500	36.36%
Finance - Office Supplies	3,976	8,000	8,000	4,824	3,176	8,000	0.00%	8,000	0.00%
Finance - Food & Clothing	1,952	2,600	2,600	927	1,673	2,600	0.00%	2,400	-7.69%
Finance - Maint. of Bldgs. & Grounds	2,791	3,000	3,000	1,097	1,903	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	11,666	23,600	23,600	6,937	12,163	19,100		20,900	
OTHER CHARGES:									
Finance - Training & Travel	2,672	6,000	6,000	1,529	2,751	4,280	-28.67%	6,000	40.19%
Finance - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	2,672	6,100	6,100	1,529	2,851	4,380		6,100	
TOTAL EXPENDITURES	1,221,129	1,357,075	1,357,075	646,822	740,623	1,387,445		1,331,305	

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	2017	2018					2019		
	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	329,807	351,000	351,000	159,552	188,448	348,000	-0.85%	365,000	4.89%
Purchasing - FICA	-	250	250	-	-	-	-100.00%	250	100.00%
Purchasing - Retirement	41,094	40,000	40,000	18,349	23,151	41,500	3.75%	41,700	0.48%
Purchasing - Life/Health Insurance	70,699	80,000	80,000	35,517	31,683	67,200	-16.00%	73,000	8.63%
Purchasing - Workers Compensation	3,434	3,650	3,650	1,632	2,068	3,700	1.37%	3,800	2.70%
Purchasing - Unemployment	206	250	250	100	150	250	0.00%	250	0.00%
Purchasing - Medicare	4,615	5,100	5,100	2,240	2,860	5,100	0.00%	5,300	3.92%
Purchasing - Disability	1,173	1,300	1,300	608	692	1,300	0.00%	1,200	-7.69%
Purchasing - Deferred Compensation	21,785	28,500	28,500	13,936	8,864	22,800	-20.00%	23,500	3.07%
Purchasing - Dental Insurance	430	480	480	230	250	480	0.00%	400	-16.67%
Purchasing - OPEB Contribution	9,960	12,500	12,500	5,584	6,916	12,500	0.00%	12,700	1.60%
Purchasing - Miscellaneous	55	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	483,258	523,030	523,030	237,748	265,082	502,830		527,100	
OPERATING SERVICES:									
Purchasing - Ads, Dues & Subscriptions	3,219	5,000	5,000	1,893	3,107	5,000	0.00%	5,250	5.00%
Purchasing - Printing	794	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Purchasing - Postage	384	700	700	194	506	700	0.00%	735	5.00%
Purchasing - Telephone	3,668	3,600	3,600	1,606	1,994	3,600	0.00%	3,780	5.00%
Purchasing - Rentals	591	2,920	2,920	235	2,685	2,920	0.00%	2,920	0.00%
Purchasing - Maint. of Property & Equip.	1,858	3,830	3,830	1,108	2,722	3,830	0.00%	3,830	0.00%
Purchasing - Contractual Services	8,142	7,630	7,630	3,877	3,753	7,630	0.00%	7,630	0.00%
Purchasing - Professional Services	275	10,000	10,000	200	9,800	10,000	0.00%	10,000	0.00%
Purchasing - Automobile Insurance	1,787	1,900	1,900	701	1,499	2,200	15.79%	2,200	0.00%
Purchasing - Employee Liability	934	1,000	1,000	305	535	840	-16.00%	840	0.00%
Purchasing - General Liability	4,771	5,050	5,050	1,544	2,356	3,900	-22.77%	3,900	0.00%
TOTAL OPERATING SERVICES	26,423	44,630	44,630	11,663	31,957	43,620		44,085	
MATERIALS & SUPPLIES:									
Purchasing - Office & Comm. Equipment	3,178	12,000	12,000	1,779	10,221	12,000	0.00%	12,000	0.00%
Purchasing - Office Supplies	3,041	9,000	9,000	3,323	5,677	9,000	0.00%	9,000	0.00%
Purchasing - Medical/Drugs	302	500	500	-	-	-	-100.00%	-	0.00%
Purchasing - Food & Clothing	766	3,525	3,525	342	3,183	3,525	0.00%	3,525	0.00%
Purchasing - Maint of Bldg & Grds	61	500	500	71	429	500	0.00%	500	0.00%
Purchasing - Vehicle Supplies	3,319	4,725	4,725	1,695	3,030	4,725	0.00%	4,725	0.00%
Purchasing - Vehicle & Equipment Parts	2,415	1,735	1,735	-	-	-	-100.00%	1,735	0.00%
Purchasing - Tools & Equipment	68	500	500	-	-	-	-100.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	13,150	32,485	32,485	7,210	22,540	29,750		31,985	

CONTINUED

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	<u>2017</u>	<u>2018</u>					<u>2019</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	2,073	6,825	6,825	4,870	1,955	6,825	0.00%	8,500	24.54%
TOTAL OTHER CHARGES	2,073	6,825	6,825	4,870	1,955	6,825		8,500	
CAPITAL OUTLAY:									
Purchasing - Acquisition of Vehicles	30,107	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	30,107	-	-	-	-	-		-	
TOTAL EXPENDITURES	555,011	606,970	606,970	261,491	321,534	583,025		611,670	

PERSONNEL

ACCOUNT NUMBER: 001-400540

Description	2017	2018					2019		
	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	275,876	282,000	282,000	127,818	152,182	280,000	-0.71%	297,000	6.07%
Personnel - Per Diem	1,260	3,000	3,000	840	2,160	3,000	0.00%	2,400	-20.00%
Personnel - FICA	155	400	400	26	124	150	-62.50%	325	116.67%
Personnel - Retirement	32,979	32,000	32,000	14,651	17,349	32,000	0.00%	34,000	6.25%
Personnel - Life/Health Insurance	60,414	58,000	58,000	31,944	38,256	70,200	21.03%	88,000	25.36%
Personnel - Workers Compensation	1,351	1,400	1,400	613	787	1,400	0.00%	1,500	7.14%
Personnel - Unemployment	172	200	200	80	120	200	0.00%	200	0.00%
Personnel - Medicare	3,846	4,100	4,100	1,779	2,321	4,100	0.00%	4,400	7.32%
Personnel - Disability	921	1,000	1,000	491	509	1,000	0.00%	1,000	0.00%
Personnel - Deferred Compensation	5,951	3,500	3,500	1,802	2,198	4,000	14.29%	4,200	5.00%
Personnel - Dental Insurance	410	480	480	240	300	540	12.50%	600	11.11%
Personnel - OPEB Contribution	8,254	9,700	9,700	4,459	5,291	9,750	0.52%	10,300	5.64%
Personnel - Miscellaneous	81	500	500	45	455	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	391,670	396,280	396,280	184,788	222,052	406,840		444,425	
OPERATING SERVICES:									
Personnel - Ads, Dues & Subscriptions	1,542	5,000	5,000	925	4,075	5,000	0.00%	5,000	0.00%
Personnel - Printing	664	3,000	3,000	692	2,308	3,000	0.00%	3,000	0.00%
Personnel - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Personnel - Contractual Services	2,709	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Personnel - Professional Services	46,291	66,000	66,000	24,111	40,889	65,000	-1.52%	65,000	0.00%
Personnel - Employee Liability	895	950	950	300	480	780	-17.89%	780	0.00%
Personnel - General Liability	4,568	4,800	4,800	1,522	2,128	3,650	-23.96%	3,650	0.00%
TOTAL OPERATING SERVICES	57,869	85,950	85,950	28,150	55,480	83,630		83,630	
MATERIALS & SUPPLIES:									
Personnel - Office & Comm. Equipment	1,391	3,000	3,000	2,881	119	3,000	0.00%	3,000	0.00%
Personnel - Office Supplies	1,602	4,000	4,000	2,011	1,989	4,000	0.00%	4,000	0.00%
Personnel - Recreational/Cultural	6,729	30,000	30,000	6,858	23,142	30,000	0.00%	32,500	8.33%
Personnel - Food & Clothing	4,262	5,500	5,500	3,828	1,672	5,500	0.00%	2,500	-54.55%
Personnel - Maint. Of Building & Grounds	8	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	13,992	42,500	42,500	15,578	26,922	42,500		42,000	
OTHER CHARGES:									
Personnel - Training & Travel	21,705	15,000	15,000	4,493	10,507	15,000	0.00%	15,000	0.00%
Personnel - Official Fees	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL OTHER CHARGES	21,705	16,500	16,500	4,493	12,007	16,500		16,500	
CAPITAL OUTLAY:									
Personnel - Office Equipment	-	-	-	-	-	-	0.00%	20,500	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		20,500	
TOTAL EXPENDITURES	485,236	541,230	541,230	233,009	316,461	549,470		607,055	

PERSONNEL

ACCOUNT NUMBER: 001-400540

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 20,500	New Printer/Copier/Scanner	\$ 8,500
		Laserfiche Implementation	12,000

Grand Total Requested:

\$ 20,500

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	2017	2018					2019		
	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	113,283	123,000	123,000	53,151	60,349	113,500	-7.72%	134,000	18.06%
Legal - Non-PR Salaries/Benefits	164,888	169,700	169,700	87,360	88,640	176,000	3.71%	179,900	2.22%
Legal - FICA	374	800	800	134	16	150	-81.25%	1,200	700.00%
Legal - Retirement	13,364	13,000	13,000	5,864	7,136	13,000	0.00%	13,200	1.54%
Legal - Life/Health Insurance	6,241	7,500	7,500	3,111	2,989	6,100	-18.67%	7,000	14.75%
Legal - Workers Compensation	555	600	600	255	345	600	0.00%	660	10.00%
Legal - Unemployment	71	80	80	33	47	80	0.00%	85	6.25%
Legal - Medicare	1,614	1,800	1,800	757	1,043	1,800	0.00%	1,950	8.33%
Legal - Disability	386	400	400	196	204	400	0.00%	400	0.00%
Legal - Deferred Compensation	2,619	2,750	2,750	1,233	1,517	2,750	0.00%	2,850	3.64%
Legal - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Legal - OPEB Contribution	3,239	3,900	3,900	1,785	2,115	3,900	0.00%	4,000	2.56%
Legal - Miscellaneous	-	275	275	-	275	275	0.00%	275	0.00%
TOTAL PERSONAL SERVICES	306,874	324,045	324,045	153,999	164,796	318,795		345,760	
OPERATING SERVICES:									
Legal - Ads, Dues & Subscriptions	5,368	7,800	7,800	2,329	5,471	7,800	0.00%	7,800	0.00%
Legal - Printing	139	800	800	139	661	800	0.00%	800	0.00%
Legal - Postage	130	1,100	1,100	(31)	1,131	1,100	0.00%	1,100	0.00%
Legal - Telephone	2,761	3,500	3,500	1,283	2,217	3,500	0.00%	3,000	-14.29%
Legal - Rentals	1,320	1,400	1,400	770	630	1,400	0.00%	1,400	0.00%
Legal - Maint. of Property & Equipment	1,078	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Legal - Contractual Services	3,640	2,000	2,000	2,298	2,338	4,636	131.80%	4,782	3.15%
Legal - Professional Services	2,000	54,000	54,000	-	54,000	54,000	0.00%	54,950	1.76%
Legal - Employee Liability	692	750	750	229	376	605	-19.33%	605	0.00%
Legal - General Liability	3,534	3,750	3,750	1,162	1,688	2,850	-24.00%	2,850	0.00%
TOTAL OPERATING SERVICES	20,662	76,100	76,100	8,179	69,512	77,691		78,287	
MATERIALS & SUPPLIES:									
Legal - Office & Communications Equip.	1,170	6,200	6,200	126	6,074	6,200	-100.00%	6,000	-3.23%
Legal - Office Supplies	3,252	3,000	3,000	1,375	1,625	3,000	0.00%	3,500	16.67%
Legal - Food & Clothing	299	600	600	-	600	600	0.00%	600	0.00%
Legal - Maint of Buildings & Grounds	646	400	400	288	112	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	5,367	10,200	10,200	1,789	8,411	10,200		10,500	
OTHER CHARGES:									
Legal - Training & Travel	2,504	13,000	13,000	1,375	3,625	5,000	-61.54%	5,000	0.00%
Legal - Judgements & Damages	12,500	-	-	-	-	-	0.00%	-	0.00%
Legal - Official Fees	796	1,500	1,500	366	1,134	1,500	0.00%	1,500	0.00%
TOTAL OTHER CHARGES	15,800	14,500	14,500	1,741	4,759	6,500		6,500	
TOTAL EXPENDITURES	348,703	424,845	424,845	165,708	247,478	413,186		441,047	

TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

Description	2017		2018				2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
TOTAL INTERGOVERNMENTAL	-	1,500	1,500	-	500	500		1,500	
TOTAL EXPENDITURES	-	1,500	1,500	-	500	500		1,500	

TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

Description	2017	2018					2019		
	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	-	3,012	3,012	100.80%	1,500	-50.20%
Taxation - Cost of Sales Tax Collection	172,543	182,021	182,021	-	154,650	154,650	-15.04%	157,760	2.01%
TOTAL INTERGOVERNMENTAL	172,543	183,521	183,521	-	157,662	157,662		159,260	
TOTAL EXPENDITURES	172,543	183,521	183,521	-	157,662	157,662		159,260	

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2017	2018					2019		
	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	721,322	806,000	806,000	316,666	383,334	700,000	-13.15%	752,000	7.43%
P & Z - Per Diem	7,320	10,080	10,080	3,900	6,180	10,080	0.00%	10,080	0.00%
P & Z - FICA	-	-	-	15	185	200	100.00%	700	250.00%
P & Z - Retirement	89,718	93,000	93,000	36,275	46,725	83,000	-10.75%	85,100	2.53%
P & Z - Life/Health Insurance	161,359	227,000	227,000	75,271	74,729	150,000	-33.92%	172,000	14.67%
P & Z - Workers Compensation	24,837	32,000	32,000	12,144	13,956	26,100	-18.44%	31,500	20.69%
P & Z - Unemployment	451	520	520	198	322	520	0.00%	500	-3.85%
P & Z - Medicare	7,891	9,500	9,500	3,392	4,108	7,500	-21.05%	8,600	14.67%
P & Z - Disability	2,577	3,000	3,000	1,229	1,171	2,400	-20.00%	2,500	4.17%
P & Z - Deferred Compensation	28,009	22,000	22,000	16,689	7,311	24,000	9.09%	22,000	-8.33%
P & Z - Dental Insurance	1,266	1,500	1,500	628	872	1,500	0.00%	1,400	-6.67%
P & Z - OPEB Contribution	21,782	28,500	28,500	11,075	13,425	24,500	-14.04%	26,100	6.53%
P & Z - Miscellaneous	110	870	870	423	447	870	0.00%	870	0.00%
TOTAL PERSONAL SERVICES	1,066,642	1,233,970	1,233,970	477,905	552,765	1,030,670		1,113,350	
OPERATING SERVICES:									
P & Z - Ads, Dues & Subscriptions	5,829	6,020	6,020	1,478	4,542	6,020	0.00%	6,020	0.00%
P & Z - Printing	4,636	10,000	10,000	1,945	8,055	10,000	0.00%	10,000	0.00%
P & Z - Postage	3,673	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
P & Z - Telephone	5,370	10,000	10,000	2,508	7,492	10,000	0.00%	10,000	0.00%
P & Z - Rentals	1,237	1,000	1,000	140	860	1,000	0.00%	1,000	0.00%
P & Z - Maint. of Property & Equipment	5,967	8,200	8,200	1,290	6,910	8,200	0.00%	10,200	24.39%
P & Z - Contractual Services	53,903	53,846	53,846	16,484	37,362	53,846	0.00%	53,846	0.00%
P & Z - Professional Services	17,500	172,000	172,000	15,328	156,672	172,000	0.00%	147,000	-14.53%
P & Z - Merchant Services	1,965	2,500	2,500	971	1,529	2,500	0.00%	2,500	0.00%
P & Z - Property Insurance	6,018	8,300	8,300	2,299	2,451	4,750	-42.77%	4,750	0.00%
P & Z - Automobile Insurance	9,392	9,900	9,900	3,153	5,947	9,100	-8.08%	9,100	0.00%
P & Z - Employee Liability	2,597	2,750	2,750	849	1,501	2,350	-14.55%	2,350	0.00%
P & Z - General Liability	13,261	14,000	14,000	4,299	6,451	10,750	-23.21%	10,750	0.00%
TOTAL OPERATING SERVICES	131,348	302,516	302,516	50,744	243,772	294,516		271,516	
MATERIALS & SUPPLIES:									
P & Z - Office & Communications Equip.	10,337	13,330	13,330	1,423	11,907	13,330	0.00%	22,000	65.04%
P & Z - Office Supplies	5,036	12,800	12,800	395	12,405	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	173	400	400	86	314	400	0.00%	400	0.00%
P & Z - Food & Clothing	2,429	6,600	6,600	1,305	5,295	6,600	0.00%	6,500	-1.52%
P & Z - Maint. of Buildings & Grounds	3,159	5,000	5,000	3,111	1,889	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	8,626	8,000	8,000	3,487	4,513	8,000	0.00%	8,000	0.00%
P & Z - Miscellaneous	61	6,000	6,000	661	5,339	6,000	0.00%	6,000	0.00%
P & Z - Equipment & Vehicle Parts	1,530	1,500	1,500	112	1,388	1,500	0.00%	1,500	0.00%
P & Z - Tools & Equipment	103	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	31,454	54,130	54,130	10,580	43,550	54,130		62,700	

CONTINUED

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2017	2018					2019		
	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	8,335	17,500	17,500	2,617	14,883	17,500	0.00%	17,500	0.00%
P & Z - Judgements/Damages	-	28,500	28,500	-	28,500	28,500	0.00%	28,500	0.00%
P & Z - Official Fees	33,737	24,300	24,300	10,162	14,138	24,300	0.00%	24,300	0.00%
TOTAL OTHER CHARGES	42,072	70,300	70,300	12,779	57,521	70,300		70,300	
CAPITAL OUTLAY:									
P & Z - Improvement other Than Building	174,430	200,000	-	-	-	-	0.00%	-	0.00%
P & Z - Acquisition of Vehicles	20,069	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
P & Z - Building, Ground & Plant	-	-	470,000	62,360	447,640	510,000	8.51%	-	-100.00%
P & Z - Office Equipment	-	-	-	-	60,000	60,000	100.00%	-	-100.00%
P & Z - Architectural/Engineering Fees	7,168	20,000	50,000	39,802	10,198	50,000	0.00%	-	-100.00%
P & Z - Other Fees	55	-	-	497	(497)	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	201,722	240,000	540,000	102,659	537,341	640,000		20,000	
TOTAL EXPENDITURES	1,473,238	1,900,916	2,200,916	654,667	1,434,949	2,089,616		1,537,866	

PLANNING & ZONING

ACCOUNT NUMBER: 001-400610

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 20,000	One (1) vehicle to replace: Unit# 506 (1997 Ford F150 with 72,883 miles)	\$ 20,000

Grand Total Requested:

\$ 20,000

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	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	142,165	198,000	198,000	68,448	81,552	150,000	-24.24%	203,500	35.67%
CZM - Per Diem	-	5,040	5,040	-	5,040	5,040	0.00%	5,040	0.00%
CZM - Retirement	17,714	23,000	23,000	7,872	9,328	17,200	-25.22%	23,400	36.05%
CZM - Life/Health Insurance	31,612	57,100	57,100	15,675	15,025	30,700	-46.23%	51,500	67.75%
CZM - Workers Compensation	696	1,000	1,000	329	671	1,000	0.00%	1,000	0.00%
CZM - Unemployment	89	125	125	43	82	125	0.00%	130	4.00%
CZM - Medicare	1,969	2,900	2,900	952	1,148	2,100	-27.59%	3,000	42.86%
CZM - Disability	511	750	750	263	487	750	0.00%	675	-10.00%
CZM - Deferred Compensation	5,543	5,900	5,900	2,558	3,342	5,900	0.00%	6,000	1.69%
CZM - Dental Insurance	-	120	120	-	-	-	-100.00%	-	0.00%
CZM - OPEB Contribution	4,294	7,000	7,000	2,396	2,904	5,300	-24.29%	7,200	35.85%
CZM - Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
TOTAL PERSONAL SERVICES	204,593	301,013	301,013	98,536	119,657	218,193		301,523	
OPERATING SERVICES:									
CZM - Ads, Dues & Subscriptions	224	1,100	1,100	-	1,100	1,100	0.00%	1,100	0.00%
CZM - Printing	2,687	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	33,500	122,000	122,000	32,210	89,790	122,000	0.00%	134,210	10.01%
CZM - Professional Services	241,371	127,500	127,500	82,238	45,262	127,500	0.00%	125,500	-1.57%
CZM - Property Insurance	2,672	2,850	2,850	654	1,546	2,200	-22.81%	2,200	0.00%
CZM - Automobile Insurance	1,086	1,150	1,150	350	750	1,100	-4.35%	1,100	0.00%
CZM - Employee Liability	1,201	1,300	1,300	318	542	860	-33.85%	860	0.00%
CZM - General Liability	6,149	6,500	6,500	1,612	2,388	4,000	-38.46%	4,000	0.00%
TOTAL OPERATING SERVICES	288,890	279,900	279,900	117,382	158,878	276,260		286,470	
MATERIALS & SUPPLIES:									
CZM - Office & Communications Equip.	1,788	2,000	2,000	-	2,000	2,000	0.00%	6,000	200.00%
CZM - Office Supplies	(299)	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
CZM - Food & Clothing	23	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
CZM - Maint of Buildings & Grounds	-	300	300	-	300	300	0.00%	300	0.00%
CZM - Vehicle Supplies	511	1,800	1,800	1,303	497	1,800	0.00%	1,800	0.00%
CZM - Gravel, Sand, Dirt & Shells	184	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
CZM - Vehicle & Equipment Parts	722	350	350	-	350	350	0.00%	3,000	757.14%
TOTAL MATERIALS & SUPPLIES	2,929	26,900	26,900	1,303	25,597	26,900		33,550	
OTHER CHARGES:									
CZM - Training & Travel	4,546	5,500	5,500	1,274	4,226	5,500	0.00%	5,500	0.00%
CZM - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	4,546	5,700	5,700	1,274	4,426	5,700		5,700	

CONTINUED

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	<u>2017</u>	<u>2018</u>					<u>2019</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.)									
CAPITAL OUTLAY:									
CZM - Improvements other than Buildings	26,358	75,000	399,000	74,125	324,875	399,000	0.00%	75,000	-81.20%
CZM - Acquisition of Vehicles	-	-	-	-	-	-	0.00%	25,000	100.00%
CZM - Office Equipment	-	-	-	-	-	-	0.00%	7,000	100.00%
CZM - Other Fees	-	1,000	1,000	105	895	1,000	0.00%	1,000	0.00%
TOTAL CAPITAL OUTLAY	26,358	76,000	400,000	74,230	325,770	400,000		108,000	
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	527,316	708,513	1,032,513	292,725	653,328	946,053		754,243	

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 75,000	Wetland Watcher Park and Jetty	\$ 75,000
Acquisition of Vehicles	\$ 25,000	One (1) vehicle to replace: Unit# 507 (2004 Jeep Liberty with 77,932 miles)	\$ 25,000
Office Equipment	\$ 7,000	New Furniture for Office Addition	\$ 7,000
Other Fees	\$ 1,000	CIAP Required Advisement	\$ 1,000

Grand Total Requested: **\$ 108,000**

ICC BUILDING CODES

ACCOUNT NUMBER: 001-400612

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	141,969	282,000	282,000	62,976	75,024	138,000	-51.06%	144,100	4.42%
Bldg Code - Retirement	17,688	32,500	32,500	7,242	8,758	16,000	-50.77%	16,600	3.75%
Bldg Code - Life/Health Insurance	37,869	104,000	104,000	21,179	22,821	44,000	-57.69%	51,500	17.05%
Bldg Code - Workers Compensation	695	8,000	8,000	302	348	650	-91.88%	750	15.38%
Bldg Code - Unemployment	89	200	200	39	161	200	0.00%	100	-50.00%
Bldg Code - Medicare	1,972	4,100	4,100	867	1,133	2,000	-51.22%	2,100	5.00%
Bldg Code - Disability	517	1,050	1,050	242	258	500	-52.38%	500	0.00%
Bldg Code - Deferred Compensation	434	500	500	176	324	500	0.00%	500	0.00%
Bldg Code - Dental Insurance	310	720	720	170	180	350	-51.39%	360	2.86%
Bldg Code - OPEB Contribution	4,288	9,900	9,900	2,204	2,796	5,000	-49.49%	5,100	2.00%
Bldg Code - Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
TOTAL PERSONAL SERVICES	205,831	443,009	443,009	95,397	111,842	207,239		221,649	
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	350,877	397,000	397,000	191,606	205,394	397,000	0.00%	418,000	5.29%
Bldg Code - Employee Liability	890	940	940	300	800	1,100	17.02%	1,100	0.00%
Bldg Code - General Liability	4,545	4,800	4,800	1,520	3,380	4,900	2.08%	4,900	0.00%
TOTAL OPERATING SERVICES	356,312	411,454	411,454	193,426	218,288	411,714		432,714	
MATERIALS & SUPPLIES:									
Bldg Code - Office & Comm. Equip.	1,083	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%	600	50.00%
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	1,083	7,400	7,400	-	7,400	7,400		7,600	
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	563,226	865,863	865,863	288,823	341,530	630,353		665,963	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

Description	<u>2017</u>	<u>2018</u>					<u>2019</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Data Proc - Ads, Dues & Subscriptions	1,740	-	-	-	-	-	0.00%	-	0.00%
Data Proc - Printing	17,786	3,000	3,000	-	2,000	2,000	-33.33%	2,500	25.00%
Data Proc - Postage	2,775	21,000	21,000	6,953	11,047	18,000	-14.29%	21,000	16.67%
Data Proc - Telephone	-	3,000	3,000	1,241	1,759	3,000	0.00%	3,000	0.00%
Data Proc - Rentals	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
Data Proc - Maint. of Property & Eqpt	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Data Proc - Contractual Services	83,958	91,400	91,400	69,867	14,093	83,960	-8.14%	93,100	10.89%
Data Proc - Professional Services	114,327	71,250	71,250	31,432	72,318	103,750	45.61%	71,250	-31.33%
TOTAL OPERATING SERVICES	220,586	192,150	192,150	109,493	102,217	211,710		193,350	
MATERIALS & SUPPLIES:									
Data Proc - Office & Comm. Equipment	3,609	12,000	12,000	9,577	2,423	12,000	0.00%	9,500	-20.83%
Data Proc - Office Supplies	4,978	6,000	6,000	1,301	2,699	4,000	-33.33%	5,000	25.00%
Data Proc - Small Tools & Equipment	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	8,587	18,500	18,500	10,878	5,622	16,500		15,000	
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	-	15,000	15,000	19,924	76	20,000	33.33%	20,000	0.00%
TOTAL CAPITAL OUTLAY	-	15,000	15,000	19,924	76	20,000		20,000	
TOTAL EXPENDITURES	229,173	227,150	227,150	140,295	108,415	248,710		229,850	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 20,000	One (1) Physical server to replace two older ones	\$ 20,000

Grand Total Requested:

\$ 20,000

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	296,888	311,000	311,000	122,859	128,141	251,000	-19.29%	310,000	23.51%
Info Tech - FICA	15	100	100	-	-	-	-100.00%	-	0.00%
Info Tech - Retirement	36,962	36,000	36,000	13,270	13,730	27,000	-25.00%	36,000	33.33%
Info Tech - Life/Health Insurance	34,316	41,500	41,500	11,712	8,788	20,500	-50.60%	26,600	29.76%
Info Tech - Workers Compensation	1,454	1,600	1,600	590	510	1,100	-31.25%	1,600	45.45%
Info Tech - Unemployment	186	200	200	77	123	200	0.00%	200	0.00%
Info Tech - Medicare	4,233	4,550	4,550	1,758	1,692	3,450	-24.18%	4,500	30.43%
Info Tech - Disability	1,066	1,200	1,200	439	761	1,200	0.00%	1,050	-12.50%
Info Tech - Deferred Compensation	8,152	10,000	10,000	4,958	5,042	10,000	0.00%	9,000	-10.00%
Info Tech - Dental Insurance	240	240	240	80	160	240	0.00%	240	0.00%
Info Tech - OPEB Contribution	8,959	11,000	11,000	4,300	4,100	8,400	-23.64%	11,000	30.95%
TOTAL PERSONAL SERVICES	392,471	417,390	417,390	160,043	163,047	323,090		400,190	
OPERATING SERVICES:									
Info Tech - Ads, Dues & Subscriptions	946	1,280	1,280	-	880	880	-31.25%	880	0.00%
Info Tech - Printing	-	450	450	-	450	450	0.00%	450	0.00%
Info Tech - Postage	-	500	500	-	500	500	0.00%	500	0.00%
Info Tech - Telephone	3,924	3,800	3,800	1,483	(283)	1,200	-68.42%	1,200	0.00%
Info Tech - Maint. of Property & Eqpt	991	16,050	16,050	138	15,912	16,050	0.00%	16,050	0.00%
Info Tech - Contractual Services	191,435	262,500	262,500	122,111	102,889	225,000	-14.29%	280,000	24.44%
Info Tech - Professional Services	6,676	100,000	100,000	12,364	125,136	137,500	37.50%	157,000	14.18%
Info Tech - Property Insurance	194	-	-	-	-	-	100.00%	-	0.00%
Info Tech - Automobile Insurance	2,173	2,300	2,300	701	2,999	3,700	60.87%	3,700	0.00%
Info Tech - Employee Liability	1,275	1,350	1,350	444	806	1,250	-7.41%	1,250	0.00%
Info Tech - General Liability	6,504	6,850	6,850	2,249	3,351	5,600	-18.25%	5,600	0.00%
TOTAL OPERATING SERVICES	214,118	395,080	395,080	139,490	252,640	392,130		466,630	
MATERIALS & SUPPLIES:									
Info Tech - Office & Comm. Equipment	29,636	10,000	10,000	2,070	4,930	7,000	-30.00%	5,000	-28.57%
Info Tech - Office Supplies	2,257	6,750	6,750	328	6,422	6,750	0.00%	4,500	-33.33%
Info Tech - Food & Clothing	691	600	600	174	426	600	0.00%	600	0.00%
Info Tech - Maint. of Bldgs & Grounds	349	2,500	2,500	199	2,301	2,500	0.00%	2,500	0.00%
Info Tech - Vehicle Supplies	1,789	5,000	5,000	456	4,544	5,000	0.00%	5,000	0.00%
Info Tech - Equipment & Vehicle Parts	888	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL MATERIALS & SUPPLIES	35,610	29,850	29,850	3,227	23,623	26,850		22,600	
OTHER CHARGES:									
Info Tech - Training & Travel	14,703	20,000	20,000	897	17,103	18,000	-10.00%	18,000	0.00%
TOTAL OTHER CHARGES	14,703	20,000	20,000	897	17,103	18,000		18,000	

CONTINUED

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	<u>2017</u>	<u>2018</u>					<u>2019</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.)									
CAPITAL OUTLAY:									
Info Tech - Acquisition of Motor Vehicles	1,000	30,000	30,000	25,009	4,991	30,000	0.00%	-	-100.00%
Info Tech - Office Equipment	126,916	70,000	70,000	-	70,000	70,000	0.00%	85,000	21.43%
TOTAL CAPITAL OUTLAY	127,916	100,000	100,000	25,009	74,991	100,000		85,000	
TOTAL EXPENDITURES	784,818	962,320	962,320	328,666	531,404	860,070		992,420	

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2019

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 85,000	Networking Hardware	\$ 50,000
		Technical Software (Inventory Tracking, Webex, Archiving)	10,000
		Fiber Project (Connect Courthouse to EOC)	25,000

Grand Total Requested:

\$ 85,000

GIS

ACCOUNT NUMBER: 001-400626

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	197,608	236,000	236,000	92,453	111,547	204,000	-13.56%	233,000	14.22%
GIS - FICA	2,315	2,000	2,000	1,006	1,294	2,300	15.00%	1,400	-39.13%
GIS - Retirement	19,970	24,000	24,000	8,767	10,433	19,200	-20.00%	24,200	26.04%
GIS - Life/Health Insurance	32,776	47,000	47,000	16,211	15,789	32,000	-31.91%	53,500	67.19%
GIS - Workers Compensation	8,609	12,000	12,000	3,929	4,271	8,200	-31.67%	11,500	40.24%
GIS - Unemployment	123	150	150	58	92	150	0.00%	150	0.00%
GIS - Medicare	2,768	3,500	3,500	1,298	1,602	2,900	-17.14%	3,400	17.24%
GIS - Disability	576	750	750	293	457	750	0.00%	700	-6.67%
GIS - Deferred Compensation	2,994	4,100	4,100	1,799	2,301	4,100	0.00%	4,100	0.00%
GIS - Dental Insurance	264	385	385	132	253	385	0.00%	385	0.00%
GIS - OPEB Contribution	4,840	7,200	7,200	2,668	3,332	6,000	-16.67%	7,400	23.33%
GIS - Miscellaneous	485	700	700	90	610	700	0.00%	700	0.00%
TOTAL PERSONAL SERVICES	273,328	337,785	337,785	128,704	151,981	280,685		340,435	
OPERATING SERVICES:									
GIS - Ads, Dues & Subscriptions	14,317	-	-	216	284	500	100.00%	500	0.00%
GIS - Printing	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
GIS - Postage	-	500	500	-	500	500	0.00%	500	0.00%
GIS - Telephone	1,320	3,900	3,900	702	3,198	3,900	0.00%	3,900	0.00%
GIS - Maint. of Property & Eqpt	232	12,550	12,550	-	12,550	12,550	0.00%	12,550	0.00%
GIS - Contractual Services	984	3,500	3,500	369	3,131	3,500	0.00%	3,500	0.00%
GIS - Professional Services	105,792	-	-	-	-	-	0.00%	30,000	100.00%
GIS - Automobile Insurance	2,173	2,300	2,300	701	2,249	2,950	28.26%	2,950	0.00%
GIS - Employee Liability	802	850	850	296	404	700	-17.65%	700	0.00%
GIS - General Liability	4,086	4,300	4,300	1,501	1,649	3,150	-26.74%	3,150	0.00%
TOTAL OPERATING SERVICES	129,706	29,900	29,900	3,785	25,965	29,750		59,750	
MATERIALS & SUPPLIES:									
GIS - Office & Comm. Equipment	3,233	10,000	10,000	1,936	8,064	10,000	0.00%	10,000	0.00%
GIS - Office Supplies	2,511	14,000	14,000	789	13,211	14,000	0.00%	15,000	7.14%
GIS - Food & Clothing	16	900	900	-	900	900	0.00%	900	0.00%
GIS - Maint. of Bldgs & Grounds	1,407	1,250	1,250	418	832	1,250	0.00%	1,250	0.00%
GIS - Vehicle Supplies	3,167	15,000	15,000	1,599	13,401	15,000	0.00%	15,000	0.00%
GIS - Equipment & Vehicle Parts	510	1,500	1,500	10	1,490	1,500	0.00%	1,500	0.00%
GIS - Tools & Equipment	-	-	-	180	(180)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	10,844	42,650	42,650	4,932	37,718	42,650		43,650	
OTHER CHARGES:									
GIS - Training & Travel	190	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
TOTAL OTHER CHARGES	190	7,000	7,000	-	7,000	7,000		7,000	

CONTINUED

GIS

ACCOUNT NUMBER: 001-400626

Description	<u>2017</u>	<u>2018</u>					<u>2019</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.)									
CAPITAL OUTLAY:									
GIS - Acquisition of Motor Vehicles	30,100	-	-	-	-	-	0.00%	-	0.00%
GIS - Office Equipment	65,673	10,000	10,000	5,016	4,984	10,000	0.00%	55,000	450.00%
TOTAL CAPITAL OUTLAY	95,773	10,000	10,000	5,016	4,984	10,000		55,000	
TOTAL EXPENDITURES	509,841	427,335	427,335	142,437	227,648	370,085		505,835	

GIS

ACCOUNT NUMBER: 001-400626

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2019

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 55,000	GIS Software (Asset Works)	\$ 35,000
		GIS Equipment	
		Ground Penetrating Radar	12,500
		GPS Atena	7,500
Grand Total Requested:	\$ 55,000		

RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	71,550	126,200	126,200	50,100	46,100	96,200	-23.77%	111,200	15.59%
TOTAL OPERATING SERVICES	71,550	126,200	126,200	50,100	46,100	96,200		111,200	
TOTAL EXPENDITURES	71,550	126,200	126,200	50,100	46,100	96,200		111,200	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Cable TV Admin - Postage	311	-	-	-	-	-	0.00%	-	0.00%
Cable TV Admin - Maint. of Prop/Eqpt	1,881	-	-	-	-	-	0.00%	-	0.00%
Cable TV Admin - Contractual Services	-	-	-	-	-	-	0.00%	6,000	100.00%
Cable TV Admin - Professional Services	-	-	-	-	-	-	0.00%	24,000	100.00%
TOTAL OPERATING SERVICES	2,192	-	-	-	-	-		30,000	
CAPITAL OUTLAY:									
Cable TV Admin - Office Eqpt	-	50,000	50,000	-	-	-	-100.00%	20,000	100.00%
Cable TV Admin - Communication Eqpt	-	-	-	49,768	232	50,000	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	50,000	50,000	49,768	232	50,000		20,000	
TOTAL EXPENDITURES	2,192	50,000	50,000	49,768	232	50,000		50,000	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

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

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	605,119	760,000	760,000	284,778	395,222	680,000	-10.53%	683,000	0.44%
Gen Govt - FICA	2,233	4,000	4,000	2,242	2,758	5,000	25.00%	5,200	4.00%
Gen Govt - Retirement	61,883	72,500	72,500	26,641	31,359	58,000	-20.00%	69,000	18.97%
Gen Govt - Life/Health Insurance	109,926	165,000	165,000	63,518	70,482	134,000	-18.79%	161,000	20.15%
Gen Govt - Workers Compensation	34,832	44,000	44,000	16,281	15,719	32,000	-27.27%	38,000	18.75%
Gen Govt - Unemployment	378	500	500	178	322	500	0.00%	450	-10.00%
Gen Govt - Medicare	8,455	11,000	11,000	3,966	4,534	8,500	-22.73%	10,000	17.65%
Gen Govt - Disability	2,039	2,600	2,600	980	1,020	2,000	-23.08%	2,200	10.00%
Gen Govt - Deferred Compensation	10,675	12,500	12,500	3,940	8,560	12,500	0.00%	16,000	28.00%
Gen Govt - Dental Insurance	1,217	1,700	1,700	667	1,033	1,700	0.00%	1,600	-5.88%
Gen Govt - OPEB Contribution	17,827	26,000	26,000	9,895	11,105	21,000	-19.23%	23,500	11.90%
Gen Govt - Miscellaneous	695	2,000	2,000	663	1,337	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	855,279	1,101,800	1,101,800	413,749	543,451	957,200		1,011,950	
OPERATING SERVICES:									
Gen Govt - Ads, Dues & Subscriptions	244	1,000	1,000	154	846	1,000	0.00%	1,000	0.00%
Gen Govt - Printing	2,999	1,250	1,250	882	368	1,250	0.00%	1,300	4.00%
Gen Govt - Utilities - Electric	292,843	325,000	325,000	125,340	149,660	275,000	-15.38%	300,000	9.09%
Gen Govt - Utilities - Gas	936	1,600	1,600	723	877	1,600	0.00%	1,800	12.50%
Gen Govt - Utilities - Water	56,571	50,000	50,000	13,400	16,600	30,000	-40.00%	34,000	13.33%
Gen Govt - Telephone	49,537	47,000	47,000	27,513	27,487	55,000	17.02%	60,000	9.09%
Gen Govt - Rentals	25,182	29,000	29,000	11,072	17,928	29,000	0.00%	30,400	4.83%
Gen Govt - Maint of Property & Equip	136,173	252,000	252,000	69,498	182,502	252,000	0.00%	265,300	5.28%
Gen Govt - Contractual Services	268,728	165,750	165,750	140,024	139,976	280,000	68.93%	300,000	7.14%
Gen Govt - Professional Services	3,910	125,000	125,000	-	5,000	5,000	-96.00%	-	-100.00%
Gen Govt - Property Insurance	248,130	263,000	263,000	65,181	151,819	217,000	-17.49%	217,000	0.00%
Gen Govt - Automobile Insurance	11,564	12,500	12,500	3,853	7,447	11,300	-9.60%	11,300	0.00%
Gen Govt - Employee Liability	5,111	5,500	5,500	1,567	2,683	4,250	-22.73%	4,250	0.00%
Gen Govt - General Liability	26,120	27,700	27,700	7,935	11,765	19,700	-28.88%	19,700	0.00%
Gen Govt - Boiler Policy	29,425	31,000	31,000	9,640	16,960	26,600	-14.19%	26,600	0.00%
TOTAL OPERATING SERVICES	1,157,473	1,337,300	1,337,300	476,782	731,918	1,208,700		1,272,650	

CONTINUED

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Gen Govt - Office & Comm. Equipment	10,630	17,000	17,000	9,202	7,798	17,000	0.00%	18,550	9.12%
Gen Govt - Office Supplies	4,358	1,750	1,750	1,913	1,087	3,000	71.43%	2,000	-33.33%
Gen Govt - Educational, Recreational, & Cul	-	500	500	-	500	500	0.00%	1,000	100.00%
Gen Govt - Medical Supplies	930	2,000	2,000	550	1,450	2,000	0.00%	2,000	0.00%
Gen Govt - Food & Clothing	4,436	10,000	10,000	897	9,103	10,000	0.00%	10,000	0.00%
Gen Govt - Maint. of Bldgs. & Grounds	113,510	230,000	230,000	60,086	169,914	230,000	0.00%	230,000	0.00%
Gen Govt - Vehicle Supplies	19,517	20,000	20,000	5,095	14,905	20,000	0.00%	20,000	0.00%
Gen Govt - Miscellaneous	32,237	2,000	2,000	8,506	6,494	15,000	650.00%	20,000	33.33%
Gen Govt - Sand, Gravel & Dirt	40	2,000	2,000	422	1,578	2,000	0.00%	2,000	0.00%
Gen Govt - Equipment & Vehicle Parts	7,627	5,500	5,500	1,260	4,240	5,500	0.00%	5,500	0.00%
Gen Govt - Misc. Chemicals	7,237	3,000	3,000	4,096	2,904	7,000	133.33%	8,000	14.29%
Gen Govt - Tools & Equipment	8,560	6,500	6,500	6,280	220	6,500	0.00%	7,500	15.38%
TOTAL MATERIALS & SUPPLIES	209,082	300,250	300,250	98,307	220,193	318,500		326,550	
OTHER CHARGES:									
Gen Govt - Training & Travel	1,976	4,000	4,000	4,400	600	5,000	25.00%	10,000	100.00%
Gen Govt - Official Fees	100	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	2,076	6,000	6,000	4,400	2,600	7,000		12,000	
CAPITAL OUTLAY:									
Gen Govt - Improvements Other than Bldg	102,285	2,291,000	2,291,000	137,623	2,124,377	2,262,000	-1.27%	2,960,500	30.88%
Gen Govt - Acquisition of Motor Vehicles	2,500	78,000	78,000	-	78,000	78,000	0.00%	87,000	11.54%
Gen Govt - Buildings & Grounds	2,368,275	-	-	53,751	1,249	55,000	100.00%	-	-100.00%
Gen Govt - Heavy Movable Equipment	-	7,500	7,500	-	7,500	7,500	0.00%	10,000	33.33%
Gen Govt - Office Equipment	18,175	40,000	40,000	-	40,000	40,000	0.00%	40,000	0.00%
Gen Govt - Major Repairs	32,645	135,000	135,000	25,814	109,186	135,000	0.00%	139,500	3.33%
Gen Govt - Architectural/Engineering Fees	138,368	200,000	200,000	15,727	184,273	200,000	0.00%	250,000	25.00%
Gen Govt - Other Fees	831	52,000	52,000	4,104	10,896	15,000	-71.15%	20,000	33.33%
TOTAL CAPITAL OUTLAY	2,663,079	2,803,500	2,803,500	237,019	2,555,481	2,792,500		3,507,000	
INTERGOVERNMENTAL:									
Gen Govt - Interg. Service Charge	268,490	300,000	300,000	133,638	141,362	275,000	-8.33%	300,000	9.09%
TOTAL INTERGOVERNMENTAL	268,490	300,000	300,000	133,638	141,362	275,000		300,000	
TOTAL EXPENDITURES	5,155,479	5,848,850	5,848,850	1,363,895	4,195,005	5,558,900		6,430,150	

