



# ST. CHARLES PARISH

## OFFICE OF THE PARISH PRESIDENT

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

November 4, 2008

To: The citizens of the Parish and 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 2009 Consolidated Operating and Capital Budget.

This document follows an intensive examination and review process that began in May of this year. It is a reflection of the financial plan for providing essential governmental services to the public for 2009. Our community is growing quickly and the Parish must be able to meet the increased demand for services. Unlike a private business, St. Charles Parish has a broad range of responsibilities in providing these services. This budget covers these responsibilities and addresses the needs of the citizens of our Parish.

The priorities I have incorporated into this document are as follows:

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

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

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

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

Parish parks will be maintained to provide recreational opportunities for our citizens.

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

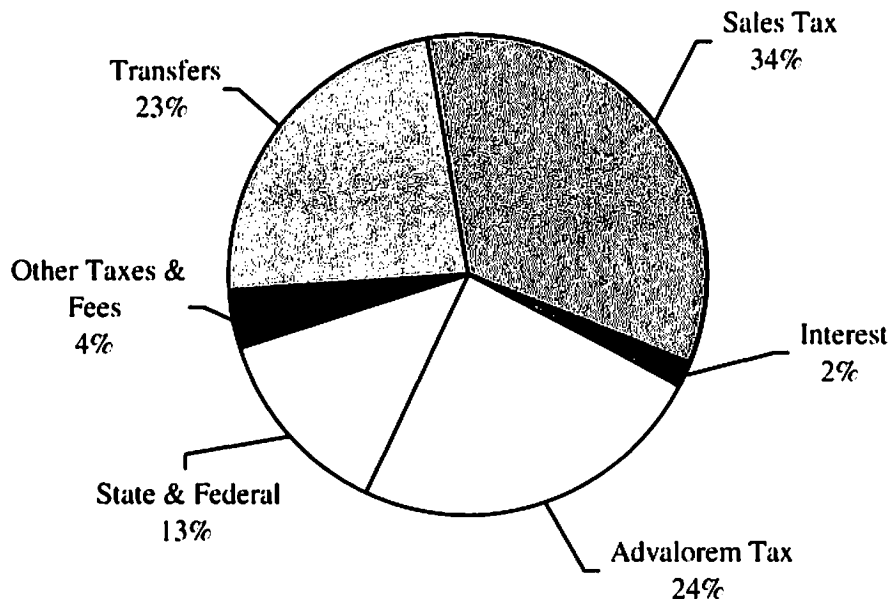
To the extent permitted by our remaining resources, quality-of-life projects will be pursued.

## BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2009 includes revenues and other financing sources of \$78 million plus fund balances carried over from 2008 (beginning fund balances) of \$69.4 million and expenditures of \$123.7 million. The summary of operating and capital budget for proprietary funds includes revenues of \$35.4 million, cash expenses of \$22.3 million, non cash depreciation expenses of \$5.6 million, and capital outlay of \$20.4 million.

Sales tax collections equal 34% of budgeted revenues, and ad valorem taxes equal 24 % for governmental funds. The remaining sources of revenue for governmental funds are shown below.

### Revenue Sources - Governmental Funds



User fees provide 64% of the revenues in proprietary funds. The remaining 36% comes from interest earnings, transfers from General Fund and miscellaneous fees such as delinquent and connection charges.

Over the past ten years, the Parish's sales tax collections have varied by as much as 19%. The volatility of sales tax collections is primarily due to the varying industrial activity in the Parish. The Parish's sales tax collection office does not expect the increased sales tax collections experienced in the aftermath of the 2005 hurricane season to continue into 2009; therefore, the

increased collections of the past four years are primarily being applied to drainage, wastewater and recreation capital projects.

### ST CHARLES PARISH HISTORY OF SALES TAX COLLECTIONS

Year		Collections	% Change
1999	Actual	19,185,066	
2000		16,328,444	-17.49%
2001		20,064,831	18.62%
2002		18,046,778	-11.18%
2003		18,043,802	-0.02%
2004		20,304,469	11.13%
2005		24,488,947	17.09%
2006		28,935,942	15.37%
2007		29,571,280	2.15%
2008	Expected	29,918,662	1.16%
2009	Budgeted	28,150,470	-6.28%

### GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENT NO. 45

In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other postemployment benefits". The Parish is 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 report the current cost associated with the employees working years that is 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.

This budget includes the amounts actuarially determined to fund the Parish's postemployment benefits without changing those benefits.

The decision to fund the Parish's obligation was based on the following:

- Pre-funding results in a reduction in costs over time as investment earnings would supplement employer and employee contributions for retiree health costs.
- Pre-funding helps secure expected benefits for employees by creating a pool of assets strengthening the ability to continue to offer benefits over time.

- Pre-funding contributes to higher bond rating as bond rating agencies monitor the funding status of the retiree health program, and help determine the interest rates paid on debt.

In accordance with GASB 45, the Parish will fund its unfunded liability over 30 years, and will have the change in liability actuarially updated every two years. The amounts related to GASB 45, \$1,100,000, are reported in each department under Personal Services "Post Employment Health Care. It should be noted that changes in the Parish's post employment benefits could reduce the cost as much as 80%. This matter will require further review in the years to come.

Throughout this budget message, I have made comparisons to the Parish's 2007 financial information because it is the most recent audited financial information available. Expectations of the actual 2008 financial information, the original 2008 budget and the proposed 2009 budget are also presented herein.

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## **GENERAL FUND**

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The ending 2007 General Fund balance of \$34.3 million was approximately \$6 million more than that of 2006. The estimated ending fund balance for 2008 is \$36.4 million. The 2009 budget includes \$26.8 million of expenditures in excess of revenue budgeted which will leave an ending fund balance of approximately \$9.6 million. Included in these expenditures are transfers totaling \$19.6 million. The largest transfers of \$8.2 million, \$7.5 million and \$3.5 million are budgeted for the construction of the East Bank Water Treatment System Upgrade for the Department of Waterworks, the West Bank Hurricane Protection levee construction fund, and greatly needed Capital Outlay projects for the Wastewater department. Other transfers include the following operating subsidies: \$235,000 for Mosquito Control and \$210,000 for RSVP.

Year 2009's budgeted revenues are not enough to cover the budgeted expenditures. This will require the use of accumulated fund balance to fund a majority of the projected expenditures.

For several years, the General Fund has not been able to recoup indirect cost from several funds because of their financial condition. In 2007, over \$1 million was not reimbursed from Waterworks, Roads and Drainage, and Recreation. Another \$392,000 was not reimbursed from the Workforce Investment Act fund. Prior arrangements to recover these costs from the Workforce Investment program have been unsuccessful due to a lack of funding for the program.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, fifty-three percent (53%) of its revenue is derived from sales tax. Sales tax revenue can vary significantly from year to year as can be seen in the schedule above. For this reason a sufficient fund balance must be maintained in the General Fund to continue current operations during periods of economic downturn. I

recommend that the General Fund' fund balance not be allowed to be reduced any further. I also recommend that the Parish Council consider adopting financial policies that include requirements for reserve cash balances.

It should be noted that the General Fund is providing eighty-five (85) percent of the cost of the Summer Feeding Program. This program was started with Federal funds many years ago. In 2008, approximately \$15,000 was received in Federal funds and the General Fund provided approximately \$53,000 for a total cost of \$68,000. Of this total, \$19,820 (29% of total expenses) was paid to the St. Charles Parish School Board for rental of busses, schools and a per meal fee. Approximately 7,920 meals were served at a cost of \$8.60 each. Changes in this program will be required if it is to be continued.

The other major allocations included in this budget are funding of \$4.9 million for operating and maintaining general governmental buildings, including \$1.8 million for converting the old jail into much needed office space, \$2.2 million for Planning & Zoning, CZM and Building Codes, \$1.7 million for the District Attorney, \$1.5 million for the Sheriff's office, including the feeding and housing of parish prisoners, \$1.1 million for the court system, \$235,000 for Mosquito Control and \$210,000 to supplement the operations of RSVP program.

The requested budget for Personal services in the General Fund is increasing approximately \$565,000 from the 2008 original budgeted amount, and by approximately \$1.2 million from the revised 2008 estimate. Included in this cost are increases discussed later in this message.

Operating subsidies for the Sunset Drainage District and the German Coast Farmers Market are not included in this budget and are being left up to the discretion of the Council.

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## **SPECIAL REVENUE FUNDS**

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by \$23.7 million from that of 2007. Expected revenues budgeted for 2009 are not sufficient to cover recurring expenses and capital outlay. Accumulated fund balance is therefore being used to fund capital projects. Once the accumulated fund balance is depleted, there will be no money available for capital expenditures. Proposed capital expenditures for 2009 are approximately \$6.4 million more than that originally budgeted for 2008. The fund balances previously used for capital outlay have been used for drainage, road, and recreation projects.

Please note that new Funding sources for capital outlay will be required to continue implementation of the master drainage plan. The increased sales taxes experienced recently will be used for several of these projects; however, it does not begin to address the drainage issues this Parish faces. It should also be noted that we are

currently budgeting approximately \$25 million of new Roads and Drainage projects for 2009. Should these projects be implemented, the unrestricted fund balance will be depleted to approximately \$6 million, down from the \$22 million expected to remain as of 12/31/2008. Because of this depletion, I expect by 2010 that there will not be a sufficient unrestricted fund balance in Roads and Drainage and as a result, no further capital outlay projects will be possible to pursue.

The Road and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over fifty-five percent (55%) of the revenues expected in 2009 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. The fund balance in this fund should be held at a level high enough to cover emergency expenditures, including flood and hurricane events.

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 290 acres of parks and ball fields at 91 locations throughout the Parish. The department's budget includes estimated expenditures of \$3.6 million. These expenditures are \$715,000 above the revenue that is expected in 2009. The budgeted expenses in this fund are approximately \$412,000 over the original budget of 2008. The Recreation program is a very vital service to citizens of all ages in our Parish and we must work to maintain its core programs within the budget constraints.

I want to call to your attention that 2009 is the last year the Parish Council can levy the ad valorem tax for Fire Protection, the Health Unit, and Road Maintenance. I am requesting that the Parish Council call an election in 2009 to authorize the Parish to continue levying these taxes in 2010 and beyond.

Over the past four years, the General Fund has increased the amount of funding for the Retired Senior Volunteer Program. Contributions are now higher than the funding provided by the state and local grants. This budget includes a subsidy of \$210,000 and the fund is estimated to begin 2009 with approximately \$9,300.

Expenditures in the Road Lighting Fund have increased over the years due to the increased cost of lighting and the increased capital needs in our growing Parish. It is estimated to have an ending fund balance of \$325,000.

Expenditures in the Mosquito Control Fund have also increased. The cost of increased surveillance and suppression for encephalitis are primarily responsible for these increases. It is estimated that the General Fund will supplement the operations of this fund with \$250,000 in 2008 and \$235,000 in 2009. Annual expenses in this fund exceed the amount of ad valorem taxes levied for this service.