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2019

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements Other than Building	\$ 2,960,500	Clerk of Court -Floors and Cubicles Government Building Office -New Floors Government Building Warehouse -Doors, Front Siding, Roofing Courthouse -AHU's # 4&5 Courthouse -Ballards Replacement Courthouse -2nd Floor Renovation of Court Rooms Veterans Memorial Park Miscellaneous Projects	\$ 109,000 6,500 198,000 1,012,000 125,000 1,000,000 500,000 10,000
Acquisition of Vehicles	\$ 87,000	Replacement of Three (3) vehicles: Unit #037 (2007 Jeep Liberty with 69,900 miles) Unit #036 (2011 Ford pickup with 100,900 miles) Unit #032 (2011 Ford pickup with 101,700 miles)	\$ 29,000 29,000 29,000
Heavy Movable Equipment	\$ 10,000	Zero-turn Mower	\$ 10,000
Office Equipment	\$ 40,000	Miscellaneous Office Equipment & Furniture	\$ 40,000
Major Repairs	\$ 139,500	Repairs to Elevators Repairs/Replace AC/Heating Repairs to Generator Repairs to Plumbing Repairs to Security Equipment & Systems Repairs/Replace Electrical	\$ 51,500 31,000 15,500 15,500 15,500 10,500
Architectural/Engineering Fees	\$ 250,000	Courthouse -2nd Floor Renovation of Court Rooms Veterans Memorial Park	\$ 200,000 50,000
Other Fees	\$ 20,000	Miscellaneous Other Fees	\$ 20,000
Grand Total Requested:	\$ 3,507,000		

RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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.	129,154	141,000	141,000	133,282	-	133,282	-5.47%	153,000	14.79%
TOTAL INTERGOVERNMENTAL	129,154	141,000	141,000	133,282	-	133,282		153,000	
TOTAL EXPENDITURES	129,154	141,000	141,000	133,282	-	133,282		153,000	

RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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.	201,003	232,000	232,000	100,475	94,025	194,500	-16.16%	219,000	12.60%
TOTAL PERSONAL SERVICES	201,003	232,000	232,000	100,475	94,025	194,500		219,000	
TOTAL EXPENDITURES	201,003	232,000	232,000	100,475	94,025	194,500		219,000	

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	225,426	237,000	237,000	108,691	128,809	237,500	0.21%	247,500	4.21%
Risk Mngt - FICA	325	500	500	155	345	500	0.00%	450	-10.00%
Risk Mngt - Retirement	27,298	26,500	26,500	12,212	14,388	26,600	0.38%	27,700	4.14%
Risk Mngt - Life/Health Insurance	48,401	58,000	58,000	24,030	23,070	47,100	-18.79%	53,000	12.53%
Risk Mngt - Workers Compensation	1,103	1,200	1,200	522	533	1,055	-12.08%	1,250	18.48%
Risk Mngt - Unemployment	141	150	150	68	82	150	0.00%	160	6.67%
Risk Mngt - Medicare	3,169	3,500	3,500	1,535	1,965	3,500	0.00%	3,600	2.86%
Risk Mngt - Disability	787	850	850	408	442	850	0.00%	800	-5.88%
Risk Mngt - Deferred Compensation	1,885	2,000	2,000	1,002	1,198	2,200	10.00%	2,300	4.55%
Risk Mngt - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Risk Mngt - OPEB Contribution	6,650	8,100	8,100	3,717	4,383	8,100	0.00%	8,450	4.32%
Risk Mngt - Miscellaneous	265	2,000	2,000	90	1,910	2,000	0.00%	1,000	-50.00%
TOTAL PERSONAL SERVICES	315,690	340,040	340,040	152,550	177,245	329,795		346,450	
OPERATING SERVICES:									
Risk Mngt - Ads, Dues & Subscriptions	996	6,000	6,000	490	5,510	6,000	0.00%	5,500	-8.33%
Risk Mngt - Printing	-	1,000	1,000	1	999	1,000	0.00%	1,000	0.00%
Risk Mngt - Postage	-	250	250	-	1,000	1,000	300.00%	1,000	0.00%
Risk Mngt - Telephone	3,103	5,300	5,300	1,469	2,031	3,500	-33.96%	3,640	4.00%
Risk Mngt - Rentals	2,276	6,000	6,000	832	5,168	6,000	0.00%	5,000	-16.67%
Risk Mngt - Maint of Property & Equip	45	5,000	5,000	116	4,884	5,000	0.00%	5,000	0.00%
Risk Mngt - Contractual Services	480	4,000	4,000	200	300	500	-87.50%	600	20.00%
Risk Mngt - Professional Services	-	10,000	10,000	2,000	8,000	10,000	0.00%	10,000	0.00%
Risk Mngt - Property Insurance	194	-	-	-	-	-	0.00%	-	0.00%
Risk Mngt - Auto Insurance	3,960	4,200	4,200	1,401	2,999	4,400	4.76%	4,400	0.00%
Risk Mngt - Employee Liability	673	730	730	220	430	650	-10.96%	650	0.00%
Risk Mngt - General Liability	3,435	3,650	3,650	1,116	1,734	2,850	-21.92%	2,850	0.00%
TOTAL OPERATING SERVICES	15,162	46,130	46,130	7,845	33,055	40,900		39,640	
MATERIALS & SUPPLIES:									
Risk Mngt - Office & Comm. Equipment	3,555	12,000	12,000	243	11,757	12,000	0.00%	12,000	0.00%
Risk Mngt - Office Supplies	2,971	6,000	6,000	748	5,252	6,000	0.00%	8,000	33.33%
Risk Mngt - Educational	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Risk Mngt - Medical & Drugs	-	1,500	1,500	118	1,382	1,500	0.00%	1,000	-33.33%
Risk Mngt - Food & Clothing	469	3,000	3,000	-	1,620	1,620	-46.00%	2,400	48.15%
Risk Mngt - Maint of Bldg & Grds	581	3,000	3,000	218	2,782	3,000	0.00%	3,000	0.00%
Risk Mngt - Vehicle Supplies	4,389	7,000	7,000	2,435	4,565	7,000	0.00%	7,000	0.00%
Risk Mngt - Miscellaneous	30	1,500	1,500	810	690	1,500	0.00%	2,000	33.33%
Risk Mngt - Vehicle Parts & Equipment	2,978	4,000	4,000	454	3,546	4,000	0.00%	4,000	0.00%
Risk Mngt - Lab Chemicals/Supplies	-	-	-	-	-	-	0.00%	1,500	100.00%
Risk Mngt - Tools & Equipment	682	2,000	2,000	414	1,586	2,000	0.00%	2,000	0.00%
TOTAL MATERIALS & SUPPLIES	15,655	45,000	45,000	5,440	38,180	43,620		47,900	

CONTINUED

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Risk Mngt - Training & Travel	3,347	15,000	15,000	947	14,053	15,000	0.00%	15,000	0.00%
Risk Mngt - Miscellaneous	(527,636)	100	100	-	50	50	-50.00%	50	0.00%
TOTAL OTHER CHARGES	(524,289)	15,100	15,100	947	14,103	15,050		15,050	
CAPITAL OUTLAY:									
Risk Mngt - Acquisition of Motor Vehicle	3,000	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	3,000	-	-	-	-	-		-	
TOTAL EXPENDITURES	(174,782)	446,270	446,270	166,782	262,583	429,365		449,040	

GRANTS ADMINISTRATION

ACCOUNT NUMBER: 001-400680

Description	2017	2018				2019		% 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	162,786	178,000	178,000	85,686	112,314	198,000	11.24%	224,000	13.13%
Grants - FICA	-	300	300	164	936	1,100	266.67%	2,300	109.09%
Grants - Retirement	20,234	20,000	20,000	9,550	11,450	21,000	5.00%	21,500	2.38%
Grants - Life/Health Insurance	35,566	46,000	46,000	18,969	18,231	37,200	-19.13%	42,000	12.90%
Grants - Workers Compensation	797	850	850	411	489	900	5.88%	1,100	22.22%
Grants - Unemployment	102	120	120	53	72	125	4.17%	150	20.00%
Grants - Medicare	2,252	2,600	2,600	1,187	1,613	2,800	7.69%	3,300	17.86%
Grants - Disability	575	650	650	319	331	650	0.00%	650	0.00%
Grants - Deferred Compensation	361	400	400	853	1,147	2,000	400.00%	2,000	0.00%
Grants - Dental Insurance	340	360	360	180	180	360	0.00%	360	0.00%
Grants - OPEB Contribution	4,918	6,100	6,100	2,906	3,394	6,300	3.28%	6,600	4.76%
Grants - Miscellaneous	165	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	228,096	255,480	255,480	120,278	150,257	270,535		304,060	
OPERATING SERVICES:									
Grants - Ads, Dues & Subscriptions	568	625	625	36	589	625	0.00%	625	0.00%
Grants - Printing	49	175	175	-	175	175	0.00%	175	0.00%
Grants - Postage	227	150	150	-	150	150	0.00%	150	0.00%
Grants - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Grants - Maint of Property & Equipment	29	500	500	30	470	500	0.00%	500	0.00%
Grants - Contractual Services	629	1,000	1,000	328	672	1,000	0.00%	1,000	0.00%
Grants - Professional Services	185	500	500	30	470	500	0.00%	30,500	6000.00%
Grants - Employee Liability	476	500	500	152	248	400	-20.00%	400	0.00%
Grants - General Liability	2,431	2,600	2,600	772	1,078	1,850	-28.85%	1,850	0.00%
TOTAL OPERATING SERVICES	5,794	7,250	7,250	1,948	4,452	6,400		36,400	
MATERIALS & SUPPLIES:									
Grants - Office & Comm. Equipment	1,980	1,500	1,500	911	589	1,500	0.00%	2,000	33.33%
Grants - Office Supplies	744	1,200	1,200	243	957	1,200	0.00%	1,200	0.00%
Grants - Food & Clothing	612	600	600	125	475	600	0.00%	600	0.00%
Grants - Equipment & Vehicle Repairs	-	100	100	-	100	100	0.00%	1,300	1200.00%
TOTAL MATERIALS & SUPPLIES	3,336	3,400	3,400	1,279	2,121	3,400		5,100	
OTHER CHARGES:									
Grants - Training & Travel	3,277	10,000	10,000	395	9,605	10,000	0.00%	10,000	0.00%
TOTAL OTHER CHARGES	3,277	10,000	10,000	395	9,605	10,000		10,000	
TOTAL EXPENDITURES	240,503	276,130	276,130	123,900	166,435	290,335		355,560	

SHERIFF

ACCOUNT NUMBER: 001-410100

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Sheriff - Utilities - Electric	4,307	5,900	5,900	1,296	3,204	4,500	-23.73%	4,900	8.89%
Sheriff - Utilities - Gas	363	500	500	218	232	450	-10.00%	480	6.67%
Sheriff - Utilities - Water	536	690	690	240	400	640	-7.25%	690	7.81%
Sheriff - Maint of Property & Equipment	11,694	4,000	7,012	-	2,000	2,000	-71.48%	2,000	0.00%
Sheriff - Contractual Services	12,682	14,220	14,220	6,275	7,305	13,580	-4.50%	14,220	4.71%
Sheriff - Professional Services	-	1,500	1,500	-	-	-	-100.00%	2,000	100.00%
Sheriff - Property Insurance	9,796	11,500	11,500	5,430	4,170	9,600	-16.52%	9,600	0.00%
Sheriff - Employee Liability	2,702	2,900	2,900	888	1,512	2,400	-17.24%	2,400	0.00%
Sheriff - General Liability	13,796	14,500	14,500	4,498	6,552	11,050	-23.79%	11,050	0.00%
TOTAL OPERATING SERVICES	55,876	55,710	58,722	18,845	25,375	44,220		47,340	
MATERIALS & SUPPLIES:									
Sheriff - Maint of Buildings & Grounds	1,082	1,600	1,600	790	710	1,500	-6.25%	1,600	6.67%
Sheriff - Sand, Shell, Gravel	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,082	4,600	4,600	790	3,710	4,500		4,600	
OTHER CHARGES:									
Sheriff - Deputies	14,650	25,000	25,000	6,200	13,800	20,000	-20.00%	25,000	25.00%
TOTAL OTHER CHARGES	14,650	25,000	25,000	6,200	13,800	20,000		25,000	
CAPITAL OUTLAY:									
Sheriff - Major Repairs	-	22,200	22,200	23,552	(1,352)	22,200	0.00%	55,000	147.75%
TOTAL CAPITAL OUTLAY	-	22,200	22,200	23,552	(1,352)	22,200		55,000	
INTERGOVERNMENTAL:									
Sheriff - Feeding & Maint. of Prisoners	1,193,500	1,557,911	1,554,899	474,288	963,728	1,438,016	-7.52%	1,806,750	25.64%
Sheriff - Transportation of Inmates	14,018	24,000	24,000	7,353	16,647	24,000	0.00%	24,000	0.00%
Sheriff - Court Attendance	20,264	25,000	25,000	-	21,500	21,500	-14.00%	25,000	16.28%
Sheriff - Canine Supplies	1,320	1,440	1,440	720	720	1,440	0.00%	1,440	0.00%
TOTAL INTERGOVERNMENTAL	1,229,102	1,608,351	1,605,339	482,361	1,002,595	1,484,956		1,857,190	
TOTAL EXPENDITURES	1,300,710	1,715,861	1,715,861	531,748	1,044,128	1,575,876		1,989,130	

SHERIFF

ACCOUNT NUMBER: 001-410100

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Major Repairs	\$ 55,000	New Flooring -Sheriff's Office 3rd floor Courthouse	\$ 55,000

Grand Total Requested:

\$ 55,000

JUVENILE

ACCOUNT NUMBER: 001-410530

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	36,096	90,000	90,000	5,376	15,024	20,400	-77.33%	48,000	135.29%
Juvenile - Employee Liability	382	425	425	146	84	230	-45.88%	230	0.00%
Juvenile - General Liability	1,947	2,050	2,050	740	360	1,100	-46.34%	1,100	0.00%
TOTAL OPERATING SERVICES	38,425	92,475	92,475	6,262	15,468	21,730		49,330	
MATERIALS & SUPPLIES:									
Juvenile - Medical/Drugs	-	500	500	-	250	250	-50.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	-	500	500	-	250	250		500	
TOTAL EXPENDITURES	38,425	92,975	92,975	6,262	15,718	21,980		49,830	

EMERGENCY PREPAREDNESS

ACCOUNT NUMBER: 001-410710

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	319,265	324,000	324,000	148,868	197,132	346,000	6.79%	320,000	-7.51%
Emerg Prep - Retirement	38,737	37,500	37,500	17,120	22,880	40,000	6.67%	37,000	-7.50%
Emerg Prep - Life/Health Insurance	43,279	53,000	53,000	21,905	27,595	49,500	-6.60%	48,500	-2.02%
Emerg Prep - Workers Compensation	1,563	1,600	1,600	714	886	1,600	0.00%	1,600	0.00%
Emerg Prep - Unemployment	200	220	220	93	127	220	0.00%	200	-9.09%
Emerg Prep - Medicare	4,530	4,700	4,700	2,113	2,787	4,900	4.26%	4,700	-4.08%
Emerg Prep - Disability	1,117	1,200	1,200	572	628	1,200	0.00%	1,100	-8.33%
Emerg Prep - Deferred Compensation	4,066	4,700	4,700	2,076	2,824	4,900	4.26%	4,100	-16.33%
Emerg Prep - Dental Insurance	360	360	360	180	240	420	16.67%	360	-14.29%
Emerg Prep - OPEB Contribution	9,640	11,400	11,400	5,210	6,890	12,100	6.14%	11,200	-7.44%
Emerg Prep - Miscellaneous	-	320	320	-	320	320	0.00%	320	0.00%
TOTAL PERSONAL SERVICES	422,757	439,000	439,000	198,851	262,309	461,160		429,080	
OPERATING SERVICES:									
Emerg Prep - Telephone	3,120	4,800	4,800	1,440	3,360	4,800	0.00%	4,800	0.00%
Emerg Prep - Contractual Services	-	-	-	225	275	500	100.00%	500	0.00%
Emerg Prep - Employee Liability	699	750	750	229	421	650	-13.33%	650	0.00%
Emerg Prep - General Liability	3,567	3,800	3,800	1,162	1,738	2,900	-23.68%	2,900	0.00%
TOTAL OPERATING SERVICES	7,386	9,350	9,350	3,056	5,794	8,850		8,850	
MATERIALS & SUPPLIES:									
Emerg Prep - Office Equipment	258	-	-	(100)	100	-	0.00%	-	0.00%
Emerg Prep - Office Supplies	100	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep - Food & Clothing	337	800	800	178	622	800	0.00%	800	0.00%
TOTAL MATERIALS & SUPPLIES	695	800	800	78	722	800		800	
TOTAL EXPENDITURES	430,838	449,150	449,150	201,985	268,825	470,810		438,730	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	12,776	19,000	19,000	3,060	8,940	12,000	-36.84%	24,500	104.17%
Emerg Prep Sub - FICA	792	1,150	1,150	190	510	700	-39.13%	1,500	114.29%
Emerg Prep Sub - Workers Compensation	63	100	100	15	85	100	0.00%	120	20.00%
Emerg Prep Sub - Unemployment	8	15	15	2	13	15	0.00%	15	0.00%
Emerg Prep Sub - Medicare	185	300	300	44	106	150	-50.00%	350	133.33%
Emerg Prep Sub - Miscellaneous	265	450	450	135	315	450	0.00%	450	0.00%
TOTAL PERSONAL SERVICES	14,089	21,015	21,015	3,446	9,969	13,415		26,935	
OPERATING SERVICES:									
Emerg Prep Sub - Ads, Dues & Subscript.	2,563	12,725	12,725	1,461	11,264	12,725	0.00%	13,305	4.56%
Emerg Prep Sub - Printing	1,774	10,500	10,500	497	10,003	10,500	0.00%	5,000	-52.38%
Emerg Prep Sub - Utilities - Electric	79,492	108,000	108,000	35,272	72,728	108,000	0.00%	108,000	0.00%
Emerg Prep Sub - Utilities - Gas	322	600	600	133	467	600	0.00%	600	0.00%
Emerg Prep Sub - Utilities - Water	1,460	1,800	1,800	412	1,388	1,800	0.00%	1,800	0.00%
Emerg Prep Sub -Postage	-	250	250	-	250	250	0.00%	250	0.00%
Emerg Prep Sub - Telephone	9,288	29,650	29,650	10,090	19,560	29,650	0.00%	29,650	0.00%
Emerg Prep Sub - Rentals	1,814	1,800	1,800	704	1,096	1,800	0.00%	1,800	0.00%
Emerg Prep Sub - Maint of Prop & Equip	13,227	33,000	33,000	12,538	20,462	33,000	0.00%	29,500	-10.61%
Emerg Prep Sub - Contractual Services	301,633	490,813	490,813	76,523	404,750	481,273	-1.94%	1,717,675	256.90%
Emerg Prep Sub - Professional Services	49,118	44,500	44,500	19,788	142,312	162,100	264.27%	140,500	-13.33%
Emerg Prep Sub - Property Insurance	30,318	29,000	29,000	9,270	15,530	24,800	-14.48%	24,800	0.00%
Emerg Prep Sub - Automobile Insurance	4,345	4,600	4,600	1,401	3,749	5,150	11.96%	5,150	0.00%
Emerg Prep Sub - Employee Liability	794	850	850	251	849	1,100	29.41%	1,100	0.00%
Emerg Prep Sub - General Liability	10,080	10,600	10,600	7,292	3,558	10,850	2.36%	10,850	0.00%
TOTAL OPERATING SERVICES	506,228	778,688	778,688	175,632	707,966	883,598		2,089,980	
MATERIALS & SUPPLIES:									
Emerg Prep Sub - Office & Comm. Equip.	21,642	34,300	34,300	4,551	29,749	34,300	0.00%	39,300	14.58%
Emerg Prep Sub - Office Supplies	1,772	6,500	6,500	513	5,987	6,500	0.00%	6,500	0.00%
Emerg Prep Sub - Medical Supplies	191	200	200	80	120	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	12,287	16,000	16,000	2,409	13,591	16,000	0.00%	16,000	0.00%
Emerg Prep Sub - Maint of Bldgs & Grnds	3,421	3,950	3,950	1,563	2,387	3,950	0.00%	3,950	0.00%
Emerg Prep Sub - Vehicle Supplies	4,491	18,000	18,000	1,935	16,065	18,000	0.00%	18,000	0.00%
Emerg Prep Sub - Miscellaneous	1,176	10,500	10,500	18	1,482	1,500	-85.71%	1,500	0.00%
Emerg Prep Sub - Equip & Vehicle Parts	54	5,000	5,000	22	4,978	5,000	0.00%	5,000	0.00%
Emerg Prep Sub - Tools & Equipment	153	1,500	1,500	193	1,307	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	45,187	95,950	95,950	11,284	75,666	86,950		91,950	

CONTINUED

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	8,788	25,400	25,400	5,023	20,377	25,400	0.00%	25,400	0.00%
Emerg Prep Sub - Official Fees	631	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep Sub - Miscellaneous	-	-	-	-	9,000	9,000	100.00%	15,334	70.38%
TOTAL OTHER CHARGES	9,419	25,400	25,400	5,023	29,377	34,400		40,734	
CAPITAL OUTLAY:									
Emerg Prep Sub - Acquisition of Vehicle	-	40,000	40,000	-	40,000	40,000	0.00%	-	-100.00%
Emerg Prep Sub - Bldgs, Grds, General Plt	332,000	-	-	-	-	-	0.00%	40,000	100.00%
Emerg Prep Sub - Office Equipment	74,023	7,000	7,000	6,199	801	7,000	0.00%	35,000	400.00%
Emerg Prep Sub - Communications Equip	34,608	-	-	-	-	-	0.00%	-	0.00%
Emer Prep Sub - Arch/Eng Fees	7,829	-	-	-	-	-	0.00%	-	0.00%
Emer Prep Sub - Other Fees	105	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	448,565	47,000	47,000	6,199	40,801	47,000		75,000	
TOTAL EXPENDITURES	1,023,488	968,053	968,053	201,584	863,779	1,065,363		2,324,599	
FUNDING SOURCE:									
General Fund	613,101	427,068	533,015	165,914	464,411	630,325	18.26%	569,109	-9.71%
Hazard Mitigation Grant	369,619	106,397	328,641	450	328,191	328,641	0.00%	1,635,684	0.00%
Homeowner Share	40,768	434,588	106,397	35,220	71,177	106,397	100.00%	119,806	12.60%
TOTAL	1,023,488	968,053	968,053	201,584	863,779	1,065,363		2,324,599	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Building, Ground & Plant	\$ 40,000	Rear Perimeter Security Fence	\$ 40,000
Office Equipment	\$ 35,000	New EOC Audio/Visual Equipment	\$ 35,000

Grand Total Requested:

\$ 75,000

EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	530,391	566,000	566,000	251,176	308,824	560,000	-1.06%	600,000	7.14%
EOC 24 Hrs - FICA	-	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
EOC 24 Hrs - Retirement	65,346	61,500	61,500	28,885	31,115	60,000	-2.44%	65,500	9.17%
EOC 24 Hrs - Life/Health Insurance	79,286	97,000	97,000	39,914	38,286	78,200	-19.38%	88,000	12.53%
EOC 24 Hrs - Workers Compensation	2,596	2,800	2,800	1,206	1,594	2,800	0.00%	3,000	7.14%
EOC 24 Hrs - Unemployment	332	400	400	157	243	400	0.00%	400	0.00%
EOC 24 Hrs - Medicare	7,513	8,200	8,200	3,565	4,035	7,600	-7.32%	8,700	14.47%
EOC 24 Hrs - Disability	1,418	1,600	1,600	737	863	1,600	0.00%	1,900	18.75%
EOC 24 Hrs - Deferred Compensation	8,024	11,400	11,400	5,497	5,903	11,400	0.00%	11,000	-3.51%
EOC 24 Hrs - Dental Insurance	370	360	360	180	180	360	0.00%	360	0.00%
EOC 24 Hrs - OPEB Contribution	16,033	19,000	19,000	8,791	10,209	19,000	0.00%	20,000	5.26%
EOC 24 Hrs - Miscellaneous	-	560	560	-	560	560	0.00%	560	0.00%
TOTAL PERSONAL SERVICES	711,309	770,820	770,820	340,108	401,812	741,920		801,420	
OPERATING SERVICES:									
EOC 24 Hrs - Ads, Dues & Subscriptions	540	630	630	630	-	630	0.00%	630	0.00%
EOC 24 Hrs - Telephone	5,444	5,510	5,510	2,689	2,821	5,510	0.00%	5,510	0.00%
EOC 24 Hrs - Contractual Services	481	1,000	1,000	200	800	1,000	0.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	1,272	1,350	1,350	428	722	1,150	-14.81%	1,150	0.00%
EOC 24 Hrs - General Liability	6,491	6,850	6,850	2,167	3,183	5,350	-21.90%	5,350	0.00%
TOTAL OPERATING SERVICES	14,228	15,340	15,340	6,114	7,526	13,640		13,640	
MATERIALS & SUPPLIES:									
EOC 24 Hrs - Food & Clothing	1,488	1,400	1,400	334	1,066	1,400	0.00%	1,400	0.00%
TOTAL MATERIALS & SUPPLIES	1,488	1,400	1,400	334	1,066	1,400		1,400	
OTHER CHARGES:									
EOC 24 Hrs - Training & Travel	4,092	26,500	26,500	3,279	23,221	26,500	0.00%	26,500	0.00%
TOTAL OTHER CHARGES	4,092	26,500	26,500	3,279	23,221	26,500		26,500	
TOTAL EXPENDITURES	731,117	814,060	814,060	349,835	433,625	783,460		842,960	
<i>General Fund</i>	<i>621,117</i>	<i>704,060</i>	<i>704,060</i>	<i>294,835</i>	<i>378,625</i>	<i>673,460</i>	<i>-4.35%</i>	<i>732,960</i>	<i>8.83%</i>
<i>Energry - 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	731,117	814,060	814,060	349,835	433,625	783,460		842,960	

MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	19,970	21,600	21,600	9,407	12,193	21,600	0.00%	22,100	2.31%
Motor Vehicles - FICA	1,238	1,350	1,350	583	767	1,350	0.00%	1,400	3.70%
Motor Vehicles - Workers Compensation	98	110	110	45	65	110	0.00%	110	0.00%
Motor Vehicles - Unemployment	13	15	15	6	9	15	0.00%	15	0.00%
Motor Vehicles - Medicare	290	320	320	136	184	320	0.00%	320	0.00%
Motor Vehicles - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	21,609	23,475	23,475	10,177	13,298	23,475		24,025	
OPERATING SERVICES:									
Motor Vehicles - Utilities - Electrical	3,243	3,600	3,600	1,122	2,178	3,300	-8.33%	3,600	9.09%
Motor Vehicles - Utilities - Water	1,422	900	900	367	533	900	0.00%	900	0.00%
Motor Vehicles - Maint of Prop & Eqpt	-	500	500	-	200	200	-60.00%	500	150.00%
Motor Vehicles - Contractual Services	657	1,000	1,000	345	405	750	-25.00%	1,000	33.33%
Motor Vehicles - Property Insurance	1,864	2,000	2,000	456	1,094	1,550	-22.50%	1,550	0.00%
Motor Vehicles - Employee Liability	53	65	65	17	33	50	-23.08%	50	0.00%
Motor Vehicles - General Liability	269	300	300	86	134	220	-26.67%	220	0.00%
TOTAL OPERATING SERVICES	7,508	8,365	8,365	2,393	4,577	6,970		7,820	
MATERIALS & SUPPLIES:									
Motor Vehicles - Office & Comm. Equip.	-	-	-	-	600	600	100.00%	-	-100.00%
Motor Vehicles - Office Supplies	-	500	500	-	250	250	-50.00%	500	100.00%
Motor Vehicles - Food & Clothing	-	100	100	-	100	100	0.00%	100	0.00%
Motor Vehicles - Maint of Bldgs & Grnds	-	500	500	-	250	250	-50.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	-	1,100	1,100	-	600	1,200		1,100	
TOTAL EXPENDITURES	29,117	32,940	32,940	12,570	18,475	31,645		32,945	
FUNDING SOURCE:									
General Fund	(2,403)	7,540	7,540	2,295	(2,481)	414	-94.51%	5,145	1142.75%
Motor Vehicle Transaction Fee	30,003	24,000	24,000	10,275	17,725	28,000	16.67%	26,400	-5.71%
Driver's License Reinstatement Fee	1,517	1,400	1,400	-	3,231	3,231	130.79%	1,400	-56.67%
TOTAL	29,117	32,940	32,940	12,570	18,475	31,645		32,945	

CORONER

ACCOUNT NUMBER: 001-430160

Description	2017	2018					2019		
	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	196,658	205,000	205,000	93,848	113,152	207,000	0.98%	220,500	6.52%
Coroner - FICA	4,276	4,550	4,550	2,073	2,477	4,550	0.00%	5,300	16.48%
Coroner - Retirement	15,912	15,200	15,200	6,948	8,252	15,200	0.00%	15,600	2.63%
Coroner - Life/Health Insurance	52,741	63,500	63,500	26,151	25,149	51,300	-19.21%	57,700	12.48%
Coroner - Workers Compensation	550	600	600	254	346	600	0.00%	650	8.33%
Coroner - Unemployment	98	110	110	47	63	110	0.00%	115	4.55%
Coroner - Medicare	2,732	3,000	3,000	1,306	1,694	3,000	0.00%	3,200	6.67%
Coroner - Disability	198	210	210	100	110	210	0.00%	200	-4.76%
Coroner - Deferred Comp	72	100	100	33	92	125	25.00%	350	180.00%
Coroner - Dental Insurance	430	480	480	240	240	480	0.00%	480	0.00%
Coroner - OPEB Contribution	3,856	4,650	4,650	2,115	2,535	4,650	0.00%	4,750	2.15%
Coroner - Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	277,523	297,900	297,900	133,115	154,610	287,725		309,345	
OPERATING SERVICES:									
Coroner - Ads, Dues & Subscriptions	1,350	1,500	1,500	1,250	250	1,500	0.00%	1,500	0.00%
Coroner - Printing	1,317	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Coroner - Gas	270	500	500	32	268	300	100.00%	500	66.67%
Coroner - Water	178	400	400	79	321	400	0.00%	400	0.00%
Coroner - Postage	673	1,000	1,000	200	800	1,000	0.00%	1,000	0.00%
Coroner - Telephone	12,289	13,500	13,500	7,161	7,599	14,760	9.33%	15,000	1.63%
Coroner - Rentals	364	700	700	-	700	700	0.00%	700	0.00%
Coroner - Maint. Of Property & Equipment	5,588	5,000	5,000	233	2,267	2,500	-50.00%	5,000	100.00%
Coroner - Contractual Services	5,844	10,000	10,000	6,521	4,479	11,000	10.00%	15,000	36.36%
Coroner - Professional Services	137,936	160,000	160,000	49,502	100,498	150,000	-6.25%	175,000	16.67%
Coroner - Property Insurance	565	600	600	138	332	470	-21.67%	470	0.00%
Coroner - Automobile Insurance	1,086	3,450	3,450	350	1,500	1,850	-46.38%	1,850	0.00%
Coroner - Employee Liability	818	900	900	258	492	750	-16.67%	750	0.00%
Coroner - General Liability	4,180	4,400	4,400	1,306	2,194	3,500	-20.45%	3,500	0.00%
TOTAL OPERATING SERVICES	172,458	203,450	203,450	67,030	123,200	190,230		222,170	
MATERIALS & SUPPLIES:									
Coroner - Office & Communications Equip.	1,264	10,000	10,000	1,407	6,093	7,500	-25.00%	10,000	33.33%
Coroner - Office Supplies	4,614	4,000	4,000	1,438	3,562	5,000	25.00%	5,000	0.00%
Coroner - Food & Clothing	2,761	10,000	10,000	217	6,283	6,500	-35.00%	5,400	-16.92%
Coroner - Maint. Of Building & Grounds	715	3,000	3,000	276	1,724	2,000	-33.33%	3,000	50.00%
Coroner - Vehicle Supplies	2,355	7,500	7,500	772	4,228	5,000	-33.33%	7,500	50.00%
Coroner - Equipment & Vehicle Parts	-	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
Coroner - Miscellaneous Materials	36	3,000	3,000	-	2,100	2,100	-30.00%	3,000	42.86%
TOTAL MATERIALS & SUPPLIES	11,745	42,500	42,500	4,110	25,990	30,100		38,900	

CONTINUED

CORONER

ACCOUNT NUMBER: 001-430160

Description	<u>2017</u>	<u>2018</u>					<u>2019</u>		
	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	12,404	12,000	12,000	1,124	10,876	12,000	0.00%	15,000	25.00%
Coroner - Official Fees	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL OTHER CHARGES	12,404	12,400	12,400	1,124	11,276	12,400		15,400	
CAPITAL OUTLAY:									
Coroner - Vehicle Acquisition	37,015	25,000	25,000	-	37,015	37,015	48.06%	-	-100.00%
Coroner - Building, Ground & Plant	7,900	-	-	-	-	-	0.00%	-	0.00%
Coroner - Office Equipment	11,815	-	-	-	-	-	0.00%	-	0.00%
Coroner - Major Repairs	-	-	-	-	8,000	8,000	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	56,730	25,000	25,000	-	45,015	45,015		-	
TOTAL EXPENDITURES	530,860	581,250	581,250	205,379	360,091	565,470		585,815	
FUNDING SOURCE:									
General Fund	472,165	539,250	539,250	187,604	335,866	523,470	-2.93%	543,815	3.89%
Coroner - Other Fees	13,495	12,000	12,000	5,775	5,225	11,000	-8.33%	12,000	9.09%
Institutional Charges	45,200	30,000	30,000	12,000	19,000	31,000	3.33%	30,000	-3.23%
TOTAL	530,860	581,250	581,250	205,379	360,091	565,470		585,815	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	382,696	446,000	446,000	164,907	221,093	386,000	-13.45%	446,000	15.54%
Animal - FICA	1,130	1,820	1,820	374	1,626	2,000	9.89%	1,650	-17.50%
Animal - Retirement	45,391	47,900	47,900	18,135	21,865	40,000	-16.49%	48,300	20.75%
Animal - Life/Health Insurance	59,815	80,000	80,000	27,053	35,947	63,000	-21.25%	78,500	24.60%
Animal - Workers Compensation	30,180	35,150	35,150	12,846	14,654	27,500	-21.76%	35,200	28.00%
Animal - Unemployment	239	300	300	103	197	300	0.00%	300	0.00%
Animal - Medicare	5,425	6,500	6,500	2,345	3,155	5,500	-15.38%	6,500	18.18%
Animal - Disability	1,138	1,375	1,375	514	861	1,375	0.00%	1,400	1.82%
Animal - Deferred Compensation	1,274	1,450	1,450	469	401	870	-40.00%	800	-8.05%
Animal - Dental Insurance	480	600	600	220	240	460	-23.33%	600	30.43%
Animal - OPEB Contribution	11,003	14,700	14,700	5,561	6,639	12,200	-17.01%	14,700	20.49%
Animal - Miscellaneous	1,628	2,300	2,300	135	615	750	-67.39%	750	0.00%
TOTAL PERSONAL SERVICES	540,399	638,095	638,095	232,662	307,293	539,955		634,700	
OPERATING SERVICES:									
Animal - Ads, Dues & Subscriptions	1,189	900	900	465	535	1,000	11.11%	1,000	0.00%
Animal - Printing	3,722	2,500	2,500	291	2,209	2,500	0.00%	3,000	20.00%
Animal - Utilities - Electric	22,110	22,000	22,000	8,817	11,183	20,000	-9.09%	22,000	10.00%
Animal - Utilities - Water	3,281	3,000	3,000	1,234	1,766	3,000	0.00%	3,300	10.00%
Animal - Telephone	8,037	7,000	7,000	3,399	3,601	7,000	0.00%	8,000	14.29%
Animal - Rentals	1,505	3,000	3,000	500	2,500	3,000	0.00%	3,000	0.00%
Animal - Maint of Property & Equipment	11,913	15,500	15,500	4,186	11,314	15,500	0.00%	16,000	3.23%
Animal - Contractual Services	18,157	24,500	24,500	9,237	15,263	24,500	0.00%	25,000	2.04%
Animal - Professional Services	5,966	6,000	6,000	2,163	3,837	6,000	0.00%	6,000	0.00%
Animal - Property Insurance	12,711	13,400	13,400	4,108	6,492	10,600	-20.90%	10,600	0.00%
Animal - Automobile Insurance	6,518	6,900	6,900	2,102	4,498	6,600	-4.35%	6,600	0.00%
Animal - Employee Liability	1,466	1,550	1,550	586	764	1,350	-12.90%	1,350	0.00%
Animal - General Liability	6,547	6,900	6,900	2,033	3,267	5,300	-23.19%	5,300	0.00%
TOTAL OPERATING SERVICES	103,122	113,150	113,150	39,121	67,229	106,350		111,150	
MATERIALS & SUPPLIES:									
Animal - Office & Communications Equip.	6,698	5,500	5,500	763	4,737	5,500	0.00%	5,500	0.00%
Animal - Office Supplies	4,440	4,600	4,600	1,240	3,360	4,600	0.00%	4,600	0.00%
Animal - Medical Supplies	15,689	13,500	13,500	2,964	10,536	13,500	0.00%	14,000	3.70%
Animal - Food & Clothing	14,091	18,800	18,800	5,762	13,038	18,800	0.00%	19,000	1.06%
Animal - Maint of Buildings & Grounds	32,125	20,500	20,500	12,695	7,805	20,500	0.00%	21,000	2.44%
Animal - Vehicle Supplies	10,292	10,000	10,000	3,966	6,034	10,000	0.00%	10,000	0.00%
Animal - Miscellaneous	3,127	3,000	3,000	554	2,446	3,000	0.00%	5,000	66.67%
Animal - Equipment & Vehicle Parts	2,468	3,000	3,000	1,270	1,730	3,000	0.00%	3,000	0.00%
Animal - Tools & Equipment	4,276	6,500	6,500	3,345	3,155	6,500	0.00%	6,500	0.00%
TOTAL MATERIALS & SUPPLIES	93,206	85,400	85,400	32,559	52,841	85,400		88,600	

CONTINUED

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Animal - Training & Travel	6,343	7,000	7,000	14	6,986	7,000	0.00%	9,000	28.57%
Animal - Official Fees	-	-	-	350	-	350	100.00%	500	42.86%
TOTAL OTHER CHARGES	6,343	7,000	7,000	364	6,986	7,350		9,500	
CAPITAL OUTLAY:									
Animal - Acquisition of Vehicles	-	37,000	37,000	-	-	-	-100.00%	48,000	100.00%
Animal - Buildings, Grounds & Plant	6,164	-	-	-	-	-	0.00%	-	0.00%
Animal - Office Equipment	5,000	-	-	-	-	-	0.00%	-	0.00%
Animal - Major Repairs	9,477	-	-	-	-	-	0.00%	30,000	100.00%
TOTAL CAPITAL OUTLAY	20,641	37,000	37,000	-	-	-		78,000	
TOTAL EXPENDITURES	763,711	880,645	880,645	304,706	434,349	739,055		921,950	
FUNDING SOURCE:									
General Fund	738,751	860,645	860,645	293,938	423,117	717,055	-16.68%	901,950	25.79%
Animal Control	24,960	20,000	20,000	10,768	11,232	22,000	10.00%	20,000	-9.09%
TOTAL	763,711	880,645	880,645	304,706	434,349	739,055		921,950	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 48,000	New Animal Control Unit vehicle	\$ 48,000
Major Repairs	\$ 30,000	Animal Shelter -Ceiling Replacement	\$ 30,000

Grand Total Requested:

\$ 78,000

HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	20,332	23,000	23,000	11,869	12,831	24,700	7.39%	23,100	-6.48%
H&S Rehab - FICA	1,261	1,400	1,400	736	814	1,550	10.71%	1,500	-3.23%
H&S Rehab - Workers Compensation	1,183	1,350	1,350	682	668	1,350	0.00%	1,350	0.00%
H&S Rehab - Unemployment	13	15	15	7	8	15	0.00%	15	0.00%
H&S Rehab - Medicare	295	350	350	172	188	360	2.86%	350	-2.78%
TOTAL PERSONAL SERVICES	23,084	26,115	26,115	13,466	14,509	27,975		26,315	
OPERATING SERVICES:									
H&S Rehab - Printing	-	-	-	120	(120)	-	0.00%	-	0.00%
H&S Rehab - Maint of Prop & Equipment	27,543	32,000	32,000	5,560	15,380	20,940	-34.56%	15,000	-28.37%
H&S Rehab - Contractual Services	300	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Professional Services	100	-	-	8,834	(8,834)	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	27,943	32,000	32,000	14,514	6,426	20,940		15,000	
MATERIALS & SUPPLIES:									
H&S Rehab - Office Equipment	89	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Office Supplies	5	-	-	298	(298)	-	0.00%	-	0.00%
H&S Rehab - Food & Clothing	101	-	-	90	(90)	-	0.00%	-	0.00%
H&S Rehab - Maint of Bldg & Grds	651	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Miscellaneous	10,630	9,000	9,000	11,057	8,045	19,102	112.24%	25,000	30.88%
H&S Rehab - Eqpt & Vehicle Repairs	124	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Tools & Equipment	378	1,000	1,000	798	202	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	11,978	10,000	10,000	12,243	7,859	20,102		26,000	
OTHER CHARGES:									
H&S Rehab - Training & Travel	-	-	-	35	(35)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	-	-	-	35	(35)	-		-	
TOTAL EXPENDITURES	63,005	68,115	68,115	40,258	28,759	69,017		67,315	

REVITALIZATION FUND PROGRAM

ACCOUNT NUMBER: 001-430226

Description	2017		2018				2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Revitalization - Maint of Prop & Equipment	-	9,200	9,200	-	9,000	9,000	-2.17%	10,200	13.33%
TOTAL OPERATING SERVICES	-	9,200	9,200	-	9,000	9,000		10,200	
TOTAL EXPENDITURES	-	9,200	9,200	-	9,000	9,000		10,200	

HOUSING PRESERVATION

ACCOUNT NUMBER: 001-430227

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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:									
Housing Pres. - Salaries	-	-	4,029	-	4,029	4,029	0.00%	3,300	-18.09%
Housing Pres. - FICA	-	-	250	-	250	250	0.00%	55	-78.00%
Housing Pres. - Workers Compensation	-	-	235	-	235	235	0.00%	50	-78.72%
Housing Pres. - Unemployment	-	-	5	-	5	5	0.00%	5	0.00%
Housing Pres. - Medicare	-	-	60	-	60	60	0.00%	15	-75.00%
Housing Pres. - Miscellaneous	-	-	457	-	457	457	0.00%	100	-78.12%
TOTAL PERSONAL SERVICES	-	-	5,036	-	5,036	5,036		3,525	
OPERATING SERVICES:									
Housing Pres. - Ads, Dues & Subscriptions	-	-	420	34	386	420	0.00%	250	-40.48%
Housing Pres. - Printing	-	-	-	120	(120)	-	0.00%	-	0.00%
Housing Pres. - Maint of Prop & Equipment	-	-	52,800	6,600	46,200	52,800	0.00%	39,600	-25.00%
Housing Pres. - Contractual Services	-	-	3,000	-	3,000	3,000	0.00%	2,625	-12.50%
Housing Pres. - Professional Services	-	-	-	35,350	(35,350)	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	-	-	56,220	42,104	14,116	56,220		42,475	
MATERIALS & SUPPLIES:									
Housing Pres. - Office Supplies	-	-	-	189	(189)	-	0.00%	500	100.00%
Housing Pres. - Maint of Bldg & Grds	-	-	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Housing Pres. - Tools & Equipment	-	-	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	-	-	3,500	189	3,311	3,500		4,000	
TOTAL EXPENDITURES	-	-	64,756	42,293	22,463	64,756		50,000	
FUNDING SOURCE:									
General Fund	-	-	-	42,293	(42,293)	-	0.00%	-	0.00%
Federal Grant	-	-	64,756	-	64,756	64,756	0.00%	50,000	-22.79%
TOTAL	-	-	64,756	42,293	22,463	64,756		50,000	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	277,511	318,000	318,000	141,702	171,298	313,000	-1.57%	337,000	7.67%
Comm Svcs - Per Diem	5,640	9,360	9,360	3,360	6,020	9,380	0.21%	9,360	-0.21%
Comm Svcs - FICA	766	400	400	-	-	-	-100.00%	-	0.00%
Comm Svcs - Retirement	38,478	36,000	36,000	16,296	20,704	37,000	2.78%	39,000	5.41%
Comm Svcs - Life/Health Insurance	67,716	77,100	77,100	29,017	25,983	55,000	-28.66%	61,500	11.82%
Comm Svcs - Workers Compensation	1,603	1,600	1,600	688	912	1,600	0.00%	1,650	3.13%
Comm Svcs - Unemployment	205	200	200	89	111	200	0.00%	215	7.50%
Comm Svcs - Medicare	3,832	3,950	3,950	1,630	2,070	3,700	-6.33%	4,000	8.11%
Comm Svcs - Disability	1,121	1,200	1,200	547	653	1,200	0.00%	1,200	0.00%
Comm Svcs - Deferred Compensation	12,579	11,000	11,000	4,761	5,539	10,300	-6.36%	10,000	-2.91%
Comm Svcs - Dental Insurance	706	750	750	354	396	750	0.00%	850	13.33%
Comm Svcs - OPEB Contribution	9,524	11,000	11,000	5,012	6,488	11,500	4.55%	12,000	4.35%
Comm Svcs - Miscellaneous	385	640	640	45	595	640	0.00%	640	0.00%
TOTAL PERSONAL SERVICES	420,066	471,200	471,200	203,501	240,769	444,270		477,415	
OPERATING SERVICES:									
Comm Svcs - Ads, Dues & Subscriptions	2,571	3,065	3,065	2,213	544	2,757	-10.05%	3,240	17.52%
Comm Svcs - Printing	1,993	1,223	1,223	820	499	1,319	7.85%	2,000	51.63%
Comm Svcs - Utilities - Electric	11,172	10,360	10,360	3,645	6,962	10,607	2.38%	13,000	22.56%
Comm Svcs - Utilities - Gas	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Comm Svcs - Utilities - Water	5,811	6,000	6,000	3,405	1,920	5,325	-11.25%	8,500	59.62%
Comm Svcs - Postage	2,136	1,500	1,500	673	780	1,453	-3.13%	3,000	106.47%
Comm Svcs - Telephone	8,710	10,030	10,030	3,747	5,021	8,768	-12.58%	9,400	7.21%
Comm Svcs - Rentals	6,291	8,000	8,000	2,714	5,286	8,000	0.00%	8,000	0.00%
Comm Svcs - Maint of Property & Equip	8,138	6,978	6,978	3,714	1,951	5,665	-18.82%	24,400	330.71%
Comm Svcs - Contractual Services	10,248	19,228	19,228	4,253	14,145	18,398	-4.32%	19,228	4.51%
Comm Svcs - Professional Services	-	800	800	-	800	800	0.00%	800	0.00%
Comm Svcs - Property Insurance	5,148	5,700	5,700	2,254	2,446	4,700	-17.54%	4,700	0.00%
Comm Svcs - Automobile Insurance	6,518	6,900	6,900	2,102	4,498	6,600	-4.35%	6,600	0.00%
Comm Svcs - Employee Liability	1,190	1,300	1,300	384	816	1,200	-7.69%	1,200	0.00%
Comm Svcs - General Liability	4,926	5,200	5,200	1,561	2,889	4,450	-14.42%	4,450	0.00%
TOTAL OPERATING SERVICES	74,852	87,284	87,284	31,485	49,557	81,042		109,518	
MATERIALS & SUPPLIES:									
Comm Svcs - Office & Comm. Equip.	3,138	7,300	7,300	2,744	4,549	7,293	-0.10%	7,500	2.84%
Comm Svcs - Office Supplies	5,374	7,000	7,000	4,205	2,797	7,002	0.03%	7,000	-0.03%
Comm Svcs - Educational & Recreational	3,956	-	-	1,559	(1,559)	-	0.00%	-	0.00%
Comm Svcs - Medical Supplies	655	4,000	4,000	192	3,500	3,692	-7.70%	4,000	8.34%
Comm Svcs - Food & Clothing	7,936	9,200	9,200	2,670	4,835	7,505	-18.42%	8,600	14.59%
Comm Svcs - Maint of Buildings & Grounds	2,869	3,000	3,000	1,920	1,172	3,092	3.07%	3,000	-2.98%
Comm Svcs - Vehicle Supplies	3,054	4,000	4,000	1,531	2,492	4,023	0.57%	4,000	-0.57%
Comm Svcs - Equipment & Vehicle Parts	12	1,500	1,500	289	1,301	1,590	6.00%	1,500	-5.66%
TOTAL MATERIALS & SUPPLIES	26,994	36,000	36,000	15,110	19,087	34,197		35,600	

CONTINUED

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	8,591	11,000	11,000	3,520	6,154	9,674	-12.05%	9,500	-1.80%
TOTAL OTHER CHARGES	8,591	11,000	11,000	3,520	6,154	9,674		9,500	
CAPITAL OUTLAY:									
Comm Svcs - Imp Other than Buildings	-	150,000	150,000	5,140	-	5,140	-96.57%	-	-100.00%
Comm Svcs - Acquisition of Vehicles	-	-	-	-	-	-	0.00%	25,000	100.00%
Comm Svcs - Building, Ground & Plant	-	-	-	-	-	-	0.00%	300,000	100.00%
Comm Svcs - Major Repairs	-	-	-	-	-	-	0.00%	42,000	100.00%
Comm Svcs - Arch/Eng Fees	-	25,000	25,000	-	-	-	-100.00%	40,000	100.00%
TOTAL CAPITAL OUTLAY	-	175,000	175,000	5,140	-	5,140		407,000	
TOTAL EXPENDITURES	530,503	780,484	780,484	258,756	315,567	574,323		1,039,033	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicle	\$ 25,000	New SUV Vehicle	
Building, Ground & Plant	\$ 300,000	Wing Addition to Killona Community Center	
Major Repairs	\$ 42,000	Arterbury Building -Front & Rear Door Replacement Arterbury Building -RTU's # 4&5 Replacement	\$ 19,000 23,000
Architecture/Engineering Fees	\$ 40,000	Fees for Wing Addition to Killona Community Center	

Grand Total Requested: **\$ 407,000**

ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	2017	2018					2019		
	Prior Year Actual	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	12,583	13,250	13,250	7,161	9,189	16,350	23.40%	17,650	7.95%
Energy - Retirement	1,568	1,520	1,520	823	1,077	1,900	25.00%	2,050	7.89%
Energy - Life/Health Insurance	2,186	2,300	2,300	1,363	1,537	2,900	26.09%	3,600	24.14%
Energy - Workers Compensation	62	65	65	34	41	75	15.38%	90	20.00%
Energy - Unemployment	8	10	10	5	5	10	0.00%	15	50.00%
Energy - Medicare	174	200	200	99	126	225	12.50%	260	15.56%
Energy - Disability	45	50	50	27	28	55	10.00%	60	9.09%
Energy - Deferred Compensation	1,031	1,050	1,050	178	47	225	-78.57%	100	-55.56%
Energy - Dental	37	40	40	27	33	60	50.00%	65	8.33%
Energy - OPEB Contribution	380	470	470	251	319	570	21.28%	620	8.77%
TOTAL PERSONAL SERVICES	18,074	18,955	18,955	9,968	12,402	22,370		24,510	
OPERATING SERVICES:									
Energy - Ads, Dues & Subscriptions	54	-	-	-	-	-	0.00%	-	0.00%
Energy - Utilities - Electric	200	27,168	27,168	-	25,708	25,708	-5.37%	23,234	-9.62%
Energy - Utilities - Gas	-	300	300	-	300	300	0.00%	400	33.33%
TOTAL OPERATING SERVICES	254	27,468	27,468	-	26,008	26,008		23,634	
TOTAL EXPENDITURES	18,328	46,423	46,423	9,968	38,410	48,378		48,144	
FUNDING SOURCE:									
General Fund	(9,039)	16,423	16,423	(9,491)	27,869	18,378	11.90%	18,144	-1.27%
Federal Grant	27,367	30,000	30,000	19,459	10,541	30,000	0.00%	30,000	0.00%
TOTAL	18,328	46,423	46,423	9,968	38,410	48,378		48,144	

SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	2017	2018					2019		
	Prior Year Actual	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	25,308	27,000	27,000	11,613	20,225	31,838	17.92%	35,500	11.50%
Summer Feed - FICA	1,568	1,700	1,700	720	1,254	1,974	16.12%	2,200	11.45%
Summer Feed - Workers Compensation	1,465	1,600	1,600	662	1,048	1,710	6.88%	2,050	19.88%
Summer Feed - Unemployment	16	20	20	7	13	20	0.00%	25	25.00%
Summer Feed - Medicare	367	400	400	168	294	462	15.50%	525	13.64%
Summer Feed - Miscellaneous	825	748	748	330	420	750	0.27%	748	-0.27%
TOTAL PERSONAL SERVICES	29,549	31,468	31,468	13,500	23,254	36,754		41,048	
OPERATING SERVICES:									
Summer Feed - Ads, Dues & Subscriptions	49	50	50	-	45	45	-10.00%	50	11.11%
Summer Feed - Printing	970	975	975	979	21	1,000	2.56%	1,000	0.00%
Summer Feed - Rentals	4,742	6,900	6,900	-	5,592	5,592	-18.96%	5,900	5.51%
Summer Feed - Professional Services	16,806	17,000	17,000	-	16,806	16,806	-1.14%	17,000	1.15%
Summer Feed - Employee Liability	151	160	160	51	69	120	-25.00%	120	0.00%
Summer Feed - General Liability	769	825	825	256	294	550	-33.33%	550	0.00%
TOTAL OPERATING SERVICES	23,487	25,910	25,910	1,286	22,827	24,113		24,620	
MATERIALS & SUPPLIES:									
Summer Feed - Office Supplies	194	-	-	27	(27)	-	0.00%	-	0.00%
Summer Feed - Educational, Recreational	-	200	200	-	100	100	-50.00%	200	100.00%
Summer Feed - Food & Clothing	12,237	14,000	14,000	10,087	3,978	14,065	0.46%	14,000	-0.46%
Summer Feed - Maint of Bldgs & Grounds	1,560	500	500	1,169	(669)	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	13,991	14,700	14,700	11,283	3,382	14,665		14,700	
OTHER CHARGES:									
Summer Feed - Training & Travel	398	200	200	-	447	447	123.50%	400	-10.51%
TOTAL OTHER CHARGES	398	200	200	-	447	447		400	
TOTAL EXPENDITURES	67,425	72,278	72,278	26,069	49,910	75,979		80,768	
FUNDING SOURCE:									
General Fund	47,638	52,278	52,278	26,069	27,254	53,323	2.00%	60,768	13.96%
Federal Grant	19,787	20,000	20,000	-	22,656	22,656	13.28%	20,000	-11.72%
TOTAL	67,425	72,278	72,278	26,069	49,910	75,979		80,768	

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CS Centers - Salaries	126,714	154,000	154,000	62,708	76,292	139,000	-9.74%	153,000	10.07%
CS Centers - FICA	2,998	4,300	4,300	1,585	2,115	3,700	-13.95%	4,400	18.92%
CS Centers - Retirement	9,768	9,800	9,800	4,272	4,828	9,100	-7.14%	9,400	3.30%
CS Centers - Life/Health Insurance	15,047	15,100	15,100	10,643	9,907	20,550	36.09%	23,000	11.92%
CS Centers - Workers Compensation	746	900	900	333	317	650	-27.78%	750	15.38%
CS Centers - Unemployment	79	100	100	39	61	100	0.00%	100	0.00%
CS Centers - Medicare	1,789	2,300	2,300	885	1,415	2,300	0.00%	2,250	-2.17%
CS Centers - Disability	293	310	310	144	166	310	0.00%	275	-11.29%
CS Centers - Deferred Comp	88	100	100	44	106	150	50.00%	175	16.67%
CS Centers - Dental Insurance	253	260	260	116	144	260	0.00%	220	-15.38%
CS Centers - OPEB Contribution	2,365	3,000	3,000	1,300	1,700	3,000	0.00%	2,900	-3.33%
CS Centers - Miscellaneous	-	-	-	45	(45)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	160,140	190,170	190,170	82,114	97,006	179,120		196,470	
OPERATING SERVICES:									
CS Centers - Ads, Dues & Subscriptions	96	300	300	-	150	150	-50.00%	300	100.00%
CS Centers - Utilities - Electric	6,236	4,000	4,000	2,607	1,457	4,064	1.60%	4,000	-1.57%
CS Centers - Utilities - Water	1,059	750	750	344	461	805	7.33%	750	-6.83%
CS Centers - Telephone	2,839	-	-	1,279	(1,279)	-	0.00%	-	0.00%
CS Centers - Rentals	731	-	-	409	(409)	-	0.00%	-	0.00%
CS Centers - Maint of Property & Equip	232	5,560	5,560	1	5,629	5,630	1.26%	5,560	-1.24%
CS Centers - Contractual Services	15,305	13,444	13,444	6,697	6,860	13,557	0.84%	13,444	-0.83%
CS Centers - Professional Services	5,325	3,500	3,500	-	4,100	4,100	17.14%	3,500	-14.63%
CS Centers - Property Insurance	1,829	2,000	2,000	1,829	21	1,850	100.00%	1,850	0.00%
CS Centers - Employee Liability	325	350	350	109	241	350	0.00%	350	0.00%
CS Centers - General Liability	1,657	1,750	1,750	550	1,000	1,550	-11.43%	1,550	0.00%
TOTAL OPERATING SERVICES	35,634	31,654	31,654	13,825	18,231	32,056		31,304	
MATERIALS & SUPPLIES:									
CS Centers - Office & Comm. Equip.	1,591	3,100	3,100	579	2,600	3,179	2.55%	3,100	-2.49%
CS Centers - Office Supplies	709	1,000	1,000	384	700	1,084	8.40%	1,000	-7.75%
CS Centers - Educational & Recreational	9,457	22,000	22,000	9,655	18,689	28,344	28.84%	35,200	24.19%
CS Centers - Food & Clothing	3,811	3,000	3,000	1,313	1,657	2,970	-1.00%	3,000	1.01%
CS Centers - Maint of Bldg & Grds	2,660	-	-	1,311	(1,311)	-	0.00%	-	0.00%
CS Centers - Miscellaneous	-	-	-	322	(322)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	18,228	29,100	29,100	13,564	22,013	35,577		42,300	

CONTINUED

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2017	2018					2019		
	Prior Year Actual	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	3,710	-	-	38	(38)	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	3,710	-	-	38	(38)	-		-	
CAPITAL OUTLAY:									
CS Centers - Building, Ground & Plant	-	-	-	-	-	-	0.00%	30,000	100.00%
CS Centers - Major Repairs	-	-	-	-	-	-	0.00%	5,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		35,000	
 TOTAL EXPENDITURES	 217,712	 250,924	 250,924	 109,541	 137,212	 246,753		 305,074	
 <i>General Fund</i>	 <i>187,712</i>	 <i>220,924</i>	 <i>220,924</i>	 <i>79,541</i>	 <i>137,212</i>	 <i>216,753</i>	 <i>-1.89%</i>	 <i>275,074</i>	 <i>26.91%</i>
<i>SPLT - Community Services</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>-</i>	<i>30,000</i>	<i>0.00%</i>	<i>30,000</i>	<i>0.00%</i>
TOTAL	217,712	250,924	250,924	109,541	137,212	246,753		305,074	

COMMUNITY SERVICES CENTERS

ACCOUNT NUMBER: 001-430234

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Building, Ground & Plant	\$ 30,000	St Rose Community Center -New Shed	\$ 30,000
Major Repairs	\$ 5,000	St. Rose Community Center -Parameter Fence	\$ 5,000

Grand Total Requested:

\$ 35,000

COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	2017	2018					2019		
	Prior Year Actual	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	-	1,200	1,200	-	-	-	-100.00%	-	0.00%
CS Subgrants - Professional Services	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OPERATING SERVICES	-	6,200	6,200	-	5,000	5,000		5,000	
MATERIALS & SUPPLIES:									
CS Subgrants - Food & Clothing	6,048	8,715	8,715	1,755	4,561	6,316	-27.53%	10,100	59.91%
TOTAL MATERIALS & SUPPLIES	6,048	8,715	8,715	1,755	4,561	6,316		10,100	
TOTAL EXPENDITURES	6,048	14,915	14,915	1,755	9,561	11,316		15,100	
FUNDING SOURCE:									
General Fund	6,048	9,915	9,915	1,755	4,561	6,316	-36.30%	10,100	59.91%
LACAP - Client Education	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL	6,048	14,915	14,915	1,755	9,561	11,316		15,100	

CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

Description	2017	2018					2019		
	Prior Year Actual	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	23,782	23,000	23,000	9,787	9,913	19,700	-14.35%	20,500	4.06%
CSBG-Admin - Retirement	1,397	2,650	2,650	1,040	85	1,125	-57.55%	2,350	108.89%
CSBG-Admin - Life/Health Insurance	3,291	7,100	7,100	2,456	444	2,900	-59.15%	5,500	89.66%
CSBG-Admin - Workers Compensation	52	115	115	36	4	40	-65.22%	100	150.00%
CSBG-Admin - Unemployment	7	15	15	5	10	15	0.00%	15	0.00%
CSBG-Admin - Medicare	148	350	350	105	10	115	-67.14%	300	160.87%
CSBG-Admin - Disability	42	85	85	29	1	30	-64.71%	70	133.33%
CSBG-Admin - Deferred Compensation	214	470	470	147	18	165	-64.89%	450	172.73%
CSBG-Admin - Dental	23	45	45	16	4	20	-55.56%	40	100.00%
CSBG-Admin - OPEB Contribution	320	810	810	264	26	290	-64.20%	710	144.83%
TOTAL PERSONAL SERVICES	29,276	34,640	34,640	13,885	10,515	24,400		30,035	
OPERATING SERVICES:									
CSBG-Admin - Employee Liability	59	70	70	25	-	25	-64.29%	25	0.00%
CSBG-Admin - General Liability	298	320	320	127	3	130	-59.38%	130	0.00%
TOTAL OPERATING SERVICES	357	390	390	152	3	155		155	
TOTAL EXPENDITURES	29,633	35,030	35,030	14,037	10,518	24,555		30,190	
FUNDING SOURCE:									
General Fund	1	7,776	7,776	2,098	(4,797)	(2,699)	-134.71%	6,185	-329.16%
CSBG-Administration	29,632	27,254	27,254	11,939	15,315	27,254	0.00%	24,005	-11.92%
TOTAL	29,633	35,030	35,030	14,037	10,518	24,555		30,190	

CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	2017	2018					2019		
	Prior Year Actual	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	67,789	64,800	64,800	30,928	31,072	62,000	-4.32%	64,000	3.23%
CSBG-Prog Act - Retirement	4,572	7,500	7,500	3,290	860	4,150	-44.67%	7,400	78.31%
CSBG-Prog Act - Life/Health Insurance	8,826	15,300	15,300	5,907	1,793	7,700	-49.67%	12,100	57.14%
CSBG-Prog Act - Workers Compensation	152	320	320	137	23	160	-50.00%	320	100.00%
CSBG-Prog Act - Unemployment	19	45	45	18	7	25	-44.44%	40	60.00%
CSBG-Prog Act - Medicare	307	675	675	324	86	410	-39.26%	780	90.24%
CSBG-Prog Act - Disability	121	250	250	109	21	130	-48.00%	220	69.23%
CSBG-Prog Act - Deferred Compensation	1,745	3,600	3,600	957	193	1,150	-68.06%	1,700	47.83%
CSBG-Prog Act - Dental	74	140	140	71	14	85	-39.29%	160	88.24%
CSBG-Prog Act - OPEB Contribution	930	2,300	2,300	1,001	299	1,300	-43.48%	2,250	73.08%
TOTAL PERSONAL SERVICES	84,535	94,930	94,930	42,742	34,368	77,110		88,970	
OPERATING SERVICES:									
CSBG-Prog Act - Utilities -Electric	300	1,100	1,100	1,727	-	1,727	57.00%	1,600	-7.35%
CSBG-Prog Act - Utilities -Gas	-	-	-	187	-	187	100.00%	400	113.90%
CSBG-Prog Act - Utilities -Water	1,757	1,000	1,000	1,811	-	1,811	81.10%	2,000	10.44%
CSBG-Prog Act - Rentals	1,743	1,600	1,600	1,276	-	1,276	-20.25%	3,000	135.11%
CSBG-Prog Act - General Liability	1,151	1,250	1,250	385	415	800	-36.00%	800	0.00%
TOTAL OPERATING SERVICES	4,951	4,950	4,950	5,386	415	5,801		7,800	
MATERIALS & SUPPLIES:									
CSBG-Prog Act - Medical & Drugs	-	200	200	-	-	-	-100.00%	1,000	100.00%
TOTAL MATERIALS & SUPPLIES	-	200	200	-	-	-		1,000	
TOTAL EXPENDITURES	89,486	100,080	100,080	48,128	34,783	82,911		97,770	
FUNDING SOURCE:									
General Fund	1	12,557	12,557	6,750	(11,362)	(4,612)	-136.73%	16,000	-446.92%
CSBG-Program Activities	89,485	87,523	87,523	41,378	46,145	87,523	0.00%	81,770	-6.57%
TOTAL	89,486	100,080	100,080	48,128	34,783	82,911		97,770	

HOME PROGRAM

ACCOUNT NUMBER: 001-430250

Description	2017	2018					2019		
	Prior Year Actual	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	47,732	50,200	50,200	23,130	27,220	50,350	0.30%	53,000	5.26%
Home Program - Retirement	5,947	5,800	5,800	2,660	3,140	5,800	0.00%	6,100	5.17%
Home Program - Life/Health Insurance	16,069	19,300	19,300	7,968	7,682	15,650	-18.91%	17,600	12.46%
Home Program - Workers Compensation	234	250	250	111	139	250	0.00%	260	4.00%
Home Program - Unemployment	30	35	35	14	21	35	0.00%	35	0.00%
Home Program - Medicare	651	730	730	316	414	730	0.00%	770	5.48%
Home Program - Disability	171	180	180	89	91	180	0.00%	180	0.00%
Home Program - Deferred Compensation	850	1,050	1,050	450	600	1,050	0.00%	1,050	0.00%
Home Program - Dental	120	120	120	60	60	120	0.00%	120	0.00%
Home Program - OPEB Contribution	1,442	1,800	1,800	810	990	1,800	0.00%	1,875	4.17%
Home Program - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	73,246	79,545	79,545	35,608	40,437	76,045		81,070	
OPERATING SERVICES:									
Home Program - Ads, Dues & Subs	49	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Home Program - Postage	-	200	200	-	100	100	-50.00%	200	100.00%
Home Program - Telephone	221	-	-	169	(169)	-	0.00%	-	0.00%
Home Program - Maint of Prop & Equip	63,656	200,000	200,000	3,416	80,000	83,416	-58.29%	160,000	91.81%
Home Program - Professional Services	9,850	34,775	34,775	1,550	16,075	17,625	-49.32%	20,225	14.75%
Home Program - Employee Liability	192	205	205	64	136	200	-2.44%	200	0.00%
Home Program - General Liability	979	1,050	1,050	323	477	800	-23.81%	800	0.00%
TOTAL OPERATING SERVICES	74,947	237,230	237,230	5,522	97,619	103,141		182,425	
MATERIALS & SUPPLIES:									
Home Program - Office & Comm. Equip.	1,026	1,200	1,200	51	2,501	2,552	112.67%	1,200	-52.98%
Home Program - Office Supplies	842	1,000	1,000	197	799	996	-0.40%	1,000	0.40%
Home Program - Food & Clothing	200	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	2,068	2,200	2,200	248	3,300	3,548		2,200	
OTHER CHARGES:									
Home Program - Training & Travel	2,687	3,300	3,300	861	2,035	2,896	-12.24%	3,300	13.95%
Home Program - Official Fees	845	1,190	1,190	85	980	1,065	-10.50%	1,190	11.74%
TOTAL OTHER CHARGES	3,532	4,490	4,490	946	3,015	3,961		4,490	
TOTAL EXPENDITURES	153,793	323,465	323,465	42,324	144,371	186,695		270,185	
FUNDING SOURCE:									
General Fund	153,793	231,065	231,065	42,324	52,642	94,966	-58.90%	125,915	32.59%
Federal Grant	-	92,400	92,400	-	91,729	91,729	-0.73%	144,270	57.28%
TOTAL	153,793	323,465	323,465	42,324	144,371	186,695		270,185	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Com.Center - Salaries	6,186	26,000	26,000	2,955	9,045	12,000	-53.85%	24,600	105.00%
Com.Center - FICA	384	400	400	183	217	400	0.00%	400	0.00%
Com.Center - Retirement	-	2,300	2,300	-	1,000	1,000	-56.52%	2,150	115.00%
Com.Center - Life/Health Insurance	-	9,700	9,700	-	150	150	-98.45%	500	0.00%
Com.Center - Workers Compensation	263	365	365	124	241	365	0.00%	125	-65.75%
Com.Center - Unemployment	4	20	20	2	18	20	0.00%	20	0.00%
Com.Center - Medicare	90	400	400	43	107	150	-62.50%	360	140.00%
Com.Center - Disability	-	75	75	-	-	-	-100.00%	65	100.00%
Com.Center - Dental Insurance	-	60	60	-	20	20	-66.67%	60	0.00%
Com.Center - OPEB	-	700	700	-	300	300	-57.14%	650	116.67%
Com.Center - Miscellaneous	-	300	300	-	300	300	0.00%	300	0.00%
TOTAL PERSONAL SERVICES	6,927	40,320	40,320	3,307	11,398	14,705		29,230	
OPERATING SERVICES:									
Com.Center - Ads, Dues & Subscriptions	5,232	6,407	6,407	2,931	3,476	6,407	0.00%	6,407	0.00%
Com.Center - Printing	98	7,000	7,000	650	6,350	7,000	0.00%	7,000	0.00%
Com.Center - Utilities - Electric	62,412	48,500	48,500	23,129	25,371	48,500	0.00%	55,000	13.40%
Com.Center - Utilities - Gas	10,132	11,300	11,300	3,687	7,313	11,000	-2.65%	11,300	2.73%
Com.Center - Utilities - Water	1,629	2,800	2,800	1,160	1,640	2,800	0.00%	3,400	21.43%
Com.Center - Postage	-	4,450	4,450	-	4,450	4,450	0.00%	4,450	0.00%
Com.Center - Telephone	9,034	9,600	9,600	4,288	5,312	9,600	0.00%	9,600	0.00%
Com.Center - Rentals	2,516	19,130	19,130	1,686	17,444	19,130	0.00%	19,540	2.14%
Com.Center - Maint of Property & Equip	14,958	18,300	18,300	7,806	10,494	18,300	0.00%	36,600	100.00%
Com.Center - Contractual Services	36,341	47,303	47,303	15,280	32,023	47,303	0.00%	58,909	24.54%
Com.Center - Professional Services	14,671	8,000	8,000	12,014	7,186	19,200	140.00%	19,200	0.00%
Com.Center - Merchant Services	1,350	2,400	2,400	769	1,631	2,400	0.00%	2,400	0.00%
Com.Center - Property Insurance	72,677	76,500	76,500	18,916	41,084	60,000	-21.57%	6,000	-90.00%
Com.Center - Employee Liability	481	550	550	166	314	480	-12.73%	480	0.00%
Com.Center - General Liability	2,455	2,600	2,600	839	1,361	2,200	-15.38%	2,200	0.00%
TOTAL OPERATING SERVICES	233,986	264,840	264,840	93,321	165,449	258,770		242,486	
MATERIALS & SUPPLIES:									
Com.Center - Office & Comm. Equipment	13,962	8,250	8,250	8,060	190	8,250	0.00%	10,650	29.09%
Com.Center - Office Supplies	3,719	1,500	1,500	2,346	154	2,500	66.67%	3,000	20.00%
Com.Center - Medical & Drugs	-	300	300	68	232	300	0.00%	300	0.00%
Com.Center - Food & Clothing	2,085	5,700	5,700	4,220	1,480	5,700	0.00%	8,000	40.35%
Com.Center - Maint of Buildings & Grounds	18,189	26,700	26,700	6,123	20,577	26,700	0.00%	27,500	3.00%
Com.Center - Eqpt & Vehicles Repairs	331	50	50	-	50	50	0.00%	50	0.00%
Com.Center - Miscellaneous Chemicals	69	50	50	2,475	(2,425)	50	0.00%	50	0.00%
Com.Center - Tools & Equipment	-	-	-	-	-	-	0.00%	200	100.00%
TOTAL MATERIALS & SUPPLIES	38,355	42,550	42,550	23,292	20,258	43,550		49,750	

CONTINUED

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Com.Center - Training & Travel	-	3,000	3,000	-	3,000	3,000	0.00%	5,000	66.67%
Com.Center - Official Fees	8	200	200	20	180	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	8	3,200	3,200	20	3,180	3,200		5,200	
CAPITAL OUTLAY:									
Com.Center - Imp. Other Than Building	-	-	-	-	-	-	0.00%	200,000	100.00%
Com.Center - Office Equipment	6,143	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	6,143	-	-	-	-	-		200,000	
TOTAL EXPENDITURES	285,419	350,910	350,910	119,940	200,285	320,225		526,666	
FUNDING SOURCE:									
General Fund	211,548	234,410	234,410	69,668	151,711	221,379	-5.56%	425,666	92.28%
Facility Use Fees	23,613	36,500	36,500	5,855	18,258	24,113	-33.94%	25,000	3.68%
Building Rental	50,258	80,000	80,000	44,417	30,316	74,733	-6.58%	76,000	1.70%
TOTAL	285,419	350,910	350,910	119,940	200,285	320,225		526,666	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2019

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

PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Farm Agent - Non-PR Salaries/Benefits	49,012	52,512	52,512	12,253	40,259	52,512	0.00%	52,512	0.00%
TOTAL PERSONAL SERVICES	49,012	52,512	52,512	12,253	40,259	52,512		52,512	
OPERATING SERVICES:									
Farm Agent - Utilities - Electric	3,458	5,000	5,000	1,864	3,136	5,000	0.00%	5,000	0.00%
Farm Agent - Utilities - Water	318	600	600	96	504	600	0.00%	600	0.00%
Farm Agent - Postage	287	250	250	-	250	250	0.00%	250	0.00%
Farm Agent - Telephone	1,100	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Farm Agent - Rentals	21,100	22,800	22,800	11,400	11,400	22,800	0.00%	22,800	0.00%
Farm Agent - Maint of Property & Equip	-	100	100	200	(100)	100	0.00%	100	0.00%
Farm Agent - Contractual Services	6,552	7,500	7,500	3,006	4,494	7,500	0.00%	7,500	0.00%
Farm Agent - Property Insurance	123	130	130	30	70	100	-23.08%	100	0.00%
Farm Agent - Employee Liability	153	175	175	51	99	150	-14.29%	150	0.00%
Farm Agent - General Liability	783	850	850	257	393	650	-23.53%	650	0.00%
TOTAL OPERATING SERVICES	33,874	38,605	38,605	17,504	20,846	38,350		38,350	
MATERIALS & SUPPLIES:									
Farm Agent - Office & Comm. Equipment	-	400	400	-	400	400	0.00%	300	-25.00%
Farm Agent - Office Supplies	699	1,500	1,500	910	590	1,500	0.00%	1,500	0.00%
Farm Agent - Maint of Buildings & Grounds	529	3,000	3,000	255	2,745	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,228	4,900	4,900	1,165	3,735	4,900		4,800	
OTHER CHARGES:									
Farm Agent - Training & Travel	1,142	3,300	3,300	-	3,300	3,300	0.00%	3,300	0.00%
Farm Agent - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	1,142	3,400	3,400	-	3,400	3,400		3,400	
TOTAL EXPENDITURES	85,256	99,417	99,417	30,922	68,240	99,162		99,062	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2017	2018					2019		
	Prior Year Actual	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	238,663	268,500	268,500	113,244	136,756	250,000	-6.89%	256,500	2.60%
Econ Dev - FICA	78	1,600	1,600	41	159	200	-87.50%	300	50.00%
Econ Dev - Retirement	29,582	28,100	28,100	12,948	15,252	28,200	0.36%	29,000	2.84%
Econ Dev - Life/Health Insurance	32,415	39,000	39,000	16,074	15,426	31,500	-19.23%	35,500	12.70%
Econ Dev - Workers Compensation	1,168	1,350	1,350	544	806	1,350	0.00%	1,300	-3.70%
Econ Dev - Unemployment	149	170	170	71	99	170	0.00%	170	0.00%
Econ Dev - Medicare	3,398	3,900	3,900	1,615	2,285	3,900	0.00%	3,750	-3.85%
Econ Dev - Disability	854	900	900	433	467	900	0.00%	850	-5.56%
Econ Dev - Deferred Compensation	12,240	18,500	18,500	8,892	4,608	13,500	-27.03%	14,500	7.41%
Econ Dev - Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
Econ Dev - OPEB Contribution	7,169	8,600	8,600	3,941	4,659	8,600	0.00%	8,850	2.91%
Econ Dev - Miscellaneous	55	240	240	45	195	240	0.00%	240	0.00%
TOTAL PERSONAL SERVICES	326,131	371,220	371,220	158,028	180,892	338,920		351,320	
OPERATING SERVICES:									
Econ Dev - Ads, Dues & Subscriptions	32,044	30,340	30,340	14,036	15,102	29,138	-3.96%	30,005	2.98%
Econ Dev - Printing	3,092	10,500	9,500	178	5,822	6,000	-36.84%	7,000	16.67%
Econ Dev - Utilities - Electric	22,014	19,000	19,000	6,979	13,021	20,000	5.26%	21,000	5.00%
Econ Dev - Utilities - Gas	2,298	2,675	2,675	1,310	1,190	2,500	-6.54%	2,600	4.00%
Econ Dev - Utilities - Water	1,590	3,000	3,000	471	729	1,200	-60.00%	2,500	108.33%
Econ Dev - Postage	1,166	900	900	267	533	800	-11.11%	1,000	25.00%
Econ Dev - Telephone	4,297	5,900	5,900	1,969	3,681	5,650	-4.24%	5,900	4.42%
Econ Dev - Rentals	735	-	-	-	-	-	0.00%	-	0.00%
Econ Dev - Maint of Property & Equip	7,187	12,700	12,700	1,017	7,383	8,400	-33.86%	9,900	17.86%
Econ Dev - Contractual Services	15,504	19,040	17,540	7,249	7,061	14,310	-18.42%	14,840	3.70%
Econ Dev - Professional Services	2,800	89,500	78,500	-	89,500	89,500	14.01%	89,500	0.00%
Econ Dev - Property Insurance	8,155	8,600	8,600	3,702	2,998	6,700	-22.09%	6,700	0.00%
Econ Dev - Automobile Insurance	1,086	1,150	1,150	350	750	1,100	-4.35%	1,100	0.00%
Econ Dev - Employee Liability	1,055	1,125	1,125	352	618	970	-13.78%	970	0.00%
Econ Dev - General Liability	5,387	5,700	5,700	1,785	2,715	4,500	-21.05%	4,500	0.00%
TOTAL OPERATING SERVICES	108,410	210,130	196,630	39,665	151,103	190,768		197,515	

CONTINUED

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2017	2018					2019		
	Prior Year Actual	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	3,736	4,750	4,750	-	4,550	4,550	-4.21%	3,550	-21.98%
Econ Dev - Office Supplies	963	3,250	3,250	54	2,196	2,250	-30.77%	3,250	44.44%
Econ Dev - Medical & Drugs	88	150	150	62	88	150	0.00%	150	0.00%
Econ Dev - Food & Clothing	1,122	550	550	887	(337)	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	3,174	2,600	2,600	1,142	1,378	2,520	-3.08%	2,700	7.14%
Econ Dev - Vehicle Supplies	908	1,200	1,200	345	655	1,000	-16.67%	1,100	10.00%
Econ Dev - Miscellaneous	424	-	-	-	-	-	0.00%	-	0.00%
Econ Dev - Equip. & Vehicle Parts	119	1,500	1,500	-	1,000	1,000	-33.33%	1,500	50.00%
TOTAL MATERIALS & SUPPLIES	10,534	14,000	14,000	2,490	9,530	12,020		12,800	
OTHER CHARGES:									
Econ Dev - Training & Travel	18,762	28,200	23,700	13,744	9,756	23,500	-0.84%	28,200	20.00%
Econ Dev - Official Fees	(350)	100	100	10	90	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	18,412	28,300	23,800	13,754	9,846	23,600		28,300	
CAPITAL OUTLAY:									
Econ Dev - Office Equipment	-	-	8,000	7,993	7	8,000	0.00%	-	-100.00%
Econ Dev - Major Repairs	18,706	7,000	17,000	-	17,000	17,000	0.00%	25,000	47.06%
TOTAL CAPITAL OUTLAY	18,706	7,000	25,000	7,993	17,007	25,000		25,000	
INTERGOVERNMENTAL:									
Econ Dev - Grants	264,609	304,000	304,000	110,798	250,327	361,125	18.79%	377,000	4.40%
TOTAL INTERGOVERNMENTAL	264,609	304,000	304,000	110,798	250,327	361,125		377,000	
TOTAL EXPENDITURES	746,802	934,650	934,650	332,728	618,705	951,433		991,935	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Major Repairs	\$ 25,000	Edible Enterprises Repairs	\$ 25,000

Grand Total Requested:

\$ 25,000

TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	2017	2018					2019		
	Prior Year Actual	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	13,582	30,910	30,910	570	28,135	28,705	-7.13%	30,910	7.68%
Tourist Ctr - Printing	2,430	11,800	11,800	550	7,550	8,100	-31.36%	11,800	45.68%
Tourist Ctr - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Telephone	213	500	500	90	130	220	-56.00%	300	36.36%
Tourist Ctr - Maint of Property & Equip	-	1,000	1,000	-	500	500	-50.00%	500	0.00%
Tourist Ctr - Contractual Services	-	600	600	-	-	-	-100.00%	-	0.00%
Tourist Ctr - Professional Services	-	8,100	8,100	-	8,100	8,100	0.00%	8,100	0.00%
Tourist Ctr - Property Insurance	105	-	-	-	-	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	16,330	53,110	53,110	1,210	44,615	45,825		51,810	
MATERIALS & SUPPLIES									
Tourist Ctr - Office Supplies	69	200	200	52	98	150	-25.00%	200	33.33%
Tourist Ctr - Medical	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Food & Clothing	-	300	300	-	300	300	0.00%	300	0.00%
Tourist Ctr - Maint of Bldgs & Grounds	-	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
TOTAL MATERIALS & SUPPLIES	69	7,700	7,700	52	7,598	7,650		7,700	
OTHER CHARGES:									
Tourist Ctr - Training & Travel	750	8,000	8,000	-	4,000	4,000	-50.00%	8,000	100.00%
TOTAL OTHER CHARGES	750	8,000	8,000	-	4,000	4,000		8,000	
INTERGOVERNMENTAL:									
Tourist Ctr - Grants	12,000	19,500	19,500	8,000	11,500	19,500	0.00%	19,500	0.00%
TOTAL INTERGOVERNMENTAL	12,000	19,500	19,500	8,000	11,500	19,500		19,500	
TOTAL EXPENDITURES	29,149	91,310	91,310	9,262	70,713	79,975		90,010	

VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
VA - Non-PR Salaries/Benefits	5,076	2,020	2,020	1,176	844	2,020	0.00%	2,400	18.81%
TOTAL PERSONAL SERVICES	5,076	2,020	2,020	1,176	844	2,020		2,400	
TOTAL EXPENDITURES	5,076	2,020	2,020	1,176	844	2,020		2,400	

PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	2017		2018				2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Public Housing - Per Diem	2,520	3,600	3,600	840	2,280	3,120	-13.33%	3,600	15.38%
TOTAL PERSONAL SERVICES	2,520	3,600	3,600	840	2,280	3,120		3,600	
TOTAL EXPENDITURES	2,520	3,600	3,600	840	2,280	3,120		3,600	

DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

Description	<u>2017</u>	<u>2018</u>					<u>2019</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 Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Paying Agent	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
TOTAL DEBT SERVICE	-	3,000	3,000	-	1,000	1,000		3,000	
 TOTAL EXPENDITURES	 -	 3,000	 3,000	 -	 1,000	 1,000		 3,000	

TRANSFERS

ACCOUNT NUMBER: 001-480000

Description	2017		2018				2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
TRANSFERS:									
Transfer to Flood Protection	-	-	-	-	15,546,329	15,546,329	100.00%	-	-100.00%
Transfer to RSVP	160,000	185,000	185,000	125,000	60,000	185,000	0.00%	228,000	23.24%
Transfer to Recreation	109,793	1,649,000	1,649,000	61,344	69,516	130,860	-92.06%	2,849,140	2077.24%
Transfer to Solid Waste	40,397	59,600	59,600	-	60,000	60,000	0.67%	66,000	10.00%
TOTAL TRANSFERS	310,190	1,893,600	1,893,600	186,344	15,735,845	15,922,189		3,143,140	
TOTAL EXPENDITURES	310,190	1,893,600	1,893,600	186,344	15,735,845	15,922,189		3,143,140	

SPECIAL REVENUE FUNDS

SUMMARY STATEMENT

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 20,060,060	\$ 19,480,000	\$ 19,480,000	\$ 20,200,707	\$ 43,430	\$ 20,244,137	3.92%	\$ 21,105,000	4.25%
Sales taxes	17,929,248	17,867,000	17,867,000	7,152,263	10,983,603	18,135,866	1.50%	18,500,396	2.01%
Intergovernmental revenues	8,421,619	9,257,886	19,139,358	2,717,891	16,335,549	19,053,440	-0.45%	6,562,715	-65.56%
Fees, charges, and commissions	405,831	427,000	427,000	280,539	215,620	496,159	16.20%	429,500	-13.44%
Fines and forfeitures	913,558	1,045,610	1,045,610	431,569	460,966	892,535	-14.64%	897,600	0.57%
Investment earnings	493,156	420,040	420,040	331,642	465,988	797,630	89.89%	821,650	3.01%
Miscellaneous	67,372	3,000	2,003,000	2,043,945	1,135	2,045,080	2.10%	2,200	-99.89%
Total Revenues	48,290,844	48,500,536	60,382,008	33,158,556	28,506,291	61,664,847		48,319,061	
EXPENDITURES:									
Personal Services	15,924,392	18,107,336	18,107,336	7,811,537	8,898,389	16,709,926	-7.72%	18,562,631	11.09%
Operating Services	6,130,515	6,895,799	6,895,799	2,425,775	4,242,059	6,667,834	-3.31%	6,926,300	3.88%
Materials & Supplies	4,003,556	3,970,860	3,995,860	1,672,937	2,358,793	4,031,730	0.90%	4,214,270	4.53%
Other Charges	129,397	142,980	142,980	74,498	101,422	175,920	23.04%	161,550	-8.17%
Capital Outlay	14,222,835	27,373,166	50,895,322	4,880,491	57,767,677	62,771,568	23.33%	19,143,000	-69.50%
Intergovernmental	2,569,535	5,489,226	5,489,226	997,351	903,791	1,901,142	-65.37%	7,319,993	285.03%
Total Expenditures	42,980,230	61,979,367	85,526,523	17,862,589	74,272,131	92,258,120		56,327,744	
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES	5,310,614	(13,478,831)	(25,144,515)	15,295,967	(45,765,840)	(30,593,273)		(8,008,683)	
OTHER FINANCING SOURCES (USES):									
Transfer in	269,793	1,834,000	17,380,329	186,344	15,675,845	15,862,189	-8.73%	3,077,140	-80.60%
Transfer out	(1,664,939)	(2,730,836)	(2,730,836)	(1,817,246)	(686,021)	(2,503,267)	-8.33%	(2,827,685)	12.96%
Proceeds from the sale of assets	13,309	-	-	15,766	475	16,241	0.00%	-	0.00%
Compensation for loss/damaged assets	-	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(1,381,837)	(896,836)	14,649,493	(1,615,136)	14,990,299	13,375,163		249,455	
Net Change in Fund Balance	3,928,777	(14,375,667)	(10,495,022)	13,680,831	(30,775,541)	(17,218,110)		(7,759,228)	
Fund Balance -Beginning	39,227,377	31,243,253	38,925,442			43,156,154		25,938,044	
Fund Balance -Ending	\$ 43,156,154	\$ 16,867,586	\$ 28,430,420			\$ 25,938,044		\$ 18,178,816	

PARISH TRANSPORTATION

FUND NUMBER: 102

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Parish Road Fund	480,911	500,000	500,000	153,128	346,872	500,000	0.00%	500,000	0.00%
Interest Earnings	6,755	4,000	4,000	5,979	5,971	11,950	198.75%	12,000	0.42%
TOTAL REVENUES	487,666	504,000	504,000	159,107	352,843	511,950		512,000	
EXPENDITURES:									
CAPITAL OUTLAY:									
Paved Sts - Imp other than Buildings	-	500,000	1,000,000	500,000	500,000	1,000,000	0.00%	500,000	-50.00%
Paved Sts - Engineering	40,538	-	45,000	-	45,000	45,000	0.00%	45,000	0.00%
Paved Sts - Other Fees	-	-	25,000	-	25,000	25,000	0.00%	25,000	0.00%
TOTAL CAPITAL OUTLAY	40,538	500,000	1,070,000	500,000	570,000	1,070,000		570,000	
TOTAL EXPENDITURES	40,538	500,000	1,070,000	500,000	570,000	1,070,000		570,000	
Net Change in Fund Balance	447,128	4,000	(566,000)			(558,050)		(58,000)	
Fund Balance -Beginning	514,262	438,262	1,008,262			961,390		403,340	
Fund Balance -Ending	961,390	442,262	442,262			403,340		345,340	