Personal Services in the Parish's Special Revenue Funds are expected to increase by \$917,000 from that originally requested in 2008. All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2009 and ending fund balances, with the exception of Mosquito Control and Retired Senior Volunteer Program, met the minimum recommended level. However, to insure sound financial operations and capital improvements, changes are required for some of the Special Revenue Funds. Long term capital improvement funding for Roads and Drainage must be obtained, and the functions of the Department of Parks and Recreation, Mosquito Control and Retired Senior Volunteer Program must be maintained within budget constraints.

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### **CAPITAL PROJECT FUNDS**

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Ending fund balance in the Parish's Capital Project Funds is expected to decrease to \$975,000 by the end of 2009. Included in the 2009 Capital Outlay expenditures are \$12 million for the construction of the West bank hurricane protection levee. This project is of extreme importance to the West Bank of our Parish and even though its total funding is far beyond the capacity of our Parish we must continue to work for its permitting and construction.

Proceeds of the 1996 one percent sales tax bond issue and the Public Improvement Sales Tax Bond Construction Fund are now depleted. In previous years, this money funded projects addressing the major drainage problems identified by the Master Drainage Plan and Wastewater projects. As you are aware, this has not solved all of the Parish's drainage problems, but it has afforded some degree of relief to a number of our Parish's citizens. Funding to implement the remainder of the master drainage plans' recommendations far exceed the Parish's current financial capabilities and further construction will require additional funding sources.

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### **DEBT SERVICE FUNDS**

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

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### **ENTERPRISE FUNDS**

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For years the Solid Waste Collection & Disposal fund was self-sufficient by utilizing customer service charges to fund the program. The Parish's businesses and industry were not burdened with additional ad valorem or sales taxes to pay for a service they were not using. Rate adjustments as recommended in past budget messages were not implemented, therefore, the General Fund had to subsidize this fund \$850,000 between 2002 and 2008.

Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented, due to the hardship recent adjustments have caused our citizens. Therefore the Wastewater system has not reached the full 15% residual. This has caused a corresponding decrease in the Wastewater Funds unreserved net assets. The new reporting requirements of GASB 34 dictate the separation of Net Assets into four different groups: Amount invested in Capital Assets Net of Related Debt, Restricted for Debt Service, Restricted for Capital Projects, and unrestricted. Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. As a result, a transfer of \$3.5 million from the general fund is budgeted for 2009 for the sole purpose of funding the construction of vital sewer projects.

In order to relieve the Waterworks from violating the bond covenants for the Waterworks revenue bonds, the water user rate was adjusted effective January 1, 2005. Another adjustment was implemented in June of 2006, to provide funds for capital projects required to maintain the integrity of the system. The Parish sold \$24 million in new money bonds for the construction of additions, extensions and improvements to the Parish's combined waterworks plants and systems. It should be noted that construction cost are increasing rapidly. The water lines under the river were originally estimated to cost \$2.3 million, however, bids for the project came in at \$4.6 million. As of April 2008, one water line was completed at a cost of \$2.3 million, with one remaining line to be completed at an estimated cost of \$2.3 million. On September 22, 2008, St. Charles Parish signed a contract with M.R. Pittman Group, LLC for the construction of the East Bank Water Treatment Plant Upgrade. The total contract price for this upgrade is \$26,450,000 which will be funded in part by an \$8.2 million transfer from the General Fund, with the remaining funds coming from the proceeds of the Series 2007A Water Revenue Bonds and the 2007B and 2007C Water Revenue Refunding Bonds.

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## **PERSONAL SERVICES**

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Personal Services, wages and benefits, are budgeted to increase 10% in the governmental funds and 10% in proprietary funds over the estimate for 2008. Also included in this budget is a 3.9% cost of living increase for our employees and up to 4% in merit raises for eligible employees and the implementation of the 2008 Classification and Pay Compensation Study conducted by The Archer Company. This budget also includes a 15% increase for employee health insurance coverage, 15% increase for employee life insurance, and a 15% increase in employee disability insurance.

Medical insurance benefits for Parish employees have increased approximately 99% from 2000 to 2008. In 2000, the Parish paid \$488 per month for family coverage and is currently paying \$915 per month. That is an additional \$5,124 per employee with



family coverage. This year an employee pays only \$150 (average) per month for family coverage and \$57 per month for individual coverage.

The Parish's contributions for the Parochial retirement system have also increased. In 2003 the Parish paid 7.75% (\$1.1 million) for employee retirement contributions. This increased over the years and is 12.25% for 2009. The 2009 cost to the Parish is estimated at \$2.4 million.

The Government Accounting Standards Board (GASB) has issued rules regarding how public agencies must account for and fund Post Employment Benefits. This budget includes funding for post retirement Health Insurance as previously discussed.

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

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### **FUTURE REQUIREMENTS**

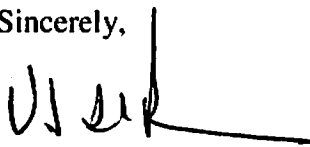
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The goal in preparing this budget was to provide the same level of Parish services without increasing taxes. However it is important to note that in doing so, the fund balance of the General Fund and the Road and Drainage Maintenance and Operations Fund have been drawn down considerably. There are still millions of dollars of drainage improvements that are necessary along with Wastewater and Water system improvements. Funding for these projects must be secured before these improvements can be budgeted. I think it is vital that we budget the funds for these projects now, as opposed to delaying them, which could possibly lead to higher costs and thus a greater drain on the fund balance.

Final decisions in 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.

In closing, I want to thank the staff of the Finance Department, the Chief Administrative Officer, the Finance Director, and other department heads and staff who worked with us for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can.

Sincerely,



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

**2008-0430**

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

**ORDINANCE NO. 08-11-4**

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2009.

**WHEREAS**, in accordance with Article V, Section B of the St. Charles Parish Home Rule Charter and Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.) the Parish President has submitted the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2009 to the St. Charles Parish Council to wit:

- |             |                            |
|-------------|----------------------------|
| Section I   | General Fund               |
| Section II  | Special Revenue Funds (11) |
| Section III | Capital Projects Funds (3) |
| Section IV  | Debt Service Funds (10)    |
| Section V   | Enterprise Funds (3)       |

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

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

**THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:**

**SECTION I.** That in accordance with Article V, Sections D and E of the St. Charles Parish Home Rule Charter and the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the St. Charles Parish Council does hereby approve and adopt the 2009 St. Charles Parish Consolidated Operating and Capital Budget identified herewith as "Exhibit A" and "Exhibit B" attached hereto.

**SECTION II.** That said budget shall become effective January 1, 2009.

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

**YEAS:** SCHEXNAYDRE, AUTHEMENT, RAYMOND, TASTET, BENEDETT(), HOGAN, LAMBERT, NUSS  
**NAYS:** NONE  
**ABSENT:** COCHRAN

And the ordinance was declared adopted this 17th day of November, 2008. The provisions of this Ordinance shall become effective January 1, 2009.

**CHAIRMAN:** [Signature]  
**SECRETARY:** [Signature]  
**DLVD/PARISH PRESIDENT:** November 18, 2008  
**APPROVED:** \_\_\_\_\_ **DISAPPROVED:** \_\_\_\_\_

**PARISH PRESIDENT:** [Signature]  
**RETD/SECRETARY:** November 18, 2008  
**AT:** 4:03 pm **RECD BY:** [Signature]

# ST. CHARLES PARISH

## GOVERNMENTAL FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

#### FISCAL YEAR ENDING DECEMBER 31, 2009

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>BEGINNING FUND BALANCE</b>	<b>63,469,055</b>	<b>66,289,118</b>	<b>74,738,738</b>	<b>69,484,355</b>	<b>(5,254,383)</b>
Prior Period Adjustment	1,324,364	-	-	-	-
<b>FUND BALANCE - RESTATED</b>	<b>64,793,419</b>	<b>66,289,118</b>	<b>74,738,738</b>	<b>69,484,355</b>	<b>(5,254,383)</b>
<b>CURRENT YEAR REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>64,092,662</b>	<b>78,554,009</b>	<b>63,952,843</b>	<b>79,903,260</b>	<b>15,950,417</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>128,886,081</b>	<b>144,843,127</b>	<b>138,691,581</b>	<b>149,387,615</b>	<b>10,696,034</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES:</b>					
PERSONAL SERVICES	17,344,097	21,805,811	21,201,287	23,927,761	2,726,474
OPERATING SERVICES	9,320,392	11,813,088	12,538,879	12,617,926	79,047
MATERIALS & SUPPLIES	3,235,748	4,132,923	4,967,251	4,840,347	(126,904)
OTHER CHARGES	369,940	822,899	749,884	835,569	85,685
DEBT SERVICE	6,511,714	7,262,219	6,593,231	6,391,583	(201,648)
CAPITAL OUTLAY	8,036,458	33,388,852	13,792,753	49,417,440	35,624,687
INTERGOVERNMENTAL TRANSFERS	7,309,492	6,883,449	7,193,370	7,542,978	349,608
	2,019,502	13,064,554	2,170,571	21,260,386	19,089,815
<b>TOTAL</b>	<b>54,147,343</b>	<b>99,173,795</b>	<b>69,207,226</b>	<b>126,833,990</b>	<b>57,626,764</b>
<b>NET CHANGE IN CURRENT REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>9,945,319</b>	<b>(20,619,786)</b>	<b>(5,254,383)</b>	<b>(46,930,730)</b>	<b>(41,676,347)</b>
<b>ENDING FUND BALANCE</b>	<b>74,738,738</b>	<b>45,669,332</b>	<b>69,484,355</b>	<b>22,553,625</b>	<b>(46,930,730)</b>

# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

**FISCAL YEAR ENDING DECEMBER 31, 2009**

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	97,596,993	73,739,174	99,051,543	80,063,753	
Restricted for Debt Service	1,515,168	2,446,877	1,834,770	3,243,665	
Restricted for Capital Projects	5,902,189	28,494,013	5,295,488	19,934,171	
<b>Unrestricted</b>	<b>4,759,642</b>	<b>3,903,740</b>	<b>8,675,669</b>	<b>8,606,843</b>	
Prior Period Adjustment	176,389				
<b>CURRENT YEAR REVENUES</b>	<b>26,133,076</b>	<b>22,663,488</b>	<b>23,369,745</b>	<b>35,734,645</b>	<b>12,364,900</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	7,022,262	8,203,671	7,874,114	8,674,040	799,926
OPERATING SERVICES	7,256,612	8,449,435	8,298,929	8,973,517	674,588
MATERIALS & SUPPLIES	1,870,333	2,528,800	2,401,439	2,507,083	105,644
OTHER CHARGES	5,916,480	5,452,404	5,790,484	5,827,414	36,930
DEBT SERVICE	1,495,735	1,638,812	1,638,812	1,611,582	(27,230)
INTERGOVERNMENTAL	776,124	360,800	361,505	365,815	4,310
TRANSFERS	9,042	13,500	13,500	13,500	-
<b>TOTAL EXPENDITURES</b>	<b>24,346,588</b>	<b>26,647,422</b>	<b>26,378,783</b>	<b>27,972,951</b>	<b>1,594,168</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>1,786,488</b>	<b>(3,983,934)</b>	<b>(3,009,038)</b>	<b>7,761,694</b>	
<b>CAPITAL CONTRIBUTIONS</b>	<b>3,120,601</b>	-	-	-	
<b>CHANGES IN NET ASSETS</b>	<b>4,907,089</b>	<b>(3,983,934)</b>	<b>(3,009,038)</b>	<b>7,761,694</b>	
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	99,051,543	88,738,216	80,063,753	95,889,332	
Restricted for Debt Service	1,834,770	2,457,034	3,243,665	3,188,522	
Restricted for Capital Projects	5,295,488	12,628,047	19,934,171	5,246,465	
<b>Unrestricted</b>	<b>8,675,669</b>	<b>776,573</b>	<b>8,606,843</b>	<b>15,285,807</b>	