PARISH TRANSPORTATION

FUND NUMBER: 102

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 500,000	2019 Road Maintenance Program	
Architectural/Engineering Fees	\$ 45,000	2019 Road Maintenance Program	
Other Fees	\$ 25,000	2019 Road Maintenance Program	
Grand Total Requested:	\$ 570,000		

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	1,268,776	1,230,000	1,230,000	1,272,866	2,734	1,275,600	3.71%	1,330,000	4.26%
State Payment in Lieu of Taxes	4,759	4,750	4,750	4,734	1	4,735	-0.32%	4,750	0.32%
Interest Earnings	43,497	32,000	32,000	20,034	43,766	63,800	99.38%	80,000	25.39%
Insurance Refunds	-	-	-	2,945	-	2,945	100.00%	-	-100.00%
TOTAL REVENUES	1,317,032	1,266,750	1,266,750	1,300,579	46,501	1,347,080		1,414,750	
EXPENDITURES:									
PERSONAL SERVICES:									
Road Lighting - Salaries	33,972	46,000	46,000	16,184	19,316	35,500	-22.83%	47,000	32.39%
Road Lighting - FICA	48	200	200	6	44	50	-75.00%	60	20.00%
Road Lighting - Retirement	4,136	5,100	5,100	1,850	2,250	4,100	-19.61%	5,300	29.27%
Road Lighting - Life/Health Insurance	4,115	7,400	7,400	2,037	1,963	4,000	-45.95%	6,700	67.50%
Road Lighting - Workers Compensation	167	225	225	78	82	160	-28.89%	240	50.00%
Road Lighting - Unemployment	22	30	30	10	20	30	0.00%	30	0.00%
Road Lighting - Medicare	480	675	675	229	281	510	-24.44%	700	37.25%
Road Lighting - Disability	119	160	160	62	58	120	-25.00%	160	33.33%
Road Lighting - Post-Emp. Health Care	4,907	5,400	5,400	2,433	2,332	4,765	-11.76%	5,000	4.93%
Road Lighting - Deferred Compensation	2,476	3,000	3,000	1,473	1,777	3,250	8.33%	2,500	-23.08%
Road Lighting - Dental Insurance	80	120	120	40	60	100	-16.67%	120	20.00%
Road Lighting - OPEB Contribution	1,003	1,600	1,600	563	687	1,250	-21.88%	1,610	28.80%
Road Lighting - Miscellaneous	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL PERSONAL SERVICES	51,525	70,110	70,110	24,965	29,070	54,035		69,620	
OPERATING SERVICES:									
Road Lighting - Ads, Dues & Subscriptions	379	415	415	215	185	400	-3.61%	415	3.75%
Road Lighting - Printing	-	500	500	-	500	500	0.00%	500	0.00%
Road Lighting - Utilities - Electric	955,297	1,050,000	1,050,000	386,122	638,878	1,025,000	-2.38%	1,076,250	5.00%
Road Lighting - Telephone	4,572	5,000	5,000	2,069	2,791	4,860	-2.80%	5,000	2.88%
Road Lighting - Rentals	-	200	200	-	200	200	0.00%	200	0.00%
Road Lighting - Maint of Prop & Equip	279,238	226,226	226,226	105,830	159,170	265,000	17.14%	286,000	7.92%
Road Lighting - Contractual Services	412	700	700	206	494	700	0.00%	700	0.00%
Road Lighting - Professional Services	855	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
Road Lighting - Automobile Insurance	2,173	2,300	2,300	701	749	1,450	-36.96%	1,450	0.00%
Road Lighting - Employee Liability	2,146	2,300	2,300	704	1,246	1,950	-15.22%	2,000	2.56%
Road Lighting - General Liability	10,955	11,600	11,600	3,565	5,460	9,025	-22.20%	9,050	0.28%
TOTAL OPERATING SERVICES	1,256,027	1,300,491	1,300,491	499,412	810,923	1,310,335		1,382,815	

CONTINUED

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	-	2,400	2,400	-4.00%	2,500	4.17%
Road Lighting - Office Supplies	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Road Lighting - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
Road Lighting - Maint of Bldgs & Grounds	22,845	38,000	38,000	4,052	32,448	36,500	-3.95%	38,000	4.11%
Road Lighting - Vehicle Supplies	-	500	500	-	500	500	0.00%	500	0.00%
Road Lighting - Miscellaneous	23,899	-	-	119	14,881	15,000	100.00%	15,000	0.00%
Road Lighting - Equipment & Vehicle Parts	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	46,744	43,100	43,100	4,171	52,329	56,500		58,100	
OTHER CHARGES:									
Road Lighting - Training & Travel	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Road Lighting - Official Fees	-	-	-	-	-	-	0.00%	13,000	100.00%
TOTAL OTHER CHARGES	-	1,000	1,000	-	1,000	1,000		14,000	
CAPITAL OUTLAY:									
Road Lighting - Imp other than Buildings	8,014	50,000	50,000	-	50,000	50,000	0.00%	120,000	140.00%
Road Lighting - Major Repairs	-	50,000	50,000	-	50,000	50,000	0.00%	30,000	-40.00%
Road Lighting - Architectural/Engineering	-	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
Road Lighting - Other Fees	-	12,500	12,500	-	12,500	12,500	0.00%	12,500	0.00%
TOTAL CAPITAL OUTLAY	8,014	137,500	137,500	-	137,500	137,500		187,500	
INTERGOVERNMENTAL:									
Road Lighting - Ad Val Tax Ded - Sheriff	41,857	45,000	45,000	42,356	4	42,360	-5.87%	49,000	15.68%
Road Lighting - Cost of Ad Val Tax Coll.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL INTERGOVERNMENTAL	41,857	46,500	46,500	42,356	1,504	43,860		50,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	107,842	100,000	100,000	-	110,000	110,000	10.00%	110,000	0.00%
TOTAL TRANSFERS	107,842	100,000	100,000	-	110,000	110,000		110,000	
TOTAL EXPENDITURES	1,512,009	1,698,701	1,698,701	570,904	1,142,326	1,713,230		1,872,535	
Net change in fund balance	(194,977)	(431,951)	(431,951)			(366,150)		(457,785)	
Fund Balance -Beginning	3,386,460	2,884,245	2,884,245			3,191,483		2,825,333	
Fund Balance -Ending	3,191,483	2,452,294	2,452,294			2,825,333		2,367,548	

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 120,000	Street Light Installation 60-foot Light Poles at Baseball Field behind JB Martin School 4 Poles at Monsanto Tennis Courts	\$ 50,000 40,000 30,000
Major Repairs	\$ 30,000	Major Repairs over \$5,000	\$ 30,000
Architectural/Engineering Fees	\$ 25,000	Engineering for Lighting Projects	\$ 25,000
Other Fees	\$ 12,500	Contract Recordation & Other Miscellaneous Fees	\$ 12,500

Grand Total Requested:

\$ 187,500

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Dept. of Labor - Adult Program	258,419	357,886	357,886	125,260	141,000	266,260	-25.60%	325,520	22.26%
Dept. of Labor - Dislocated Worker	204,361	288,379	288,379	128,092	136,254	264,346	-8.33%	303,815	14.93%
Dept. of Labor - Youth Program	304,430	366,638	366,638	139,888	259,506	399,394	8.93%	455,730	14.11%
NEG- JDNEG	21,593	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	788,803	1,012,903	1,012,903	393,240	536,760	930,000		1,085,065	
EXPENDITURES:									
PERSONAL SERVICES:									
Salaries & Other Wages	417,639	424,100	424,100	221,681	258,319	480,000	13.18%	506,000	5.42%
FICA	2,422	1,500	1,500	1,331	3,669	5,000	233.33%	5,270	5.40%
Retirement	46,083	46,000	46,000	21,251	25,249	46,500	1.09%	49,000	5.38%
Life/Health Insurance	60,512	70,000	70,000	28,993	28,007	57,000	-18.57%	64,000	12.28%
Workers Compensation	3,291	3,000	3,000	1,959	3,041	5,000	66.67%	6,500	30.00%
Unemployment	236	250	250	115	140	255	2.00%	265	3.92%
Medicare	5,849	6,200	6,200	2,903	4,097	7,000	12.90%	7,500	7.14%
Disability	1,364	1,450	1,450	711	664	1,375	-5.17%	1,400	1.82%
Post-Employee Health Care	46,591	51,000	51,000	23,026	22,074	45,100	-11.57%	48,000	6.43%
Deferred Compensation	7,851	9,000	9,000	5,674	8,326	14,000	55.56%	16,000	14.29%
Dental Insurance	1,040	1,080	1,080	540	540	1,080	0.00%	1,080	0.00%
OPEB Contribution	11,417	14,000	14,000	6,468	7,632	14,100	0.71%	15,000	6.38%
Miscellaneous	55	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	604,350	627,580	627,580	314,652	361,758	676,410		720,015	
OPERATING SERVICES:									
Ads, Dues & Subscriptions	1,539	5,000	5,000	876	1,624	2,500	-50.00%	2,500	0.00%
Printing & Duplications	339	1,200	1,200	-	300	300	-75.00%	2,000	566.67%
Utilities - Electric	5,002	6,000	6,000	1,812	1,188	3,000	-50.00%	4,000	33.33%
Utilities - Water	502	1,000	1,000	188	312	500	-50.00%	1,000	100.00%
Postage	528	500	500	188	162	350	-30.00%	500	42.86%
Telephone	8,664	11,000	11,000	4,265	2,235	6,500	-40.91%	8,500	30.77%
Rentals	26,334	30,000	30,000	12,107	9,893	22,000	-26.67%	30,000	36.36%
Maint of Property & Equipment	208	5,000	5,000	1,605	895	2,500	-50.00%	3,000	20.00%
Contractual Services	74,171	23,073	23,073	10,087	11,913	22,000	-4.65%	20,000	-9.09%
Professional Services	26,009	200,000	200,000	26,688	123,912	150,600	-24.70%	185,600	23.24%
Property Insurance	2,983	3,200	3,200	728	1,772	2,500	-21.88%	2,500	0.00%
Automobile Insurance	4,345	4,600	4,600	1,400	2,250	3,650	-20.65%	3,650	0.00%
Employee Liability	1,558	1,650	1,650	476	924	1,400	-15.15%	1,400	0.00%
General Liability	7,963	8,400	8,400	2,420	3,980	6,400	-23.81%	6,400	0.00%
TOTAL OPERATING SERVICES	160,145	300,623	300,623	62,840	161,360	224,200		271,050	

CONTINUED

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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:									
Non-Consumable Office Supplies	1,351	1,000	1,000	360	640	1,000	0.00%	2,000	100.00%
Office Supplies	7,605	5,000	5,000	2,264	2,736	5,000	0.00%	6,000	20.00%
Educational Supplies	10,985	72,700	72,700	2,395	17,605	20,000	-72.49%	75,000	275.00%
Food & Clothing	32	-	-	-	40	40	100.00%	-	-
Maint. Of Building & Grounds	542	1,000	1,000	28	72	100	100.00%	2,000	1900.00%
Vehicle Supplies	1,172	1,000	1,000	320	530	850	-15.00%	2,000	135.29%
Equipment & Vehicle Parts	41	1,000	1,000	232	168	400	-60.00%	2,000	400.00%
TOTAL MATERIALS & SUPPLIES	21,728	81,700	81,700	5,599	21,791	27,390		89,000	
OTHER CHARGES:									
Training & Travel	2,375	3,000	3,000	1,656	344	2,000	-33.33%	5,000	150.00%
Official Fees	205	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	2,580	3,000	3,000	1,656	344	2,000		5,000	
TOTAL EXPENDITURES	788,803	1,012,903	1,012,903	384,747	545,253	930,000		1,085,065	
Net change in fund balance	-	-	-	-	-	-		-	
Fund Balance -Beginning	-	-	-	-	-	-		-	
FINANCING OVER EXPENDITURES	-	-	-	-	-	-		-	

CRIMINAL COURT FUND

FUND NUMBER: 110

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Court Costs, Fees & Charges	74,351	80,000	80,000	39,376	40,624	80,000	0.00%	84,000	5.00%
Court Fines	883,798	1,010,000	1,010,000	410,025	434,975	845,000	-16.34%	857,000	1.42%
Interest on Bonds & Fines	5,607	5,610	5,610	-	5,535	5,535	-1.34%	5,600	1.17%
Aff. Reins. - Court Fines	20,950	25,000	25,000	11,413	14,587	26,000	4.00%	27,000	3.85%
Drug Asst. - Juvenile Fees	3,203	5,000	5,000	10,131	5,869	16,000	220.00%	8,000	-50.00%
Interest Earnings	289	150	150	(24)	309	285	90.00%	300	5.26%
TOTAL REVENUES	988,198	1,125,760	1,125,760	470,921	501,899	972,820		981,900	
EXPENDITURES:									
PERSONAL SERVICES	335,569	348,750	348,750	163,418	176,322	339,740	-2.58%	349,560	2.89%
OPERATING SERVICES	138,718	232,400	232,400	15,000	95,000	110,000	-52.67%	90,000	-18.18%
MATERIALS & SUPPLIES	6,087	8,000	8,000	3,494	4,506	8,000	0.00%	8,000	0.00%
INTERGOVERNMENTAL	499,059	530,000	530,000	253,077	261,923	515,000	-2.83%	530,000	2.91%
TRANSFERS	9,007	7,255	7,255	-	4,543	4,543	-37.38%	4,441	-2.25%
TOTAL EXPENDITURES	988,440	1,126,405	1,126,405	434,989	542,294	977,283		982,001	
Net change in fund balance	(242)	(645)	(645)			(4,463)		(101)	
Fund balance -Beginning	6,748	5,400	5,400			6,506		2,043	
FINANCING OVER EXPENDITURES	6,506	4,755	4,755			2,043		1,942	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	132,460	135,000	135,000	62,079	72,921	135,000	0.00%	137,000	1.48%
Dist Crt - Retirement	16,505	15,500	15,500	7,139	8,361	15,500	0.00%	16,000	3.23%
Dist Crt - Health/Life Insurance	17,650	21,000	21,000	8,724	8,376	17,100	-18.57%	19,000	11.11%
Dist Crt - Workmen's Comp	649	685	685	298	307	605	-11.68%	670	10.74%
Dist Crt - Unemployment	83	85	85	39	46	85	0.00%	85	0.00%
Dist Crt - Medicare	1,549	1,625	1,625	726	854	1,580	-2.77%	1,660	5.06%
Dist Crt - Dental	145	145	145	72	73	145	0.00%	145	0.00%
Dist Crt - OPEB Contribution	4,000	4,710	4,710	2,173	2,552	4,725	0.32%	5,000	5.82%
TOTAL PERSONAL SERVICES	173,041	178,750	178,750	81,250	93,490	174,740		179,560	
MATERIALS & SUPPLIES:									
Dist Crt - Maint. Of Building & Grounds	2,764	4,000	4,000	1,511	2,489	4,000	0.00%	4,000	0.00%
TOTAL MATERIALS & SUPPLIES	2,764	4,000	4,000	1,511	2,489	4,000		4,000	
INTERGOVERNMENTAL:									
Dist Crt - Statutory Charges	283,791	290,000	290,000	154,041	150,959	305,000	5.17%	310,000	1.64%
TOTAL INTERGOVERNMENTAL	283,791	290,000	290,000	154,041	150,959	305,000		310,000	
TOTAL EXPENDITURES	459,596	472,750	472,750	236,802	246,938	483,740		493,560	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Atty - Non-PR Salaries/Benefits	162,528	170,000	170,000	82,168	82,832	165,000	-2.94%	170,000	3.03%
TOTAL PERSONAL SERVICES	162,528	170,000	170,000	82,168	82,832	165,000		170,000	
OPERATING SERVICES:									
Dist Atty - Professional Services	138,718	232,400	232,400	15,000	95,000	110,000	-52.67%	90,000	-18.18%
TOTAL OPERATING SERVICES	138,718	232,400	232,400	15,000	95,000	110,000		90,000	
MATERIALS & SUPPLIES:									
Dist Atty - Maint. Of Building & Grounds	3,323	4,000	4,000	1,983	2,017	4,000	0.00%	4,000	0.00%
TOTAL MATERIALS & SUPPLIES	3,323	4,000	4,000	1,983	2,017	4,000		4,000	
INTERGOVERNMENTAL:									
Dist Atty - Statutory Charges	107,634	120,000	120,000	49,518	55,482	105,000	-12.50%	110,000	4.76%
TOTAL INTERGOVERNMENTAL	107,634	120,000	120,000	49,518	55,482	105,000		110,000	
TOTAL EXPENDITURES	412,203	526,400	526,400	148,669	235,331	384,000		374,000	

CRIMINAL COURT FUND
SHERIFF
ACCOUNT NUMBER: 110-410100

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	107,634	120,000	120,000	49,518	55,482	105,000	-12.50%	110,000	4.76%
TOTAL INTERGOVERNMENTAL	107,634	120,000	120,000	49,518	55,482	105,000		110,000	
TOTAL EXPENDITURES	107,634	120,000	120,000	49,518	55,482	105,000		110,000	

CRIMINAL COURT FUND
TRANSFERS
ACCOUNT NUMBER: 110-485000

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	6,507	4,755	4,755	-	2,043	2,043	-57.03%	1,941	-4.99%
Transfer - Indirect Cost Allocation	2,500	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL TRANSFERS	9,007	7,255	7,255	-	4,543	4,543		4,441	
TOTAL EXPENDITURES	9,007	7,255	7,255	-	4,543	4,543		4,441	

ROAD & DRAINAGE
FUND NUMBER: 112

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	7,458,061	7,190,000	7,190,000	7,454,901	16,077	7,470,978	3.91%	7,790,000	4.27%
General Sales Tax - 1%	17,929,248	17,867,000	17,867,000	7,152,263	10,983,603	18,135,866	1.50%	18,500,396	2.01%
Dept. of Transportation Grant	708,421	2,772,900	2,772,900	-	2,772,900	2,772,900	0.00%	-	-100.00%
FEMA Hazard Mitigation Grants	241,572	-	508,661	105,415	403,246	508,661	0.00%	-	-100.00%
Federal Highway Admin	-	2,083,000	3,056,800	-	3,056,800	3,056,800	0.00%	-	-100.00%
Conservation of Natural Resources	443,316	944,485	944,485	237,792	706,693	944,485	0.00%	586,000	-37.96%
Flood Control Act	4,948	4,948	4,948	4,942	6	4,948	0.00%	5,000	1.05%
State Payment in Lieu of Taxes	45,100	45,000	45,000	43,729	1,271	45,000	0.00%	45,000	0.00%
Zoning & Subdivision Fees	750	18,000	18,000	4,500	13,500	18,000	0.00%	18,000	0.00%
Inspection Fees	1,568	-	-	11,633	19,311	30,944	100.00%	-	-100.00%
Culvert Fees	25,173	27,000	27,000	12,250	14,750	27,000	0.00%	27,000	0.00%
Miscellaneous Fees	22,545	38,000	38,000	3,693	34,307	38,000	0.00%	25,000	-34.21%
Community Improvement Grants	-	-	2,000,000	2,000,000	-	2,000,000	0.00%	-	-100.00%
Interest Earnings	334,720	325,000	325,000	173,716	310,809	484,525	49.08%	521,650	7.66%
Royalties	6,769	7,000	7,000	1,990	5,010	7,000	0.00%	7,000	0.00%
Gifts & Donation	52,015	-	-	40,000	-	40,000	100.00%	-	-100.00%
Proceeds from Sales of Assets	7,778	-	-	15,766	475	16,241	100.00%	-	-100.00%
Insurance Refunds	256	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	27,282,240	31,322,333	34,804,794	17,262,590	18,338,758	35,601,348		27,525,046	
EXPENDITURES:									
PERSONAL SERVICES	12,488,959	14,406,351	14,406,351	6,121,608	6,945,543	13,067,151	-9.30%	14,499,481	10.96%
OPERATING SERVICES	2,649,694	3,076,035	3,076,035	1,092,403	1,940,164	3,032,567	-1.41%	3,142,663	3.63%
MATERIALS & SUPPLIES	3,474,345	3,411,060	3,436,060	1,427,049	2,061,071	3,488,120	1.52%	3,625,870	3.95%
OTHER CHARGES	37,653	57,750	57,750	37,523	24,227	61,750	6.93%	61,750	0.00%
CAPITAL OUTLAY	6,017,032	14,259,606	35,898,231	2,415,298	31,570,818	33,986,116	-5.33%	7,861,500	-76.87%
INTERGOVERNMENTAL	854,336	1,001,026	1,001,026	320,143	634,661	954,804	-4.62%	994,793	4.19%
TRANSFERS	350,000	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL EXPENDITURES	25,872,019	36,561,828	58,225,453	11,414,024	43,526,484	54,940,508		30,536,057	
Net change in fund balance	1,410,221	(5,239,495)	(23,420,659)			(19,339,160)		(3,011,011)	
Fund balance -Beginning	29,253,553	14,176,162	30,322,774			30,663,774		11,324,614	
Fund balance -Ending	30,663,774	8,936,667	6,902,115			11,324,614		8,313,603	

ROAD & DRAINAGE
FLOOD CONTROL
ACCOUNT NUMBER: 112-410740

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Flood Control-Employee Liability	4	10	10	1	4	5	-50.00%	5	0.00%
Flood Control-General Liability	22	45	45	4	11	15	-66.67%	15	0.00%
TOTAL OPERATING SERVICES	26	55	55	5	15	20		20	
MATERIALS & SUPPLIES:									
Flood Control-Vehicle & Equip Parts	-	100	100	-	100	100	0.00%	100	0.00%
Flood Control-Tools & Equipment	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	-	1,600	1,600	-	1,600	1,600		1,600	
TOTAL EXPENDITURES	26	1,655	1,655	5	1,615	1,620		1,620	

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	2,866,316	3,235,000	3,235,000	1,485,266	1,724,734	3,210,000	-0.77%	3,420,000	6.54%
Paved Sts - FICA	4,458	4,500	4,500	3,635	3,965	7,600	68.89%	4,500	-40.79%
Paved Sts - Retirement	348,260	365,000	365,000	162,884	198,116	361,000	-1.10%	387,000	7.20%
Paved Sts - Life/Health Insurance	632,646	877,000	877,000	352,129	347,871	700,000	-20.18%	810,000	15.71%
Paved Sts - Workers Compensation	317,067	350,000	350,000	158,893	166,107	325,000	-7.14%	353,000	8.62%
Paved Sts - Unemployment	1,791	2,100	2,100	928	1,172	2,100	0.00%	2,200	4.76%
Paved Sts - Medicare	39,923	47,000	47,000	20,742	24,258	45,000	-4.26%	50,000	11.11%
Paved Sts - Disability	8,562	10,200	10,200	4,596	4,404	9,000	-11.76%	11,500	27.78%
Paved Sts - Post-Emp. Health Care	165,360	188,000	188,000	84,410	83,590	168,000	-10.64%	185,000	10.12%
Paved Sts - Deferred Compensation	36,341	40,000	40,000	21,626	20,574	42,200	5.50%	41,000	-2.84%
Paved Sts - Dental Insurance	6,169	8,000	8,000	3,259	3,441	6,700	-16.25%	7,000	4.48%
Paved Sts - OPEB Contribution	84,357	111,000	111,000	49,937	59,563	109,500	-1.35%	119,500	9.13%
Paved Sts - Miscellaneous	14,286	16,701	16,701	5,078	11,623	16,701	0.00%	17,633	5.58%
TOTAL PERSONAL SERVICES	4,525,536	5,254,501	5,254,501	2,353,383	2,649,418	5,002,801		5,408,333	
OPERATING SERVICES:									
Paved Sts - Ads, Dues & Subscriptions	1,277	2,200	2,200	344	1,856	2,200	0.00%	2,300	4.55%
Paved Sts - Printing	4,773	9,810	9,810	3,083	6,727	9,810	0.00%	10,257	4.56%
Paved Sts - Utilities - Electric	25,306	26,400	26,400	10,287	16,288	26,575	0.66%	27,904	5.00%
Paved Sts - Utilities - Gas	6,303	7,300	7,300	5,759	7,491	13,250	81.51%	13,913	5.00%
Paved Sts - Utilities - Water	2,432	2,250	2,250	1,254	1,306	2,560	13.78%	2,688	5.00%
Paved Sts - Postage	-	200	200	45	155	200	0.00%	209	4.50%
Paved Sts - Telephone	23,954	23,850	23,850	11,178	13,257	24,435	2.45%	24,924	2.00%
Paved Sts - Rentals	35,987	67,175	67,175	18,844	48,331	67,175	0.00%	70,238	4.56%
Paved Sts - Maint of Property & Equip	100,274	191,250	191,250	72,226	119,024	191,250	0.00%	199,971	4.56%
Paved Sts - Contractual Services	35,739	117,000	117,000	23,831	93,169	117,000	0.00%	122,335	4.56%
Paved Sts - Professional Services	1,625	95,000	95,000	-	75,000	75,000	-21.05%	78,420	4.56%
Paved Sts - Property Insurance	22,437	24,000	24,000	8,959	10,541	19,500	-18.75%	19,500	0.00%
Paved Sts - Automobile Insurance	84,107	89,000	89,000	26,623	56,577	83,200	-6.52%	83,200	0.00%
Paved Sts - Employee Liability	11,069	12,000	12,000	3,657	6,343	10,000	-16.67%	10,000	0.00%
Paved Sts - General Liability	56,514	59,500	59,500	18,521	27,979	46,500	-21.85%	46,500	0.00%
TOTAL OPERATING SERVICES	411,797	726,935	726,935	204,611	484,044	688,655		712,359	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	15,417	43,500	43,500	6,353	37,147	43,500	0.00%	45,200	3.91%
Paved Sts - Office Supplies	11,057	25,000	25,000	5,275	19,725	25,000	0.00%	26,000	4.00%
Paved Sts - Medical	2,115	3,000	3,000	808	2,192	3,000	0.00%	3,100	3.33%
Paved Sts - Food & Clothing	27,147	28,500	28,500	9,045	19,455	28,500	0.00%	29,600	3.86%
Paved Sts - Maint of Buildings & Grounds	20,756	26,750	26,750	17,331	9,419	26,750	0.00%	27,800	3.93%
Paved Sts - Vehicle Supplies	239,778	252,700	252,700	131,669	120,101	251,770	-0.37%	264,358	5.00%
Paved Sts - Miscellaneous	178,105	189,200	189,200	66,507	120,508	187,015	-1.15%	180,000	-3.75%
Paved Sts - Shells/Sand/Dirt/Gravel	60,602	106,500	106,500	60,550	49,950	110,500	3.76%	110,800	0.27%
Paved Sts - Culverts & Fittings	-	2,500	2,500	29,575	(27,075)	2,500	0.00%	2,600	4.00%
Paved Sts - Equipment & Vehicle Parts	365,542	306,100	306,100	171,448	201,407	372,855	21.81%	380,312	2.00%
Paved Sts - Asphalt/Concrete	48,860	122,000	122,000	69,673	52,327	122,000	0.00%	126,900	4.02%
Paved Sts - Miscellaneous Materials	5,218	6,000	6,000	1,521	4,479	6,000	0.00%	6,200	3.33%
Paved Sts - Tools & Equipment	49,976	52,500	52,500	23,208	29,292	52,500	0.00%	54,600	4.00%
TOTAL MATERIALS & SUPPLIES	1,024,573	1,164,250	1,164,250	592,963	638,927	1,231,890		1,257,470	
OTHER CHARGES:									
Paved Sts - Training & Travel	4,794	8,000	8,000	10,105	(2,105)	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	2,895	5,000	5,000	2,555	3,945	6,500	30.00%	6,500	0.00%
TOTAL OTHER CHARGES	7,689	13,750	13,750	12,660	2,590	15,250		15,250	
CAPITAL OUTLAY:									
Paved Sts - Imp other than Buildings	213,437	2,240,770	4,258,761	828,626	3,430,135	4,258,761	0.00%	1,150,000	-73.00%
Paved Sts - Acquisition of Vehicles	74,743	120,000	120,000	20,338	99,662	120,000	0.00%	50,000	-58.33%
Paved Sts - Buildings/Grounds/Plant	6,906	-	-	-	-	-	0.00%	-	0.00%
Paved Sts - Heavy Movable Equipment	69,825	996,000	996,000	126,404	869,596	996,000	0.00%	750,000	-24.70%
Paved Sts - Office Equipment	-	41,500	41,500	-	41,500	41,500	0.00%	37,500	-9.64%
Paved Sts - Major Repairs	27,431	120,000	120,000	12,258	107,742	120,000	0.00%	120,000	0.00%
Paved Sts - Architectural/Engineering	68,910	213,855	442,562	47,835	394,727	442,562	0.00%	122,500	-72.32%
Paved Sts - Other Fees	21,427	76,920	119,178	37,844	81,334	119,178	0.00%	52,500	-55.95%
TOTAL CAPITAL OUTLAY	482,679	3,809,045	6,098,001	1,073,305	5,024,696	6,098,001		2,282,500	
INTERGOVERNMENTAL:									
Paved Sts - Ad Val Tax Ded - Sheriff	246,085	263,000	263,000	248,064	-	248,064	-5.68%	284,500	14.69%
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	98,596	104,013	104,013	-	88,370	88,370	-15.04%	90,147	2.01%
TOTAL INTERGOVERNMENTAL	344,681	372,013	372,013	248,064	93,370	341,434		379,647	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL TRANSFERS	350,000	350,000	350,000	-	350,000	350,000		350,000	
TOTAL EXPENDITURES	7,146,955	11,690,494	13,979,450	4,484,986	9,243,045	13,728,031		10,405,559	

ROAD & DRAINAGE

PAVED STREETS

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 1,150,000	2019 Road Maintenance & Concrete Road Maintenance Pave New Road -Rue Lacon (Road to New Dog Park)	\$ 600,000 550,000
Acquisition of Vehicles	\$ 50,000	Two (2) F-150 Trucks requested	
Heavy Moveable Equipment	\$ 750,000	One (1) Long-Arm Tractors to replace: Unit# 1063 (2009 Tractor with 5,000+ hours) One (1) Excavator to replace Unit# 1014 (2000 with 5,500 hours) One (1) JLP Machine to replace Unit# 227 (2003 with 2,000+ hours) One (1) New Crane Truck for Equipment Maintenance Two (2) Trash Trucks to replace: Unit# 175 (2005 Truck with 125,000 miles) Unit# 165 (2005 Truck with 125,000 miles)	\$ 95,000 100,000 135,000 120,000 300,000
Office Equipment	\$ 37,500	TEXA WCF119-Equipment Diagnostic Computer	\$ 37,500
Major Repairs	\$ 120,000	Equipment Repairs Roadway Repairs	\$ 60,000 60,000
Architectural/Engineering Fees	\$ 122,500	Engineering Fees (7% Construction 102 & 112)	\$ 122,500
Other Fees	\$ 52,500	Engineering Fees (7% Construction 102 & 112)	\$ 52,500
Grand Total Requested:	\$2,282,500		

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	-	3,239,584	4,733,803	-	4,733,803	4,733,803	0.00%	-	-100.00%
Sidewalks - Architectural/Engineering	-	607,530	792,530	-	792,530	792,530	0.00%	-	-100.00%
Sidewalks - Other Fees	-	52,050	102,250	-	102,250	102,250	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	3,899,164	5,628,583	-	5,628,583	5,628,583		-	
 TOTAL EXPENDITURES	 -	 3,899,164	 5,628,583	 -	 5,628,583	 5,628,583		 -	

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

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	5,419,160	6,095,000	6,095,000	2,574,492	3,025,508	5,600,000	-8.12%	6,150,000	9.82%
Drainage - FICA	12,811	15,000	15,000	4,445	5,555	10,000	-33.33%	10,000	0.00%
Drainage - Retirement	634,158	662,000	662,000	281,460	328,540	610,000	-7.85%	675,000	10.66%
Drainage - Life/Health Insurance	1,041,230	1,367,000	1,367,000	487,957	472,043	960,000	-29.77%	1,203,000	25.31%
Drainage - Workers Compensation	260,513	300,000	300,000	124,091	125,909	250,000	-16.67%	317,000	26.80%
Drainage - Unemployment	3,386	3,800	3,800	1,609	2,191	3,800	0.00%	4,000	5.26%
Drainage - Medicare	74,737	88,000	88,000	35,729	44,271	80,000	-9.09%	88,500	10.63%
Drainage - Disability	17,103	20,000	20,000	8,616	8,384	17,000	-15.00%	20,200	18.82%
Drainage - Post-Emp. Health Care	202,028	240,000	240,000	95,860	94,140	190,000	-20.83%	250,000	31.58%
Drainage - Deferred Compensation	109,586	115,000	115,000	56,273	61,727	118,000	2.61%	121,000	2.54%
Drainage - Dental Insurance	9,914	12,000	12,000	4,983	5,517	10,500	-12.50%	12,000	14.29%
Drainage - OPEB Contribution	160,913	209,000	209,000	89,525	100,475	190,000	-9.09%	214,000	12.63%
Drainage - Miscellaneous	17,884	25,050	25,050	3,185	21,865	25,050	0.00%	26,448	5.58%
TOTAL PERSONAL SERVICES	7,963,423	9,151,850	9,151,850	3,768,225	4,296,125	8,064,350		9,091,148	
OPERATING SERVICES:									
Drainage - Ads, Dues & Subscriptions	1,352	11,690	11,690	1,815	9,875	11,690	0.00%	12,223	4.56%
Drainage - Printing	5,087	5,395	5,395	933	4,462	5,395	0.00%	5,641	4.56%
Drainage - Utilities - Electric	280,953	261,405	261,405	147,935	138,637	286,572	9.63%	292,304	2.00%
Drainage - Utilities - Gas	31,877	37,000	37,000	11,672	25,328	37,000	0.00%	38,295	3.50%
Drainage - Utilities - Water	23,429	19,000	19,000	34,238	34,242	68,480	260.42%	69,850	2.00%
Drainage - Postage	331	500	500	265	235	500	0.00%	523	4.60%
Drainage - Telephone	44,849	54,555	54,555	20,169	34,386	54,555	0.00%	57,283	5.00%
Drainage - Rentals	140,320	125,000	125,000	66,864	58,136	125,000	0.00%	130,700	4.56%
Drainage - Maint of Property & Equipment	561,869	450,000	450,000	159,738	290,262	450,000	0.00%	470,520	4.56%
Drainage - Contractual Services	357,005	390,000	390,000	121,230	228,770	350,000	-10.26%	365,960	4.56%
Drainage - Professional Services	519,337	708,000	708,000	236,022	471,978	708,000	0.00%	740,285	4.56%
Drainage - Property Insurance	65,417	69,000	69,000	18,247	42,253	60,500	-12.32%	60,500	0.00%
Drainage - Automobile Insurance	70,402	74,500	74,500	23,821	52,079	75,900	1.88%	75,900	0.00%
Drainage - Employee Liability	22,219	23,500	23,500	7,393	12,207	19,600	-16.60%	19,600	0.00%
Drainage - General Liability	113,424	119,500	119,500	37,445	53,255	90,700	-24.10%	90,700	0.00%
TOTAL OPERATING SERVICES	2,237,871	2,349,045	2,349,045	887,787	1,456,105	2,343,892		2,430,284	

CONTINUED

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

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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.	14,504	76,700	101,700	15,913	85,787	101,700	0.00%	101,700	0.00%
Drainage - Office Supplies	19,544	20,000	20,000	4,799	15,201	20,000	0.00%	20,800	4.00%
Drainage - Medical Supplies	1,661	3,800	3,800	526	3,274	3,800	0.00%	4,000	5.26%
Drainage - Food & Clothing	23,295	27,480	27,480	9,502	17,978	27,400	-0.29%	28,600	4.38%
Drainage - Maint of Buildings & Grounds	77,627	166,000	116,000	57,144	43,856	101,000	-12.93%	105,000	3.96%
Drainage - Vehicle Supplies	734,060	725,000	725,000	295,024	429,976	725,000	0.00%	754,000	4.00%
Drainage - Electrical Components	-	-	150,000	36,052	113,948	150,000	0.00%	182,000	21.33%
Drainage - Miscellaneous	655,310	425,000	325,000	156,463	168,537	325,000	0.00%	338,000	4.00%
Drainage - Shells/Sand/Dirt/Gravel	148,149	150,000	150,000	28,453	121,547	150,000	0.00%	156,000	4.00%
Drainage - Culverts & Fittings	402,133	230,000	230,000	90,282	139,718	230,000	0.00%	239,200	4.00%
Drainage - Equipment & Vehicle Parts	188,536	186,735	186,735	74,613	112,122	186,735	0.00%	194,200	4.00%
Drainage - Asphalt, Concrete	97,561	125,500	125,500	22,485	103,015	125,500	0.00%	130,500	3.98%
Drainage - Lab Chemicals & Supplies	-	500	500	-	-	-	-100.00%	-	0.00%
Drainage - Miscellaneous Materials	24,084	37,995	37,995	8,214	29,781	37,995	0.00%	39,500	3.96%
Drainage - Tools & Equipment	63,308	70,500	70,500	34,616	35,884	70,500	0.00%	73,300	3.97%
TOTAL MATERIALS & SUPPLIES	2,449,772	2,245,210	2,270,210	834,086	1,420,544	2,254,630		2,366,800	
OTHER CHARGES:									
Drainage - Training & Travel	25,457	35,000	35,000	23,904	11,096	35,000	0.00%	35,000	0.00%
Drainage- Judgement & Damages	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Drainage - Official Fees	4,507	4,000	4,000	959	5,541	6,500	62.50%	6,500	0.00%
TOTAL OTHER CHARGES	29,964	44,000	44,000	24,863	21,637	46,500		46,500	
CAPITAL OUTLAY:									
Drainage - Acquisition of Land	-	350,000	1,500,000	7,466	1,492,534	1,500,000	0.00%	-	-100.00%
Drainage - Acquisition of Buildings	-	75,000	1,000,000	-	1,000,000	1,000,000	0.00%	-	-100.00%
Drainage - Improvements other than Bldgs	2,912,151	3,790,897	13,911,189	419,433	13,391,756	13,811,189	-0.72%	3,300,000	-76.11%
Drainage - Acquisition of Vehicles	158,633	175,000	175,000	69,159	105,841	175,000	0.00%	100,000	-42.86%
Drainage - Buildings/Grounds/Plant	260,643	-	-	9,485	-	9,485	100.00%	500,000	5171.48%
Drainage - Heavy Movable Equipment	31,677	445,000	515,000	134,586	380,414	515,000	0.00%	400,000	-22.33%
Drainage - Office Equipment	28,297	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Drainage - Major Repairs	842,446	800,000	800,000	308,454	491,546	800,000	0.00%	800,000	0.00%
Drainage - Architectural/Engineering Fees	885,572	500,500	4,296,600	303,110	2,196,890	2,500,000	-41.81%	231,000	-90.76%
Drainage - Other Fees	414,934	365,000	1,923,858	90,300	1,808,558	1,898,858	-1.30%	198,000	-89.57%
TOTAL CAPITAL OUTLAY	5,534,353	6,551,397	24,171,647	1,341,993	20,917,539	22,259,532		5,579,000	
INTERGOVERNMENTAL:									
Drainage - Cost of Tax Collection	98,596	104,013	104,013	-	88,370	88,370	-15.04%	90,146	2.01%
Drainage - Grants	411,059	525,000	525,000	72,079	452,921	525,000	0.00%	525,000	0.00%
TOTAL INTERGOVERNMENTAL	509,655	629,013	629,013	72,079	541,291	613,370		615,146	
TOTAL EXPENDITURES	18,725,038	20,970,515	38,615,765	6,929,033	28,653,241	35,582,274		20,128,878	

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Building	\$ 3,300,000	Montz Master Drainage Plan (Realign Coulee, Hwy61 Jack & Bore, Conveyance) Ormond, Ormond Oaks & Dunleith Canal Subsurface Drainage Review Westbank Vicinity (Escrow) PLD/Cross Bayou Cost Share (Escrow) Dunleith Canal Shoring Completion	\$ 1,000,000 500,000 250,000 250,000 1,300,000
Acquisition of Vehicles	\$ 100,000	Two (2) Ford F-250 Crew cabs to replace: Unit# 111 (2008 Ford F250 with 206,150 miles) Unit# 219 (2002 Ford F250 with 230,000 miles) One (1) Electrician Vans for new Electricians	\$ 65,000 35,000
Buildings/Grounds/Equipment	\$ 500,000	Destrehan II Pump (72" Hydraulic Maintenance Service)	\$ 500,000
Heavy Moveable Equipment	\$ 400,000	One (1) Fifty-ft Marsh Buggy to replace: Unit# 997 (2003 Bobcat T-200 with 1,129.9 hours)	\$ 400,000
Office Equipment	\$ 50,000	Surveillance System	\$ 50,000
Major Repairs	\$ 800,000	Engine Repairs 24-30" Pump Overhaul 36-54" Pump Overhaul Gearbox Repairs/Replacement Equipment Repairs	\$ 125,000 110,000 175,000 275,000 115,000
Arch/Engineering Fees	\$ 231,000	Engineering Fees (7% Construction)	\$ 231,000
Other Fees	\$ 198,000	Other Fees (6% -Testing, Geotechnical Sitework, Surveying, ROW, Legal Svcs)	\$ 198,000

Grand Total Requested:

\$ 5,579,000

RECREATION

FUND NUMBER: 113

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	3,729,027	3,605,000	3,605,000	3,740,091	8,044	3,748,135	3.97%	3,905,000	4.19%
National Park Service Federal Grant	200,000	-	-	-	-	-	0.00%	-	0.00%
Local Corporate Grant	100,000	-	-	-	-	-	0.00%	450,000	100.00%
Miscellaneous Revenues	6,238	1,000	1,000	140	(5)	135	-86.50%	200	48.15%
Rental of Parks & Buildings	32,200	20,000	20,000	18,850	7,100	25,950	29.75%	26,000	0.19%
Admission Fees	5,125	10,000	10,000	18,048	-	18,048	80.48%	10,000	-44.59%
Reg Fees - Adult	11,025	11,000	11,000	2,472	9,000	11,472	4.29%	11,000	-4.11%
Reg Fees - Miscellaneous	55,040	50,000	50,000	42,295	8,375	50,670	1.34%	50,000	-1.32%
Reg Fees - Summer Camp	139,975	135,000	135,000	98,769	57,601	156,370	15.83%	145,000	-7.27%
Reg Fees - Youth Tournaments	1,883	1,000	1,000	8,200	-	8,200	720.00%	1,500	-81.71%
Youth/Senior Special Fees	28,790	30,000	30,000	18,463	6,042	24,505	-18.32%	25,000	2.02%
Concessions	637	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	28,904	6,950	6,950	37,375	15,625	53,000	662.59%	31,000	-41.51%
Gifts/Donations	6,246	-	-	-	-	-	0.00%	-	0.00%
Insurance Refunds	327	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	5,531	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	109,793	1,649,000	1,649,000	61,344	69,516	130,860	-92.06%	2,849,140	2077.24%
TOTAL REVENUES	4,460,741	5,518,950	5,518,950	4,046,047	181,298	4,227,345		7,503,840	
EXPENDITURES:									
PERSONAL SERVICES	2,199,580	2,378,600	2,378,600	1,066,785	1,244,015	2,310,800	-2.85%	2,613,400	13.10%
OPERATING SERVICES	687,861	667,710	667,710	272,234	436,106	708,340	6.08%	696,800	-1.63%
MATERIALS & SUPPLIES	443,534	414,000	414,000	230,324	209,296	439,620	6.19%	417,750	-4.97%
OTHER CHARGES	48,309	37,000	37,000	9,807	59,693	69,500	87.84%	37,000	-46.76%
CAPITAL OUTLAY	1,100,325	2,638,500	2,638,500	210,595	333,278	667,273	-74.71%	4,704,000	604.96%
INTERGOVERNMENTAL	123,043	133,200	133,200	124,462	1,203	125,665	-5.66%	144,200	14.75%
TOTAL EXPENDITURES	4,602,652	6,269,010	6,269,010	1,914,207	2,283,591	4,321,198		8,613,150	
Net change in fund balance	(141,911)	(750,060)	(750,060)			(93,853)		(1,109,310)	
Fund balance -Beginning	1,483,416	1,051,254	1,051,254			1,341,505		1,247,652	
Fund balance -Ending	1,341,505	301,194	301,194			1,247,652		138,342	