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# GENERAL FUND

## SUMMARY STATEMENT

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>FUND BALANCE</b>	<b>28,353,176</b>	<b>30,592,356</b>	<b>35,980,934</b>	<b>36,511,344</b>	<b>530,410</b>
Prior Period Adjustment	<u>1,324,364</u>	-	-	-	-
<b>FUND BALANCE - RESTATED</b>	<b>29,677,540</b>	<b>30,592,356</b>	<b>35,980,934</b>	<b>36,511,344</b>	<b>530,410</b>
CURRENT YEAR REVENUES	22,632,516	17,611,312	21,623,789	22,157,079	533,290
<b>TOTAL MEANS OF FINANCING</b>	<b>52,310,056</b>	<b>48,203,668</b>	<b>57,604,723</b>	<b>58,668,423</b>	<b>1,063,700</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	7,991,592	9,987,803	9,397,630	10,696,554	1,298,924
OPERATING SERVICES	4,070,543	5,223,456	4,709,129	5,321,463	612,334
MATERIALS & SUPPLIES	531,693	849,289	1,023,213	863,815	(159,398)
OTHER CHARGES	274,727	642,147	554,037	629,900	75,863
DEBT SERVICE	2,235	10,000	10,000	10,000	-
CAPITAL OUTLAY	806,735	2,601,300	2,702,171	9,816,880	7,114,709
INTERGOVERNMENTAL	2,166,597	2,158,117	2,247,199	2,613,482	366,283
TRANSFERS	485,000	11,450,000	450,000	19,645,000	19,195,000
<b>TOTAL EXPENDITURES</b>	<b>16,329,122</b>	<b>32,922,112</b>	<b>21,093,379</b>	<b>49,597,094</b>	<b>28,503,715</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>6,303,394</b>	<b>(15,310,800)</b>	<b>530,410</b>	<b>(27,440,015)</b>	<b>(27,970,425)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>35,980,934</b>	<b>15,281,556</b>	<b>36,511,344</b>	<b>9,071,329</b>	<b>(27,440,015)</b>



**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
Ad Valorem Taxes	2,781,920	2,850,000	3,022,285	3,070,300	48,015
General Sales Tax (1/2%)	6,235,353	5,670,000	6,290,000	5,840,000	(450,000)
General Sales Tax (3/8%)	5,236,176	4,800,000	5,270,000	4,940,000	(330,000)
Alcoholic Beverage Tax	54,518	51,000	48,900	50,000	1,100
Airport Expansion Agreement	165,256	153,000	144,875	135,000	(9,875)
Cable TV - Franchise Fees	615,232	512,000	575,000	540,000	(35,000)
Alcoholic Beverage - Low Content	4,835	4,700	4,900	4,900	-
Alcoholic Beverage - High Content	8,264	8,000	8,500	8,100	(400)
License - Occupational General	519,029	475,000	660,640	530,000	(130,640)
License - Insurance	352,913	200,000	366,365	270,000	(96,365)
License - Bingo	3,254	2,000	4,550	3,000	(1,550)
License - Taxi Cabs	350	300	300	300	-
Civil Defense	34,840	20,000	87,000	20,000	(67,000)
Dept. of Homeland Security	-	-	13,575	750,000	736,425
Grant - Department of Justice	25,000	10,000	10,000	10,000	-
Hazard Mitigation Grant	-	-	-	358,228	358,228
Emergency Food & Shelter	17,617	17,617	9,345	9,345	-
LIHEAP-Weatherization	9,125	5,000	11,911	9,511	(2,400)
CSBG-Administration	55,050	52,368	52,368	53,270	902
CSBG-Program Activities	75,613	68,930	68,930	82,200	13,270
Summer Food Service Program	18,146	12,000	15,040	12,000	(3,040)
Energy Assistance	183,980	122,247	164,590	110,000	(54,590)
DOE-Weatherization	-	10,000	10,616	12,410	1,794
Home Program	335,637	150,000	179,700	75,000	(104,700)
Land Lease	11,106	10,000	10,970	10,000	(970)
Mass Transit Assistance	-	-	75,000	-	(75,000)
Highway Fund #2	50,000	50,000	50,000	50,000	-
Dept. of Public Safety Grant	165,112	-	40,750	40,750	-
Dept. of Natural Resources	18,000	18,000	18,000	18,000	-
Economic Dev - Enterprise Fund	50,000	30,000	50,000	50,000	-
US Dept. of Interior CIAP Grant	-	-	-	1,700,000	1,700,000
Medicaid Interview	518	500	500	500	-
Severance Tax	645,682	600,000	650,000	600,000	(50,000)
Parish Royalty Fund	111,190	75,000	91,500	85,000	(6,500)
Tobacco Tax	14,527	-	-	-	-
Video Poker	397,682	305,000	410,000	365,000	(45,000)
State Payment in Lieu of Taxes	68,600	68,000	75,775	75,000	(775)
SPILT - Community Services	30,000	30,000	30,000	30,000	-
LACAP - Share the Warmth	7,328	-	3,075	-	(3,075)
LACAP - Client Education	2,084	-	5,000	2,500	(2,500)
Court Costs, Fees, Charges	15,256	13,000	14,200	14,000	(200)
Zoning & Subdivision Fees	156,856	80,000	186,000	175,000	(11,000)
Sale of Maps & Publications	1,932	800	900	900	-

CONTINUED

**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>REVENUES: (CONT.)</b>					
Miscellaneous Revenues	16,663	200	210	200	(10)
Motor Vehicle Transaction Fee	39,284	24,000	33,200	27,000	(6,200)
Driver's License Reinstatement Fee	657	350	845	650	(195)
ICC Inspection Fees	204,597	100,000	205,000	180,000	(25,000)
Weed & Grass Cutting Charges	11,237	2,000	3,200	2,000	(1,200)
Weed & Grass Cutting - Tax Roll	23,966	3,000	16,300	3,500	(12,800)
Removal of Derelict Structure Charges	1,359	1,000	400	1,000	600
Animal Control	7,260	4,500	8,700	4,800	(3,900)
Coroner - Other Fees	8,545	4,000	8,900	4,700	(4,200)
Institutional Charges	22,820	15,000	22,800	18,000	(4,800)
Court Fines	4,887	3,500	3,500	3,500	-
Witness Fees - Deputies	1,105	500	770	800	30
Criminal Jury Fees-Act 1031 of 2003	81,031	50,000	110,000	60,000	(50,000)
Juvenile Fees	16,065	11,000	18,000	11,000	(7,000)
Interest Earnings	1,676,641	500,000	1,144,400	585,000	(559,400)
Interest Earnings - Minimum Premium	10,056	4,000	4,950	5,200	250
Rents/Leases	2,608	-	7,500	7,400	(100)
Royalties	58,336	50,000	55,000	50,000	(5,000)
Adjudicated Property - Redemption Fees	16,614	-	-	-	-
Adjudicated Property - Sales	335,489	-	-	-	-
Gifts & Donations	159,775	110,000	123,500	110,000	(13,500)
Refunds - Insurance	148,661	-	246,250	-	(246,250)
Proceeds from Sale of Assets	-	-	15,860	-	(15,860)
Restitution Charges	-	-	700	-	(700)
Transfer from 1/2% Reserve	64,227	53,800	59,869	35,800	(24,069)
Transfer from Criminal Court	13,682	-	-	-	-
Indirect Cost Allocation Reimbursement	1,228,970	200,000	802,875	936,315	133,440
<b>TOTAL REVENUES</b>	<b>22,632,516</b>	<b>17,611,312</b>	<b>21,623,789</b>	<b>22,157,079</b>	<b>533,290</b>

**GENERAL FUND EXPENDITURES  
SUMMARY STATEMENT**

	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
001-400110 Council	702,850	1,038,366	928,764	1,124,085	195,321
001-400111 Council - District I	25,181	60,833	48,148	42,045	(6,103)
001-400112 Council - District II	22,254	60,699	42,997	41,815	(1,182)
001-400113 Council - District III	20,246	60,729	45,075	44,180	(895)
001-400114 Council - District IV	11,968	60,698	48,734	52,505	3,771
001-400115 Council - District V	13,845	60,694	43,145	42,595	(550)
001-400116 Council - District VI	17,506	60,643	54,818	57,390	2,572
001-400117 Council - District VII	16,847	60,665	45,393	41,395	(3,998)
001-400118 Council - Division A	31,311	64,303	49,821	49,785	(36)
001-400119 Council - Division B	19,733	64,094	51,383	45,670	(5,713)
001-400130 Ordinance & Proceedings	36,838	48,000	37,000	48,000	11,000
001-400140 Public Information	132,123	236,036	168,563	269,555	100,992
001-400150 Police Jury Association	41,228	48,700	48,700	48,700	-
001-400205 District Court	282,285	420,800	365,333	420,176	54,843
001-400206 District Crt - Division C	180,523	225,036	219,544	233,508	13,964
001-400207 District Crt - Division D	194,400	222,193	218,753	235,750	16,997
001-400208 District Crt - Division E	167,305	241,525	217,081	259,638	42,557
001-400210 Grand Jury	7,053	16,000	12,000	17,000	5,000
001-400235 District Attorney	1,407,972	1,595,120	1,489,841	1,732,785	242,944
001-400290 Ward Courts	107,728	111,196	114,509	115,455	946
001-400310 Parish President	510,723	502,719	543,694	458,485	(85,209)
001-400410 Registrar of Voters	80,866	116,605	103,755	126,790	23,035
001-400420 Elections	18,359	40,695	40,695	40,695	-
001-400510 Finance	825,006	1,062,888	990,198	1,072,685	82,487
001-400530 Purchasing	422,553	544,779	588,288	655,616	67,328
001-400540 Personnel	272,499	417,709	347,955	393,135	45,180
001-400545 Legal Services	579,633	338,209	319,265	333,255	13,990
001-400550 Taxation - Assessor	-	3,000	3,000	3,000	-
001-400560 Taxation - Collector	160,620	223,000	145,000	173,900	28,900
001-400585 Indirect Cost Plan	(116,500)	(97,000)	(106,000)	(106,000)	-
001-400610 Planning & Zoning	1,026,338	1,450,490	1,274,101	1,566,223	292,122
001-400611 Coastal Zone Management	182,868	311,559	307,024	2,071,088	1,764,064
001-400612 ICC Building Codes	293,504	417,699	400,150	398,919	(1,231)
001-400620 Data Processing	557,685	950,420	884,220	415,320	(468,900)
001-400625 Info Technology	219,451	360,323	320,502	913,963	593,461
001-400630 Research and Investigation	87,850	116,500	112,500	113,500	1,000
001-400635 Cable TV Administration	520	50,000	50,000	50,000	-
001-400640 General Government Buildings	1,488,583	3,891,816	3,818,577	4,914,615	1,096,038
001-400650 Retirement System Contributions	92,988	106,100	99,745	114,380	14,635
001-400670 Retired Employees Group Insurance	32,562	-	-	-	-
001-400675 Risk Management	49,139	134,558	209,268	186,590	(22,678)
001-400680 Grants Administration	83,539	118,600	100,272	185,055	84,783
001-410100 Sheriff	1,373,989	1,484,731	1,469,481	1,554,825	85,344
001-410530 Juvenile	84,874	121,500	120,985	121,182	197