RECREATION

ACCOUNT NUMBER: 113-450100

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	1,456,902	1,540,000	1,540,000	709,882	826,118	1,536,000	-0.26%	1,730,000	12.63%
Recreation - FICA	11,854	12,500	12,500	6,171	6,829	13,000	4.00%	16,000	23.08%
Recreation - Retirement	157,569	154,500	154,500	70,124	81,876	152,000	-1.62%	170,000	11.84%
Recreation - Life/Health Insurance	213,405	277,000	277,000	119,329	114,171	233,500	-15.70%	283,000	21.20%
Recreation - Workers Compensation	43,175	46,200	46,200	21,123	22,377	43,500	-5.84%	53,500	22.99%
Recreation - Unemployment	911	1,000	1,000	444	556	1,000	0.00%	1,500	50.00%
Recreation - Medicare	20,474	23,000	23,000	9,969	12,031	22,000	-4.35%	25,000	13.64%
Recreation - Disability	4,567	5,100	5,100	2,390	2,210	4,600	-9.80%	5,000	8.70%
Recreation - Post-Emp. Health Care	47,121	53,000	53,000	21,567	20,933	42,500	-19.81%	49,300	16.00%
Recreation - Deferred Compensation	21,907	25,000	25,000	11,676	13,824	25,500	2.00%	26,500	3.92%
Recreation - Dental Insurance	2,631	3,000	3,000	1,440	1,460	2,900	-3.33%	3,300	13.79%
Recreation - OPEB Contribution	39,714	49,000	49,000	22,236	26,264	48,500	-1.02%	58,000	19.59%
Recreation - Miscellaneous	4,771	5,500	5,500	1,270	2,230	3,500	-36.36%	5,000	42.86%
TOTAL PERSONAL SERVICES	2,025,001	2,194,800	2,194,800	997,621	1,130,879	2,128,500		2,426,100	
OPERATING SERVICES:									
Recreation - Ads, Dues & Subscriptions	25,492	35,000	35,000	26,978	13,022	40,000	14.29%	35,000	-12.50%
Recreation - Printing	3,794	6,000	6,000	904	4,096	5,000	-16.67%	5,000	0.00%
Recreation - Utilities - Electric	47,028	55,650	55,650	17,878	36,662	54,540	-1.99%	55,900	2.49%
Recreation - Utilities - Water	35,135	42,000	42,000	8,010	39,485	47,495	13.08%	48,000	1.06%
Recreation - Postage	436	1,000	1,000	13	487	500	-50.00%	500	0.00%
Recreation - Telephone	16,813	16,000	16,000	7,497	8,503	16,000	0.00%	16,000	0.00%
Recreation - Rentals	96,453	130,000	130,000	43,649	66,351	110,000	-15.38%	120,000	9.09%
Recreation - Maint of Property & Equip	192,133	105,000	105,000	51,288	118,712	170,000	61.90%	150,000	-11.76%
Recreation - Contractual Services	71,446	75,000	75,000	29,684	45,316	75,000	0.00%	75,000	0.00%
Recreation - Professional Services	114,658	110,000	110,000	51,617	58,383	110,000	0.00%	110,000	0.00%
Recreation - Merchant Services	4,736	7,000	7,000	3,589	1,911	5,500	-21.43%	7,000	27.27%
Recreation - Property Insurance	10,257	11,000	11,000	3,116	5,789	8,905	-19.05%	9,000	1.07%
Recreation - Automobile Insurance	28,246	30,000	30,000	9,108	20,822	29,930	-0.23%	29,950	0.07%
Recreation - Employee Liability	5,278	5,700	5,700	1,741	2,879	4,620	-18.95%	4,650	0.65%
Recreation - General Liability	33,101	35,000	35,000	15,661	12,629	28,290	-19.17%	28,300	0.04%
TOTAL OPERATING SERVICES	685,006	664,350	664,350	270,733	435,047	705,780		694,300	

CONTINUED

RECREATION

ACCOUNT NUMBER: 113-450100

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	5,409	6,000	6,000	3,497	2,503	6,000	0.00%	6,000	0.00%
Recreation - Office Supplies	6,445	6,000	6,000	2,270	3,730	6,000	0.00%	6,000	0.00%
Recreation - Culture	111,773	85,000	85,000	78,567	36,433	115,000	35.29%	100,000	-13.04%
Recreation - Medical	275	500	500	84	366	450	-10.00%	500	11.11%
Recreation - Food & Clothing	11,206	35,000	35,000	7,784	17,216	25,000	-28.57%	25,000	0.00%
Recreation - Maint of Buildings & Grounds	106,275	105,000	105,000	33,012	51,988	85,000	-19.05%	90,000	5.88%
Recreation - Vehicle Supplies	57,762	55,000	55,000	24,594	30,406	55,000	0.00%	55,000	0.00%
Recreation - Miscellaneous	31,302	15,000	15,000	22,467	12,533	35,000	133.33%	25,000	-28.57%
Recreation - Shells/Sand/Dirt/Gravel	20,482	15,000	15,000	2,450	7,550	10,000	-33.33%	15,000	50.00%
Recreation - Equipment & Vehicle Parts	22,340	25,000	25,000	14,494	10,506	25,000	0.00%	25,000	0.00%
Recreation - Asphalt/Concrete	-	3,000	3,000	55	1,445	1,500	-50.00%	2,000	33.33%
Recreation - Miscellaneous	8,550	12,000	12,000	3,653	8,347	12,000	0.00%	12,000	0.00%
Recreation - Tools *& Equipment	21,374	15,000	15,000	6,273	8,727	15,000	0.00%	15,000	0.00%
TOTAL MATERIALS & SUPPLIES	403,193	377,500	377,500	199,200	191,750	390,950		376,500	
OTHER CHARGES:									
Recreation - Training & Travel	3,026	10,000	10,000	2,105	6,395	8,500	-15.00%	10,000	17.65%
Recreation - Participant Travel	45,071	25,000	25,000	7,292	52,708	60,000	140.00%	25,000	-58.33%
Recreation - Official Fees	212	2,000	2,000	410	590	1,000	-50.00%	2,000	100.00%
TOTAL OTHER CHARGES	48,309	37,000	37,000	9,807	59,693	69,500		37,000	
CAPITAL OUTLAY:									
Recreation - Acquisition of Land	-	-	125,000	-	123,400	123,400	-1.28%	-	-100.00%
Recreation - Imp other than Buildings	896,977	2,491,500	2,261,500	98,204	145,151	243,355	-89.24%	4,455,000	1730.66%
Recreation - Acquisition of Vehicles	27,839	25,000	25,000	-	22,810	22,810	-8.76%	50,000	119.20%
Recreation - Buildings/Grounds	4,325	-	81,000	55,484	25,516	81,000	0.00%	-	-100.00%
Recreation - Heavy Movable Equipment	30,453	27,000	27,000	22,538	2	22,540	-16.52%	24,000	6.48%
Recreation - Major Repairs	36,816	10,000	40,000	31,731	57,757	89,488	123.72%	10,000	-88.83%
Recreation - Architectural/Engineering	101,470	75,000	69,000	2,533	80,042	82,575	19.67%	155,000	87.71%
Recreation - Other Fees	2,445	10,000	10,000	105	2,000	2,105	-78.95%	10,000	375.06%
TOTAL CAPITAL OUTLAY	1,100,325	2,638,500	2,638,500	210,595	333,278	667,273		4,704,000	
INTERGOVERNMENTAL:									
Recreation - Ad Val Tax Ded - Sheriff	123,043	132,000	132,000	124,462	3	124,465	-5.71%	143,000	14.89%
Recreation - Cost of Ad Valorem Tax Coll.	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL INTERGOVERNMENTAL	123,043	133,200	133,200	124,462	1,203	125,665		144,200	
TOTAL EXPENDITURES	4,384,877	6,045,350	6,045,350	1,812,418	2,151,850	4,087,668		8,382,100	

RECREATION

FUND NUMBER: 113

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 4,455,000	Ashton Soccer Field -Restrooms (GF Transfer)	\$ 250,000
		Bethune Field Addition (GF Transfer)	60,000
		Des Allemands Boat Launch (GF Transfer)	100,000
		Dog Park (GF Transfer)	400,000
		DOW Field Renovations	35,000
		EAD Community Center -Spray Park (GF Transfer)	500,000
		EB Bridge Park -Clearing Land for Gymnasium (GF Transfer)	20,000
		EB Bridge Park -Parking Lot (GF Transfer)	650,000
		IMTT Field Improvements	425,000
		Monsanto Linear Park (Grant Donation from Monsanto)	450,000
		Norco Park (GF Transfer)	50,000
		Norco Elementary -Concession Stand	45,000
		Rathborne Park Phase II	225,000
		Rathborne Park Parking Lot	400,000
		Various Field Improvements & Playground Upgrades	25,000
		WB Boat Launch (GF Transfer)	550,000
		Walking Path Repairs (EB & WB Bridge Parks)	20,000
		WPA Road Park	250,000
Acquisition of Vehicles	\$ 50,000	Replace Two (2) Dodge Pick-up Trucks:	\$ 50,000
		Unit# 310 (2006 Ford F150 Ext.cab with 158,012 miles)	
		Unit# 317 (2006 Ford F150 Ext.cab with 153,300 miles)	
Heavy Movable Equipment	\$ 24,000	2018 Tractor Mowers 60'cut (3 @ \$8,000)	\$ 24,000
Major Repairs	\$ 10,000	Miscellaneous Repairs	\$ 10,000
Architectural/Engineering	\$ 155,000	Ashton Soccer Field -Restrooms (GF Transfer)	\$ 5,000
		Bethune Field Addition (GF Transfer)	5,000
		EAD Community Center -Spray Park (GF Transfer)	75,000
		Rathborne Parking	45,000
		WPA Road Park	25,000
Other Fees	\$ 10,000	Other Projects	
Grand Total Requested:	\$ 4,704,000		

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	152,282	158,000	158,000	61,702	98,483	160,185	1.38%	161,000	0.51%
Rec-Summer Camp - FICA	9,442	10,000	10,000	3,826	6,109	9,935	-0.65%	10,000	0.65%
Rec-Summer Camp - Workers Comp	6,472	6,700	6,700	2,592	3,673	6,265	-6.49%	7,200	14.92%
Rec-Summer Camp - Unemployment	95	100	100	39	61	100	0.00%	100	0.00%
Rec-Summer Camp - Medicare	2,208	2,500	2,500	895	1,430	2,325	-7.00%	2,500	7.53%
Rec-Summer Camp - Miscellaneous	4,080	6,500	6,500	110	3,380	3,490	-46.31%	6,500	86.25%
TOTAL PERSONAL SERVICES	174,579	183,800	183,800	69,164	113,136	182,300		187,300	
OPERATING SERVICES:									
Rec-Summer Camp - Ads, Dues & Subs	-	-	-	600	-	600	100.00%	500	-16.67%
Rec-Summer Camp - Printing	182	500	500	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - Employee Liability	438	460	460	149	196	345	-25.00%	350	1.45%
Rec-Summer Camp - General Liability	2,235	2,400	2,400	752	863	1,615	-32.71%	1,650	2.17%
TOTAL OPERATING SERVICES	2,855	3,360	3,360	1,501	1,059	2,560		2,500	
MATERIALS & SUPPLIES:									
Rec-Summer Camp - Office Equipment	531	500	500	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - Office Supplies	1,208	1,000	1,000	331	299	630	-37.00%	1,000	58.73%
Rec-Summer Camp - Educational/Recr	34,027	30,000	30,000	28,563	13,747	42,310	41.03%	35,000	-17.28%
Rec-Summer Camp - Medical, Drugs	-	-	-	73	2	75	100.00%	250	233.33%
Rec-Summer Camp - Food & Clothing	3,959	4,000	4,000	688	3,197	3,885	-2.88%	4,000	2.96%
Rec-Summer Camp - Maint of B&G	616	1,000	1,000	1,469	301	1,770	77.00%	1,000	-43.50%
TOTAL MATERIALS & SUPPLIES	40,341	36,500	36,500	31,124	17,546	48,670		41,250	
TOTAL EXPENDITURES	217,775	223,660	223,660	101,789	131,741	233,530		231,050	
FUNDING SOURCE:									
Reduction of Fund Balance	77,800	88,660	88,660	3,020	74,140	77,160	-12.97%	86,050	11.52%
Reg Fees - Summer Camp	139,975	135,000	135,000	98,769	57,601	156,370	15.83%	145,000	-7.27%
TOTAL	217,775	223,660	223,660	101,789	131,741	233,530		231,050	

MOSQUITO CONTROL

FUND NUMBER: 114

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	1,358,286	1,315,000	1,315,000	1,364,633	2,917	1,367,550	4.00%	1,425,000	4.20%
Interest Earnings	12,851	6,000	6,000	13,711	8,289	22,000	266.67%	18,000	-18.18%
TOTAL REVENUES	1,371,137	1,321,000	1,321,000	1,378,344	11,206	1,389,550		1,443,000	
EXPENDITURES:									
PERSONAL SERVICES:									
Mosquito - Salaries	33,659	46,000	46,000	16,025	19,975	36,000	-21.74%	53,000	47.22%
Mosquito - FICA	50	200	200	6	44	50	-75.00%	400	700.00%
Mosquito - Retirement	4,094	5,100	5,100	1,831	2,369	4,200	-17.65%	5,300	26.19%
Mosquito - Life/Health Insurance	4,114	7,400	7,400	2,037	1,963	4,000	-45.95%	6,700	67.50%
Mosquito - Workers Compensation	165	225	225	77	123	200	-11.11%	260	30.00%
Mosquito - Unemployment	21	30	30	10	20	30	0.00%	35	16.67%
Mosquito - Medicare	475	675	675	227	323	550	-18.52%	765	39.09%
Mosquito - Disability	118	160	160	61	59	120	-25.00%	155	29.17%
Mosquito - Deferred Compensation	2,410	3,000	3,000	1,432	1,768	3,200	6.67%	3,000	-6.25%
Mosquito - Dental Insurance	80	120	120	40	60	100	-16.67%	120	20.00%
Mosquito - OPEB Contribution	992	1,600	1,600	557	743	1,300	-18.75%	1,650	26.92%
Mosquito - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	46,178	64,610	64,610	22,303	27,547	49,850		71,485	
OPERATING SERVICES:									
Mosquito - Ads, Dues & Subscriptions	738	550	550	115	410	525	-4.55%	550	4.76%
Mosquito - Printing, Duplication	-	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,215,741	1,294,200	1,294,200	475,733	784,049	1,259,782	-2.66%	1,319,782	4.76%
Mosquito - Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Mosquito - Employee Liability	83	90	90	28	62	90	0.00%	90	0.00%
Mosquito - General Liability	422	450	450	143	267	410	-8.89%	450	9.76%
TOTAL OPERATING SERVICES	1,216,984	1,295,640	1,295,640	476,019	785,138	1,261,157		1,321,222	
MATERIALS & SUPPLIES:									
Mosquito - Office Supplies	-	300	300	-	300	300	0.00%	300	0.00%
TOTAL MATERIALS & SUPPLIES	-	300	300	-	300	300		300	
OTHER CHARGES:									
Mosquito - Training & Travel	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Mosquito - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
	-	1,100	1,100	-	1,100	1,100		1,100	
INTERGOVERNMENTAL:									
Mosquito - Ad Val Tax Ded - Sheriff	44,817	49,000	49,000	45,408	-	45,408	-7.33%	52,500	15.62%
Mosquito - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	44,817	50,000	50,000	45,408	1,000	46,408		53,500	

CONTINUED

MOSQUITO CONTROL

FUND NUMBER: 114

Description	<u>2017</u>	<u>2018</u>					<u>2019</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.)									
TRANSFERS:									
Transfer to General Fund - Indirect Cost	14,214	20,000	20,000	-	15,000	15,000	-25.00%	15,000	0.00%
TOTAL TRANSFERS	14,214	20,000	20,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	1,322,193	1,431,650	1,431,650	543,730	830,085	1,373,815		1,462,607	
Net change in fund balance	48,944	(110,650)	(110,650)			15,735		(19,607)	
Fund balance -Beginning	638,815	615,264	615,264			687,759		703,494	
Fund balance -Ending	687,759	504,614	504,614			703,494		683,887	

RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
RSVP - Federal Grant	53,535	54,900	54,900	15,732	39,168	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%
Registration Fees -Miscellaneous	1,410	1,500	1,500	860	1,140	2,000	33.33%	2,000	0.00%
Interest Earnings	170	120	120	293	177	470	291.67%	300	-36.17%
RSVP - Donations	880	500	500	-	-	-	-100.00%	-	0.00%
Transfer from General Fund	160,000	185,000	185,000	125,000	60,000	185,000	0.00%	228,000	23.24%
TOTAL REVENUES	247,995	274,020	274,020	167,885	106,485	274,370		317,200	
EXPENDITURES:									
PERSONAL SERVICES	198,231	211,335	211,335	97,806	114,134	211,940	0.29%	239,070	12.80%
OPERATING SERVICES	21,086	22,900	22,900	7,867	13,368	21,235	-7.27%	21,750	2.43%
MATERIALS & SUPPLIES	11,118	12,700	12,700	2,300	9,500	11,800	-7.09%	15,250	29.24%
OTHER CHARGES	40,855	43,130	43,130	25,512	15,058	40,570	-5.94%	42,700	5.25%
TOTAL EXPENDITURES	271,290	290,065	290,065	133,485	152,060	285,545		318,770	
Net change in fund balance	(23,295)	(16,045)	(16,045)			(11,175)		(1,570)	
Fund balance -Beginning	38,334	18,649	18,649			15,039		3,864	
Fund balance -Ending	15,039	2,604	2,604			3,864		2,294	

RETIRED SENIOR VOLUNTEER PROGRAM
FEDERAL
ACCOUNT NUMBER: 116-430251

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	31,078	31,275	31,275	15,494	18,506	34,000	8.71%	34,500	1.47%
RSVP - Fed - Retirement	3,831	3,600	3,600	1,782	2,218	4,000	11.11%	4,000	0.00%
RSVP - Fed - Life/Health Insurance	8,452	9,900	9,900	4,195	4,105	8,300	-16.16%	9,300	12.05%
RSVP - Fed - Workers Compensation	151	155	155	74	81	155	0.00%	170	9.68%
RSVP - Fed - Unemployment	19	20	20	10	15	25	25.00%	25	0.00%
RSVP - Fed - Medicare	420	455	455	213	257	470	3.30%	500	6.38%
RSVP - Fed - Disability	110	115	115	60	55	115	0.00%	115	0.00%
RSVP - Fed - Deferred Comp	38	40	40	26	34	60	50.00%	65	8.33%
RSVP - Fed - Dental	63	65	65	32	33	65	0.00%	65	0.00%
RSVP - Fed - OPEB Contribution	929	-	-	542	(542)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	45,091	45,625	45,625	22,428	24,762	47,190		48,740	
OPERATING SERVICES:									
RSVP - Fed - Ads, Dues & Subscriptions	150	150	150	150	-	150	0.00%	150	0.00%
RSVP - Fed - Printing	459	750	750	248	402	650	-13.33%	750	15.38%
RSVP - Fed - Insurance	600	650	650	650	-	650	0.00%	650	0.00%
TOTAL OPERATING SERVICES	1,209	1,550	1,550	1,048	402	1,450		1,550	
OTHER CHARGES:									
RSVP - Fed - Training & Travel	443	500	500	-	750	750	50.00%	-	-100.00%
RSVP - Fed - Participant Travel	2,571	2,450	2,450	2,590	710	3,300	34.69%	2,062	-37.52%
RSVP - Fed - Recognition	4,220	4,775	4,775	4,770	(2,560)	2,210	-53.72%	2,548	15.29%
TOTAL OTHER CHARGES	7,234	7,725	7,725	7,360	(1,100)	6,260		4,610	
TOTAL EXPENDITURES	53,534	54,900	54,900	30,836	24,064	54,900		54,900	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	10,461	10,700	10,700	4,930	5,870	10,800	0.93%	11,000	1.85%
RSVP - State - FICA	649	665	665	306	364	670	0.75%	680	1.49%
RSVP - State - Workers Compensation	51	60	60	24	26	50	-16.67%	60	20.00%
RSVP - State - Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
RSVP - State - Medicare	152	160	160	72	88	160	0.00%	160	0.00%
TOTAL PERSONAL SERVICES	11,320	11,595	11,595	5,335	6,355	11,690		11,910	
OTHER CHARGES:									
RSVP - State - Training & Travel	4,270	3,000	3,000	631	2,369	3,000	0.00%	3,000	0.00%
RSVP - State - Participant Travel	4,728	5,000	5,000	-	4,000	4,000	-20.00%	5,000	25.00%
RSVP - State - Recognition	11,684	12,405	12,405	10,007	3,303	13,310	7.30%	12,090	-9.17%
TOTAL OTHER CHARGES	20,682	20,405	20,405	10,638	9,672	20,310		20,090	
TOTAL EXPENDITURES	32,002	32,000	32,000	15,973	16,027	32,000		32,000	

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	101,806	108,000	108,000	50,413	60,587	111,000	2.78%	132,000	18.92%
RSVP - Local - FICA	1,218	1,400	1,400	614	836	1,450	3.57%	2,500	72.41%
RSVP - Local - Retirement	10,278	9,900	9,900	4,658	5,542	10,200	3.03%	10,600	3.92%
RSVP - Local - Life/Health Insurance	13,750	17,000	17,000	6,822	6,678	13,500	-20.59%	15,100	11.85%
RSVP - Local - Workers Compensation	500	600	600	242	258	500	-16.67%	650	30.00%
RSVP - Local - Unemployment	64	70	70	32	43	75	7.14%	85	13.33%
RSVP - Local - Medicare	1,440	1,600	1,600	713	937	1,650	3.13%	1,920	16.36%
RSVP - Local - Disability	296	310	310	156	149	305	-1.61%	305	0.00%
RSVP - Local - Post-Emp. Health Care	8,852	9,735	9,735	4,389	4,211	8,600	-11.66%	9,150	6.40%
RSVP - Local - Deferred Compensation	892	1,000	1,000	453	747	1,200	20.00%	1,410	17.50%
RSVP - Local - Dental Insurance	177	200	200	88	92	180	-10.00%	180	0.00%
RSVP - Local - OPEB Contribution	2,492	4,100	4,100	1,418	2,882	4,300	4.88%	4,420	2.79%
RSVP - Local - Miscellaneous	55	200	200	45	55	100	-50.00%	100	0.00%
TOTAL PERSONAL SERVICES	141,820	154,115	154,115	70,043	83,017	153,060		178,420	
OPERATING SERVICES:									
RSVP - Local - Ads, Dues & Subscriptions	116	750	750	125	375	500	-33.33%	500	0.00%
RSVP - Local - Printing	1,745	2,500	2,500	425	2,075	2,500	0.00%	2,500	0.00%
RSVP - Local - Postage	993	1,250	1,250	-	1,100	1,100	-12.00%	1,250	13.64%
RSVP - Local - Telephone	2,003	2,000	2,000	978	1,172	2,150	7.50%	2,150	0.00%
RSVP - Local - Rentals	2,203	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
RSVP - Local - Maint of Property & Equip	2,571	-	-	-	-	-	0.00%	-	0.00%
RSVP - Local - Contractual Services	2,529	4,000	4,000	1,914	2,086	4,000	0.00%	4,000	0.00%
RSVP - Local - Professional Services	1,579	1,800	1,800	68	1,532	1,600	-11.11%	1,800	12.50%
RSVP - Local - Automobile Insurance	1,086	1,150	1,150	350	745	1,095	-4.78%	1,100	0.46%
RSVP - Local - Employee Liability	2,770	3,000	3,000	2,201	259	2,460	-18.00%	2,500	1.63%
RSVP - Local - General Liability	2,282	2,400	2,400	758	1,122	1,880	-21.67%	1,900	1.06%
TOTAL OPERATING SERVICES	19,877	21,350	21,350	6,819	12,966	19,785		20,200	
MATERIALS & SUPPLIES:									
RSVP - Local - Office & Comm. Equip.	1,518	1,500	1,500	-	1,600	1,600	6.67%	3,500	118.75%
RSVP - Local - Office Supplies	1,898	2,000	2,000	503	1,497	2,000	0.00%	2,000	0.00%
RSVP - Local - Food & Clothing	5,376	5,000	5,000	992	4,508	5,500	10.00%	5,500	0.00%
RSVP - Local - Maint of Bldgs & Grounds	1,170	1,200	1,200	805	395	1,200	0.00%	1,500	25.00%
RSVP - Local - Vehicle Supplies	64	500	500	-	250	250	-50.00%	250	0.00%
RSVP - Local - Miscellaneous	-	-	-	-	50	50	100.00%	-	-100.00%
RSVP - Local - Equipment & Vehicle Parts	1,092	2,500	2,500	-	1,200	1,200	-52.00%	2,500	108.33%
TOTAL MATERIALS & SUPPLIES	11,118	12,700	12,700	2,300	9,500	11,800		15,250	

CONTINUED

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	233	2,000	2,000	755	1,245	2,000	0.00%	4,000	100.00%
RSVP - Local - Participant Travel	210	-	-	-	-	-	0.00%	-	0.00%
RSVP - Local - Recognition	12,496	13,000	13,000	6,759	5,241	12,000	-7.69%	14,000	16.67%
TOTAL OTHER CHARGES	12,939	15,000	15,000	7,514	6,486	14,000		18,000	
TOTAL EXPENDITURES	185,754	203,165	203,165	86,676	111,969	198,645		231,870	

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

FUND NUMBER: 120

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	1,222,451	1,180,000	1,180,000	1,225,644	2,617	1,228,261	4.09%	1,280,000	4.21%
Interest Earnings	1,716	820	820	-	-	-	-100.00%	-	0.00%
TOTAL REVENUES	1,224,167	1,180,820	1,180,820	1,225,644	2,617	1,228,261		1,280,000	
EXPENDITURES:									
INTERGOVERNMENTAL:									
Comm - Retirement System Deduction	40,335	44,000	44,000	40,783	-	40,783	-7.31%	47,000	15.24%
Comm - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	40,335	45,000	45,000	40,783	1,000	41,783		48,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	175	1,000	1,000	-	750	750	-25.00%	750	0.00%
Transfer to Communications District	1,183,657	1,134,820	1,134,820	1,000,000	185,728	1,185,728	4.49%	1,231,250	3.84%
TOTAL TRANSFERS	1,183,832	1,135,820	1,135,820	1,000,000	186,478	1,186,478		1,232,000	
TOTAL EXPENDITURES	1,224,167	1,180,820	1,180,820	1,040,783	187,478	1,228,261		1,280,000	
Net change in fund balance	-	-	-			-		-	
Fund balance -Beginning	-	-	-			-		-	
Fund balance -Ending	-	-	-			-		-	

FLOOD PROTECTION FUND

FUND NUMBER: 123

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem	5,023,459	4,960,000	4,960,000	5,142,572	11,041	5,153,613	3.90%	5,375,000	4.30%
Hazard Mitigation Grant	-	-	5,648,301	163,522	5,484,779	5,648,301	0.00%	-	-100.00%
Dept. of Interior -Gulf of Mexico	2,600	3,000	597,152	594,152	-	594,152	-0.50%	-	-100.00%
Office of Coastal Protection & Restoration	3,269,104	-	1,750,218	975,505	774,713	1,750,218	0.00%	2,000,000	14.27%
Dept. of Transportation & Development	2,046,550	1,800,000	2,206,340	-	2,206,340	2,206,340	0.00%	1,800,000	-18.42%
Interest Earnings	64,254	45,000	45,000	80,558	81,042	161,600	259.11%	158,400	-1.98%
Transfer From General Fund	-	-	15,546,329	-	15,546,329	15,546,329	0.00%	-	-100.00%
TOTAL REVENUES	10,405,967	6,808,000	30,753,340	6,956,309	24,104,244	31,060,553		9,333,400	
EXPENDITURES:									
CAPITAL OUTLAY:									
Flood Prot. - Imp Other than Building	6,670,746	9,106,560	10,381,271	1,659,882	21,443,417	23,103,299	122.55%	4,000,000	-82.69%
Flood Prot. - Other Fees	386,180	731,000	769,820	94,716	3,712,664	3,807,380	394.58%	1,820,000	-52.20%
TOTAL CAPITAL OUTLAY	7,056,926	9,837,560	11,151,091	1,754,598	25,156,081	26,910,679		5,820,000	
INTERGOVERNMENTAL:									
Flood Prot. - Retirement Sys Deduction	166,088	181,000	181,000	171,122	-	171,122	-5.46%	196,500	14.83%
Flood Prot. - Cost of Ad Valorem Tax Coll.	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Flood Prot. - Grants	800,000	3,500,000	3,500,000	-	-	-	-100.00%	5,300,000	100.00%
TOTAL INTERGOVERNMENTAL	966,088	3,683,500	3,683,500	171,122	2,500	173,622		5,499,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	44	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Transfer to WBHPL Bond Sinking	-	1,097,761	1,097,761	817,246	-	817,246	100.00%	1,096,244	34.14%
TOTAL TRANSFERS	44	1,117,761	1,117,761	817,246	20,000	837,246		1,116,244	
TOTAL EXPENDITURES	8,023,058	14,638,821	15,952,352	2,742,966	25,178,581	27,921,547		12,435,244	
Net change in fund balance	2,382,909	(7,830,821)	14,800,988			3,139,006		(3,101,844)	
Fund balance - Beginning	3,905,789	12,054,017	3,019,594			6,288,698		9,427,704	
Fund balance -Ending	6,288,698	4,223,196	17,820,582			9,427,704		6,325,860	

FLOOD PROTECTION FUND

FUND NUMBER: 123

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 4,000,000	Kellogg Pump Station T-Wall (P080905-3)	\$ 4,000,000
Other Fees	\$ 1,820,000	Testing (Vibration Monitoring, Compaction, Soil etc) 2%	\$ 40,000
		Inspection 3.5%	140,000
		Land (Acquisitions, Permitting, Surveying, Mitigation) 1.5%	60,000
		Geotechnical 1%	80,000
		Lawsuit Settlements for Flowage Easements	1,500,000

Grand Total Requested:

\$ 5,820,000

DEBT SERVICE FUNDS

SUMMARY STATEMENT

Description	2017			2018			2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 1,372,232	\$ 1,350,000	\$ 1,350,000	\$ 1,403,210	\$ -	\$ 1,403,210	3.94%	\$ 787,500	-43.88%
Sales taxes	645,501	646,991	646,991	323,416	320,745	644,161	-0.44%	647,579	0.53%
Investment earnings	12,233	15,960	15,960	13,909	12,731	26,640	66.92%	26,020	-2.33%
Miscellaneous	66,535	67,331	67,331	33,669	33,762	67,431	100.00%	65,849	-2.35%
Total Revenues	2,096,501	2,080,282	2,080,282	1,774,204	367,238	2,141,442		1,526,948	
EXPENDITURES:									
Operating Services	303	310	310	153	157	310	0.00%	310	0.00%
Debt Services	1,750,258	2,574,794	2,574,794	2,206,250	369,292	2,575,542	0.03%	2,672,089	3.75%
Intergovernmental	45,224	52,500	52,500	46,670	1,000	47,670	-9.20%	28,000	-41.26%
Total Expenditures	1,795,785	2,627,604	2,627,604	2,253,073	370,449	2,623,522		2,700,399	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	300,716	(547,322)	(547,322)	(478,869)	(3,211)	(482,080)		(1,173,451)	
OTHER FINANCING SOURCES (USES):									
Transfer in	4,554	1,098,472	1,098,472	817,246	1,363	818,609	-25.48%	1,097,655	34.09%
Transfer out	(324,175)	(322,401)	(322,401)	(2,973)	(323,100)	(326,073)	1.14%	(329,691)	1.11%
Total Other Financing Sources	(319,621)	776,071	776,071	814,273	(321,737)	492,536		767,964	
Net change in Fund Balance	(18,905)	228,749	228,749	335,404	(324,948)	10,456		(405,487)	
Fund Balance -Beginning	1,093,434	1,476,549	1,476,549			1,074,529		1,084,985	
FINANCING OVER EXPENDITURES	\$ 1,074,529	\$ 1,705,298	\$ 1,705,298			\$ 1,084,985		\$ 679,498	

WB HURRICANE PROTECTION LEVEE BOND SINKING FUND

FUND NUMBER: 201

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	-	3,000	3,000	2,781	519	3,300	10.00%	6,520	97.58%
Transfer from Flood Protection Fund	-	1,097,761	1,097,761	817,246	-	817,246	-25.55%	1,096,244	34.14%
TOTAL REVENUES	-	1,100,761	1,100,761	820,027	519	820,546		1,102,764	
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Bond Principal	-	255,000	255,000	255,000	-	255,000	0.00%	535,000	109.80%
Debt Service - Bond Interest	-	562,246	562,246	277,612	284,634	562,246	0.00%	561,244	-0.18%
Debt Service - Fiscal Paying Agent	-	1,000	1,000	1,000	-	1,000	0.00%	1,000	0.00%
TOTAL DEBT SERVICE	-	818,246	818,246	533,612	284,634	818,246		1,097,244	
TOTAL EXPENDITURES	-	818,246	818,246	533,612	284,634	818,246		1,097,244	
Net change in fund balance	-	282,515	282,515			2,300		5,520	
Fund balance -Beginning	-	355,774	355,774			-		2,300	
Fund balance -Ending	-	638,289	638,289			2,300		7,820	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

Volunteer Fire Department

FUND NUMBER: 203

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Miscellaneous Revenue	66,535	67,331	67,331	33,669	33,762	67,431	0.15%	65,849	-2.35%
Interest Earnings	174	210	210	238	162	400	90.48%	450	12.50%
Transfer from 1/8% Reserve	673	690	690	-	1,363	1,363	97.54%	1,390	1.98%
TOTAL REVENUES	67,382	68,231	68,231	33,907	35,287	69,194		67,689	
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Bond Principal	30,000	35,000	35,000	-	35,000	35,000	0.00%	35,000	0.00%
Debt Service - Bond Interest	33,673	32,340	32,340	16,169	16,169	32,338	-0.01%	30,763	-4.87%
Debt Service - Fiscal Paying Agent	750	750	750	-	750	750	0.00%	750	0.00%
TOTAL DEBT SERVICE	64,423	68,090	68,090	16,169	51,919	68,088		66,513	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	110	100	100	-	100	100	0.00%	100	0.00%
TOTAL TRANSFERS	110	100	100	-	100	100		100	
TOTAL EXPENDITURES	64,533	68,190	68,190	16,169	52,019	68,188		66,613	
Net change in fund balance	2,849	41	41			1,006		1,076	
Fund balance -Beginning	25,823	28,056	28,056			28,672		29,678	
Fund balance -Ending	28,672	28,097	28,097			29,678		30,754	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

Volunteer Fire Department

FUND NUMBER: 204

Description	2017			2018			% Change Last Adopted vs Projected Actual	2019	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	675	690	690	577	713	1,290	86.96%	1,390	7.75%
TOTAL REVENUES	675	690	690	577	713	1,290		1,390	
EXPENDITURES:									
TRANSFERS:									
Transfer to 1/8% PIST Sinking	673	690	690	-	1,363	1,363	97.54%	1,390	1.98%
TOTAL TRANSFERS	673	690	690	-	1,363	1,363		1,390	
TOTAL EXPENDITURES	673	690	690	-	1,363	1,363		1,390	
Net change in fund balance	2	-	-			(73)		-	
Fund balance -Beginning	69,506	69,435	69,435			69,508		69,435	
Fund balance -Ending	69,508	69,435	69,435			69,435		69,435	

1/2% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 206

Description	<u>2017</u>	<u>2018</u>					<u>2019</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
REVENUES:									
General Sales Tax (1/2%)	358,382	357,781	357,781	179,620	176,501	356,121	-0.46%	355,899	-0.06%
Interest Earnings	1,479	1,560	1,560	1,129	2,091	3,220	106.41%	3,250	0.93%
Transfer from 1/2% PIST Reserve	3,881	21	21	-	-	-	-100.00%	21	100.00%
TOTAL REVENUES	363,742	359,362	359,362	180,749	178,592	359,341		359,170	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	102	105	105	52	53	105	0.00%	105	0.00%
TOTAL OPERATING SERVICES	102	105	105	52	53	105		105	
DEBT SERVICE:									
Debt Service - Bond Interest	43,913	41,240	41,240	20,620	20,620	41,240	0.00%	38,219	-7.33%
TOTAL DEBT SERVICE	43,913	41,240	41,240	20,620	20,620	41,240		38,219	
TRANSFERS:									
Transfer to Sewerage Construction Fund	316,000	318,000	318,000	-	318,000	318,000	0.00%	321,000	0.94%
TOTAL TRANSFERS	316,000	318,000	318,000	-	318,000	318,000		321,000	
TOTAL EXPENDITURES	360,015	359,345	359,345	20,672	338,673	359,345		359,324	
Net change in fund balance	3,727	17	17			(4)		(154)	
Fund balance -Beginning	60,045	64,086	64,086			63,772		63,768	
Fund balance -Ending	63,772	64,103	64,103			63,768		63,614	

SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	1,372,232	1,350,000	1,350,000	1,403,210	-	1,403,210	3.94%	787,500	-43.88%
Interest Earnings	5,326	5,500	5,500	5,053	4,177	9,230	67.82%	3,320	-64.03%
TOTAL REVENUES	1,377,558	1,355,500	1,355,500	1,408,263	4,177	1,412,440		790,820	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	98	100	100	49	51	100	0.00%	100	0.00%
TOTAL OPERATING SERVICES	98	100	100	49	51	100		100	
DEBT SERVICE:									
Debt Service - Bond Principal	1,295,000	1,325,000	1,325,000	1,325,000	-	1,325,000	0.00%	1,165,000	-12.08%
Debt Service - Bond Interest	57,730	33,626	33,626	22,907	10,719	33,626	0.00%	10,718	-68.13%
Debt Service - Fiscal Paying Agent	1,350	600	600	350	1,000	1,350	125.00%	1,350	0.00%
TOTAL DEBT SERVICE	1,354,080	1,359,226	1,359,226	1,348,257	11,719	1,359,976		1,177,068	
INTERGOVERNMENTAL:									
Debt Service - Ad Val Tax Ded - Sheriff	45,224	50,000	50,000	46,670	-	46,670	-6.66%	27,000	-42.15%
Debt Service - Cost of Ad Valorem Tax Coll.	-	2,500	2,500	-	1,000	1,000	-60.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	45,224	52,500	52,500	46,670	1,000	47,670		28,000	
TOTAL EXPENDITURES	1,399,402	1,411,826	1,411,826	1,394,976	12,770	1,407,746		1,205,168	
Net change in fund balance	(21,844)	(56,326)	(56,326)			4,694		(414,348)	
Fund balance -Beginning	431,498	456,843	456,843			409,654		414,348	
Fund balance -Ending	409,654	400,517	400,517			414,348		-	

3/8% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 208

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
General Sales Tax (3/8%)	287,119	289,210	289,210	143,796	144,244	288,040	-0.40%	291,680	1.26%
Interest Earnings	1,067	1,410	1,410	1,158	1,432	2,590	83.69%	3,910	50.97%
TOTAL REVENUES	288,186	290,620	290,620	144,954	145,676	290,630		295,590	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	103	105	105	52	53	105	0.00%	105	0.00%
TOTAL OPERATING SERVICES	103	105	105	52	53	105		105	
DEBT SERVICE:									
Debt Service - Bond Principal	250,000	255,000	255,000	255,000	-	255,000	0.00%	265,000	3.92%
Debt Service - Bond Interest	37,442	32,592	32,592	32,592	-	32,592	0.00%	27,645	-15.18%
Debt Service - Paying Agent Fees	400	400	400	-	400	400	0.00%	400	0.00%
TOTAL DEBT SERVICE	287,842	287,992	287,992	287,592	400	287,992		293,045	
TOTAL EXPENDITURES	287,945	288,097	288,097	287,644	453	288,097		293,150	
Net change in fund balance	241	2,523	2,523			2,533		2,440	
Fund balance -Beginning	143,442	143,115	143,115			143,683		146,216	
Fund balance -Ending	143,683	145,638	145,638			146,216		148,656	

1/2% PUBLIC IMP. SALES TAX BOND RESERVE

FUND NUMBER: 209

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	3,512	3,590	3,590	2,973	3,637	6,610	84.12%	7,180	8.62%
TOTAL REVENUES	3,512	3,590	3,590	2,973	3,637	6,610		7,180	
EXPENDITURES:									
TRANSFERS:									
Transfer to General Fund	3,511	3,590	3,590	2,973	3,637	6,610	84.12%	7,180	8.62%
Transfer to 1/2% P/I S/T Sinking Bond	3,881	21	21	-	-	-	-100.00%	21	100.00%
TOTAL TRANSFERS	7,392	3,611	3,611	2,973	3,637	6,610		7,201	
TOTAL EXPENDITURES	7,392	3,611	3,611	2,973	3,637	6,610		7,201	
Net change in fund balance	(3,880)	(21)	(21)			-		(21)	
Fund Balance -Beginning	363,120	359,240	359,240			359,240		359,240	
Fund balance -Ending	359,240	359,219	359,219			359,240		359,219	

CAPITAL PROJECTS FUNDS

SUMMARY STATEMENT

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Intergovernmental revenues	\$ 307,977	\$ -	\$ 423,228	\$ 34,884	\$ 390,570	\$ 425,454	0.53%	\$ -	0.00%
Fees, charges, and commissions	23,254	-	-	23,765	-	23,765	100.00%	-	0.00%
Investment earnings	68,334	73,730	73,730	100,289	126,441	226,730	207.51%	204,220	-9.93%
Total Revenues	399,565	73,730	496,958	158,938	517,011	675,949		204,220	
EXPENDITURES:									
Debt Service	368,388	-	-	-	-	-	100.00%	-	-100.00%
Capital Outlay	347,106	4,986,000	10,808,248	437,923	5,712,325	6,150,248	-43.10%	10,419,000	69.41%
Total Expenditures	715,494	4,986,000	10,808,248	437,923	5,712,325	6,150,248		10,419,000	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(315,929)	(4,912,270)	(10,311,290)	(278,985)	(5,195,314)	(5,474,299)		(10,214,780)	
OTHER FINANCING SOURCES (USES):									
Transfer out	(175)	(2,500)	(2,500)	-	(1,000)	(1,000)	-60.00%	(1,000)	0.00%
Issuance of Refunding Bond	15,000,000	-	-	-	-	-	0.00%	-	0.00%
Premium (Discount) on Debt Issued	1,115,482	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	16,115,307	(2,500)	(2,500)	-	(1,000)	(1,000)		(1,000)	
Net change in Fund Balance	15,799,378	(4,914,770)	(10,313,790)	(278,985)	(5,196,314)	(5,475,299)		(10,215,780)	
Fund Balance -Beginning	971,752	11,343,573	16,765,243			16,771,130		11,295,831	
Fund Balance -Ending	\$ 16,771,130	\$ 6,428,803	\$ 6,451,453			\$ 11,295,831		\$ 1,080,051	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Zoning & Subdivision Fees	23,254	-	-	23,765	-	23,765	100.00%	-	-100.00%
Interest Earnings	6,048	1,200	1,200	3,914	4,136	8,050	570.83%	4,000	-50.31%
TOTAL REVENUES	29,302	1,200	1,200	27,679	4,136	31,815		4,000	
EXPENDITURES:									
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	-	578,000	578,000	-	-	-	-100.00%	611,000	100.00%
TOTAL CAPITAL OUTLAY	-	578,000	578,000	-	-	-		611,000	
TOTAL EXPENDITURES	-	578,000	578,000	-	-	-		611,000	
Net change in fund balance	29,302	(576,800)	(576,800)			31,815		(607,000)	
Fund balance -Beginning	555,386	581,740	581,740			584,688		616,503	
Fund balance -Ending	584,688	4,940	4,940			616,503		9,503	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$ 611,000	Bayou Gauche Park Improvements	32,000
		Boutte Park Improvements	143,500
		Destrehan Park Improvements	95,000
		Hahnville Park Improvements	59,000
		Luling Park Improvements	23,500
		Norco Park Improvements	53,000
		St. Rose Park Improvements	205,000

Grand Total Requested:

\$ 611,000

WEST BANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Bond Revenue	15,000,000	-	-	-	-	-	0.00%	-	0.00%
Facility Plan & Control	-	-	-	-	2,226	2,226	100.00%	-	-100.00%
Interest Earnings	57,931	70,000	70,000	93,777	119,523	213,300	204.71%	196,500	-7.88%
Premiums on Bond Issuance	1,115,482	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	16,173,413	70,000	70,000	93,777	121,749	215,526		196,500	
EXPENDITURES:									
DEBT SERVICE:									
Drainage -Expenses on Bond Sales	368,388	-	-	-	-	-	0.00%	-	0.00%
TOTAL DEBT SERVICE	368,388	-	-	-	-	-		-	
CAPITAL OUTLAY:									
Drainage - Improvements other than Bldgs	-	4,080,000	9,080,000	-	5,000,000	5,000,000	-44.93%	9,080,000	81.60%
Drainage - Other Fees	980	328,000	727,020	14,645	712,375	727,020	0.00%	728,000	0.13%
TOTAL CAPITAL OUTLAY	980	4,408,000	9,807,020	14,645	5,712,375	5,727,020		9,808,000	
TOTAL EXPENDITURES	369,368	4,408,000	9,807,020	14,645	5,712,375	5,727,020		9,808,000	
Net change in fund balance	15,804,045	(4,338,000)	(9,737,020)			(5,511,494)		(9,611,500)	
Fund balance -Beginning	-	10,382,376	15,804,046			15,804,045		10,292,551	
Fund balance -Ending	15,804,045	6,044,376	6,067,026			10,292,551		681,051	

WESTBANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$ 9,080,000	Magnolia Levee Lift (P080905-6B) Parody Gate (P080905-10A)	\$ 4,080,000 5,000,000
Other Fees	\$ 728,000	Testing (Vibration Monitoring, Compaction, Soil etc) 2% Inspection 3.5% Land (Acquisitions, Permitting, Surveying, Mitigation) 1.5% Geotechnical 1%	\$ 182,000 318,000 137,000 91,000

Grand Total Requested:

\$ 9,808,000

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

Description	2017			2018			% Change Last Adopted vs Projected Actual	2019	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
LCDBG Grant (Sewer)	307,977	-	423,228	34,884	388,344	423,228	0.00%	-	-100.00%
TOTAL REVENUES	307,977	-	423,228	34,884	388,344	423,228		-	
EXPENDITURES:									
CAPITAL OUTLAY:									
LCDBG - Sewer - Imp. Other than Bldgs.	307,977	-	423,228	423,278	(50)	423,228	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	307,977	-	423,228	423,278	(50)	423,228		-	
TOTAL EXPENDITURES	307,977	-	423,228	423,278	(50)	423,228		-	
Net change in fund balance	-	-	-			-		-	
Fund balance- Beginning	-	-	-			-		-	
Fund balance -Ending	-	-	-			-		-	

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	4,355	2,530	2,530	2,598	2,782	5,380	112.65%	3,720	-30.86%
TOTAL REVENUES	4,355	2,530	2,530	2,598	2,782	5,380		3,720	
EXPENDITURES:									
CAPITAL OUTLAY:									
Paved Streets - Improv. Other than Bldgs	38,149	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	38,149	-	-	-	-	-		-	
TRANSFERS:									
GF Indirect Cost Allocation	175	2,500	2,500	-	1,000	1,000	-60.00%	1,000	0.00%
TOTAL TRANSFERS	175	2,500	2,500	-	1,000	1,000		1,000	
TOTAL EXPENDITURES	38,324	2,500	2,500	-	1,000	1,000		1,000	
Net change in fund balance	(33,969)	30	30			4,380		2,720	
Fund balance -Beginning	416,366	379,457	379,457			382,397		386,777	
Fund balance -Ending	382,397	379,487	379,487			386,777		389,497	
<i>Restricted Fund Balances:</i>									
Kellogg Paving	528								
Kellogg Water	1								
Willowdale Paving	20,895								
Ormond Water	50,953								
Ormond Paving	191,612								
Ormond Sewerage	51,514								
Maryland Dr. Water	3,913								
Wade/Maryland Paving	62,981								
	382,397								

ST. CHARLES PARISH PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2019

Description	2017			2018			% Change Last Adopted vs Projected Actual	2019	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
OPERATING REVENUES									
Ad Valorem Taxes	\$ 1,344,340	\$ 1,325,000	\$ 1,325,000	\$ 1,376,640	\$ 2,968	\$ 1,379,608	4.12%	\$ 2,165,000	56.93%
Charges for services	24,933,822	25,582,581	25,582,581	10,278,842	14,576,526	24,855,368	-2.84%	25,392,203	2.16%
Connection and service fees	354,695	414,450	414,450	276,075	164,075	440,150	6.20%	451,250	2.52%
Sewer development revenues	44,782	-	-	12,988	(12,988)	-	0.00%	-	0.00%
Delinquent charges	537,514	495,000	495,000	253,898	241,102	495,000	0.00%	552,000	11.52%
Disaster Relief -FEMA	17,070	-	-	-	-	-	0.00%	-	0.00%
Non-employer contributions	77,380	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	49,603	24,000	24,000	18,793	5,207	24,000	0.00%	32,000	33.33%
Total Operating revenues	27,359,206	27,841,031	27,841,031	12,217,236	14,976,890	27,194,126		28,592,453	
OPERATING EXPENSES									
Personal Services	10,549,207	11,120,441	11,120,441	4,864,668	5,522,348	10,387,016	-6.60%	11,586,371	11.55%
Operating Services	7,189,024	7,849,833	7,849,833	2,804,092	5,180,178	7,984,270	1.71%	8,130,253	1.83%
Material & Supplies	2,548,432	3,073,481	3,073,481	1,133,496	1,875,210	3,008,706	-2.11%	3,187,716	5.95%
Other Charges	6,801,949	6,876,544	6,876,544	16,414	7,014,080	7,030,494	2.24%	7,090,210	0.85%
Intergovernmental	310,426	317,850	317,850	156,917	158,590	315,507	-0.74%	350,500	11.09%
Total Operating expenses	27,399,038	29,238,149	29,238,149	8,975,587	19,750,406	28,725,993		30,345,050	
Operating Income (loss)	(39,832)	(1,397,118)	(1,397,118)	3,241,649	(4,773,516)	(1,531,867)		(1,752,597)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	117,632	95,190	95,190	106,485	28,864	135,349	42.19%	156,870	15.90%
Grants	268,524	-	68,745	-	326,136	326,136	374.41%	-	-100.00%
Proceeds/(Loss) on sale of Assets	16,765	23,000	23,000	1,508	21,492	23,000	0.00%	23,000	0.00%
Bond interest and paying agent fees	(766,298)	(965,538)	(965,538)	(1,500)	(964,038)	(965,538)	0.00%	(950,088)	-1.60%
Total Non-operating revenues (expenses)	(363,377)	(847,348)	(778,603)	106,493	(587,546)	(481,053)		(770,218)	
Income (loss) before contributions and transfers	(403,209)	(2,244,466)	(2,175,721)	3,348,142	(5,361,062)	(2,012,920)		(2,522,815)	

CONTINUED

ST. CHARLES PARISH PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2019

Description	2017	2018			2019		% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End			
Continued:									
Issuance of Bond	-	7,293,979	7,293,979	-	2,236,381	2,236,381	-69.34%	5,614,148	151.04%
Capital Contributions of Donated Assets	305,708	-	-	-	-	-	0.00%	-	0.00%
Special Items -Assets	1,079,750	-	-	-	-	-	0.00%	-	0.00%
Transfer in	356,397	59,600	59,600	318,000	60,000	378,000	534.23%	387,000	2.38%
Transfer out	(135,107)	(138,000)	(138,000)	-	(138,000)	(138,000)	0.00%	(138,000)	0.00%
 Change in Net Position	 <u>1,203,539</u>	 <u>4,971,113</u>	 <u>5,039,858</u>			 <u>463,461</u>		 <u>3,340,333</u>	
 Total net position -Beginning	 <u>107,490,813</u>	 <u>106,148,642</u>	 <u>106,079,897</u>			 <u>108,694,352</u>		 <u>108,036,644</u>	
Total net position -Ending	 <u>108,694,352</u>	 <u>111,119,755</u>	 <u>111,119,755</u>			 <u>109,157,813</u>		 <u>111,376,977</u>	
 Net investment in capital assets	 98,824,549	 95,164,700	 95,164,700			 93,128,518		 92,208,140	
Restricted for debt service	2,064,723	2,288,048	2,288,048			2,086,257		2,084,757	
Restricted for capital projects	4,378,199	7,357,705	7,522,665			6,148,167		5,768,130	
Unrestricted	3,426,881	(30,010,257)	6,144,342			6,673,702		11,315,950	

WASTEWATER FUND
FUND NUMBER: 401

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	65,627,570	60,465,146	60,465,146			64,623,614		59,211,495	
Restricted for Debt Service	336,801	349,681	349,681			337,535		359,219	
Restricted for Capital Projects	3,441,869	4,940,930	4,872,185			1,850,322		3,575,079	
Unrestricted	664,080	3,125,303	3,125,303			2,894,692		6,361,194	
REVENUES:									
Ad Valorem Taxes	1,344,340	1,325,000	1,325,000	1,376,640	2,968	1,379,608	4.12%	2,165,000	56.93%
Environmental Protection Agency	-	-	68,745	-	68,745	68,745	0.00%	-	-100.00%
Bond Proceeds	-	7,293,979	7,293,979	-	2,236,381	2,236,381	-69.34%	5,614,148	151.04%
Disaster Relief	17,070	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous Revenues	1,121	-	-	-	-	-	0.00%	-	0.00%
Sewerage Charges	9,046,411	9,250,000	9,250,000	2,815,980	5,943,020	8,759,000	-5.31%	9,050,000	3.32%
Sewer Development Revenues	44,782	-	-	12,988	(12,988)	-	0.00%	-	0.00%
Connection Charges	53,325	135,000	135,000	105,835	61,165	167,000	23.70%	150,000	-10.18%
Inspection Fees	3,275	3,300	3,300	2,225	1,775	4,000	21.21%	4,000	0.00%
Interest Earnings	38,249	27,990	27,990	35,080	37,295	72,375	158.57%	69,570	-3.88%
Rents/Leases	3,000	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Insurance Refunds	7,000	-	-	-	-	-	0.00%	-	0.00%
Non-Employer Contribution	38,031	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	6,090	-	-	-	-	-	0.00%	-	0.00%
Capital Contribution of Donated Assets	191,226	-	-	-	-	-	0.00%	-	0.00%
Special Item -Assets	1,079,750	-	-	-	-	-	0.00%	-	0.00%
Transfer from 1/2% PIST Sinking Fund	316,000	-	-	318,000	-	318,000	100.00%	321,000	0.94%
TOTAL REVENUES	12,189,670	18,038,269	18,107,014	4,666,748	8,341,361	13,008,109		17,376,718	
EXPENDITURES:									
PERSONAL SERVICES	5,133,638	5,483,225	5,483,225	2,356,956	2,716,534	5,073,490	-7.47%	5,783,035	13.99%
OPERATING SERVICES	2,063,874	2,430,475	2,430,475	721,107	1,671,051	2,392,158	-1.58%	2,452,105	2.51%
MATERIALS & SUPPLIES	1,073,915	1,407,200	1,407,200	411,680	962,340	1,374,020	-2.36%	1,438,830	4.72%
OTHER CHARGES	4,015,141	3,883,160	3,883,160	9,155	4,087,955	4,097,110	5.51%	4,098,310	0.03%
DEBT SERVICE	195	-	-	-	-	-	0.00%	-	0.00%
INTERGOVERNMENTAL	267,064	272,850	272,850	138,821	131,686	270,507	-0.86%	305,500	12.94%
TOTAL EXPENDITURES	12,553,827	13,476,910	13,476,910	3,637,719	9,569,566	13,207,285		14,077,780	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(364,157)	4,561,359	4,630,104			(199,176)		3,298,938	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(364,157)	4,561,359	4,630,104			(199,176)		3,298,938	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	64,623,614	60,385,194	60,385,194			59,211,495		58,175,066	
Restricted for Debt Service	337,535	349,660	349,660			359,219		358,169	
Restricted for Capital Projects	1,850,322	4,940,930	5,105,890			3,575,079		3,575,079	
Unrestricted	2,894,692	7,766,635	7,601,675			6,361,194		10,697,611	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	290,694	304,000	304,000	142,236	183,764	326,000	7.24%	338,000	3.68%
Wastewater/Admin-FICA	2,780	3,000	3,000	1,592	2,908	4,500	50.00%	4,500	0.00%
Wastewater/Admin-Retirement	30,636	29,500	29,500	13,430	16,570	30,000	1.69%	30,500	1.67%
Wastewater/Admin-OPEB Expense	217,347	-	-	-	-	-	0.00%	-	0.00%
Wastewater/Admin-Health/Life Insurance	48,272	58,000	58,000	23,950	23,050	47,000	-18.97%	53,000	12.77%
Wastewater/Admin-Workers Compensation	1,424	1,500	1,500	683	817	1,500	0.00%	1,700	13.33%
Wastewater/Admin-Unemployment	182	200	200	89	116	205	2.50%	225	9.76%
Wastewater/Admin-Medicare	4,082	4,500	4,500	2,010	2,590	4,600	2.22%	5,000	8.70%
Wastewater/Admin-Disability	884	950	950	454	446	900	-5.26%	1,150	27.78%
Wastewater/Admin-Post-Emp. Health Care	127,319	135,000	135,000	60,191	64,809	125,000	-7.41%	150,000	20.00%
Wastewater/Admin-Deferred Compensation	7,076	9,500	9,500	3,806	4,494	8,300	-12.63%	9,000	8.43%
Wastewater/Admin-Dental Insurance	410	400	400	180	180	360	-10.00%	360	0.00%
Wastewater/Admin-OPEB Contribution	7,426	8,950	8,950	4,087	4,913	9,000	100.00%	9,300	3.33%
Wastewater/Admin-Miscellaneous	55	400	400	45	355	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	738,587	555,900	555,900	252,753	305,012	557,765		603,135	
OPERATING SERVICES:									
Wastewater/Admin-Ads, Dues & Subs	1,483	1,600	1,600	964	721	1,685	5.31%	1,755	4.15%
Wastewater/Admin-Printing	-	450	450	97	353	450	0.00%	450	0.00%
Wastewater/Admin-Postage	71	500	500	8	492	500	0.00%	500	0.00%
Wastewater/Admin-Telephone	14,479	15,000	15,000	7,240	7,760	15,000	0.00%	15,500	3.33%
Wastewater/Admin-Maint of Prop & Equip	5,992	5,125	5,125	985	5,515	6,500	26.83%	6,825	5.00%
Wastewater/Admin-Contractual Services	9,563	11,000	11,000	8,036	3,289	11,325	2.95%	11,565	2.12%
Wastewater/Admin-Professional Services	33,468	35,500	35,500	-	35,750	35,750	0.70%	35,750	0.00%
Wastewater/Admin-Property Insurance	12,399	13,100	13,100	3,692	6,308	10,000	-23.66%	10,000	0.00%
Wastewater/Admin-Automobile Insurance	3,960	4,200	4,200	1,401	2,999	4,400	4.76%	4,400	0.00%
Wastewater/Admin-Employee Liability	1,180	1,250	1,250	399	701	1,100	-12.00%	1,100	0.00%
Wastewater/Admin-General Liability	6,021	6,350	6,350	2,021	2,979	5,000	-21.26%	5,000	0.00%
TOTAL OPERATING SERVICES	88,616	94,075	94,075	24,843	66,867	91,710		92,845	
MATERIALS & SUPPLIES:									
Wastewater/Admin-Office & Comm. Equip	2,194	5,000	5,000	1,043	3,657	4,700	-6.00%	5,000	6.38%
Wastewater/Admin-Office Supplies	2,685	5,000	5,000	522	3,978	4,500	-10.00%	5,000	11.11%
Wastewater/Admin-Food & Clothing	562	1,500	1,500	176	1,224	1,400	-6.67%	1,500	7.14%
Wastewater/Admin-Maint of Bldgs & Grds	141	500	500	20	480	500	0.00%	500	0.00%
Wastewater/Admin-Vehicle Supplies	3,060	5,125	5,125	1,536	3,684	5,220	1.85%	5,351	2.51%
Wastewater/Admin-Miscellaneous	10,473	10,500	10,500	363	10,137	10,500	0.00%	10,500	0.00%
Wastewater/Admin-Eqpt & Vehicle Parts	2,508	3,000	3,000	9	3,391	3,400	13.33%	3,400	0.00%
TOTAL MATERIALS & SUPPLIES	21,623	30,625	30,625	3,669	26,551	30,220		31,251	

CONTINUED

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	2,290	5,500	5,500	492	4,508	5,000	-9.09%	5,000	0.00%
Wastewater/Admin-Judgements & Damages	67	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	350	1,000	1,000	380	620	1,000	0.00%	1,000	0.00%
Wastewater/Admin-Depreciation	5,054	20,000	20,000	-	10,000	10,000	-50.00%	10,000	0.00%
Wastewater/Admin-Miscellaneous	32,680	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
TOTAL OTHER CHARGES	40,441	77,000	77,000	872	65,628	66,500		66,500	
DEBT SERVICE:									
Wastewater/Admin-Interest	195	-	-	-	-	-	0.00%	-	0.00%
TOTAL DEBT SERVICE	195	-	-	-	-	-		-	
INTERGOVERNMENTAL:									
Wastewater/Admin-Ad Val Tax Ded-Sheriff	44,410	49,000	49,000	45,829	-	45,829	-6.47%	79,000	72.38%
Wastewater/Admin-Cost of Ad.Val	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Wastewater/Admin-Inter Charges	222,654	222,350	222,350	92,992	130,186	223,178	0.37%	225,000	0.82%
TOTAL INTERGOVERNMENTAL	267,064	272,850	272,850	138,821	131,686	270,507		305,500	
TOTAL EXPENDITURES	1,156,526	1,030,450	1,030,450	420,958	595,744	1,016,702		1,099,231	

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

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	1,835,568	2,060,000	2,060,000	876,295	1,028,705	1,905,000	-7.52%	2,250,000	18.11%
Wastewater/C&M-FICA	229	300	300	277	723	1,000	233.33%	300	-70.00%
Wastewater/C&M-Retirement	228,148	237,000	237,000	99,826	120,174	220,000	-7.17%	260,000	18.18%
Wastewater/C&M-Health/Life Insurance	330,860	460,000	460,000	164,468	150,532	315,000	-31.52%	410,000	30.16%
Wastewater/C&M-Workers Compensation	111,895	126,000	126,000	52,661	54,339	107,000	-15.08%	143,000	33.64%
Wastewater/C&M-Unemployment	1,148	1,300	1,300	548	752	1,300	0.00%	1,500	15.38%
Wastewater/C&M-Medicare	25,800	30,000	30,000	12,347	14,653	27,000	-10.00%	33,000	22.22%
Wastewater/C&M-Disability	5,540	6,500	6,500	2,859	2,841	5,700	-12.31%	7,500	31.58%
Wastewater/C&M-Deferred Compensation	30,342	32,000	32,000	14,369	15,631	30,000	-6.25%	36,000	20.00%
Wastewater/C&M-Dental Insurance	2,620	3,200	3,200	1,310	1,390	2,700	-15.63%	3,300	20.00%
Wastewater/C&M-OPEB Contribution	55,343	72,000	72,000	30,514	36,486	67,000	-6.94%	79,000	22.22%
Wastewater/C&M-Miscellaneous	4,120	4,200	4,200	3,009	1,191	4,200	0.00%	4,300	2.38%
TOTAL PERSONAL SERVICES	2,631,613	3,032,500	3,032,500	1,258,483	1,427,417	2,685,900		3,227,900	
OPERATING SERVICES:									
Wastewater/C&M-Ads, Dues & Subs	807	1,600	1,600	-	1,516	1,516	-5.25%	1,550	2.24%
Wastewater/C&M-Printing	216	500	500	-	450	450	-10.00%	500	11.11%
Wastewater/C&M-Utilities - Electric	373,030	383,250	383,250	155,928	233,302	389,230	1.56%	398,961	2.50%
Wastewater/C&M-Utilities - Gas	37	100	100	-	100	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	2,288	3,500	3,500	3,063	1,937	5,000	42.86%	5,000	0.00%
Wastewater/C&M-Postage	174	250	250	-	250	250	0.00%	250	0.00%
Wastewater/C&M-Telephone	23,921	23,800	23,800	11,470	13,330	24,800	4.20%	25,550	3.02%
Wastewater/C&M-Rentals	210,408	197,900	197,900	9,031	201,969	211,000	6.62%	218,772	3.68%
Wastewater/C&M-Maint of Prop & Equip	229,906	227,675	227,675	65,758	166,242	232,000	1.90%	246,840	6.40%
Wastewater/C&M-Contractual Services	33,916	53,500	53,500	14,361	43,934	58,295	8.96%	65,295	12.01%
Wastewater/C&M-Professional Services	104	50,000	50,000	1,100	41,900	43,000	-14.00%	45,000	4.65%
Wastewater/C&M-Automobile Insurance	30,804	32,500	32,500	9,809	21,691	31,500	-3.08%	31,500	0.00%
Wastewater/C&M-Employee Liability	11,024	11,600	11,600	3,643	6,557	10,200	-12.07%	10,200	0.00%
Wastewater/C&M-General Liability	56,281	59,100	59,100	18,451	29,049	47,500	-19.63%	47,500	0.00%
TOTAL OPERATING SERVICES	972,916	1,045,275	1,045,275	292,614	762,227	1,054,841		1,097,018	

CONTINUED

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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.	19,278	28,000	28,000	-	26,800	26,800	-4.29%	43,000	60.45%
Wastewater/C&M-Office Supplies	2,446	4,500	4,500	506	3,994	4,500	0.00%	4,500	0.00%
Wastewater/C&M-Medical Supplies	700	700	700	416	334	750	7.14%	800	6.67%
Wastewater/C&M-Food & Clothing	10,130	14,200	14,200	4,475	10,225	14,700	3.52%	15,200	3.40%
Wastewater/C&M-Maint of Bldgs & Grds	23,192	53,500	53,500	8,281	42,219	50,500	-5.61%	53,500	5.94%
Wastewater/C&M-Vehicle Supplies	105,497	125,000	125,000	46,891	78,109	125,000	0.00%	125,000	0.00%
Wastewater/C&M-Miscellaneous	232,229	236,250	236,250	85,643	146,607	232,250	-1.69%	243,863	5.00%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	4,896	15,000	15,000	2,136	12,864	15,000	0.00%	15,000	0.00%
Wastewater/C&M-Eqpt & Vehicle Parts	29,267	48,175	48,175	6,146	40,854	47,000	-2.44%	48,175	2.50%
Wastewater/C&M-Asphalt & Filler	62	2,000	2,000	-	2,000	2,000	0.00%	4,000	100.00%
Wastewater/C&M-Misc. Materials	17,855	33,600	33,600	9,496	26,504	36,000	7.14%	37,800	5.00%
Wastewater/C&M-Tools & Equipment	29,371	50,000	50,000	10,823	39,177	50,000	0.00%	50,000	0.00%
Wastewater/C&M-Small Pumps/Mech.	200,682	200,000	200,000	85,756	114,944	200,700	0.35%	210,735	5.00%
TOTAL MATERIALS & SUPPLIES	675,605	810,925	810,925	260,569	544,631	805,200		851,573	
OTHER CHARGES:									
Wastewater/C&M-Training & Travel	14,966	18,000	18,000	5,698	13,302	19,000	5.56%	20,000	5.26%
Wastewater/C&M-Judgements & Damages	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/C&M-Official Fees	1,808	2,310	2,310	1,013	1,297	2,310	0.00%	2,310	0.00%
Wastewater/C&M-Depreciation	2,703,908	2,525,000	2,525,000	-	2,750,000	2,750,000	8.91%	2,750,000	0.00%
Wastewater/C&M-Loss on Deleted FA	20,583	1,350	1,350	-	10,000	10,000	640.74%	10,000	0.00%
TOTAL OTHER CHARGES	2,741,265	2,548,660	2,548,660	6,711	2,776,599	2,783,310		2,784,310	
TOTAL EXPENDITURES	7,021,399	7,437,360	7,437,360	1,818,377	5,510,874	7,329,251		7,960,801	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	1,229,611	1,300,500	1,300,500	588,553	701,447	1,290,000	-0.81%	1,351,000	4.73%
Wastewater/Trmt-Retirement	153,107	150,000	150,000	67,674	82,326	150,000	0.00%	156,000	4.00%
Wastewater/Trmt-Health/Life Insurance	226,179	271,500	271,500	109,436	107,564	217,000	-20.07%	250,000	15.21%
Wastewater/Trmt-Workers Compensation	72,304	77,000	77,000	34,183	35,817	70,000	-9.09%	85,500	22.14%
Wastewater/Trmt-Unemployment	769	825	825	368	457	825	0.00%	1,000	21.21%
Wastewater/Trmt-Medicare	17,238	19,000	19,000	8,277	10,723	19,000	0.00%	20,000	5.26%
Wastewater/Trmt-Disability	3,350	3,500	3,500	1,694	1,806	3,500	0.00%	4,500	28.57%
Wastewater/Trmt-Deferred Compensation	21,701	24,000	24,000	13,798	17,202	31,000	29.17%	34,000	9.68%
Wastewater/Trmt-Dental Insurance	1,560	1,600	1,600	760	840	1,600	0.00%	1,600	0.00%
Wastewater/Trmt-OPEB Contribution	37,186	46,000	46,000	20,599	25,401	46,000	0.00%	47,500	3.26%
Wastewater/Trmt-Miscellaneous	433	900	900	378	522	900	0.00%	900	0.00%
TOTAL PERSONAL SERVICES	1,763,438	1,894,825	1,894,825	845,720	984,105	1,829,825		1,952,000	
OPERATING SERVICES:									
Wastewater/Trmt-Ads, Dues & Subs	431	800	800	-	800	800	0.00%	800	0.00%
Wastewater/Trmt-Printing	80	1,150	1,150	-	2,000	2,000	73.91%	2,000	0.00%
Wastewater/Trmt-Utilities - Electric	493,602	563,750	563,750	204,693	345,307	550,000	-2.44%	563,750	2.50%
Wastewater/Trmt-Utilities - Gas	-	100	100	-	100	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	5,493	5,500	5,500	3,349	4,727	8,076	46.84%	8,076	0.00%
Wastewater/Trmt-Telephone	(10,749)	42,525	42,525	9,417	17,783	27,200	-36.04%	28,560	5.00%
Wastewater/Trmt-Rentals	22,278	75,500	75,500	9,576	74,930	84,506	11.93%	84,506	0.00%
Wastewater/Trmt-Maint of Property & Equip	253,512	315,000	315,000	100,423	209,577	310,000	-1.59%	310,000	0.00%
Wastewater/Trmt-Contractual Services	25,550	43,500	43,500	13,932	26,293	40,225	-7.53%	41,750	3.79%
Wastewater/Trmt-Professional Services	136,243	163,000	163,000	38,574	120,676	159,250	-2.30%	159,250	0.00%
Wastewater/Trmt-Property Insurance	25,507	27,000	27,000	7,325	13,675	21,000	-22.22%	21,000	0.00%
Wastewater/Trmt-Automobile Insurance	2,173	2,300	2,300	701	2,249	2,950	28.26%	2,950	0.00%
Wastewater/Trmt-Employee Liability	7,897	8,500	8,500	2,582	4,418	7,000	-17.65%	7,000	0.00%
Wastewater/Trmt-General Liability	40,325	42,500	42,500	13,078	19,422	32,500	-23.53%	32,500	0.00%
TOTAL OPERATING SERVICES	1,002,342	1,291,125	1,291,125	403,650	841,957	1,245,607		1,262,242	

CONTINUED

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

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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.	8,306	32,000	32,000	3,420	26,080	29,500	-7.81%	30,000	1.69%
Wastewater/Trmt-Office Supplies	3,954	4,000	4,000	1,632	2,368	4,000	0.00%	4,250	6.25%
Wastewater/Trmt-Medical Supplies	410	600	600	130	470	600	0.00%	650	8.33%
Wastewater/Trmt-Food & Clothing	4,680	5,450	5,450	1,125	4,425	5,550	1.83%	5,850	5.41%
Wastewater/Trmt-Maint of Bldgs & Grnds	17,508	31,500	31,500	6,065	23,935	30,000	-4.76%	30,500	1.67%
Wastewater/Trmt-Vehicle Supplies	8,354	23,500	23,500	7,892	13,608	21,500	-8.51%	21,500	0.00%
Wastewater/Trmt-Miscellaneous	190,369	241,500	241,500	46,344	183,656	230,000	-4.76%	235,750	2.50%
Wastewater/Trmt-Gravel, Sand, Dirt etc	5,790	10,250	10,250	3,234	7,016	10,250	0.00%	10,506	2.50%
Wastewater/Trmt-Equip & Vehicle Parts	35,120	65,000	65,000	28,284	34,716	63,000	-3.08%	65,000	3.17%
Wastewater/Trmt-Asphalt/Asphalt Filler	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Wastewater/Trmt-Lab Chemicals/Supplies	6,771	17,850	17,850	1,576	13,624	15,200	-14.85%	16,000	5.26%
Wastewater/Trmt-Miscellaneous	84,148	100,000	100,000	41,008	53,992	95,000	-5.00%	100,000	5.26%
Wastewater/Trmt-Tools & Equipment	2,902	10,000	10,000	4,234	5,766	10,000	0.00%	12,000	20.00%
Wastewater/Trmt-Small Tools/Mech.	8,375	20,000	20,000	2,498	17,502	20,000	0.00%	20,000	0.00%
TOTAL MATERIALS & SUPPLIES	376,687	565,650	565,650	147,442	391,158	538,600		556,006	
OTHER CHARGES:									
Wastewater/Trmt-Training & Travel	5,506	6,500	6,500	1,172	5,328	6,500	0.00%	6,500	0.00%
Wastewater/Trmt-Official Fees	70	1,000	1,000	400	400	800	-20.00%	1,000	25.00%
Wastewater/Trmt-Depreciation	1,227,859	1,250,000	1,250,000	-	1,240,000	1,240,000	-0.80%	1,240,000	0.00%
TOTAL OTHER CHARGES	1,233,435	1,257,500	1,257,500	1,572	1,245,728	1,247,300		1,247,500	
TOTAL EXPENDITURES	4,375,902	5,009,100	5,009,100	1,398,384	3,462,948	4,861,332		5,017,748	

FUND NUMBER: 401

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2019**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Construction in Progress			
Improvements other than Buildings	\$ 269,429	Norco/Montz Lift Station	\$ 269,429
Equipment			
Collection & Maintenance	\$ 830,000	One (1) F-250 Pickup Truck with Tool Box to replace: Unit# 412 (2009 Truck with 171,224 miles)	\$ 38,000
		Two (21) F-250 Pickup Truck with Utility Bed to replace: Unit# 401 (2011 Truck with 115,431 miles) Unit# 402 (2008 Truck with 16,185 miles)	76,000
		One (1) F-150 Regular Cab Truck to replace: Unit# 444 (2006 Truck with 120,000 miles)	28,000
		Push Cameras	13,000
		Replacement Pumps	300,000
		Vacuum Truck	375,000
Major Repairs	\$ 825,000	Major Repairs	\$ 600,000
		Repair Track around Aeration Basin	150,000
		Repair/Replace Diffuser Assemblies	75,000
Grand Total Requested:	\$1,924,429		
Partially-Funded Projects: Fund 406	\$ 5,614,148	Projects to be paid with Bond Issue	
		Upgrade to the St. Charles Ridge Road Parts' House, St. Rose Network & Almedia Force Main	
		- Improvements other Than Buildings	\$ 200,000
		- Architectural & Engineering Fees	7,373
		- Other Fees	12,500
		Luling Pond Upgrade	
		- Improvements other Than Buildings	\$ 4,000,000
		- Architectural & Engineering Fees	77,400
		- Other Fees	240,371
		Norco/Montz Lift Station	
		- Improvements other Than Buildings	\$ 974,121
		- Architectural & Engineering Fees	27,383
		- Other Fees	75,000
	\$7,538,577	Total Proposed 2019 Capital Projects	

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

Description	2017	2018				2019			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	34,001,577	34,453,731	34,453,731			34,200,935		33,917,023	
Restricted for Debt Service	2,115,138	1,765,402	1,765,402			1,727,188		1,727,038	
Restricted for Capital Projects	2,527,877	1,846,460	1,846,460			2,527,877		2,573,088	
Unrestricted	(2,279,182)	(1,746,034)	(1,746,034)			(505,289)		(345,580)	
REVENUES:									
Disaster Relief	11,133	-	-	-	-	-	0.00%	-	0.00%
Office of Community Development	257,391	-	-	-	257,391	257,391	100.00%	-	-100.00%
Bookkeeping/Adm. Charges	14,612	6,700	6,700	4,134	2,566	6,700	0.00%	7,000	4.48%
Water Sales	11,861,808	12,338,246	12,338,246	6,156,347	5,945,711	12,102,058	-1.91%	12,347,106	2.02%
Service Fees	145,725	140,900	140,900	90,525	43,375	133,900	-4.97%	144,000	7.54%
Connection Fees	152,370	135,250	135,250	77,490	57,760	135,250	0.00%	153,250	13.31%
Delinquent Charges	537,514	495,000	495,000	253,898	241,102	495,000	0.00%	552,000	11.52%
Billing Fees	266,016	262,560	262,560	111,088	151,472	262,560	0.00%	262,997	0.17%
Miscellaneous Income	38,482	21,000	21,000	18,793	2,207	21,000	0.00%	29,000	38.10%
Interest Earnings	72,270	63,600	63,600	66,723	(11,749)	54,974	-13.56%	81,300	47.89%
Non-Employer Contribution	38,975	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	8,500	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Compensation for Loss of Assets	2,175	3,000	3,000	1,508	1,492	3,000	0.00%	3,000	0.00%
Capital Contribution of Donated Assets	114,482	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	13,521,453	13,486,256	13,486,256	6,780,506	6,711,327	13,491,833		13,599,653	
EXPENDITURES:									
PERSONAL SERVICES	5,367,668	5,572,906	5,572,906	2,485,628	2,779,398	5,265,026	-5.52%	5,737,736	8.98%
OPERATING SERVICES	1,439,725	1,654,008	1,654,008	673,458	903,164	1,576,622	-4.68%	1,566,026	-0.67%
MATERIALS & SUPPLIES	1,467,306	1,640,431	1,640,431	710,546	896,390	1,606,936	-2.04%	1,718,386	6.94%
OTHER CHARGES	2,770,350	2,968,684	2,968,684	7,259	2,903,425	2,910,684	-1.95%	2,969,200	2.01%
DEBT SERVICE	766,103	965,538	965,538	1,500	964,038	965,538	0.00%	950,088	-1.60%
INTERGOVERNMENTAL	125,000	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL EXPENDITURES	11,936,152	12,926,567	12,926,567	3,878,391	8,571,415	12,449,806		13,066,436	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES									
	1,585,301	559,689	559,689			1,042,027		533,217	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	34,200,935	34,779,506	34,779,506			33,917,023		34,033,074	
Restricted for Debt Service	1,727,188	1,938,388	1,938,388			1,727,038		1,726,588	
Restricted for Capital Projects	2,527,877	2,416,775	2,416,775			2,573,088		2,193,051	
Unrestricted	(505,289)	(38,574,980)	(2,255,421)			(345,580)		452,073	

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

Description	2017			2018			2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	358,018	368,500	368,500	171,038	203,962	375,000	1.76%	381,500	1.73%
W/W - Admin - Retirement	44,608	42,500	42,500	19,669	23,331	43,000	1.18%	44,000	2.33%
W/W - Admin - OPEB Expense	249,914	-	-	-	-	-	0.00%	-	0.00%
W/W - Admin - Health/Life Insurance	56,666	68,000	68,000	28,056	26,944	55,000	-19.12%	62,000	12.73%
W/W - Admin - Workers Compensation	6,832	7,200	7,200	3,265	3,235	6,500	-9.72%	8,000	23.08%
W/W - Admin - Unemployment	224	250	250	107	143	250	0.00%	250	0.00%
W/W - Admin - Medicare	5,098	5,400	5,400	2,441	2,959	5,400	0.00%	5,600	3.70%
W/W - Admin - Disability	1,244	1,300	1,300	632	668	1,300	0.00%	1,300	0.00%
W/W - Admin - Post-Emp. Health Care	185,248	215,000	215,000	98,258	96,742	195,000	-9.30%	235,000	20.51%
W/W - Admin - Deferred Compensation	14,634	16,000	16,000	7,080	8,920	16,000	0.00%	16,000	0.00%
W/W - Admin - Dental Insurance	156	200	200	78	82	160	-20.00%	200	25.00%
W/W - Admin - OPEB Contribution	10,810	13,000	13,000	5,986	7,114	13,100	0.77%	13,500	3.05%
W/W - Admin - Miscellaneous	55	150	150	-	150	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	933,507	737,500	737,500	336,610	374,250	710,860		767,500	
OPERATING SERVICES:									
W/W - Admin - Ads, Dues & Subscriptions	4,196	5,250	5,250	885	4,365	5,250	0.00%	5,250	0.00%
W/W - Admin - Printing	3,081	3,052	3,052	2,282	770	3,052	0.00%	3,052	0.00%
W/W - Admin - Utilities - Gas	772	1,100	1,100	372	728	1,100	0.00%	1,100	0.00%
W/W - Admin - Postage	3,832	5,000	5,000	2,239	2,761	5,000	0.00%	5,000	0.00%
W/W - Admin - Telephone	31,545	37,000	37,000	15,512	19,488	35,000	-5.41%	37,000	5.71%
W/W - Admin - Rentals	4,321	5,550	5,550	3,468	2,082	5,550	0.00%	4,850	-12.61%
W/W - Admin - Maint of Property & Equip	3,439	10,170	10,170	2,924	7,246	10,170	0.00%	10,170	0.00%
W/W - Admin - Contractual Services	55,304	57,287	57,287	32,332	22,126	54,458	-4.94%	57,331	5.28%
W/W - Admin - Professional Services	24,559	28,000	28,000	23,939	4,061	28,000	0.00%	29,100	3.93%
W/W - Admin - Property Insurance	14,524	15,500	15,500	5,604	6,896	12,500	-19.35%	12,500	0.00%
W/W - Admin - Automobile Insurance	2,173	2,300	2,300	701	1,499	2,200	-4.35%	2,200	0.00%
W/W - Admin - Employee Liability	1,528	1,650	1,650	513	887	1,400	-15.15%	1,400	0.00%
W/W - Admin - General Liability	7,801	8,200	8,200	2,599	3,801	6,400	-21.95%	6,400	0.00%
TOTAL OPERATING SERVICES	157,075	180,059	180,059	93,370	76,710	170,080		175,353	
MATERIALS & SUPPLIES:									
W/W - Admin - Office & Comm. Equip.	2,976	8,000	8,000	732	7,268	8,000	0.00%	8,000	0.00%
W/W - Admin - Office Supplies	2,060	5,000	5,000	627	4,373	5,000	0.00%	5,000	0.00%
W/W - Admin - Medical Supplies	53	150	150	63	87	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	1,304	3,800	3,800	398	3,402	3,800	0.00%	2,300	-39.47%
W/W - Admin - Maint of Bldgs & Grounds	978	2,500	2,500	565	1,935	2,500	0.00%	2,500	0.00%
W/W - Admin - Vehicle Supplies	1,970	2,900	2,900	995	1,645	2,640	-8.97%	2,900	9.85%
W/W - Admin - Equipment & Vehicle Parts	-	750	750	-	750	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	9,341	23,200	23,200	3,380	19,560	22,940		21,700	

CONTINUED

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

Description	2017		2018				2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	7,910	19,000	19,000	2,069	8,931	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	992	1,000	1,000	410	590	1,000	0.00%	1,000	0.00%
W/W - Admin - Depreciation	25,036	22,000	22,000	-	22,000	22,000	0.00%	22,000	0.00%
W/W - Admin - Miscellaneous	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	33,938	43,500	43,500	2,479	33,021	35,500		43,500	
DEBT SERVICE:									
W/W - Admin - Interest	764,971	962,038	962,038	-	962,038	962,038	0.00%	946,588	-1.61%
W/W - Admin - Paying Agent Fees	1,132	3,500	3,500	1,500	2,000	3,500	0.00%	3,500	0.00%
TOTAL DEBT SERVICE	766,103	965,538	965,538	1,500	964,038	965,538		950,088	
INTERGOVERNMENTAL:									
W/W - Admin - Intergovernmental Charges	125,000	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL INTERGOVERNMENTAL	125,000	125,000	125,000	-	125,000	125,000		125,000	
TOTAL EXPENDITURES	2,024,964	2,074,797	2,074,797	437,339	1,592,579	2,029,918		2,083,141	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - B&C - Salaries	383,639	427,000	427,000	171,088	208,912	380,000	-11.01%	390,000	2.63%
W/W - B&C - Retirement	47,856	49,100	49,100	19,593	24,407	44,000	-10.39%	45,000	2.27%
W/W - B&C - Health/Life Insurance	104,839	130,000	130,000	47,296	44,704	92,000	-29.23%	101,000	9.78%
W/W - B&C - Workers Compensation	1,880	2,100	2,100	821	879	1,700	-19.05%	2,000	17.65%
W/W - B&C - Unemployment	240	300	300	107	143	250	-16.67%	250	0.00%
W/W - B&C - Medicare	5,316	6,200	6,200	2,379	2,921	5,300	-14.52%	5,700	7.55%
W/W - B&C - Disability	1,387	1,600	1,600	647	653	1,300	-18.75%	1,300	0.00%
W/W - B&C - Deferred Compensation	13,826	17,000	17,000	4,744	5,756	10,500	-38.24%	12,000	14.29%
W/W - B&C - Dental Insurance	805	1,000	1,000	370	380	750	-25.00%	1,000	33.33%
W/W - B&C - OPEB Contribution	11,591	15,000	15,000	5,988	7,212	13,200	-12.00%	14,000	6.06%
W/W - B&C - Miscellaneous	55	175	175	55	120	175	0.00%	175	0.00%
TOTAL PERSONAL SERVICES	571,434	649,475	649,475	253,088	296,087	549,175		572,425	
OPERATING SERVICES:									
W/W - B&C - Ads, Dues & Subscriptions	614	600	600	372	228	600	0.00%	600	0.00%
W/W - B&C - Printing	32,584	33,195	33,195	17,690	15,505	33,195	0.00%	33,595	1.21%
W/W - B&C - Postage	109,772	109,700	109,700	54,225	54,275	108,500	-1.09%	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	36,409	38,280	38,280	29,529	6,999	36,528	-4.58%	45,050	23.33%
W/W - B&C - Professional Services	23,541	27,100	27,100	13,255	13,845	27,100	0.00%	28,100	3.69%
W/W - B&C - Employee Liability	1,499	1,600	1,600	492	858	1,350	-15.63%	1,350	0.00%
W/W - B&C - General Liability	7,656	8,050	8,050	2,493	3,607	6,100	-24.22%	6,100	0.00%
TOTAL OPERATING SERVICES	212,075	219,525	219,525	118,056	96,317	214,373		224,295	
MATERIALS & SUPPLIES:									
W/W - B&C - Office & Comm. Equip.	7,825	10,000	10,000	6,747	3,253	10,000	0.00%	10,000	0.00%
W/W - B&C - Office Supplies	4,899	8,750	8,750	3,273	5,477	8,750	0.00%	6,500	-25.71%
W/W - B&C - Food & Clothing	881	1,500	1,500	429	1,071	1,500	0.00%	1,500	0.00%
W/W - B&C - Maint of Bldgs & Grounds	-	250	250	-	250	250	0.00%	250	0.00%
W/W - B&C - Tools & Equipment	-	50	50	-	50	50	0.00%	50	0.00%
TOTAL MATERIALS & SUPPLIES	13,605	20,550	20,550	10,449	10,101	20,550		18,300	
OTHER CHARGES:									
W/W - B&C - Training & Travel	2,015	6,000	6,000	1,136	4,864	6,000	0.00%	6,000	0.00%
W/W - B&C - Depreciation	5,458	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
W/W - B&C - Miscellaneous	18,117	26,250	26,250	20	26,230	26,250	0.00%	26,250	0.00%
TOTAL OTHER CHARGES	25,590	42,250	42,250	1,156	41,094	42,250		42,250	
TOTAL EXPENDITURES	822,704	931,800	931,800	382,749	443,599	826,348		857,270	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	306,013	333,000	333,000	155,558	194,442	350,000	5.11%	358,000	2.29%
W/W - Meter - Retirement	37,997	38,500	38,500	17,716	21,284	39,000	1.30%	41,500	6.41%
W/W - Meter - Health/Life Insurance	73,479	94,000	94,000	38,955	48,045	87,000	-7.45%	108,000	24.14%
W/W - Meter - Workers Compensation	16,607	19,000	19,000	8,338	9,662	18,000	-5.26%	21,000	16.67%
W/W - Meter - Unemployment	191	220	220	97	123	220	0.00%	250	13.64%
W/W - Meter - Medicare	4,268	5,000	5,000	2,174	2,626	4,800	-4.00%	5,000	4.17%
W/W - Meter - Disability	959	1,100	1,100	501	599	1,100	0.00%	1,400	27.27%
W/W - Meter - Deferred Compensation	3,084	3,500	3,500	2,690	3,510	6,200	77.14%	6,500	4.84%
W/W - Meter - Dental Insurance	600	800	800	320	390	710	-11.25%	700	-1.41%
W/W - Meter - OPEB Contribution	9,245	11,000	11,000	5,445	6,855	12,300	11.82%	12,600	2.44%
W/W - Meter - Miscellaneous	1,225	1,837	1,837	45	1,672	1,717	-6.53%	1,837	6.99%
TOTAL PERSONAL SERVICES	453,668	507,957	507,957	231,839	289,208	521,047		556,787	
OPERATING SERVICES:									
W/W - Meter - Ads, Dues & Subscriptions	160	275	275	-	261	261	-5.09%	275	5.36%
W/W - Meter - Printing	-	30	30	-	30	30	0.00%	30	0.00%
W/W - Meter - Telephone	890	-	-	1,139	(1,139)	-	0.00%	-	0.00%
W/W - Meter - Rentals	2,447	4,200	4,200	-	4,200	4,200	0.00%	200	-95.24%
W/W - Meter - Maint of Bldgs & Grounds	6,331	13,250	13,250	4,027	9,223	13,250	0.00%	11,750	-11.32%
W/W - Meter - Contractual Services	13,745	10,730	10,730	715	8,875	9,590	-10.62%	15,090	57.35%
W/W - Meter - Professional Services	1,500	1,750	1,750	-	1,750	1,750	0.00%	1,750	0.00%
W/W - Meter - Automobile Insurance	6,518	6,900	6,900	2,102	4,498	6,600	-4.35%	6,600	0.00%
W/W - Meter - Employee Liability	1,576	1,700	1,700	529	921	1,450	-14.71%	1,450	0.00%
W/W - Meter - General Liability	8,043	8,500	8,500	2,680	3,870	6,550	-22.94%	6,550	0.00%
TOTAL OPERATING SERVICES	41,210	47,335	47,335	11,192	32,489	43,681		43,695	
MATERIALS & SUPPLIES:									
W/W - Meter - Office & Comm. Equip.	-	7,500	7,500	1,993	5,507	7,500	0.00%	7,500	0.00%
W/W - Meter - Office Supplies	1,805	1,750	1,750	7	1,743	1,750	0.00%	1,750	0.00%
W/W - Meter - Medical Supplies	-	150	150	-	150	150	0.00%	150	0.00%
W/W - Meter - Food & Clothing	2,335	1,450	1,450	668	782	1,450	0.00%	5,450	275.86%
W/W - Meter - Maint of Bldgs & Grounds	970	1,600	1,600	334	1,266	1,600	0.00%	1,600	0.00%
W/W - Meter - Vehicle Supplies	16,394	19,800	19,800	8,584	9,416	18,000	-9.09%	19,800	10.00%
W/W - Meter - Miscellaneous	192	8,300	8,300	-	8,300	8,300	0.00%	8,300	0.00%
W/W - Meter - Gravel, Sand, Dirt & Shells	-	500	500	-	500	500	0.00%	500	0.00%
W/W - Meter - Equipment & Vehicle Parts	10,837	20,000	20,000	4,541	15,459	20,000	0.00%	20,000	0.00%
W/W - Meter - Tools & Equipment	255,848	352,500	352,500	49,568	302,932	352,500	0.00%	352,500	0.00%
TOTAL MATERIALS & SUPPLIES	288,381	413,550	413,550	65,695	346,055	417,750		417,550	

CONTINUED

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	2,927	5,000	5,000	71	4,929	5,000	0.00%	5,000	0.00%
W/W - Meter - Official Fees	619	550	550	236	314	550	0.00%	550	0.00%
W/W - Meter - Depreciation	21,915	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	25,461	31,050	31,050	307	30,743	31,050		31,050	
TOTAL EXPENDITURES	808,720	999,892	999,892	309,033	698,495	1,007,528		1,049,082	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	1,049,598	1,145,000	1,145,000	504,239	560,761	1,065,000	-6.99%	1,164,000	9.30%
W/W - Dist - FICA	369	500	500	-	-	-	-100.00%	-	0.00%
W/W - Dist - Retirement	130,043	130,500	130,500	57,987	63,013	121,000	-7.28%	134,000	10.74%
W/W - Dist - Health/Life Insurance	191,596	237,000	237,000	102,619	92,381	195,000	-17.72%	223,000	14.36%
W/W - Dist - Workers Compensation	56,964	62,000	62,000	27,027	25,973	53,000	-14.52%	69,500	31.13%
W/W - Dist - Unemployment	656	800	800	315	385	700	-12.50%	750	7.14%
W/W - Dist - Medicare	14,720	17,000	17,000	7,084	7,916	15,000	-11.76%	17,000	13.33%
W/W - Dist - Disability	2,933	3,200	3,200	1,485	1,515	3,000	-6.25%	4,000	33.33%
W/W - Dist - Deferred Compensation	28,560	31,000	31,000	20,690	19,310	40,000	29.03%	42,000	5.00%
W/W - Dist - Dental Insurance	1,420	1,600	1,600	720	690	1,410	-11.88%	1,500	6.38%
W/W - Dist - OPEB Contribution	31,516	39,000	39,000	17,648	19,352	37,000	-5.13%	41,000	10.81%
W/W - Dist - Miscellaneous	708	1,837	1,837	468	1,249	1,717	-6.53%	1,837	6.99%
TOTAL PERSONAL SERVICES	1,509,083	1,669,437	1,669,437	740,282	792,545	1,532,827		1,698,587	
OPERATING SERVICES:									
W/W - Dist - Ads, Dues & Subscriptions	2,231	795	795	100	1,595	1,695	113.21%	930	-45.13%
W/W - Dist - Printing	-	100	100	-	100	100	0.00%	100	0.00%
W/W - Dist - Utilities - Electric	15,225	20,108	20,108	5,358	14,750	20,108	0.00%	20,108	0.00%
W/W - Dist - Utilities - Gas	397	500	500	303	197	500	0.00%	500	0.00%
W/W - Dist - Rentals	6,524	9,800	9,800	170	9,630	9,800	0.00%	9,800	0.00%
W/W - Dist - Maint of Property & Equip	47,219	64,275	64,275	29,938	34,337	64,275	0.00%	61,525	-4.28%
W/W - Dist - Contractual Services	30,585	30,996	30,996	16,401	14,244	30,645	-1.13%	33,050	7.85%
W/W - Dist - Professional Services	1,248	4,500	4,500	2,748	1,752	4,500	0.00%	3,000	-33.33%
W/W - Dist - Property Insurance	11,798	12,500	12,500	2,886	6,814	9,700	-22.40%	9,700	0.00%
W/W - Dist - Automobile Insurance	12,336	13,000	13,000	3,853	8,197	12,050	-7.31%	12,050	0.00%
W/W - Dist - Employee Liability	5,311	5,600	5,600	1,791	3,059	4,850	-13.39%	4,850	0.00%
W/W - Dist - General Liability	27,107	28,500	28,500	9,069	13,431	22,500	-21.05%	22,500	0.00%
TOTAL OPERATING SERVICES	159,981	190,674	190,674	72,617	108,106	180,723		178,113	

CONTINUED

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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.	2,550	10,000	10,000	1,982	8,018	10,000	0.00%	10,000	0.00%
W/W - Dist - Office Supplies	1,466	2,250	2,250	182	2,068	2,250	0.00%	2,500	11.11%
W/W - Dist - Medical Supplies	73	600	600	113	487	600	0.00%	600	0.00%
W/W - Dist - Food & Clothing	10,075	6,000	6,000	3,994	2,006	6,000	0.00%	6,000	0.00%
W/W - Dist - Maint of Bldgs & Grounds	14,927	11,000	11,000	4,339	6,661	11,000	0.00%	11,000	0.00%
W/W - Dist - Vehicle Supplies	31,305	39,600	39,600	15,281	20,719	36,000	-9.09%	39,600	10.00%
W/W - Dist - Miscellaneous	202,844	191,000	191,000	98,141	92,859	191,000	0.00%	191,000	0.00%
W/W - Dist - Sand/Shells/Dirt/Gravel	10,466	11,000	11,000	2,391	8,609	11,000	0.00%	12,500	13.64%
W/W - Dist - Equipment & Vehicle Parts	54,948	73,500	73,500	36,380	37,120	73,500	0.00%	73,500	0.00%
W/W - Dist - Asphalt/Concrete	459	1,000	1,000	600	400	1,000	0.00%	1,000	0.00%
W/W - Dist - Lab Supplies	-	5,000	5,000	-	5,000	5,000	0.00%	-	-100.00%
W/W - Dist - Chemicals	1,654	1,500	1,500	-	2,000	2,000	33.33%	1,800	-10.00%
W/W - Dist - Tools & Equipment	41,608	40,000	40,000	8,525	31,475	40,000	0.00%	35,000	-12.50%
TOTAL MATERIALS & SUPPLIES	372,375	392,450	392,450	171,928	217,422	389,350		384,500	
OTHER CHARGES:									
W/W - Dist - Training & Travel	7,572	10,000	10,000	213	9,787	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	1,139	1,500	1,500	1,312	188	1,500	0.00%	1,500	0.00%
W/W - Dist - Depreciation	1,111,842	1,200,000	1,200,000	-	1,200,000	1,200,000	0.00%	1,200,000	0.00%
W/W - Dist - Miscellaneous	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	1,120,553	1,216,000	1,216,000	1,525	1,214,475	1,216,000		1,216,000	
TOTAL EXPENDITURES	3,161,992	3,468,561	3,468,561	986,352	2,332,548	3,318,900		3,477,200	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Plant - Salaries	1,309,058	1,360,000	1,360,000	637,150	722,850	1,360,000	0.00%	1,485,000	9.19%
W/W - Plant - FICA	59	-	-	-	-	-	0.00%	-	0.00%
W/W - Plant - Retirement	161,612	156,500	156,500	73,272	86,728	160,000	2.24%	171,000	6.88%
W/W - Plant - Health/Life Insurance	243,409	292,000	292,000	121,127	118,873	240,000	-17.81%	265,000	10.42%
W/W - Plant - Workers Compensation	70,856	75,000	75,000	34,151	33,849	68,000	-9.33%	90,000	32.35%
W/W - Plant - Unemployment	816	1,000	1,000	398	602	1,000	0.00%	1,000	0.00%
W/W - Plant - Medicare	17,028	20,000	20,000	8,410	10,090	18,500	-7.50%	21,300	15.14%
W/W - Plant - Disability	3,558	3,700	3,700	1,796	1,904	3,700	0.00%	5,100	37.84%
W/W - Plant - Deferred Compensation	50,738	48,000	48,000	24,080	23,920	48,000	0.00%	-	-100.00%
W/W - Plant - Dental Insurance	2,190	2,500	2,500	1,080	1,120	2,200	-12.00%	2,200	0.00%
W/W - Plant - OPEB Contribution	39,409	48,000	48,000	22,300	25,700	48,000	0.00%	52,000	8.33%
W/W - Plant - Miscellaneous	1,243	1,837	1,837	45	1,672	1,717	-6.53%	1,837	6.99%
TOTAL PERSONAL SERVICES	1,899,976	2,008,537	2,008,537	923,809	1,027,308	1,951,117		2,142,437	
OPERATING SERVICES:									
W/W - Plant - Ads, Dues & Subscriptions	896	1,450	1,450	-	1,450	1,450	0.00%	1,450	0.00%
W/W - Plant - Printing	-	100	100	-	200	200	100.00%	100	-50.00%
W/W - Plant - Utilities - Electric	429,097	466,000	466,000	174,443	291,557	466,000	0.00%	447,300	-4.01%
W/W - Plant - Utilities - Gas	7,246	17,600	17,600	10,061	7,539	17,600	0.00%	15,100	-14.20%
W/W - Plant - Rentals	18,177	15,000	15,000	5,299	9,701	15,000	0.00%	10,500	-30.00%
W/W - Plant - Maint of Property & Equip	100,799	160,315	160,315	64,125	96,190	160,315	0.00%	165,000	2.92%
W/W - Plant - Contractual Services	76,978	78,820	78,820	56,495	20,425	76,920	-2.41%	80,520	4.68%
W/W - Plant - Professional Services	31,043	61,180	61,180	11,289	49,891	61,180	0.00%	55,500	-9.28%
W/W - Plant - Property Insurance	144,314	152,000	152,000	36,732	81,468	118,200	-22.24%	118,200	0.00%
W/W - Plant - Automobile Insurance	7,219	7,600	7,600	2,452	5,248	7,700	1.32%	7,700	0.00%
W/W - Plant - Employee Liability	8,780	9,250	9,250	2,857	4,843	7,700	-16.76%	7,700	0.00%
W/W - Plant - General Liability	44,835	47,100	47,100	14,470	21,030	35,500	-24.63%	35,500	0.00%
TOTAL OPERATING SERVICES	869,384	1,016,415	1,016,415	378,223	589,542	967,765		944,570	

CONTINUED

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

Description	2017			2018			2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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.	4,697	10,000	10,000	2,792	7,208	10,000	0.00%	10,000	0.00%
W/W - Plant - Office Supplies	10,158	10,000	10,000	744	9,256	10,000	0.00%	8,500	-15.00%
W/W - Plant - Medical Supplies	981	750	750	211	539	750	0.00%	1,000	33.33%
W/W - Plant - Food & Clothing	4,023	5,200	5,200	1,605	3,595	5,200	0.00%	5,600	7.69%
W/W - Plant - Maint of Bldgs & Grounds	15,359	20,000	20,000	12,146	7,854	20,000	0.00%	20,000	0.00%
W/W - Plant - Vehicle Supplies	15,895	26,400	26,400	9,695	14,305	24,000	-9.09%	26,400	10.00%
W/W - Plant - Lab/Operating Supplies	36,951	41,000	41,000	19,117	21,883	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	11,053	13,000	13,000	8,523	4,477	13,000	0.00%	13,000	0.00%
W/W - Plant - Asphalt/Concrete	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
W/W - Plant - Lab Supplies	49,831	50,000	50,000	26,338	23,662	50,000	0.00%	50,000	0.00%
W/W - Plant - Chemicals	563,150	546,831	546,831	335,892	185,004	520,896	-4.74%	633,336	21.59%
W/W - Plant - Tools & Equipment	71,506	65,000	65,000	42,031	22,969	65,000	0.00%	65,000	0.00%
TOTAL MATERIALS & SUPPLIES	783,604	790,681	790,681	459,094	303,252	762,346		876,336	
OTHER CHARGES:									
W/W - Plant - Training & Travel	10,567	26,000	26,000	1,167	24,833	26,000	0.00%	26,000	0.00%
W/W - Plant - Official Fees	2,471	4,884	4,884	625	4,259	4,884	0.00%	5,400	10.57%
W/W - Plant - Depreciation	1,551,770	1,600,000	1,600,000	-	1,550,000	1,550,000	-3.13%	1,600,000	3.23%
W/W - Plant - Miscellaneous	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	1,564,808	1,635,884	1,635,884	1,792	1,584,092	1,585,884		1,636,400	
TOTAL EXPENDITURES	5,117,772	5,451,517	5,451,517	1,762,918	3,504,194	5,267,112		5,599,743	

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2019

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	\$ 511,250	Warehouse - Normal & Emergency equipment replacement Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) 6-inch Spillway Waterline Replacement Vehicles/Trailers: Replace Unit# 812 (2014 Ford F150 w/ 85,740 miles) Replace Unit# 813 (2014 Ford F150 w/ 88,740 miles)	\$ 10,000 40,000 11,250 400,000 25,000 25,000
Billing Equipment and Improvements	\$ 10,000	Billing equipment upgrades & replacements	\$ 10,000
Admininstration Equipment and Improvements	\$ 24,500	Administrative equipment replacement/upgrade WB Office Security System Upgrades EB Office -AC Replacement	\$ 10,000 7,500 7,000
Meter Reading Equipment and Improvements	\$ 10,000	Meter Reading equipment system replacements/upgrades	\$ 10,000
Water Towers and Tanks	\$ 402,301	Baffle Curtains - Additions to Two (2) Ground Water Tanks Utility Service Co Annual Pymt Installments: WB GST #1 - YR9 WB GST #2 - YR10 WB GST #3 - YR11 WB GST #4 - YR12 EB GST #1 - YR9 EB GST #2 - YR8 EB GST #4 - YR11 Taft Tower - YR11 Des Allemands Tower - YR8	\$ 120,000 22,132 15,356 24,137 27,555 28,951 72,022 27,460 19,688 45,000
Water Treatment Plant Improvements	\$ 1,165,000	EB C Plant -Filter Upgrade EB -Generator Roof EB -Handrail Replacements (Aluminum) WB A Plant -Filter Upgrade Turbidity Analyzer Upgrade (Eastbank & Westbank) Analytical & Normal equipment for West Bank Analytical & Normal equipment for East Bank	\$ 760,000 50,000 15,000 200,000 20,000 60,000 60,000
Major Repairs	\$ 40,000	Westbank -River Pumps, Sludge Pumps & Motor Repairs Eastbank -River Docks, Sludge Pumps & Motor Repairs	\$ 20,000 20,000
	\$ 2,193,051	Total proposed 2019 Capital Projects	

SOLID WASTE COLLECTION & DISPOSAL

FUND NUMBER: 450

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	1,055,083	948,023	948,023			1,037,478		658,088	
REVENUES:									
Waste Collection & Disposal Fees	3,744,844	3,725,000	3,725,000	1,191,272	2,533,728	3,725,000	0.00%	3,725,000	0.00%
Recycling Collection Fees	131	75	75	21	29	50	-33.33%	100	100.00%
Interest Earnings	7,113	3,600	3,600	4,682	3,318	8,000	122.22%	6,000	-25.00%
Non-Employer Contribution	374	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	40,397	59,600	59,600	-	60,000	60,000	0.67%	66,000	10.00%
TOTAL REVENUES	3,792,859	3,788,275	3,788,275	1,195,975	2,597,075	3,793,050		3,797,100	
EXPENDITURES:									
PERSONAL SERVICES	47,901	64,310	64,310	22,084	26,416	48,500	-24.58%	65,600	35.26%
OPERATING SERVICES	3,685,425	3,765,350	3,765,350	1,409,527	2,605,963	4,015,490	6.64%	4,112,122	2.41%
MATERIALS & SUPPLIES	7,211	25,850	25,850	11,270	16,480	27,750	7.35%	30,500	9.91%
OTHER CHARGES	16,458	24,700	24,700	-	22,700	22,700	-8.10%	22,700	0.00%
INTERGOVERNMENTAL	43,362	45,000	45,000	18,096	26,904	45,000	0.00%	45,000	0.00%
TRANSFERS	10,107	13,000	13,000	-	13,000	13,000	0.00%	13,000	0.00%
TOTAL EXPENDITURES	3,810,464	3,938,210	3,938,210	1,460,977	2,711,463	4,172,440		4,288,922	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(17,605)	(149,935)	(149,935)			(379,390)		(491,822)	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(17,605)	(149,935)	(149,935)			(379,390)		(491,822)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
Unrestricted	1,037,478	798,088	798,088			658,088		166,266	

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Waste Coll - Salaries	33,312	46,000	46,000	15,864	19,136	35,000	-23.91%	48,000	37.14%
Waste Coll - FICA	48	200	200	6	44	50	-75.00%	150	200.00%
Waste Coll - Retirement	4,053	5,000	5,000	1,813	2,187	4,000	-20.00%	5,300	32.50%
Waste Coll - OPEB Expense	2,198	-	-	-	-	-	0.00%	-	0.00%
Waste Coll - Life/Health Insurance	4,053	7,300	7,300	2,007	1,993	4,000	-45.21%	6,700	67.50%
Waste Coll - Workers Compensation	163	225	225	76	84	160	-28.89%	240	50.00%
Waste Coll - Unemployment	20	30	30	10	20	30	0.00%	30	0.00%
Waste Coll - Medicare	470	675	675	224	276	500	-25.93%	700	40.00%
Waste Coll - Disability	117	160	160	61	69	130	-18.75%	160	23.08%
Waste Coll - Deferred Compensation	2,406	3,000	3,000	1,431	1,769	3,200	6.67%	2,500	-21.88%
Waste Coll - Dental Insurance	79	120	120	40	40	80	-33.33%	120	50.00%
Waste Coll - OPEB Contribution	982	1,600	1,600	552	698	1,250	-21.88%	1,600	28.00%
Waste Coll - Miscellaneous	-	-	-	-	100	100	100.00%	100	0.00%
TOTAL PERSONAL SERVICES	47,901	64,310	64,310	22,084	26,416	48,500		65,600	
OPERATING SERVICES:									
Waste Coll - Ads, Dues & Subscriptions	1,966	500	500	-	500	500	0.00%	500	0.00%
Waste Coll - Printing & Duplications	-	2,000	2,000	411	589	1,000	-50.00%	2,000	100.00%
Waste Coll - Postage	-	2,000	2,000	-	1,000	1,000	-50.00%	1,500	50.00%
Waste Coll - Maint. Of Property & Eqpt	2,270	-	-	-	-	-	0.00%	-	0.00%
Waste Coll - Contractual Services	3,647,045	3,723,750	3,723,750	1,391,720	2,572,020	3,963,740	6.44%	4,056,142	2.33%
Waste Coll - Professional Services	-	325	325	1,070	13,930	15,000	4515.38%	15,000	0.00%
Waste Coll - Employee Liability	138	150	150	46	89	135	-10.00%	150	11.11%
Waste Coll - General Liability	702	750	750	232	383	615	-18.00%	650	5.69%
TOTAL OPERATING SERVICES	3,652,121	3,729,475	3,729,475	1,393,479	2,588,511	3,981,990		4,075,942	
MATERIALS & SUPPLIES:									
Waste Coll - Food & Clothing	1,333	10,500	10,500	7,162	3,088	10,250	-2.38%	10,500	2.44%
Waste Coll - Maint. Of Bldg & Grounds	-	2,350	2,350	6	1,494	1,500	-36.17%	1,500	0.00%
Waste Coll - Miscellaneous	5,878	10,000	10,000	857	11,143	12,000	20.00%	15,000	25.00%
Waste Coll - Tool & Equipment	-	3,000	3,000	3,245	755	4,000	33.33%	3,500	-12.50%
TOTAL MATERIALS & SUPPLIES	7,211	25,850	25,850	11,270	16,480	27,750		30,500	
OTHER CHARGES:									
Waste Coll - Training & Travel	1,285	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Waste Coll - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
Waste Coll - Miscellaneous	15,173	22,000	22,000	-	20,000	20,000	-9.09%	20,000	0.00%
TOTAL OTHER CHARGES	16,458	24,700	24,700	-	22,700	22,700		22,700	

CONTINUED

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
INTERGOVERNMENTAL:									
Waste Coll - Intergovernmental	43,362	45,000	45,000	18,096	26,904	45,000	0.00%	45,000	0.00%
TOTAL INTERGOVERNMENTAL	43,362	45,000	45,000	18,096	26,904	45,000		45,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	10,107	13,000	13,000	-	13,000	13,000	0.00%	13,000	0.00%
TOTAL TRANSFERS	10,107	13,000	13,000	-	13,000	13,000		13,000	
TOTAL EXPENDITURES	3,777,160	3,902,335	3,902,335	1,444,929	2,694,011	4,138,940		4,252,742	

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

Description	2017	2018					2019		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	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	33,304	35,875	35,875	16,048	17,452	33,500	-6.62%	36,180	8.00%
TOTAL OPERATING SERVICES	33,304	35,875	35,875	16,048	17,452	33,500		36,180	
TOTAL EXPENDITURES	33,304	35,875	35,875	16,048	17,452	33,500		36,180	

**2019 ST. CHARLES PARISH ANNUAL BUDGET
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
001	- 400110	COUNCIL	13.00	13.00	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400118	COUNCIL DIVISION A	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400140	PUBLIC INFORMATION	3.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	5.00	5.00
001	- 400205	DISTRICT COURT	-	-	-	-	-	-	-	-	-	-
001	- 400206	DISTRICT COURT DIVISION C	2.34	2.34	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53
001	- 400207	DISTRICT COURT DIVISION D	2.33	2.33	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53
001	- 400208	DISTRICT COURT DIVISION E	2.33	2.33	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53
001	- 400235	DISTRICT ATTORNEY	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
001	- 400290	WARD COURTS	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
001	- 400310	PRESIDENT	5.00	4.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00
001	- 400410	REGISTRAR OF VOTERS	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	10.00	10.00
001	- 400510	a) FINANCE	12.50	12.50	13.00	13.00	14.00	14.00	14.00	15.00	15.00	14.00
001	- 400530	PURCHASING	9.00	9.00	9.00	9.00	7.00	6.00	6.00	7.00	7.00	7.00
001	- 400540	PERSONNEL	5.00	6.00	6.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
001	- 400545	b) LEGAL SERVICES	4.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00
001	- 400610	c) PLANNING & ZONING	19.00	19.00	19.30	19.30	20.30	21.30	17.30	15.30	14.30	15.30
001	- 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
001	- 400612	d) ICC BUILDING CODE	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	6.00	3.00
001	- 400625	INFORMATION TECHNOLOGY	5.00	6.00	7.20	6.20	7.20	5.00	4.00	7.00	4.00	4.00
001	- 400626	e) GIS	-	-	-	-	-	3.20	5.20	6.20	6.20	7.20
001	- 400640	f) GENERAL GOVERNMENT BUILDINGS	24.00	24.00	24.00	23.00	23.25	24.25	24.00	20.90	22.89	18.00
001	- 400675	RISK MANAGEMENT	3.00	5.00	4.00	5.00	7.00	7.00	4.00	4.00	5.00	5.00

FUND	CODE	DEPARTMENT	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
001	- 400680	g) GRANTS ADMINISTRATION	2.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	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	4.00
001	- 410711	h) EMERGENCY PREPAREDNESS-SUBSIDIARY	3.00	3.00	3.00	4.00	2.00	3.00	3.00	3.00	3.00	4.00
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	6.00	5.00	5.00	5.00	7.00	7.00	8.00	8.00	8.00	8.00
001	- 410800	MOTOR VEHICLE	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 430160	i) CORONER	9.00	9.00	9.00	9.00	9.00	9.00	10.00	11.00	10.00	11.00
001	- 430180	j) ANIMAL CONTROL	7.00	8.00	10.00	10.00	10.00	10.00	10.00	11.00	14.00	13.00
001	- 430220	COMMUNITY SERVICES-JOB ONE	6.00	-	-	-	-	-	-	-	-	-
001	- 430225	COMMUNITY SERVICES-H & S REHABILITATION	1.13	0.06	-	1.00	1.00	1.00	1.00	1.00	2.00	2.00
001	- 430231	k) COMMUNITY SERVICES-COMMUNITY ACTION	9.00	7.80	6.96	7.71	7.61	9.57	7.74	6.12	9.01	7.06
001	- 430232	l) COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.35	0.35	0.45	0.42	0.33	0.32	0.31	0.53
001	- 430233	m) COMMUNITY SERVICES-SUMMER FEEDING	30.00	22.00	18.00	22.00	20.00	18.00	25.00	27.00	16.00	22.00
001	- 430234	n) COMMUNITY SERVICES-COMM SRV CTRS	-	-	2.00	5.00	6.00	8.00	8.00	11.10	12.11	14.82
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	0.87	-	0.87	-	-	-	-	-	-	-
001	- 430247	o) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.90	0.18	0.13	0.14	0.08	0.22	0.21	0.51	0.36	0.31
001	- 430248	p) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	2.00	2.68	1.56	1.80	1.86	1.79	1.72	2.05	1.32	1.28
001	- 430249	COMMUNITY SERVICES-DOE WEATHERIZATION	-	-	-	-	-	-	-	-	-	-
001	- 430250	COMMUNITY SERVICES-HOME PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 450300	COMMUNITY CENTER	-	-	-	-	5.00	2.00	10.00	5.00	2.50	2.50
001	- 465230	q) ECONOMIC DEVELOPMENT	4.00	4.00	4.00	4.00	4.00	4.00	3.00	5.00	5.00	4.00
001	- 465235	TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
105	- 420270	ROAD LIGHTING	1.66	1.66	1.66	1.00	1.00	1.00	0.67	1.33	1.33	1.33
107	- 465300	r) WORKFORCE INVESTMENT ACT	24.50	10.50	11.00	41.00	9.00	9.00	9.00	18.00	21.00	38.00
110	- 400205	CRIMINAL COURT FUND	-	-	2.47	2.47	2.44	2.44	2.44	2.41	2.41	2.40
112	- 420210	PAVED STREETS	69.00	71.00	66.00	68.00	67.00	65.00	70.00	73.00	81.00	81.00
112	- 420260	DRAINAGE	89.50	101.50	108.70	111.70	112.70	114.70	123.20	126.20	122.20	122.20
113	- 450100	RECREATION	66.25	66.25	65.25	65.25	64.00	64.00	64.00	60.00	60.50	60.50
113	- 450112	s) RECREATION SUMMER CAMP	93.00	79.00	82.00	64.00	64.00	82.00	92.00	99.00	68.00	65.00
114	- 430170	MOSQUITO CONTROL	1.68	1.68	1.68	1.00	1.01	1.01	0.67	1.35	1.35	1.35
116	- 430251	t) RSVP - FEDERAL	1.20	0.61	0.55	0.35	0.53	0.53	0.53	0.53	0.52	0.53

FUND	CODE	DEPARTMENT	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
116	- 430260	RSVP - STATE/OTHER	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
116	- 430270	u) RSVP - LOCAL	2.85	3.39	4.45	3.65	3.47	2.47	2.47	3.47	3.48	3.47
401	- 420451	WASTEWATER-ADMINISTRATION	5.00	6.00	7.00	7.00	5.00	6.00	5.00	6.00	6.00	6.00
401	- 420452	v) WASTEWATER-COLLECTION & MAINTENANCE	31.00	31.00	30.00	30.00	33.00	33.00	34.00	35.00	40.00	44.00
401	- 420453	WASTEWATER-TREATMENT	17.00	18.00	18.00	19.00	19.00	18.00	18.00	17.00	17.00	17.00
430	- 420541	WATERWORKS - ADMINISTRATION	6.25	4.25	5.55	5.55	6.55	5.55	4.30	4.30	4.30	4.30
430	- 420542	WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
430	- 420543	WATERWORKS - METER READERS	7.00	7.49	8.49	8.16	7.16	7.16	7.16	7.16	7.16	7.16
430	- 420544	w) WATERWORKS - DISTRIBUTION	22.00	22.49	22.49	22.16	16.16	16.16	16.16	17.16	18.16	16.16
430	- 420545	x) WATERWORKS -PLANT	17.00	18.02	19.02	18.68	18.68	18.68	18.68	18.68	18.68	19.68
450	- 420430	SOLID WASTE	1.66	1.66	1.66	1.00	0.99	0.99	0.66	1.32	1.32	1.32
TOTAL			708.00	681.00	690.00	709.00	681.00	700.00	730.00	761.00	741.00	757.99

- a) Removed one Accounting Manager for 2019 (retired).
- b) Removed Summer Intern for 2019.
- c) Added one Temporary Office position in 2019.
- d) Removed two Code Enforcement Inspectors and one Certified Building Official in 2019.
- e) Added one additional GIS/GPS Field Operator in 2019.
- f) Removed two Groundskeepers and removed the % allocation of one custodian salary distribution.
- g) Added one Temporary Office position in 2019.
- h) Added one Seasonal Field Worker in 2019.
- i) Added one Investigator in 2019.
- j) Removed one Kennel Assistant in 2019.
- k) Removed one Seasonal Office Worker and one Temporary Office Worker in 2019.
- l) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- m) In 2019, budgeted the number of positions actually hired to operate program in 2018, based on enrollment in Summer Feeding Program.
- n) In 2019, budgeted the number of positions actually hired to operate program in 2018, based on enrollment in Summer Enrichment Program.
- o) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- p) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- q) Removed one Temporary Office Worker.
- r) Added 17 additional Summer WIA Participants in 2018 and budgeted for in 2019.
- s) In 2019, budgeted the number of positions actually hired to operate program in 2018, based on enrollment in Summer Camp and Swamp School.

FUND	CODE	DEPARTMENT	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
t)		Adjusted the allocation of RSVP Director salary charged to this department to match the grant funding.										
u)		Adjusted the allocation of RSVP Director salary charged to this department to match the grant funding.										
v)		Added one additional Operations Manager to be trained by retiring Operations Manager, added one additional Tech I & Tech II to operate an additional vacuum truck and one additional Laborer for 2019.										
w)		Removed two Seasonal Field Workers for 2019.										
x)		Added one additional Plant Operator to be trained by retiring Plant Operator.										



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

	2008	2009	2010	2011
Governmental activities				
Net Investment in Capital Assets	\$ 99,123,500	\$ 103,427,078	\$ 120,409,754	\$ 140,450,577
Restricted for:	7,872,433	10,301,562	10,381,950	33,691,897
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Special Revenues Maint & Operations	-	-	-	-
Unrestricted	77,137,128	64,931,061	61,097,588	35,099,858
Total governmental activities net position	\$ 184,133,061	\$ 178,659,701	\$ 191,889,292	\$ 209,242,332
Business-type activities				
Net Investment in Capital Assets	\$ 94,825,477	\$ 96,566,346	\$ 102,256,875	\$ 102,829,417
Restricted for:	8,137,231	8,954,936	9,447,895	10,437,856
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Unrestricted	10,892,319	17,914,946	8,944,554	6,016,479
Total business-type activities net position	\$ 113,855,027	\$ 123,436,228	\$ 120,649,324	\$ 119,283,752
Primary government				
Net Investment in Capital Assets	\$ 193,948,977	\$ 199,993,424	\$ 222,666,629	\$ 243,279,994
Restricted	16,009,664	19,256,498	19,829,845	44,129,753
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Other Programs	-	-	-	-
Unrestricted	88,029,447	82,846,007	70,042,142	41,116,337
Total primary government net position	\$ 297,988,088	\$ 302,095,929	\$ 312,538,616	\$ 328,526,084

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-1

	2012	2013	2014	2015	2016	2017
\$	159,338,478	\$ 175,989,169	\$ 181,967,376	\$ 203,387,734	\$ 225,944,557	\$ 218,893,652
	31,584,479	32,432,876	25,773,560	21,557,419	18,461,700	23,482,674
	4,591,657	4,474,558	4,848,261	4,716,112	1,074,713	1,058,233
	1,884,367	2,573,931	1,280,366	8,024,372	5,136,013	22,794,158
	-	984,893	-	-	-	-
	3,263,986	2,638,212	11,752,537	8,044,395	4,546,285	4,847,138
	33,236,679	32,336,391	37,035,528	33,232,957	38,375,182	36,102,407
\$	<u>233,899,646</u>	<u>\$ 251,430,030</u>	<u>\$ 262,657,628</u>	<u>\$ 278,962,989</u>	<u>\$ 293,538,450</u>	<u>\$ 307,178,262</u>
\$	102,711,267	\$ 103,607,176	\$ 102,800,061	\$ 102,069,628	\$ 99,629,147	\$ 98,824,549
	2,857,321	2,857,886	2,865,761	2,471,579	2,471,579	2,064,723
	7,864,064	6,366,278	6,365,219	7,418,328	7,418,328	4,378,199
	3,379,723	777,476	(425,415)	(2,959,002)	(1,943,526)	3,426,881
\$	<u>116,812,375</u>	<u>\$ 113,608,816</u>	<u>\$ 111,605,626</u>	<u>\$ 109,000,533</u>	<u>\$ 107,575,528</u>	<u>\$ 108,694,352</u>
\$	262,049,745	\$ 279,596,345	\$ 284,767,437	\$ 305,457,362	\$ 325,573,704	\$ 317,718,201
	31,584,479	32,432,876	25,773,560	21,557,419	18,461,700	23,482,674
	7,448,978	7,332,444	7,714,022	7,187,691	3,546,292	3,122,956
	9,748,431	8,940,209	7,645,585	15,442,700	12,554,341	27,172,357
	-	984,893	-	-	-	-
	-	2,638,212	11,752,537	8,044,395	4,546,285	4,847,138
	36,616,402	33,113,867	36,610,113	30,273,955	36,431,656	39,529,288
\$	<u>347,448,035</u>	<u>\$ 365,038,846</u>	<u>\$ 374,263,254</u>	<u>\$ 387,963,522</u>	<u>\$ 401,113,978</u>	<u>\$ 415,872,614</u>

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental activities:										
General government	\$ 10,755,610	\$ 20,824,397	\$ 14,405,243	\$ 15,314,299	\$ 18,011,540	\$ 18,234,171	\$ 18,278,012	\$ 15,317,871	\$ 21,472,108	\$ 19,471,119
Public safety	12,165,599	8,410,575	7,399,524	9,664,188	13,628,616	8,311,542	8,821,956	5,185,170	5,061,233	4,773,721
Public works	20,372,591	22,000,978	23,739,793	27,220,169	24,944,066	25,161,360	25,818,325	25,983,105	27,399,595	30,096,278
Health and welfare	4,424,586	5,098,084	5,286,588	6,021,742	5,637,053	5,799,325	5,791,088	4,040,956	4,315,535	4,439,356
Culture and recreation	3,130,278	4,661,002	4,412,734	4,136,517	4,362,368	4,574,464	4,509,617	4,695,401	4,465,564	4,562,700
Economic development and assistance	2,931,667	3,258,521	2,711,225	1,894,222	1,936,176	2,397,090	1,763,281	1,748,687	1,626,710	1,662,999
Interest & other charges on long-term debt	1,699,323	1,595,120	1,339,967	1,068,932	926,822	532,285	450,422	425,400	308,137	394,866
Total governmental activities expenses	55,479,654	65,848,677	59,295,074	65,320,069	69,446,641	65,010,237	65,432,701	57,396,591	64,648,882	65,401,039
Business-type activities:										
Waterworks utility system	9,671,422	10,005,765	10,186,293	10,144,371	10,768,117	11,300,078	12,003,522	15,639,950	11,815,872	11,811,152
Wastewater utility system	11,795,239	11,376,790	11,199,581	10,473,738	10,728,800	11,557,921	11,543,076	11,000,038	11,931,319	12,533,244
Solid waste collection and disposal	3,743,783	3,736,594	3,750,725	3,382,763	3,387,198	3,436,409	3,713,140	3,826,269	3,827,276	3,800,357
Total business-type activities expenses	25,210,444	25,119,149	25,136,599	24,000,872	24,884,115	26,294,408	27,259,738	30,466,257	27,574,467	28,144,753
Total primary government expenses	\$ 80,690,098	\$ 90,967,826	\$ 84,431,673	\$ 89,320,941	\$ 94,330,756	\$ 91,304,645	\$ 92,692,439	\$ 87,862,848	\$ 92,223,349	\$ 93,545,792
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,701,130	\$ 3,624,990	\$ 2,873,262	\$ 2,926,954	\$ 3,073,497	\$ 3,163,440	\$ 3,529,181	\$ 3,218,591	\$ 3,056,746	\$ 3,244,377
Public works	8,605	11,341	34,984	48,876	20,896	96,187	102,722	23,395	134,807	56,805
Culture and recreation	82,189	107,877	138,657	199,330	244,226	197,403	248,514	354,126	349,102	274,675
Operating grants and contributions	9,320,506	9,656,650	6,590,029	7,793,403	11,948,264	11,658,362	7,292,062	10,215,059	6,056,711	5,531,766
Capital grants and contributions	2,176,208	2,653,233	9,790,431	12,638,224	10,670,079	5,842,108	7,103,224	5,236,797	8,961,169	5,912,781
Total governmental activities program revenues	15,288,638	16,054,091	19,427,363	23,606,787	25,956,962	20,957,500	18,275,703	19,047,968	18,558,535	15,020,404
Business-type activities:										
Charges for services:										
Waterworks utility system	10,709,725	11,037,959	10,865,178	11,055,175	10,426,391	10,427,732	11,174,372	11,547,858	13,054,465	13,055,502
Wastewater utility system	7,283,534	7,365,461	7,199,368	7,286,282	7,619,198	7,990,415	8,815,790	9,834,550	9,338,823	9,214,015
Solid waste collection and disposal	3,711,229	3,965,403	3,998,917	3,536,887	3,604,549	3,457,347	3,583,537	3,562,324	3,720,354	3,745,349
Operating grants and contributions	980,396	143,186	89,784	248,643	227,161	348,468	79,394	151,698	37,500	268,524
Capital grants and contributions	558,703	40,125	14,111	258,951	283,430	48,464	1,248,414	-	560,802	1,079,750
Total business-type activities program revenues	23,243,587	22,552,134	22,167,358	22,385,938	22,160,729	22,272,426	24,901,507	25,096,430	26,711,944	27,363,140
Total primary government program revenues	\$ 38,532,225	\$ 38,606,225	\$ 41,594,721	\$ 45,992,725	\$ 48,117,691	\$ 43,229,926	\$ 43,177,210	\$ 44,144,398	\$ 45,270,479	\$ 42,383,544
Net (expenses)/revenue										
Governmental activities	\$ (40,191,016)	\$ (49,794,586)	\$ (39,867,711)	\$ (41,713,282)	\$ (43,489,679)	\$ (44,052,737)	\$ (47,156,998)	\$ (38,348,621)	\$ (46,090,347)	\$ (50,380,635)
Business-type activities	(1,966,857)	(2,567,015)	(2,969,241)	(1,614,934)	(2,723,386)	(4,021,982)	(2,358,231)	(5,369,827)	(862,523)	(781,613)
Total primary government net expenses	\$ (42,157,873)	\$ (52,361,601)	\$ (42,836,952)	\$ (43,328,216)	\$ (46,213,065)	\$ (48,074,719)	\$ (49,515,229)	\$ (43,718,448)	\$ (46,952,870)	\$ (51,162,248)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Revenues & Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 20,524,233	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617
Sales taxes	32,221,461	32,710,536	28,288,787	34,268,437	41,172,766	35,144,273	29,753,818	28,792,560	28,204,280	33,617,358
Alcoholic beverage tax	53,028	52,382	50,737	45,892	50,889	48,168	46,431	47,960	45,980	43,908
Airport expansion agreement	144,877	-	-	-	1,381,602	296,893	974,547	685,235	724,255	733,128
Cable TV franchise tax	633,810	638,467	666,451	695,297	732,974	767,343	823,155	868,466	846,010	789,875
Investment earnings	2,678,483	975,318	534,967	401,819	313,348	253,115	268,392	377,090	661,440	1,022,931
Premium on Bond Issuance	-	-	-	-	-	-	-	-	-	1,115,482
Additions to Claims & Judgments	(1,109,227)	-	-	-	-	-	-	-	-	-
Implementation of GASB 45	(2,103,010)	-	-	-	-	-	-	-	-	-
Non-employers Contributions	-	-	-	-	-	-	-	-	(259,276)	242,205
Miscellaneous	661,709	195,205	600,259	1,708,946	943,492	1,153,292	1,200,372	278,104	1,067,071	1,130,945
Gain (loss) on disposal of capital assets	143,598	-	-	-	-	-	-	-	-	-
Gain (Loss) on Deceasance	-	-	-	-	-	-	-	-	252,245	252,245
Transfer (to) from other funds	(84,955)	(11,708,386)	120,733	(191,553)	(213,836)	(812,124)	(326,134)	754,254	(209,980)	(221,290)
Transfer (to) from other funds	-	-	-	-	-	-	-	(1,127,704)	-	-
Total governmental activities	53,764,007	44,321,222	53,097,303	59,066,322	68,146,993	61,583,121	58,384,596	52,959,240	58,327,350	64,073,404
Business-type activities:										
Taxes										
Ad valorem taxes	12	-	-	-	-	-	15	-	-	1,344,340
Investment earnings	879,447	439,830	54,906	46,625	37,265	27,318	32,798	24,551	44,275	117,632
Miscellaneous	-	-	248,164	11,184	908	(21,019)	(3,906)	56,783	127,253	(3,818)
Capital Contributions of donated assets	-	-	-	-	-	-	-	-	-	305,708
Transfer (to) from other funds	84,955	11,708,386	(120,733)	191,553	213,836	812,124	326,134	1,212,293	209,980	221,290
Total business-type activities	964,414	12,148,216	182,337	249,362	252,009	818,423	355,041	1,293,627	381,508	1,985,152
Total primary government	\$ 54,728,421	\$ 56,469,438	\$ 53,279,640	\$ 59,315,684	\$ 68,399,002	\$ 62,401,544	\$ 58,739,637	\$ 54,252,867	\$ 58,708,858	\$ 66,058,556
Change in Net Position										
Governmental activities	\$ 13,572,991	\$ (5,473,364)	\$ 13,229,592	\$ 17,353,040	\$ 24,657,314	\$ 17,530,384	\$ 11,227,598	\$ 14,610,619	\$ 12,237,003	\$ 13,692,769
Business-type activities	(1,002,443)	9,581,201	(2,786,904)	(1,365,572)	(2,471,377)	(3,203,559)	(2,003,190)	(4,076,200)	(481,015)	1,203,539
Total primary government	\$ 12,570,548	\$ 4,107,837	\$ 10,442,688	\$ 15,987,468	\$ 22,185,937	\$ 14,326,825	\$ 9,224,408	\$ 10,534,419	\$ 11,755,988	\$ 14,896,308

Source: Audited Comprehensive Annual Financial Report.