CONTINUED

**GENERAL FUND EXPENDITURES  
SUMMARY STATEMENT**

	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008	
<b>EXPENDITURES: (CONT.)</b>						
001-410535	Juvenile Accountability Incentive Block Grant	35,300	15,450	35,450	15,450	(20,000)
001-410710	Emergency Preparedness	309,042	353,162	299,278	389,855	90,577
001-410711	Emergency Preparedness Subsidiary	474,079	258,668	486,736	4,946,079	4,459,343
001-410712	EOC - 24 Hours	305,696	370,391	415,745	472,660	56,915
001-410800	Motor Vehicles	18,199	19,759	23,449	52,313	28,864
001-420260	Drainage	348,372	178,893	178,893	253,948	75,055
001-430160	Coroner	194,738	317,639	255,348	340,175	84,827
001-430180	Animal Control	384,220	468,230	446,456	557,275	110,819
001-430225	Health & Safety Rehab	-	-	5,820	20,040	14,220
001-430231	Community Services	377,562	435,241	393,174	428,553	35,379
001-430232	Energy Assistance	183,135	123,538	167,035	171,940	4,905
001-430233	Summer Feeding	52,226	67,226	68,070	77,985	9,915
001-430238	FEMA	17,596	17,617	9,345	9,345	-
001-430243	DOE - Weatherization	-	11,605	10,616	16,276	5,660
001-430244	CSBG - Administration	55,050	62,436	53,275	58,550	5,275
001-430245	CSBG - Program Activities	75,613	91,885	82,206	89,590	7,384
001-430246	LIHEAP - Weatherization	15,011	7,255	16,310	10,243	(6,067)
001-430250	Home Program	235,029	332,111	338,397	303,742	(34,655)
001-465220	Parish Farm Agent	69,888	80,943	77,143	86,542	9,399
001-465230	Economic Development	835,701	717,994	775,237	857,130	81,893
001-465235	Tourist Information Center	80,425	99,739	92,819	94,850	2,031
001-465260	Veterans Administration	6,000	6,700	6,700	6,700	-
001-465290	Public Housing	2,160	2,400	3,600	3,600	-
001-475000	Debt Service	2,235	10,000	10,000	10,000	-
001-480000	Transfers	485,000	11,450,000	450,000	19,645,000	19,195,000
<b>TOTAL EXPENDITURES</b>		<b>16,329,122</b>	<b>32,922,112</b>	<b>21,093,379</b>	<b>49,597,094</b>	<b>28,503,715</b>

# COUNCIL

ACCOUNT NUMBER: 001-400110

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Council - Salaries	427,704	487,951	452,541	527,500	74,959
Council - FICA	1,266	950	627	900	273
Council - Retirement	52,557	60,366	56,410	63,000	6,590
Council - Life/Health Insurance	53,990	77,000	63,308	92,000	28,692
Council - Workers Compensation	2,750	3,214	2,853	3,500	647
Council - Unemployment Comp.	-	2,200	-	2,600	2,600
Council - Medicare	6,007	7,078	6,354	8,000	1,646
Council - Disability	2,192	3,191	2,640	3,500	860
Council - Post-Emp. Health Care	-	29,840	29,840	29,840	-
Council - Deferred Compensation	7,672	9,000	8,126	10,000	1,874
Council - Dental Insurance	670	1,000	720	900	180
Council - Miscellaneous	591	840	840	920	80
<b>TOTAL PERSONAL SERVICES</b>	<b>555,399</b>	<b>682,630</b>	<b>624,259</b>	<b>742,660</b>	<b>118,401</b>
<b>OPERATING SERVICES:</b>					
Council - Ads. Dues & Subscriptions	2,332	2,630	3,180	3,735	555
Council - Printing	1,267	9,200	7,200	6,600	(600)
Council - Postage	72	350	350	350	-
Council - Telephone	3,831	5,330	5,370	5,620	250
Council - Rentals	-	5,500	5,500	3,500	(2,000)
Council - Maint. of Property & Equip.	181	14,225	20,695	20,995	300
Council - Contractual Services	20,354	140,500	113,450	148,850	35,400
Council - Professional Services	3,059	38,200	33,800	35,600	1,800
Council - Employee Liability	1,110	1,332	1,100	1,315	215
Council - General Liability	6,762	8,114	6,505	7,805	1,300
<b>TOTAL OPERATING SERVICES</b>	<b>38,968</b>	<b>225,381</b>	<b>197,150</b>	<b>234,370</b>	<b>37,220</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Council - Office & Communications Equip.	7,175	20,000	30,000	15,000	(15,000)
Council - Office Supplies	20,155	34,500	14,500	24,000	9,500
Council - Food & Clothing	2,997	18,500	18,500	8,700	(9,800)
Council - Maint. of Bldgs. & Grounds	361	1,555	1,555	1,555	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>30,688</b>	<b>74,555</b>	<b>64,555</b>	<b>49,255</b>	<b>(15,300)</b>
<b>OTHER CHARGES:</b>					
Council - Training & Travel	17,808	28,600	15,600	20,600	5,000
Council - Official Fees	-	200	200	200	-
<b>TOTAL OTHER CHARGES</b>	<b>17,808</b>	<b>28,800</b>	<b>15,800</b>	<b>20,800</b>	<b>5,000</b>
<b>CAPITAL OUTLAY:</b>					
Council - Office Equipment	59,987	27,000	27,000	77,000	50,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>59,987</b>	<b>27,000</b>	<b>27,000</b>	<b>77,000</b>	<b>50,000</b>
<b>TOTAL EXPENDITURES</b>	<b>702,850</b>	<b>1,038,366</b>	<b>928,764</b>	<b>1,124,085</b>	<b>195,321</b>

# COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist VI - Salary	8,712	9,585	9,548	9,585	37
Dist VI - FICA	540	600	550	600	50
Dist VI - Life/Health Insurance	-	12,500	9,916	12,700	2,784
Dist VI - Medicare	126	140	129	140	11
Dist VI - Post-Emp. Health Care	-	2,985	2,985	2,985	-
Dist VI - Dental Insurance	-	120	110	120	10
Dist VI - Miscellaneous	-	80	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>9,378</b>	<b>26,010</b>	<b>23,328</b>	<b>26,220</b>	<b>2,892</b>
<b>OPERATING SERVICES:</b>					
Dist VI - Ads, Dues & Subscriptions	-	300	300	400	100
Dist VI - Printing	-	900	650	800	150
Dist VI - Postage	-	1,000	1,000	1,000	-
Dist VI - Telephone	1,607	2,900	1,450	1,550	100
Dist VI - Rentals	-	680	680	680	-
Dist VI - Maint. of Property & Equip.	-	800	700	800	100
Dist VI - Contractual Services	417	950	2,300	2,450	150
Dist VI - Professional Services	-	2,000	2,000	13,700	11,700
Dist VI - Employee Liability	47	57	60	75	15
Dist VI - General Liability	288	346	350	415	65
<b>TOTAL OPERATING SERVICES</b>	<b>2,359</b>	<b>9,933</b>	<b>9,490</b>	<b>21,870</b>	<b>12,380</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist VI - Office & Communications Equip.	478	10,500	10,500	2,000	(8,500)
Dist VI - Office Supplies	138	1,800	1,800	1,800	-
Dist VI - Food & Clothing	-	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>616</b>	<b>12,800</b>	<b>12,800</b>	<b>4,300</b>	<b>(8,500)</b>
<b>OTHER CHARGES:</b>					
Dist VI - Training & Travel	5,153	11,900	9,200	5,000	(4,200)
<b>TOTAL OTHER CHARGES</b>	<b>5,153</b>	<b>11,900</b>	<b>9,200</b>	<b>5,000</b>	<b>(4,200)</b>
<b>TOTAL EXPENDITURES</b>	<b>17,506</b>	<b>60,643</b>	<b>54,818</b>	<b>57,390</b>	<b>2,572</b>

# COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist VII - Salary	8,712	9,585	9,548	9,585	37
Dist VII - FICA	540	600	590	600	10
Dist VII - Life/Health Insurance	-	12,500	32	50	18
Dist VII - Medicare	126	140	138	140	2
Dist VII - Post-Emp. Health Care	-	2,985	2,985	2,985	-
Dist VII - Dental Insurance	-	120	-	-	-
Dist VII - Miscellaneous	-	80	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>9,378</b>	<b>26,010</b>	<b>13,383</b>	<b>13,450</b>	<b>67</b>
<b>OPERATING SERVICES:</b>					
Dist VII - Ads. Dues & Subscriptions	-	300	250	250	-
Dist VII - Printing	-	900	650	650	-
Dist VII - Postage	-	1,000	1,000	1,000	-
Dist VII - Telephone	667	2,900	1,450	1,550	100
Dist VII - Rentals	-	680	-	-	-
Dist VII - Maint. of Property & Equip.	-	800	700	800	100
Dist VII - Contractual Services	251	950	2,300	2,450	150
Dist VII - Professional Services	-	2,000	2,000	2,000	-
Dist VII - Employee Liability	50	60	60	75	15
Dist VII - General Liability	305	365	350	420	70
<b>TOTAL OPERATING SERVICES</b>	<b>1,273</b>	<b>9,955</b>	<b>8,760</b>	<b>9,195</b>	<b>435</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist VII - Office & Communications Equip.	158	10,500	10,500	4,000	(6,500)
Dist VII - Office Supplies	282	1,800	1,550	1,550	-
Dist VII - Food & Clothing	-	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>440</b>	<b>12,800</b>	<b>12,550</b>	<b>6,050</b>	<b>(6,500)</b>
<b>OTHER CHARGES:</b>					
Dist VII - Training & Travel	5,756	11,900	10,700	12,700	2,000
<b>TOTAL OTHER CHARGES</b>	<b>5,756</b>	<b>11,900</b>	<b>10,700</b>	<b>12,700</b>	<b>2,000</b>
<b>TOTAL EXPENDITURES</b>	<b>16,847</b>	<b>60,665</b>	<b>45,393</b>	<b>41,395</b>	<b>(3,998)</b>

# PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
P & Z - Salaries	582,955	695,171	615,661	703,000	87,339
P & Z - Per Diem	5,260	5,712	7,448	10,080	2,632
P & Z - FICA	770	600	1,197	500	(697)
P & Z - Retirement	74,000	88,249	74,709	85,300	10,591
P & Z - Life/Health Insurance	78,793	135,000	79,291	146,000	66,709
P & Z - Workers Compensation	22,155	33,159	24,437	32,000	7,563
P & Z - Unemployment	-	3,000	-	3,000	3,000
P & Z - Medicare	5,621	7,417	5,819	7,200	1,381
P & Z - Disability	3,075	4,774	3,182	4,700	1,518
P & Z - Post-Emp. Health Care	-	41,775	41,775	41,775	-
P & Z - Deferred Compensation	11,311	16,000	18,007	21,000	2,993
P & Z - Dental Insurance	930	1,500	915	1,700	785
P & Z - Miscellaneous	336	870	870	870	-
<b>TOTAL PERSONAL SERVICES</b>	<b>785,206</b>	<b>1,033,227</b>	<b>873,311</b>	<b>1,057,125</b>	<b>183,814</b>
<b>OPERATING SERVICES:</b>					
P & Z - Ads. Dues & Subscriptions	4,248	4,920	4,920	4,920	-
P & Z - Printing	7,915	8,750	8,750	14,625	5,875
P & Z - Postage	65	2,250	2,225	4,750	2,525
P & Z - Telephone	7,414	9,485	9,490	11,165	1,675
P & Z - Rentals	1,802	1,620	2,015	2,015	-
P & Z - Maint. of Property & Equipment	16,914	4,200	4,200	5,700	1,500
P & Z - Contractual Services	44,081	28,062	33,562	41,900	8,338
P & Z - Professional Services	55,521	167,000	167,000	267,000	100,000
P & Z - Property Insurance	-	8,802	5,870	7,045	1,175
P & Z - Automobile Insurance	6,635	7,962	9,265	11,115	1,850
P & Z - Employee Liability	1,865	1,865	1,490	1,790	300
P & Z - General Liability	11,404	11,404	8,860	10,630	1,770
<b>TOTAL OPERATING SERVICES</b>	<b>157,864</b>	<b>256,320</b>	<b>257,647</b>	<b>382,655</b>	<b>125,008</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
P & Z - Office & Communications Equip.	4,361	23,750	23,750	23,750	-
P & Z - Office Supplies	7,296	12,800	12,800	12,800	-
P & Z - Medical. Drugs	243	400	400	400	-
P & Z - Food & Clothing	2,354	4,000	4,200	5,500	1,300
P & Z - Maint. of Buildings & Grounds	3,397	5,000	5,000	5,000	-
P & Z - Vehicle Supplies	11,520	10,500	10,500	10,500	-
P & Z - Equipment & Vehicle Parts	851	1,848	1,848	1,848	-
P & Z - Tools & Equipment	-	720	720	720	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>30,022</b>	<b>59,018</b>	<b>59,218</b>	<b>60,518</b>	<b>1,300</b>

CONTINUED



# PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
P & Z - Training & Travel	16,958	13,125	13,125	13,125	-
P & Z - Judgements/Damages	18,630	28,500	28,500	28,500	-
P & Z - Official Fees	17,658	24,300	24,300	24,300	-
<b>TOTAL OTHER CHARGES</b>	<b>53,246</b>	<b>65,925</b>	<b>65,925</b>	<b>65,925</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
P & Z - Acquisition of Vehicles	-	36,000	18,000	-	(18,000)
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>36,000</b>	<b>18,000</b>	<b>-</b>	<b>(18,000)</b>
 <b>TOTAL EXPENDITURES</b>	 <b><u>1,026,338</u></b>	 <b><u>1,450,490</u></b>	 <b><u>1,274,101</u></b>	 <b><u>1,566,223</u></b>	 <b><u>292,122</u></b>

# COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
CZM - Salaries	55,917	61,571	61,278	98,000	36,722
CZM - Retirement	7,265	7,888	7,813	12,000	4,187
CZM - Life/Health Insurance	10,542	12,500	10,915	18,000	7,085
CZM - Workers Compensation	363	436	390	700	310
CZM - Unemployment	-	250	-	400	400
CZM - Medicare	787	1,081	856	1,500	644
CZM - Disability	303	432	355	700	345
CZM - Post-Emp. Health Care	-	2,985	2,985	2,985	-
CZM - Deferred Compensation	2,352	4,000	2,574	4,000	1,426
CZM - Miscellaneous	-	78	78	78	-
<b>TOTAL PERSONAL SERVICES</b>	<b>77,529</b>	<b>91,221</b>	<b>87,244</b>	<b>138,363</b>	<b>51,119</b>
<b>OPERATING SERVICES:</b>					
CZM - Ads, Dues & Subscriptions	717	1,100	1,100	1,100	-
CZM - Telephone	1,480	1,500	1,500	1,500	-
CZM - Rentals	2,175	1,000	1,000	1,000	-
CZM - Maint. of Property & Equipment (Wetland Watchers Park)	49,696	155,000	155,000	155,000	-
CZM - Professional Services	13,381	22,000	22,000	22,000	-
CZM - Automobile Insurance	829	995	965	1,155	190
CZM - Employee Liability	310	372	305	700	395
CZM - General Liability	1,893	2,271	1,810	2,170	360
<b>TOTAL OPERATING SERVICES</b>	<b>70,481</b>	<b>184,238</b>	<b>183,680</b>	<b>184,625</b>	<b>945</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
CZM - Office & Communications Equip.	-	1,000	1,000	1,000	-
CZM - Office Supplies	-	1,200	1,200	1,200	-
CZM - Food & Clothing	-	1,250	1,250	1,250	-
CZM - Maint of Buildings & Grounds	267	300	300	300	-
CZM - Vehicle Supplies	1,589	1,800	1,800	1,800	-
CZM - Vehicle & Equipment Parts	-	350	350	350	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,856</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
CZM - Training & Travel	2,031	5,000	5,000	5,000	-
CZM - Official Fees	23	200	200	200	-
<b>TOTAL OTHER CHARGES</b>	<b>2,054</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
CZM - Improvements other than Buildings	10,948	5,000	5,000	1,717,000	1,712,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>10,948</b>	<b>5,000</b>	<b>5,000</b>	<b>1,717,000</b>	<b>1,712,000</b>
<b>INTERGOVERNMENTAL</b>					
CZM - Grants	20,000	20,000	20,000	20,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>182,868</b>	<b>311,559</b>	<b>307,024</b>	<b>2,071,088</b>	<b>1,764,064</b>

# COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2009

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$ 1,717,000	Project PAL Bayou Gauche Fire Station deck extension (tide station) Lake Salvador Shoreline Protection Phase III Project	\$ 5,000 12,000 1,700,000

Grand Total Requested:

**\$ 1,717,000**

# DATA PROCESSING

ACCOUNT NUMBER: 001-400620

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2009

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Office Equipment	\$ 136,000	New NT Server	\$ 15,000
		Off-site Back-up System (NT Server & Pace)	50,000
		Change Hubs out for Switches ( to speed up network)	6,000
		Scanning Equipment and Software	15,000
		Web-based Budgetary Development	30,000
		Window-based additional finance modules	20,000

Grand Total Requested:

**\$136,000**

# INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Info Tech - Salaries	123,444	166,000	163,495	290,000	126,505
Info Tech - FICA	277	400	11	200	189
Info Tech - Retirement	15,432	20,500	20,823	35,500	14,677
Info Tech - Life/Health Insurance	17,278	27,000	8,244	28,000	19,756
Info Tech - Workers Compensation	810	1,100	981	2,000	1,019
Info Tech - Unemployment	-	800	-	1,000	1,000
Info Tech - Medicare	1,788	2,500	2,356	4,300	1,944
Info Tech - Disability	633	1,100	927	2,000	1,073
Info Tech - Post-Emp. Health Care	-	8,955	8,955	8,955	-
Info Tech - Deferred Compensation	1,188	3,000	1,300	4,000	2,700
Info Tech - Dental Insurance	120	360	120	200	80
Info Tech - Miscellaneous	36	250	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>161,006</b>	<b>231,965</b>	<b>207,212</b>	<b>376,155</b>	<b>168,943</b>
<b>OPERATING SERVICES:</b>					
Info Tech - Ads, Dues & Subscriptions	300	500	500	5,820	5,320
Info Tech - Printing	-	300	300	300	-
Info Tech - Utilities-Electric	3,411	4,000	4,000	3,600	(400)
Info Tech - Telephone	4,459	5,125	5,125	6,038	913
Info Tech - Rentals	6	-	-	-	-
Info Tech - Maint. of Property & Equipment	712	1,400	200	3,180	2,980
Info Tech - Contractual Services	16,094	17,000	25,000	223,420	198,420
Info Tech - Professional Services	300	20,000	9,000	149,300	140,300
Info Tech - Property Insurance	-	680	455	545	90
Info Tech - Automobile Insurance	1,659	1,991	1,925	2,310	385
Info Tech - Employee Liability	380	456	345	415	70
Info Tech - General Liability	2,317	2,781	2,040	2,450	410
<b>TOTAL OPERATING SERVICES</b>	<b>29,638</b>	<b>54,233</b>	<b>48,890</b>	<b>397,378</b>	<b>348,488</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Info Tech - Office & Comm. Equipment	18,116	28,500	28,500	61,350	32,850
Info Tech - Office Supplies	702	3,000	3,000	2,605	(395)
Info Tech - Food & Clothing	66	1,100	1,100	1,300	200
Info Tech - Maint. of Bldgs & Grounds	789	1,525	500	1,275	775
Info Tech - Vehicle Supplies	2,816	4,000	2,000	1,500	(500)
Info Tech - Equipment & Vehicle Parts	-	500	300	200	(100)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>22,489</b>	<b>38,625</b>	<b>35,400</b>	<b>68,230</b>	<b>32,830</b>
<b>OTHER CHARGES:</b>					
Info Tech - Training & Travel	6,318	15,500	9,000	17,200	8,200
<b>TOTAL OTHER CHARGES</b>	<b>6,318</b>	<b>15,500</b>	<b>9,000</b>	<b>17,200</b>	<b>8,200</b>
<b>CAPITAL OUTLAY:</b>					
Info Tech - Office Equipment	-	20,000	20,000	55,000	35,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>55,000</b>	<b>35,000</b>
<b>TOTAL EXPENDITURES</b>	<b>219,451</b>	<b>360,323</b>	<b>320,502</b>	<b>913,963</b>	<b>593,461</b>

# MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Motor Vehicles - Salaries	16,553	17,000	20,662	24,000	3,338
Motor Vehicles - FICA	1,026	1,100	1,281	1,500	219
Motor Vehicles - Workers Compensation	107	120	122	200	78
Motor Vehicles - Unemployment	-	80	-	100	100
Motor Vehicles - Medicare	240	300	300	400	100
Motor Vehicles - Miscellaneous	-	160	160	160	-
<b>TOTAL PERSONAL SERVICES</b>	<b>17,926</b>	<b>18,760</b>	<b>22,525</b>	<b>26,360</b>	<b>3,835</b>
<b>OPERATING SERVICES:</b>					
Motor Vehicles - Rentals	-	-	-	15,000	15,000
Motor Vehicles - Maint. of Prop & Equip	-	-	-	10,000	10,000
Motor Vehicles - Employee Liability	26	31	21	25	4
Motor Vehicles - General Liability	157	188	123	148	25
<b>TOTAL OPERATING SERVICES</b>	<b>183</b>	<b>219</b>	<b>144</b>	<b>25,173</b>	<b>25,029</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Motor Vehicles - Office Supplies	90	300	300	300	-
Motor Vehicles - Maint of Bldgs & Grnds	-	480	480	480	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>90</b>	<b>780</b>	<b>780</b>	<b>780</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>18,199</b>	 <b>19,759</b>	 <b>23,449</b>	 <b>52,313</b>	 <b>28,864</b>
 <b>FUNDING SOURCE:</b>					
General Fund	(21,742)	(4,591)	(10,596)	24,663	35,259
Motor Vehicle Transaction Fee	39,284	24,000	33,200	27,000	(6,200)
Driver's License Reinstatement Fee	657	350	845	650	(195)
<b>TOTAL</b>	<b>18,199</b>	<b>19,759</b>	<b>23,449</b>	<b>52,313</b>	<b>28,864</b>

# DRAINAGE

ACCOUNT NUMBER: 001-420260

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>INTERGOVERNMENTAL:</b>					
Drainage - Grants	348,372	178,893	178,893	253,948	75,055
<b>TOTAL INTERGOVERNMENTAL</b>	<b>348,372</b>	<b>178,893</b>	<b>178,893</b>	<b>253,948</b>	<b>75,055</b>
<b>TOTAL EXPENDITURES</b>	<b><u>348,372</u></b>	<b><u>178,893</u></b>	<b><u>178,893</u></b>	<b><u>253,948</u></b>	<b><u>75,055</u></b>

# CORONER

ACCOUNT NUMBER: 001-430160

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Coroner - Salaries	93,633	116,000	98,061	130,500	32,439
Coroner - FICA	2,377	2,300	2,548	4,000	1,452
Coroner - Retirement	7,316	10,300	7,262	8,800	1,538
Coroner - Workers Compensation	298	400	294	500	206
Coroner - Life/Health Insurance	-	4,800	-	11,600	11,600
Coroner - Unemployment	-	400	-	400	400
Coroner - Medicare	1,358	1,800	1,422	2,200	778
Coroner - Disability	-	100	-	-	-
Coroner - Miscellaneous	-	131	131	160	29
<b>TOTAL PERSONAL SERVICES</b>	<b>104,982</b>	<b>136,231</b>	<b>109,718</b>	<b>158,160</b>	<b>48,442</b>
<b>OPERATING SERVICES:</b>					
Coroner - Ads, Dues & Subscriptions	650	900	900	900	-
Coroner - Printing	261	600	600	600	-
Coroner - Postage	272	350	350	350	-
Coroner - Rentals	121	400	400	400	-
Coroner - Professional Services	65,393	115,000	115,000	115,000	-
Coroner - Automobile Insurance	829	995	965	1,155	190
Coroner - Employee Liability	322	386	290	345	55
Coroner - General Liability	1,960	2,352	1,700	2,040	340
<b>TOTAL OPERATING SERVICES</b>	<b>69,808</b>	<b>120,983</b>	<b>120,205</b>	<b>120,790</b>	<b>585</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Coroner - Office & Communications Equip.	15,976	8,450	8,450	8,450	-
Coroner - Office Supplies	1,494	750	750	750	-
Coroner - Foot & Clothing	-	350	350	350	-
Coroner - Vehicle Supplies	727	5,000	5,000	5,000	-
Coroner - Equipment & Vehicle Parts	-	-	-	800	800
Coroner - Miscellaneous Materials	-	2,100	2,100	2,100	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>18,197</b>	<b>16,650</b>	<b>16,650</b>	<b>17,450</b>	<b>800</b>
<b>OTHER CHARGES:</b>					
Coroner - Training & Travel	1,593	8,375	8,375	8,375	-
Coroner - Official Fees	158	400	400	400	-
<b>TOTAL OTHER CHARGES</b>	<b>1,751</b>	<b>8,775</b>	<b>8,775</b>	<b>8,775</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Coroner - Vehicle Acquisition	-	35,000	-	35,000	35,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>
<b>TOTAL EXPENDITURES</b>	<b>194,738</b>	<b>317,639</b>	<b>255,348</b>	<b>340,175</b>	<b>84,827</b>
<b>FUNDING SOURCE:</b>					
General Fund	163,373	298,639	223,648	317,475	93,827
Coroner - Other Fees	8,545	4,000	8,900	4,700	(4,200)
Institutional Charges	22,820	15,000	22,800	18,000	(4,800)
<b>TOTAL</b>	<b>194,738</b>	<b>317,639</b>	<b>255,348</b>	<b>340,175</b>	<b>84,827</b>



# CORONER

ACCOUNT NUMBER: 001-430160

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2009

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Acquisition of Motor Vehicle	\$ 35,000	One (1) F-250 4-wheel drive diesel truck	

**Grand Total Requested:**

**\$ 35,000**

# ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Animal - Salaries	183,140	224,434	202,815	227,000	24,185
Animal - FICA	218	1,700	310	300	(10)
Animal - Retirement	22,858	25,515	25,195	28,000	2,805
Animal - Life/Health Insurance	34,503	40,000	40,528	48,000	7,472
Animal - Workers Compensation	19,347	23,195	21,148	24,000	2,852
Animal - Unemployment	-	1,000	-	1,000	1,000
Animal - Medicare	2,607	3,266	2,908	3,500	592
Animal - Disability	849	1,266	1,020	1,300	280
Animal - Post-Emp. Health Care	-	11,935	11,935	11,935	-
Animal - Deferred Compensation	678	2,000	887	3,000	2,113
Animal - Dental Insurance	310	400	360	400	40
Animal - Miscellaneous	573	500	500	600	100
<b>TOTAL PERSONAL SERVICES</b>	<b>265,083</b>	<b>335,211</b>	<b>307,606</b>	<b>349,035</b>	<b>41,429</b>
<b>OPERATING SERVICES:</b>					
Animal - Ads. Dues & Subscriptions	277	520	520	520	-
Animal - Printing	918	2,000	2,000	2,000	-
Animal - Utilities - Electric	7,432	7,350	7,350	8,000	650
Animal - Utilities - Gas	3,146	4,534	4,535	5,000	465
Animal - Utilities - Water	1,532	1,800	1,800	2,000	200
Animal - Postage	127	336	350	350	-
Animal - Telephone	1,674	2,697	2,700	2,700	-
Animal - Rentals	2,412	2,500	2,500	3,500	1,000
Animal - Maint of Property & Equipment	4,803	7,550	7,550	7,550	-
Animal - Contractual Services	895	1,800	1,800	1,800	-
Animal - Professional Services	7,783	20,000	20,000	20,000	-
Animal - Property Insurance	2,950	3,540	2,635	3,165	530
Animal - Automobile Insurance	4,012	4,815	4,810	5,770	960
Animal - Employee Liability	517	620	470	560	90
Animal - General Liability	3,148	3,777	2,770	3,325	555
<b>TOTAL OPERATING SERVICES</b>	<b>41,626</b>	<b>63,839</b>	<b>61,790</b>	<b>66,240</b>	<b>4,450</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Animal - Office & Communications Equip.	3,433	3,500	3,500	3,500	-
Animal - Office Supplies	1,925	1,680	1,680	2,000	320
Animal - Medical Supplies	3,957	2,500	7,000	7,000	-
Animal - Food & Clothing	7,079	6,500	8,000	8,000	-
Animal - Maint of Buildings & Grounds	21,458	21,000	21,000	24,000	3,000
Animal - Vehicle Supplies	14,251	14,500	14,500	18,000	3,500
Animal - Miscellaneous	165	-	-	-	-
Animal - Equipment & Vehicle Parts	1,445	2,000	3,500	4,000	500
Animal - Tools & Equipment	4,272	4,000	4,000	4,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>57,985</b>	<b>55,680</b>	<b>63,180</b>	<b>70,500</b>	<b>7,320</b>

CONTINUED

# ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Animal - Training & Travel	901	7,500	7,500	7,500	-
<b>TOTAL OTHER CHARGES</b>	<b>901</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Animal - Acquisition of Motor Vehicles	18,625	-	-	33,000	33,000
Animal - Major Repairs	-	6,000	6,380	6,000	(380)
Animal - Architectural/Engineering Fees	-	-	-	25,000	25,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>18,625</b>	<b>6,000</b>	<b>6,380</b>	<b>64,000</b>	<b>57,620</b>
<b>TOTAL EXPENDITURES</b>	<b><u>384,220</u></b>	<b><u>468,230</u></b>	<b><u>446,456</u></b>	<b><u>557,275</u></b>	<b><u>110,819</u></b>
<b>FUNDING SOURCE:</b>					
General Fund	376,960	463,730	437,756	552,475	114,719
Animal Control	7,260	4,500	8,700	4,800	(3,900)
<b>TOTAL</b>	<b>384,220</b>	<b>468,230</b>	<b>446,456</b>	<b>557,275</b>	<b>110,819</b>

# ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2009

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition on Motor Vehicles	\$ 33,000	Heavy-duty Ford F-150 Animal Control Unit to replace: Unit #250 (1999 Dodge Ram 2500 with 293,988 miles)	\$ 18,000 15,000
Major Repairs	\$ 6,000	Major Repairs to Animal Shelter	
Architectural/Engineering Fees	\$ 25,000	Fees for New Animal Shelter	