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

	2008	2009	2010	2011
General Fund				
Reserved	\$ 81,050	\$ 291,322	\$ 303,998	\$ -
Unreserved, reported in:				
General Fund	41,750,290	33,822,823	35,816,102	-
Designated for Insurance	1,436,279	1,374,700	1,264,575	-
Nonspendable	-	-	-	417,043
Restricted	-	-	-	3,055,030
Committed	-	-	-	15,012,261
Assigned	-	-	-	16,880,927
Unassigned	-	-	-	4,758,040
Total General Fund	<u>\$ 43,267,619</u>	<u>\$ 35,488,845</u>	<u>\$ 37,384,675</u>	<u>\$ 40,123,301</u>
All other governmental funds				
Reserved	\$ 6,759,906	\$ 10,302,990	\$ 5,664,793	\$ -
Unreserved, reported in:				
Special revenue funds	36,346,746	34,379,718	34,330,891	-
Capital projects funds	1,850,417	1,862,172	2,396,037	-
Nonspendable	-	-	-	91,749
Restricted	-	-	-	30,636,867
Committed	-	-	-	9,006,227
Assigned	-	-	-	304,264
Unassigned	-	-	-	(23,846)
Total all other governmental funds	<u>\$ 44,957,069</u>	<u>\$ 46,544,880</u>	<u>\$ 42,391,721</u>	<u>\$ 40,015,261</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

2012	2013	2014	2015	2016	2017
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
202,327	556,807	442,910	449,093	162,863	103,874
260,178	373,827	53,538	718,977	216,250	-
12,052,002	11,017,325	13,940,018	12,381,828	9,670,087	7,357,133
23,845,305	21,550,766	21,019,738	27,758,632	5,574,161	6,468,704
6,466,751	8,052,321	9,420,036	(2,555,453)	24,655,343	27,810,144
<u>\$ 42,826,563</u>	<u>\$ 41,551,046</u>	<u>\$ 44,876,240</u>	<u>\$ 38,753,077</u>	<u>\$ 40,278,704</u>	<u>\$ 41,739,855</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
67,546	3,328	26,816	25,854	21,800	27,897
41,064,311	42,730,643	43,601,186	41,623,321	29,002,461	52,182,203
5,160,704	5,443,989	6,130,265	5,207,551	12,230,867	8,777,365
36,007	35,742	54,134	22,377	38,334	15,039
(7,669)	(1,476)	(2,002)	(2,355)	(899)	(691)
<u>\$ 46,320,899</u>	<u>\$ 48,212,226</u>	<u>\$ 49,810,399</u>	<u>\$ 46,876,748</u>	<u>\$ 41,292,563</u>	<u>\$ 61,001,813</u>

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

	2007	2008	2009	2010	2011
Revenues					
Taxes:					
Ad valorem taxes	\$ 19,003,307	\$ 20,524,233	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484
Sales taxes	29,571,279	32,221,461	32,710,536	28,288,787	34,268,437
Other taxes	835,006	831,715	690,849	717,188	741,189
Licenses and permits	888,645	1,057,834	1,224,314	1,161,535	1,220,781
Intergovernmental revenues	5,630,392	10,429,886	12,309,883	16,380,460	20,431,627
Fees, charges, and commissions	1,947,317	1,646,809	1,588,923	806,151	784,418
Fines and forfeitures	990,057	1,150,017	930,971	1,079,217	1,169,961
Investment earnings	3,865,138	2,678,484	975,318	534,967	401,819
Miscellaneous	676,300	800,780	195,205	505,998	1,708,592
Total revenues	<u>63,407,441</u>	<u>71,341,219</u>	<u>72,083,699</u>	<u>72,309,672</u>	<u>82,864,308</u>
Expenditures					
Current:					
General government	11,083,755	11,878,304	12,728,576	13,398,419	13,457,653
Public safety	6,458,952	11,923,099	8,213,440	7,212,336	9,504,072
Public works	13,011,540	12,581,356	14,010,111	14,964,380	18,895,378
Health and welfare	4,102,703	4,311,443	4,961,591	5,133,224	5,874,174
Culture and recreation	2,442,864	2,826,658	3,471,293	3,814,620	3,224,064
Economic development & assistance	2,712,710	2,900,060	3,236,146	2,701,925	1,878,426
Debt service:					
Principal	4,765,000	4,990,000	5,060,000	5,280,000	2,430,000
Interest and other charges	1,753,490	1,596,006	1,500,361	1,303,810	1,098,587
Payment to refunded bond escrow agent	-	-	-	-	-
Capital outlay	8,036,457	4,972,114	13,384,662	20,973,281	25,948,589
Total expenditures	<u>54,367,471</u>	<u>57,979,040</u>	<u>66,566,180</u>	<u>74,781,995</u>	<u>82,310,943</u>
Excess (deficiency) of revenues over expenditures	9,039,970	13,362,179	5,517,519	(2,472,323)	553,365
Other financing sources (uses)					
Transfer in	735,729	687,339	627,029	4,049,795	3,014,402
Transfer out	(739,829)	(781,478)	(12,335,512)	(3,929,062)	(3,205,955)
Insurance Recoveries	-	4,527	-	-	-
Issuance of Recovering Bond	920,000	-	-	-	-
Bond proceeds	-	-	-	-	-
Premium (discount) on debt issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Proceeds from sale of assets	-	-	-	91,457	-
Compensation for Loss/Damaged Assets	-	-	-	2,804	354
Total other financing sources (uses)	<u>915,900</u>	<u>(89,612)</u>	<u>(11,708,483)</u>	<u>214,994</u>	<u>(191,199)</u>
Net change in fund balance	<u>\$ 9,955,870</u>	<u>\$ 13,272,567</u>	<u>\$ (6,190,964)</u>	<u>\$ (2,257,329)</u>	<u>\$ 362,166</u>
Debt service as a percentage of noncapital expenditures	14.1%	12.4%	12.3%	12.2%	6.3%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-4

	2012	2013	2014	2015	2016	2017
\$	23,765,758	\$ 24,732,161	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617
	41,172,766	35,144,273	29,753,818	28,792,560	28,204,280	33,617,358
	2,165,465	1,112,404	1,844,133	1,601,661	1,616,245	1,566,911
	1,229,153	1,286,150	1,371,735	1,350,951	1,348,498	1,334,238
	22,541,402	16,868,809	13,477,594	14,392,171	15,612,251	11,404,516
	864,930	963,540	1,108,940	1,130,149	1,294,650	1,222,450
	1,244,536	1,207,340	1,399,742	1,115,012	897,507	1,042,423
	313,348	253,115	268,392	377,090	661,440	1,022,931
	758,428	1,053,021	1,200,372	754,254	1,067,071	1,130,945
	<u>94,055,786</u>	<u>82,620,813</u>	<u>76,068,741</u>	<u>71,797,123</u>	<u>77,697,267</u>	<u>77,688,389</u>
	14,222,928	17,400,460	14,928,041	14,945,487	15,099,546	16,578,170
	13,524,991	8,193,492	8,482,639	4,790,332	4,606,381	4,436,775
	16,780,029	16,865,324	17,400,804	17,782,365	19,156,478	21,867,664
	5,511,268	5,630,673	5,655,824	3,917,635	4,192,990	4,251,673
	3,337,795	3,445,311	3,378,130	3,463,410	3,322,638	3,502,327
	1,918,806	2,354,966	1,742,071	1,727,808	1,603,921	1,638,900
	2,530,000	3,010,000	2,625,000	2,855,000	2,940,000	1,575,000
	971,725	778,560	482,777	420,954	345,455	220,585
	-	-	-	-	3,520,158	-
	26,320,572	23,614,364	16,125,429	29,973,621	26,807,055	18,426,714
	<u>85,118,114</u>	<u>81,293,150</u>	<u>70,820,715</u>	<u>79,876,612</u>	<u>81,594,622</u>	<u>72,497,808</u>
	8,937,672	1,327,663	5,248,026	(8,079,489)	(3,897,355)	5,190,581
	3,828,016	1,562,748	2,341,782	8,580,891	1,578,629	894,532
	(4,041,852)	(2,374,872)	(2,667,916)	(9,708,595)	(1,788,609)	(1,115,822)
	-	-	-	-	-	-
	-	2,620,000	-	-	-	15,000,000
	12,500,000	-	-	-	-	-
	-	-	-	-	-	1,115,482
	(12,400,000)	(2,620,000)	-	-	-	-
	181,853	100,060	56	150,123	48,777	85,628
	3,211	211	1,419	256	-	-
	<u>71,228</u>	<u>(711,853)</u>	<u>(324,659)</u>	<u>(977,325)</u>	<u>(161,203)</u>	<u>15,979,820</u>
\$	<u>9,008,900</u>	<u>\$ 615,810</u>	<u>\$ 4,923,367</u>	<u>\$ (9,056,814)</u>	<u>\$ (4,058,558)</u>	<u>\$ 21,170,401</u>
	6.0%	6.6%	5.7%	6.6%	6.0%	3.3%

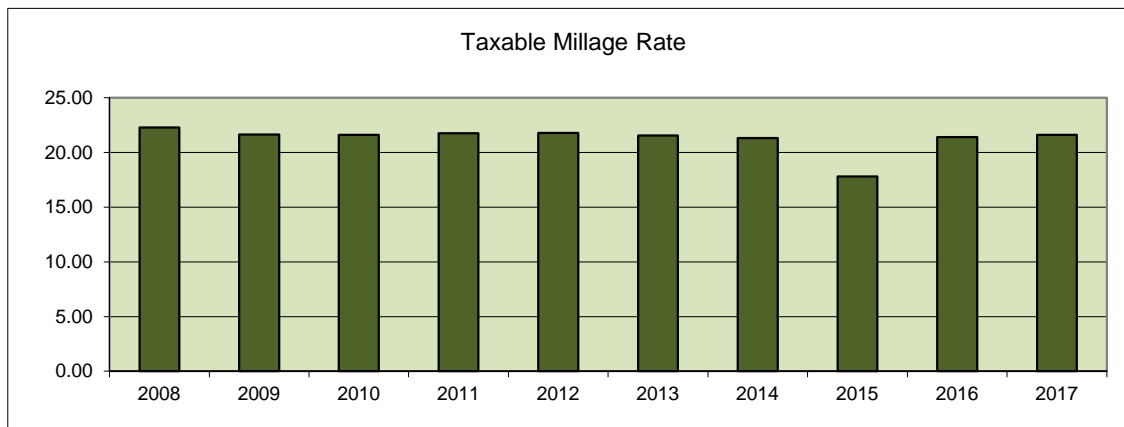
Parish of St. Charles
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)

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					
2008	208,301,915	584,940,947	224,620,630	94,652,223	923,211,269	22.28	9,232,112,690	0.11%
2009	227,792,803	645,781,488	223,139,430	96,921,335	999,792,386	21.64	9,997,923,860	0.11%
2010	231,964,163	696,197,177	223,173,070	98,326,155	1,053,008,255	21.61	10,530,082,550	0.11%
2011	233,568,556	662,374,477	222,954,530	99,064,440	1,019,833,123	21.76	10,198,331,230	0.11%
2012	227,756,650	733,775,511	235,895,035	99,009,811	1,098,417,385	21.78	10,984,173,850	0.11%
2013	235,711,655	793,753,174	226,467,700	98,994,895	1,156,937,634	21.56	11,569,376,340	0.11%
2014	234,853,294	835,518,833	231,762,020	98,376,651	1,203,757,496	21.33	12,037,574,960	0.11%
2015	325,071,932	787,850,711	250,108,580	98,852,348	1,264,178,875	17.80	12,641,788,750	0.11%
2016	329,096,022	777,065,378	248,527,890	98,591,369	1,256,097,921	21.40	12,560,979,210	0.11%
2017	356,843,118	714,686,667	261,077,840	98,916,828	1,233,690,797	21.62	12,336,907,970	0.11%

Source: St. Charles Parish Tax Collector, 2016 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.

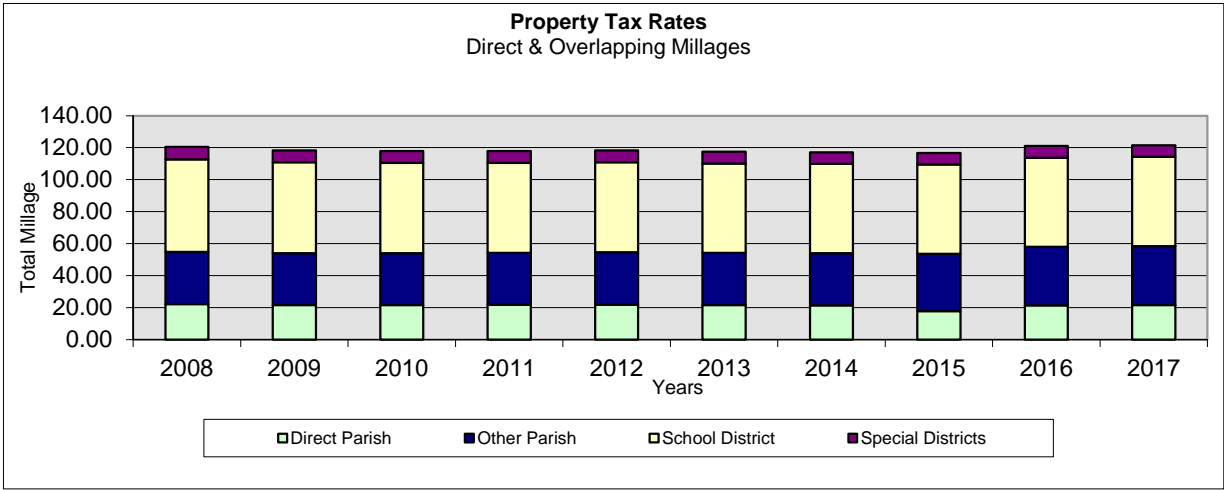


**Parish of St. Charles
Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

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			
2008	19.00	3.28	22.28	30.11	2.46	32.57	51.55	6.36	57.91	7.67	120.43	
2009	18.66	2.98	21.64	29.95	2.46	32.41	50.51	6.36	56.87	7.43	118.35	
2010	18.66	2.95	21.61	29.94	2.46	32.40	50.51	5.86	56.37	7.43	117.81	
2011	18.81	2.95	21.76	29.94	2.46	32.40	50.51	5.86	56.37	7.42	117.95	
2012	18.83	2.95	21.78	29.63	3.16	32.79	50.51	5.86	56.37	7.42	118.36	
2013	18.73	2.83	21.56	29.56	3.16	32.72	49.90	5.86	55.76	7.35	117.39	
2014	18.73	2.60	21.33	29.56	3.16	32.72	49.90	5.86	55.76	7.35	117.16	
2015	15.60	2.20	17.80	32.69	3.16	35.85	49.90	5.86	55.76	7.35	116.76	
2016	19.20	2.20	21.40	33.39	3.16	36.55	49.90	5.86	55.76	7.4	121.11	
2017	20.51	1.11	21.62	33.75	3.16	36.91	50.75	5.01	55.76	7.26	121.55	

Source: St. Charles Parish Tax Collector, 2016 Tax Roll

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



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

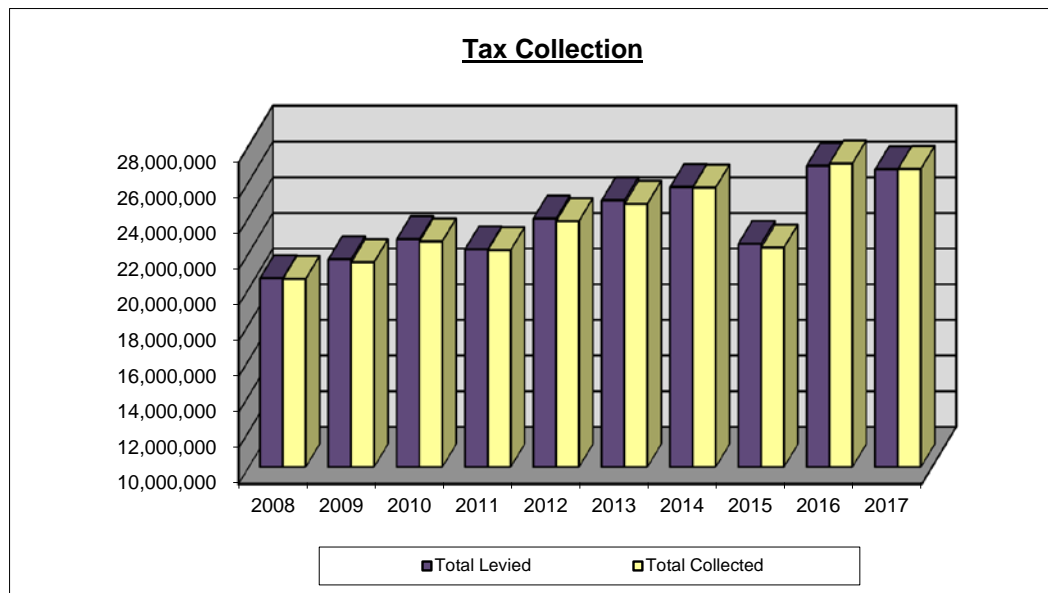
Taxpayer	Industry Type	2017		2008	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 164,962,050	13.4%	\$ 191,209,860	20.3%
Union Carbide Corporation	Chemical Plant	150,477,465	12.2%	100,161,625	10.6%
Motiva Enterprises, LLC	Oil Refinery	92,028,586	7.5%	88,261,567	9.4%
Shell Chemical Company	Oil Refinery	71,071,083	5.8%	-	0.0%
Monsanto	Chemical Plant	44,782,946	3.6%	30,740,864	3.3%
Valero Refining - New Orleans	Oil Refinery	41,672,834	3.4%	21,177,266	2.2%
Entergy Louisiana, Inc	Public Utility	33,263,450	2.7%	-	0.0%
Valero Marketing & Supply	Oil Refinery	31,932,244	2.6%	38,741,505	4.1%
Occidental Chemical Corp	Chemical Plant	21,956,475	1.8%	18,849,386	2.0%
Occidental Chemical	Chemical Plant	18,087,137	1.5%	-	0.0%
Shell Oil Company	Oil Refinery	-	0.0%	42,750,155	4.5%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	17,300,725	1.8%
Shell Chemical Company	Chemical Company	-	0.0%	11,866,305	1.3%
		\$ 670,234,270	54.3%	\$ 561,059,258	59.5%

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

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

Year	Total Tax Levy	Collected within Year of the Levy		Collections from Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	20,567,684	20,524,026	99.8	-	20,524,026	99.8
2009	21,633,802	21,370,644	98.8	87,056	21,457,700	99.2
2010	22,753,618	22,506,970	98.9	128,399	22,635,369	99.5
2011	22,189,594	22,133,407	99.7	4,077	22,137,484	99.8
2012	23,921,115	23,763,105	99.3	2,653	23,765,758	99.4
2013	24,940,832	24,717,037	99.1	15,124	24,732,161	99.2
2014	25,673,066	25,627,207	99.8	16,823	25,644,030	99.9
2015	22,498,835	22,221,704	98.8	61,572	22,283,276	99.0
2016	26,877,409	26,809,122	99.7	186,203	26,995,325	100.4
2017	26,669,100	26,658,615	100.0	32,342	26,690,957	100.1

Source: St. Charles Parish Tax Collector.



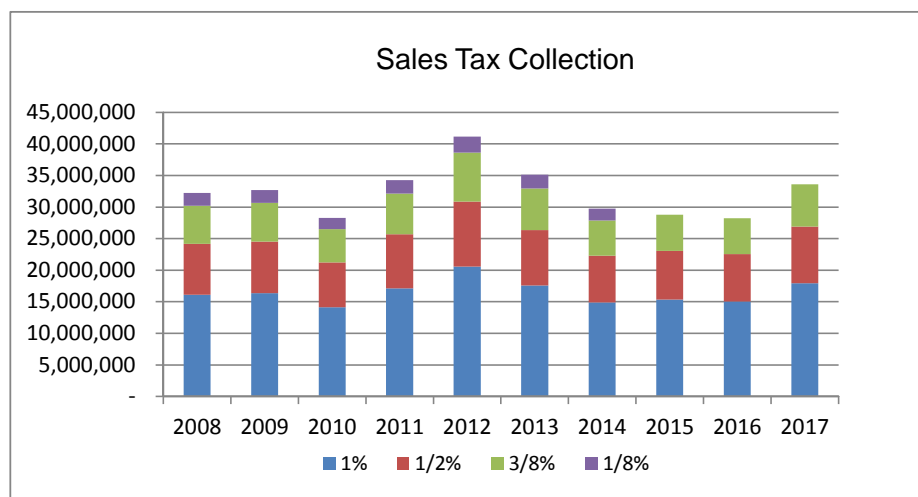
**Parish of St. Charles
Sales Tax Collections
Last Ten Years
(Unaudited)**

Year	1% Road and Drainage Maintenance	1/2% General Parish	3/8% General Parish	1/8% Fire Protection	Total Sales Tax
2008	16,110,012	8,055,006	6,041,254	2,015,189	32,221,461
2009	16,356,823	8,178,411	6,133,808	2,041,494	32,710,536
2010	14,144,907	7,072,454	5,304,341	1,767,085	28,288,787
2011	17,134,228	8,567,114	6,425,335	2,141,760	34,268,437
2012	20,586,376	10,293,197	7,719,897	2,573,296	41,172,766
2013	17,572,123	8,786,074	6,589,554	2,196,522	35,144,273
2014	14,876,897	7,438,460	5,578,843	1,859,618	29,753,818
2015	15,356,023	7,678,023	5,758,514	-	28,792,560
2016	15,042,274	7,521,148	5,640,858	-	28,204,280
2017	17,929,248	8,964,637	6,723,473	-	33,617,358

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

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

Source: St. Charles Parish School Board - Remittance Sheet





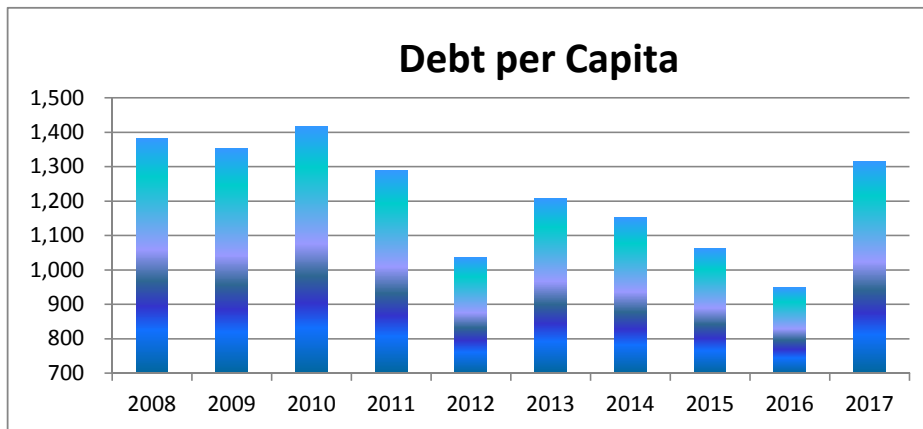
Parish of St. Charles
Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)

<u>Year</u>	<u>Governmental Activities</u>				
	<u>General Obligation Bonds</u>	<u>Public Improvement Bonds</u>	<u>LTD Tax Revenue Bonds</u>	<u>Less: Deferred Amount on Refunding</u>	<u>Less: Bond Amortization Costs</u>
2008	25,860,000	10,625,000	-	(291,111)	108,358
2009	23,670,000	7,755,000	-	(175,059)	134,755
2010	21,380,000	11,265,000	-	(74,001)	88,164
2011	19,265,000	4,450,000	-	(49,333)	128,755
2012	17,165,000	4,120,000	-	(24,665)	180,488
2013	14,875,000	3,400,000	-	-	-
2014	12,500,000	3,150,000	-	-	-
2015	9,905,000	2,890,000	-	-	-
2016	3,785,000	2,620,000	-	-	-
2017	2,490,000	2,340,000	15,000,000	-	-

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
32,660,000	(126,945)	230,633	71,812,565	3.82%	1,382
31,875,000	(100,131)	269,239	69,809,100	3.55%	1,352
30,955,000	(84,726)	280,077	73,083,716	3.78%	1,416
33,055,294	290,915	(69,323)	68,081,957	3.46%	1,290
32,703,890	301,753	(53,919)	54,392,547	2.69%	1,036
31,192,890	-	(38,514)	63,627,385	3.06%	1,208
30,165,219	-	-	60,600,644	2.63%	1,152
27,068,842	-	-	55,949,310	2.34%	1,061
26,827,000	-	-	50,035,855	2.06%	947
25,901,792	-	-	69,662,005	*	1,316



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

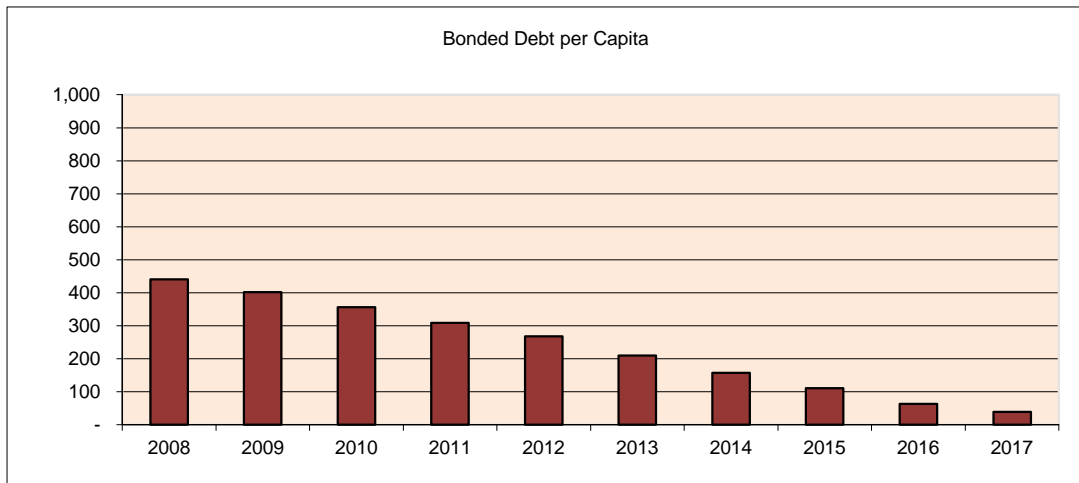
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ¹	Debt per Capita ²
2008	25,860,000	2,943,579	22,916,421	0.25%	441
2009	23,670,000	2,896,611	20,773,389	0.21%	402
2010	21,380,000	2,984,521	18,395,479	0.17%	356
2011	19,265,000	2,974,243	16,290,757	0.16%	309
2012	17,402,762	3,337,088	14,065,674	0.13%	268
2013	14,875,000	3,821,766	11,053,234	0.10%	210
2014	12,500,000	4,192,878	8,307,122	0.07%	158
2015	9,905,000	4,057,596	5,847,404	0.46%	111
2016	3,785,000	431,498	3,353,502	0.27%	63
2017	2,490,000	409,654	2,080,346	0.17%	39

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, 2017
(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	\$ 2,490,000	100%	\$ 2,490,000
2007 Public Improvement Sales Tax Series	660,000	100%	660,000
2013 Public Improvement Sales Tax Series	<u>1,680,000</u>	100%	<u>1,680,000</u>
Total Direct debt	<u>\$ 4,830,000</u>		<u>\$ 4,830,000</u>
Overlapping:			
St. Charles Parish School Board ²	<u>\$ 84,081,752</u>	100%	<u>\$ 84,081,752</u>
Total Overlapping debt	<u>\$ 84,081,752</u>		<u>\$ 84,081,752</u>
Total Direct and Overlapping debt	<u>\$ 88,911,752</u>		<u>\$ 88,911,752</u>
		2017 Population	52,923
		Per Capita	\$ 1,680

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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Debt Limit *	\$ 101,786,349	\$ 109,671,372	\$ 115,133,441	\$ 111,889,756
Total net debt applicable to limit **	<u>25,860,000</u>	<u>23,670,000</u>	<u>21,380,000</u>	<u>19,265,000</u>
Legal Debt Margin	<u>\$ 75,926,349</u>	<u>\$ 86,001,372</u>	<u>\$ 93,753,441</u>	<u>\$ 92,624,756</u>
Total net debt applicable to the limit as a percentage of debt limit	25.41%	21.58%	18.57%	17.22%

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

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

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

2012	2013	2014	2015	2016	2017
\$ 119,742,720	\$ 125,593,253	\$ 130,213,415	\$ 136,303,122	\$ 135,468,929	\$ 133,260,763
<u>17,165,000</u>	<u>14,875,000</u>	<u>12,500,000</u>	<u>9,905,000</u>	<u>3,785,000</u>	<u>2,490,000</u>
<u>\$ 102,577,720</u>	<u>\$ 110,718,253</u>	<u>\$ 117,713,415</u>	<u>\$ 126,398,122</u>	<u>\$ 131,683,929</u>	<u>\$ 130,770,763</u>
14.33%	11.84%	9.60%	7.27%	2.79%	1.87%

Legal Debt Margin Calculation for Year 2017

Assessed value	\$ 1,233,690,797
Add back: homestead exemption	<u>98,916,828</u>
Total assessed value	\$ 1,332,607,625
Debt limit (10% of total assessed value)	133,260,763
Debt applicable to limit:	
General obligation bonds	2,490,000
Less: Amount set aside for repayment of general obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>2,490,000</u>
Legal Debt Margin	<u>\$ 130,770,763</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							
2008	12,240,356	6,889,841	5,350,515	420,000	1,403,138	1,823,138	2.93
2009	19,791,676	7,464,942	12,326,734	440,000	1,385,938	1,825,938	6.75
2010	11,250,873	7,659,060	3,591,813	565,000	1,365,838	1,930,838	1.86
2011	11,359,081	7,376,205	3,982,876	755,000	1,340,777	2,095,777	1.90
2012	10,873,573	7,734,099	3,139,474	785,000	1,309,138	2,094,138	1.50
2013	10,847,417	7,952,093	2,895,324	820,000	1,013,798	1,833,798	1.58
2014	11,289,258	8,254,939	3,034,319	855,000	1,244,538	2,099,538	1.45
2015	11,761,195	7,751,961	4,009,234	895,000	993,560	1,888,560	2.12
2016	13,702,857	8,332,611	5,370,246	935,000	792,302	1,727,302	3.11
2017	13,521,453	8,454,028	5,067,425	750,000	766,103	1,516,103	3.34
Wastewater Utility System Fund							
2008	8,044,876	7,440,048	604,828	335,000	82,674	417,674	1.45
2009	10,889,371	7,163,924	3,725,447	345,000	72,644	417,644	8.92
2010	7,254,612	6,975,563	279,049	355,000	33,778	388,778	0.72
2011	7,830,465	7,009,082	821,383	365,000	59,483	424,483	1.94
2012	7,972,066	6,729,835	1,242,231	679,000	46,375	725,375	1.71
2013	8,835,935	7,936,603	899,332	691,000	35,252	726,252	1.24
2014	10,417,005	7,906,373	2,510,632	708,000	23,895	731,895	3.43
2015	11,121,671	7,375,674	3,745,997	721,000	12,095	733,095	5.11
2016	9,695,349	8,177,790	1,517,559	313,000	-	313,000	4.85
2017	12,144,888	8,616,811	3,528,077	316,000	195	316,195	11.16

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

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

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

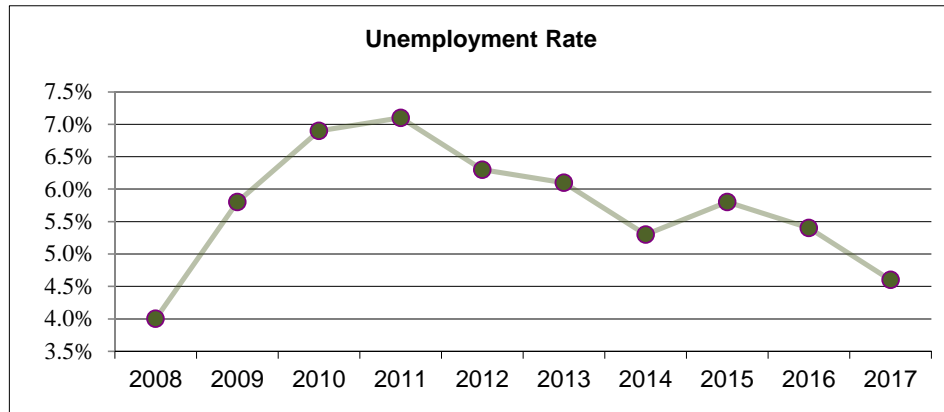
Year	Population ²	Personal Income ² (thousands of dollars)	Per Capita Personal Income ²	Median Age	School Enrollment ¹	Unemployment Rate
2008	51,946	\$ 1,879,133	36,404	36.7	9,547	4.0%
2009	51,619	1,969,173	38,154	36.5	9,556	5.8%
2010	51,611	1,933,536	36,626	36.9	9,721	6.9%
2011	52,780	1,968,913	37,491	36.9	9,851	7.1%
2012	52,517	2,019,391	38,332	37.3	9,766	6.3%
2013	52,681	2,081,648	39,562	37.2	9,805	6.1%
2014	52,617	2,304,350	43,689	37.1	9,727	5.3%
2015	52,745	2,394,880	45,347	37.2	9,757	5.8%
2016	52,812	2,428,261	45,883	37.4	9,779	5.4%
2017	52,923	*	*	*	9,646	4.6%

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)**

Employer	2017			2008		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Charles Parish School Board	1,600	1	6.35%	1,633	1	6.88%
Motiva/Shell Chemical	1,147	2	4.55%	745	4	3.14%
Dow St. Charles Operations	1,006	3	3.99%	1,311	2	5.52%
Entergy	683	4	2.71%	-	-	-
Monsanto	665	5	2.64%	830	3	3.50%
Valero St. Charles	547	6	2.17%	-	-	-
St. Charles Parish Council	542	7	2.15%	-	-	-
Winn Dixie	524	8	2.08%	-	-	-
St. Charles Sheriff's Office	413	9	1.64%	-	-	-
Glazer's Distribution	328	10	1.30%	-	-	-
Walmart	310	11	1.23%	-	-	-
Occidental Chemical	305	12	1.21%	-	-	-
St. Charles Hospital	268	13	1.06%	369	8	1.55%
Randa Corporation	259	14	1.03%	-	-	-
International Matex Tank Terminals	180	15	71.00%	-	-	-
Shell Norco Refining	-	-	-	725	5	3.05%
Orion Refining Corporation	-	-	-	631	6	2.66%
Pala-Interstate LLC	-	-	-	387	7	1.63%
Industrial Consultants	-	-	-	283	9	1.19%
Otto Candies	-	-	-	255	10	1.07%
	<u>8,777</u>		<u>34.82%</u>	<u>7,169</u>		<u>30.19%</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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
GENERAL FUND										
Animal Control	5.00	5.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	9.00
Coastal Zone Management	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Community Action	4.50	5.75	5.75	5.80	6.96	7.71	7.61	7.57	7.74	9.12
Community Center	-	-	-	-	-	-	-	-	-	0.50
Community Serv. Block Grant	3.14	2.90	2.90	2.85	1.69	1.94	1.94	2.01	1.93	1.68
Constables & Justice of the Peace	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Coroner	5.00	5.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00
Council and Administration	20.00	20.00	20.00	20.00	20.00	20.00	19.00	20.00	20.00	20.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
District Court	7.00	7.00	7.00	7.00	4.53	4.53	4.56	4.56	4.58	4.59
Economic Development	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	9.00	10.00	10.00	9.00	9.00	9.00	10.00	10.00	11.00	11.00
Energy Assistance	0.36	0.35	0.35	0.35	0.35	0.35	0.45	0.42	0.33	0.31
Finance	12.51	12.51	12.50	12.50	13.00	13.00	13.00	13.00	13.00	13.00
General Government Buildings	16.00	17.00	17.00	17.00	18.00	19.00	21.25	21.25	21.00	18.89
GIS Info Systems	-	-	-	-	-	-	-	1.20	3.20	3.20
Grants Administration	1.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Home Program	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ICC Building Code	1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	6.00
Information Technology	4.00	5.00	5.00	4.00	4.20	4.20	5.20	4.00	3.00	4.00
Legal Services	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
Parish President	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	6.00
Personnel	5.00	4.00	5.00	5.00	5.00	4.00	5.00	5.00	5.00	5.00
Planning and Zoning	17.00	15.00	17.00	17.00	17.30	17.30	17.30	15.30	15.30	14.30
Public Information Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Purchasing	7.00	8.00	8.00	8.00	8.00	8.00	7.00	6.00	6.00	6.00
Registrar of Voters	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Risk Management	1.00	2.00	2.00	2.00	2.00	3.00	4.00	4.00	3.00	3.00
TOTAL GENERAL FUND	158.51	163.51	164.50	162.50	166.03	168.03	174.31	172.31	176.07	180.59
SPECIAL REVENUE FUNDS										
Criminal Court Fund	-	-	-	-	2.47	2.47	2.44	2.44	2.42	2.41
Mosquito Control	1.00	1.00	1.00	1.00	1.00	1.00	1.01	0.67	0.67	1.01
Parks and Recreation	30.00	38.25	38.25	40.25	40.25	40.25	33.00	33.00	31.00	33.50
RSVP - Federal	0.90	1.20	1.20	0.60	0.55	0.35	0.53	0.53	0.53	0.52
RSVP - Local	1.50	1.85	1.85	2.40	2.45	1.65	1.47	1.47	1.47	1.48
RSVP - Nonfederal	0.60	0.95	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Road and Drainage	139.50	152.25	158.50	168.50	167.70	172.70	174.70	175.70	189.20	194.20
Road Lighting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.67	0.67	1.00
Workforce Investment Act	27.49	24.49	24.50	10.50	11.00	9.00	9.00	9.00	9.00	9.00
TOTAL SPECIAL FUNDS	201.99	220.99	227.25	225.25	227.42	229.42	224.15	224.48	235.96	244.12
ENTERPRISE FUNDS										
Wastewater Utility System	53.50	54.25	53.00	53.00	53.00	54.00	53.00	53.00	55.00	60.00
Waterworks Utility System	52.00	53.25	53.25	54.25	56.55	55.55	55.55	54.55	54.30	54.30
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	0.99	0.66	0.66	0.99
TOTAL ENTERPRISE FUNDS	105.50	107.50	106.25	107.25	109.55	109.55	109.54	108.21	109.96	115.29
TOTAL ALL FUNDS	466.00	492.00	498.00	495.00	503.00	507.00	508.00	505.00	522.00	540.00

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Primary Government:										
Governmental Activities:										
General Governmental										
Number of checks written yearly	18,988	18,374	27,183	26,457	26,980	27,446	26,457	26,212	25,793	26,579
Number of building permits issued	592	472	386	483	510	510	466	496	303	352
Number of purchase orders issued	9,513	9,831	9,528	9,257	9,683	10,005	9,393	9,323	9,755	9,771
Public Works										
Number of work orders issued	4,825	7,850	6,251	5,387	7,491	8,624	7,928	8,722	8,239	8,473
Number of street lights	73,348	78,984	84,534	94,587	123,233	132,877	140,446	141,089	*	142,813
Miles of Roads Maintained ¹	210.50	212.74	212.90	212.90	225.84	225.84	225.84	225.84	225.84	214.37
Access Roads/Roadways	-	-	-	-	-	-	-	-	-	17.65
Health and Welfare										
Number of meals served - Summer Food Program	7,920	8,007	6,705	6,185	7,928	6,263	7,471	7,675	7,340	5,163
Number of Members in Workforce Investment Act	160	92	1,916	2,793	2,774	2,180	2,555	6,528	7,907	5,173
Number of Graduates in Workforce Investment Act	59	61	66	49	93	75	54	72	45	38
Number of Retired Senior Volunteers	883	899	827	700	690	646	654	676	706	638
Culture and Recreation										
Number of participants in group sports										
Baseball -youth	1,562	1,549	1,398	1,389	1,243	1,471	1,416	1,307	1,261	1,317
Basketball -youth & adults	1,501	1,736	1,593	1,522	1,591	1,338	1,344	1,297	1,161	1,289
Cheerleading -youth	310	280	225	215	200	150	135	89	120	112
Football -youth & adults	956	820	836	782	764	791	654	703	550	694
Healthy Kids Running	-	-	-	-	-	-	-	-	216	220
Senior/Special Olympics	1,009	1,009	1,140	1,152	1,125	1,103	1,103	1,103	983	975
Softball -youth & adults	1,267	1,232	1,290	1,299	1,300	1,210	975	873	862	851
Soccer -youth	1,150	1,000	850	800	900	900	900	900	900	900
Tennis	-	-	-	-	-	-	-	100	133	95
Track -youth	119	75	65	60	50	45	45	45	48	70
Volleyball - adults	100	220	287	218	288	282	274	252	288	278
Number of Summer/Swamp camp participants	352	459	445	468	464	437	689	662	755	515
Business-type Activities:										
Waterworks										
Number of metered customers	20,445	20,515	20,718	20,791	20,916	21,028	21,173	21,373	21,386	21,498
Water Consumption (million gallons per year)	2,333	2,373	2,388	2,464	2,209	2,174	2,245	2,282	2,171	2,147
Number of work orders issued	17,083	16,552	17,806	17,895	18,910	20,050	20,298	21,662	20,404	20,859
Wastewater										
Number of metered customers	17,824	17,887	18,056	18,080	18,152	18,198	18,314	18,503	18,487	18,574
Sewerage treatment (million gallons per year)	1,363	1,412	1,378	1,418	1,340	1,310	1,279	1,301	1,233	1,210
Number of work orders issued	3,055	2,784	2,400	2,833	3,434	2,876	1,804	1,704	1,782	1,825
Solid Waste Collection										
Waste collected (tons per year)	37,860	33,701	33,403	31,572	31,503	29,997	29,314	29,140	28,414	30,897
Residences receiving services	17,340	17,427	18,070	18,187	18,132	18,390	18,390	18,390	18,390	17,577
Component Unit:										
Library Service District, No. 1										
Number of books owned	220,783	230,715	239,501	246,547	248,231	261,048	265,522	270,482	242,982	240,168
Number of registered borrowers	34,461	36,886	39,247	41,533	30,700	32,542	33,875	34,902	36,527	37,969
Number of items circulated	283,221	234,510	239,081	234,092	220,346	226,554	237,571	244,501	227,930	230,992

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	22	22	22	22	22	22	22	22	21	22
Fire Hydrants	522	522	522	522	525	525	525	525	525	530
Public Works										
Drainage Lines (miles)	40.29	40.29	40.29	40.29	40.56	40.56	40.56	40.56	40.56	41.41
Number of Pump Stations	44	45	45	45	45	52	52	52	52	53
Sidewalks (miles)	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67
Number of Streetlights	859	859	859	859	864	864	864	864	864	876
Culture and Recreation										
Parks owned	15	19	19	19	19	19	19	19	27	27
Parks maintained	37	41	41	41	41	41	41	41	52	52
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	16	16	16	21	21	21	21	21	19	19
Water Mains (miles)	51.09	51.09	51.09	51.09	51.32	51.39	51.39	51.39	51.39	52.12
Water Storage Capacity (millions of gallons)	10.5	10.5	10.5	10.5	10.5	10.5	10.7	10.7	10.6	10.6
Wastewater										
Number of Lift Stations **	306	312	312	315	351	351	351	351	337	337
Sewer Lines (miles)	67.17	67.17	67.17	67.17	67.39	67.39	67.39	67.39	67.39	67.93
Maximum Daily Treatment Capacity (millions of gallons per day)	9.30	9.30	9.30	9.30	9.30	11.50	11.50	11.50	11.50	11.50
Component Unit:										
Library Service District, No. 1 Number of Libraries	5	5	5	6	6	6	6	6	6	6

Source: Annual Road Maintenance Manual
Various Parish departments

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

* Data not available

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

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, 2017
(Unaudited)

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	AmRisk Insurance, LLC	109,627,509	04/01/18
Flood Insurance	Wright National Flood Insurance Company	16,081,400	09/10/18
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/18
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/18
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/18
Terrorism Insurance	Lloyds of London	5,000,000	05/01/18
Workers Compensation	Parish Government Risk Management Agency		01/01/18
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	05/01/18
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/18

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.