**Grand Total Requested:**

**\$ 64,000**

# HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
H&S Rehab - Salaries	-	-	1,400	2,800	1,400
H&S Rehab - FICA	-	-	85	175	90
H&S Rehab - Workers Compensation	-	-	105	210	105
H&S Rehab - Unemployment	-	-	10	15	5
H&S Rehab - Medicare	-	-	20	40	20
<b>TOTAL PERSONAL SERVICES</b>	-	-	<b>1,620</b>	<b>3,240</b>	<b>1,620</b>
<b>OPERATING SERVICES:</b>					
H&S Rehab - Maint of Prop & Equipment	-	-	3,600	14,400	10,800
H&S Rehab - Professional Services	-	-	600	2,400	1,800
<b>TOTAL OPERATING SERVICES</b>	-	-	<b>4,200</b>	<b>16,800</b>	<b>12,600</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>5,820</b>	<b>20,040</b>	<b>14,220</b>

# COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Comm Svcs - Salaries	181,799	191,097	178,825	195,500	16,675
Comm Svcs - Per Diem	7,620	9,360	8,160	9,360	1,200
Comm Svcs - FICA	2,888	3,275	1,999	800	(1,199)
Comm Svcs - Retirement	20,885	17,267	23,152	23,000	(152)
Comm Svcs - Life/Health Insurance	55,018	70,000	46,464	61,000	14,536
Comm Svcs - Workers Compensation	1,170	1,291	1,249	1,250	1
Comm Svcs - Unemployment	-	800	-	900	900
Comm Svcs - Medicare	2,222	2,972	2,375	2,600	225
Comm Svcs - Disability	1,856	2,462	1,953	2,100	147
Comm Svcs - Post-Emp. Health Care	-	26,860	26,860	26,860	-
Comm Svcs - Deferred Compensation	5,434	7,000	5,402	7,000	1,598
Comm Svcs - Dental Insurance	650	800	480	600	120
Comm Svcs - Miscellaneous	115	355	515	520	5
<b>TOTAL PERSONAL SERVICES</b>	<b>279,657</b>	<b>333,539</b>	<b>297,434</b>	<b>331,490</b>	<b>34,056</b>
<b>OPERATING SERVICES:</b>					
Comm Svcs - Ads, Dues & Subscriptions	1,947	2,400	2,139	2,161	22
Comm Svcs - Printing	706	600	616	600	(16)
Comm Svcs - Utilities - Electric	5,263	7,326	9,150	9,690	540
Comm Svcs - Utilities - Gas	7,283	450	8,024	5,450	(2,574)
Comm Svcs - Utilities - Water	2,541	2,117	4,451	4,410	(41)
Comm Svcs - Postage	877	696	652	708	56
Comm Svcs - Telephone	6,789	5,070	5,106	6,292	1,186
Comm Svcs - Rentals	3,239	2,745	4,081	4,081	-
Comm Svcs - Maint of Property & Equip	4,539	2,840	4,041	2,280	(1,761)
Comm Svcs - Contractual Services	6,292	7,678	7,733	8,546	813
Comm Svcs - Professional Services	15,706	3,000	2,908	4,100	1,192
Comm Svcs - Property Insurance	1,475	1,770	1,320	1,585	265
Comm Svcs - Automobile Insurance	3,183	3,744	3,065	3,680	615
Comm Svcs - Employee Liability	490	588	450	540	90
Comm Svcs - General Liability	3,390	3,578	2,925	3,510	585
<b>TOTAL OPERATING SERVICES</b>	<b>63,720</b>	<b>44,602</b>	<b>56,661</b>	<b>57,633</b>	<b>972</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Comm Svcs - Office & Comm. Equip.	3,046	7,800	7,800	7,800	-
Comm Svcs - Office Supplies	5,426	5,500	5,750	6,000	250
Comm Svcs - Medical Supplies	1,075	2,250	1,770	1,800	30
Comm Svcs - Food & Clothing	8,205	6,750	7,159	7,150	(9)
Comm Svcs - Maint of Buildings & Grounds	2,282	3,000	3,000	3,000	-
Comm Svcs - Vehicle Supplies	4,982	4,000	3,800	4,180	380
Comm Svcs - Equipment & Vehicle Parts	175	1,000	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>25,191</b>	<b>30,300</b>	<b>29,279</b>	<b>29,930</b>	<b>651</b>

CONTINUED

# COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Comm Svcs - Training & Travel	8,994	9,800	9,800	9,500	(300)
<b>TOTAL OTHER CHARGES</b>	<b>8,994</b>	<b>9,800</b>	<b>9,800</b>	<b>9,500</b>	<b>(300)</b>
<b>CAPITAL OUTLAY:</b>					
Comm Svcs - Acquisition of Motor Vehicles	-	17,000	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>377,562</b>	<b>435,241</b>	<b>393,174</b>	<b>428,553</b>	<b>35,379</b>
<b>FUNDING SOURCE:</b>					
General Fund	347,044	404,741	362,674	398,053	35,379
Medicaid Interview	518	500	500	500	-
SPILT - Community Services	30,000	30,000	30,000	30,000	-
<b>TOTAL</b>	<b>377,562</b>	<b>435,241</b>	<b>393,174</b>	<b>428,553</b>	<b>35,379</b>

# ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Energy - Salaries	9,692	11,374	10,318	12,500	2,182
Energy - Retirement	1,282	1,457	1,316	1,500	184
Energy - Workers Compensation	62	76	61	100	39
Energy - Unemployment	-	50	-	60	60
Energy - Medicare	132	164	130	200	70
<b>TOTAL PERSONAL SERVICES</b>	<b>11,168</b>	<b>13,121</b>	<b>11,825</b>	<b>14,360</b>	<b>2,535</b>
<b>OPERATING SERVICES:</b>					
Energy - Ads, Dues & Subscriptions	-	-	25	575	550
Energy - Printing	-	-	340	1,200	-
Energy - Utilities - Electric	171,967	110,417	151,827	151,827	-
Energy - Utilities - Gas	-	-	1,898	1,898	-
Energy - Professional Services	-	-	370	330	(40)
<b>TOTAL OPERATING SERVICES</b>	<b>171,967</b>	<b>110,417</b>	<b>154,460</b>	<b>155,830</b>	<b>510</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Energy - Maint of Buildings & Grounds	-	-	750	1,750	1,000
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>1,750</b>	<b>1,000</b>
<b>TOTAL EXPENDITURES</b>	<b>183,135</b>	<b>123,538</b>	<b>167,035</b>	<b>171,940</b>	<b>3,045</b>
<b>FUNDING SOURCE:</b>					
General Fund	(845)	1,291	2,445	61,940	59,495
Federal Grant	183,980	122,247	164,590	110,000	(54,590)
<b>TOTAL</b>	<b>183,135</b>	<b>123,538</b>	<b>167,035</b>	<b>530,168</b>	<b>363,133</b>



# SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Summer Feed - Salaries	19,950	27,000	24,320	28,000	3,680
Summer Feed - FICA	1,237	1,700	1,510	1,750	240
Summer Feed - Workers Compensation	1,144	1,600	1,585	2,200	615
Summer Feed - Unemployment	-	100	-	140	140
Summer Feed - Medicare	289	400	355	425	70
Summer Feed - Miscellaneous	240	1,200	800	1,440	640
<b>TOTAL PERSONAL SERVICES</b>	<b>22,860</b>	<b>32,000</b>	<b>28,570</b>	<b>33,955</b>	<b>5,385</b>
<b>OPERATING SERVICES:</b>					
Summer Feed - Ads, Dues & Subscriptions	27	50	60	75	15
Summer Feed - Printing	68	698	790	860	70
Summer Feed - Postage	-	43	-	45	45
Summer Feed - Rentals	6,774	7,455	6,775	7,455	680
Summer Feed - Professional Services	12,253	13,478	17,205	18,880	1,675
Summer Feed - Employee Liability	81	97	70	85	15
Summer Feed - General Liability	490	588	410	490	80
<b>TOTAL OPERATING SERVICES</b>	<b>19,693</b>	<b>22,409</b>	<b>25,310</b>	<b>27,890</b>	<b>2,580</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Summer Feed - Office Supplies	-	125	-	125	125
Summer Feed - Food & Clothing	8,576	10,792	12,830	14,015	1,185
Summer Feed - Maint of Bldgs & Grounds	840	1,200	760	1,200	440
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>9,416</b>	<b>12,117</b>	<b>13,590</b>	<b>15,340</b>	<b>1,750</b>
<b>OTHER CHARGES:</b>					
Summer Feed - Training & Travel	257	700	600	800	200
<b>TOTAL OTHER CHARGES</b>	<b>257</b>	<b>700</b>	<b>600</b>	<b>800</b>	<b>200</b>
 <b>TOTAL EXPENDITURES</b>	 <b><u>52,226</u></b>	 <b><u>67,226</u></b>	 <b><u>68,070</u></b>	 <b><u>77,985</u></b>	 <b><u>9,915</u></b>
 <b>FUNDING SOURCE:</b>					
General Fund	34,080	55,226	53,030	65,985	12,955
Federal Grant	18,146	12,000	15,040	12,000	(3,040)
<b>TOTAL</b>	<b>52,226</b>	<b>67,226</b>	<b>68,070</b>	<b>77,985</b>	<b>9,915</b>

# FEMA

ACCOUNT NUMBER: 001-430238

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
FEMA - Utilities - Electric	2,962	2,500	-	-	-
FEMA - Utilities - Water	882	800	1,645	1,645	-
FEMA - Rentals	13,752	14,317	7,700	7,700	-
<b>TOTAL OPERATING SERVICES</b>	<b>17,596</b>	<b>17,617</b>	<b>9,345</b>	<b>9,345</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>17,596</b>	<b>17,617</b>	<b>9,345</b>	<b>9,345</b>	<b>-</b>
<b>FUNDING SOURCE:</b>					
General Fund	(21)	-	-	-	-
Federal Grant	17,617	17,617	9,345	9,345	-
<b>TOTAL</b>	<b>17,596</b>	<b>17,617</b>	<b>9,345</b>	<b>9,345</b>	<b>-</b>

# DOE - WEATHERIZATION

ACCOUNT NUMBER: 001-430243

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
DOE-Weath - Salaries	-	2,245	2,350	4,520	2,170
DOE-Weath - FICA	-	140	146	280	134
DOE-Weath - Workers Compensation	-	175	178	342	164
DOE-Weath - Unemployment	-	10	12	23	11
DOE-Weath - Medicare	-	35	34	66	32
<b>TOTAL PERSONAL SERVICES</b>	-	<b>2,605</b>	<b>2,720</b>	<b>5,231</b>	<b>2,511</b>
<b>OPERATING SERVICES:</b>					
DOE-Weath - Ads, Dues & Subs.	-	100	100	150	50
DOE-Weath - Professional Services	-	2,500	1,500	1,500	-
DOE-Weath - Liability Insurance	-	1,950	2,000	2,000	-
<b>TOTAL OPERATING SERVICES</b>	-	<b>4,550</b>	<b>3,600</b>	<b>3,650</b>	<b>50</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
DOE-Weath - Office & Comm. Equip.	-	100	50	100	50
DOE-Weath - Office Supplies	-	100	100	100	-
DOE-Weath - Misc. Materials	-	2,000	3,046	6,095	3,049
DOE-Weath - Small Tools & Equipment	-	250	100	100	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	-	<b>2,450</b>	<b>3,296</b>	<b>6,395</b>	<b>3,099</b>
<b>OTHER CHARGES:</b>					
DOE-Weath - Training & Travel	-	2,000	1,000	1,000	-
<b>TOTAL OTHER CHARGES</b>	-	<b>2,000</b>	<b>1,000</b>	<b>1,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>11,605</b>	<b>10,616</b>	<b>16,276</b>	<b>5,660</b>
<b>FUNDING SOURCE:</b>					
General Fund	-	1,605	-	3,866	3,866
Federal Grant	-	10,000	10,616	12,410	1,794
<b>TOTAL</b>	-	<b>11,605</b>	<b>10,616</b>	<b>16,276</b>	<b>5,660</b>

# CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430244/47

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
CSBG-Admin - Salaries	48,857	53,822	47,385	50,500	3,115
CSBG-Admin - Retirement	4,770	6,873	4,515	6,200	1,685
CSBG-Admin - Workers Compensation	315	353	296	350	54
CSBG-Admin - Unemployment	-	200	-	200	200
CSBG-Admin - Medical	676	779	664	800	136
<b>TOTAL PERSONAL SERVICES</b>	<b>54,618</b>	<b>62,027</b>	<b>52,860</b>	<b>58,050</b>	<b>5,190</b>
<b>OPERATING SERVICES:</b>					
CSBG-Admin - Employee Liability	76	100	65	80	15
CSBG-Admin - General Liability	356	309	350	420	70
<b>TOTAL OPERATING SERVICES</b>	<b>432</b>	<b>409</b>	<b>415</b>	<b>500</b>	<b>85</b>
 <b>TOTAL EXPENDITURES</b>	 <b>55,050</b>	 <b>62,436</b>	 <b>53,275</b>	 <b>58,550</b>	 <b>5,275</b>
 <b>FUNDING SOURCE:</b>					
General Fund	-	10,068	907	5,280	4,373
Federal Grant	55,050	52,368	52,368	53,270	902
<b>TOTAL</b>	<b>55,050</b>	<b>62,436</b>	<b>53,275</b>	<b>58,550</b>	<b>5,275</b>

# CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430245/48

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
CSBG-Prog Act - Salaries	67,437	79,674	73,337	78,000	4,663
CSBG-Prog Act - Retirement	6,691	10,197	7,587	9,500	1,913
CSBG-Prog Act - Workers Compensation	434	521	368	500	132
CSBG-Prog Act - Unemployment	-	300	-	300	300
CSBG-Prog Act - Medicare	619	784	499	800	301
<b>TOTAL PERSONAL SERVICES</b>	<b>75,181</b>	<b>91,476</b>	<b>81,791</b>	<b>89,100</b>	<b>7,309</b>
<b>OPERATING SERVICES:</b>					
CSBG-Prog Act - Employee Liability	104	100	95	110	15
CSBG-Prog Act - General Liability	328	309	320	380	60
<b>TOTAL OPERATING SERVICES</b>	<b>432</b>	<b>409</b>	<b>415</b>	<b>490</b>	<b>75</b>
 <b>TOTAL EXPENDITURES</b>	 <b>75,613</b>	 <b>91,885</b>	 <b>82,206</b>	 <b>89,590</b>	 <b>7,384</b>
 <b>FUNDING SOURCE:</b>					
General Fund	-	22,955	13,276	7,390	(5,886)
Federal Grant	75,613	68,930	68,930	82,200	13,270
<b>TOTAL</b>	<b>75,613</b>	<b>91,885</b>	<b>82,206</b>	<b>89,590</b>	<b>7,384</b>

# LIHEAP - WEATHERIZATION

ACCOUNT NUMBER: 001-430246

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
LIHEAP-Weath - Salaries	6,260	3,370	4,823	3,700	(1,123)
LIHEAP-Weath - FICA	388	210	300	230	(70)
LIHEAP-Weath - Workers Compensation	460	260	442	281	(161)
LIHEAP-Weath - Unemployment	-	15	11	18	7
LIHEAP-Weath - Medicare	91	50	71	53	(18)
<b>TOTAL PERSONAL SERVICES</b>	<b>7,199</b>	<b>3,905</b>	<b>5,647</b>	<b>4,282</b>	<b>(1,365)</b>
<b>OPERATING SERVICES:</b>					
LIHEAP-Weath - Professional Services	-	-	369	369	-
LIHEAP-Weath - Liability Insurance	1,950	-	1,950	-	(1,950)
<b>TOTAL OPERATING SERVICES</b>	<b>1,950</b>	<b>-</b>	<b>2,319</b>	<b>369</b>	<b>(1,950)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
LIHEAP-Weath - Office Supplies	73	200	790	-	(790)
LIHEAP-Weath - Materials & Supplies	5,639	3,000	7,554	5,592	(1,962)
LIHEAP-Weath - Tools & Equipment	45	150	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>5,757</b>	<b>3,350</b>	<b>8,344</b>	<b>5,592</b>	<b>(2,752)</b>
<b>OTHER CHARGES:</b>					
LIHEAP-Weath - Training & Travel	105	-	-	-	-
<b>TOTAL OTHER CHARGES</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>15,011</b>	 <b>7,255</b>	 <b>16,310</b>	 <b>10,243</b>	 <b>(6,067)</b>
 <b>FUNDING SOURCE:</b>					
General Fund	5,886	2,255	4,399	732	(3,667)
Federal Grant	9,125	5,000	11,911	9,511	(2,400)
<b>TOTAL</b>	<b>15,011</b>	<b>7,255</b>	<b>16,310</b>	<b>10,243</b>	<b>(6,067)</b>

# HOME PROGRAM

ACCOUNT NUMBER: 001-430250

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Home Program - Salaries	39,397	44,091	43,861	46,000	2,139
Home Program - Retirement	5,079	5,663	5,592	5,600	8
Home Program - Life/Health Insurance	-	-	-	200	
Home Program - Workers Compensation	253	225	277	300	23
Home Program - Unemployment	-	200	-	200	200
Home Program - Medicare	563	656	628	700	72
Home Program - Disability	-	-	-	350	350
Home Program - Deferred Compensation	-	-	-	1,000	1,000
Home Program - Miscellaneous	-	35	65	65	-
<b>TOTAL PERSONAL SERVICES</b>	<b>45,292</b>	<b>50,870</b>	<b>50,423</b>	<b>54,415</b>	<b>3,792</b>
<b>OPERATING SERVICES:</b>					
Home Program - Ads, Dues & Subscriptions	305	125	125	125	-
Home Program - Postage	-	164	164	172	8
Home Program - Maint of Property & Equip	178,425	260,000	256,760	220,000	(36,760)
Home Program - Professional Services	5,755	13,450	22,940	21,300	(1,640)
Home Program - Employee Liability	74	89	75	85	10
Home Program - General Liability	453	543	425	510	85
<b>TOTAL OPERATING SERVICES</b>	<b>185,012</b>	<b>274,371</b>	<b>280,489</b>	<b>242,192</b>	<b>(38,297)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Home Program - Office & Comm. Equip.	1,830	-	1,300	300	(1,000)
Home Program - Office Supplies	96	770	600	770	170
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,926</b>	<b>770</b>	<b>1,900</b>	<b>1,070</b>	<b>(830)</b>
<b>OTHER CHARGES:</b>					
Home Program - Training & Travel	1,392	3,100	2,640	3,400	760
Home Program - Official Fees	1,407	3,000	2,945	2,665	(280)
<b>TOTAL OTHER CHARGES</b>	<b>2,799</b>	<b>6,100</b>	<b>5,585</b>	<b>6,065</b>	<b>480</b>
<b>TOTAL EXPENDITURES</b>	<b>235,029</b>	<b>332,111</b>	<b>338,397</b>	<b>303,742</b>	<b>(34,855)</b>

**FUNDING SOURCE:**

General Fund	(100,608)	182,111	158,697	228,742	70,045
Federal Grant	335,637	150,000	179,700	75,000	(104,700)
<b>TOTAL</b>	<b>235,029</b>	<b>332,111</b>	<b>338,397</b>	<b>303,742</b>	<b>(34,655)</b>

# PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Farm Agent - Non-PR Salaries/Benefits	34,012	37,612	37,612	37,612	-
<b>TOTAL PERSONAL SERVICES</b>	<b>34,012</b>	<b>37,612</b>	<b>37,612</b>	<b>37,612</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Farm Agent - Printing	-	600	600	600	-
Farm Agent - Utilities - Electric	4,435	4,800	4,650	4,800	150
Farm Agent - Utilities - Water	263	320	220	350	130
Farm Agent - Postage	-	200	50	200	150
Farm Agent - Telephone	330	500	571	650	79
Farm Agent - Rentals	22,800	22,800	22,800	22,800	-
Farm Agent - Maint of Property & Equip	168	900	700	1,225	525
Farm Agent - Contractual Services	1,959	3,400	3,150	7,750	4,600
Farm Agent - Professional Services	150	1,000	300	1,000	700
Farm Agent - Property Insurance	-	378	255	305	50
Farm Agent - Employee Liability	104	125	85	100	15
Farm Agent - General Liability	632	758	500	600	100
<b>TOTAL OPERATING SERVICES</b>	<b>30,841</b>	<b>35,781</b>	<b>33,881</b>	<b>40,380</b>	<b>6,499</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Farm Agent - Office & Comm. Equipment	287	2,000	1,000	2,000	1,000
Farm Agent - Office Supplies	670	1,550	1,550	1,550	-
Farm Agent - Food & Clothing	344	-	-	-	-
Farm Agent - Maint of Buildings & Grounds	1,255	1,200	850	1,200	350
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,556</b>	<b>4,750</b>	<b>3,400</b>	<b>4,750</b>	<b>1,350</b>
<b>OTHER CHARGES:</b>					
Farm Agent - Training & Travel	2,479	2,500	2,100	3,500	1,400
Farm Agent - Official Fees	-	300	150	300	150
<b>TOTAL OTHER CHARGES</b>	<b>2,479</b>	<b>2,800</b>	<b>2,250</b>	<b>3,800</b>	<b>1,550</b>
<b>TOTAL EXPENDITURES</b>	<b>69,888</b>	<b>80,943</b>	<b>77,143</b>	<b>86,542</b>	<b>9,399</b>



# ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Econ Dev - Salaries	157,135	199,219	168,929	180,000	11,071
Econ Dev - FICA	167	300	195	200	5
Econ Dev - Retirement	20,035	24,956	21,138	22,000	862
Econ Dev - Life/Health Insurance	14,161	22,000	14,990	18,000	3,010
Econ Dev - Workers Compensation	1,014	1,347	1,067	1,200	133
Econ Dev - Unemployment	-	900	-	900	900
Econ Dev - Medicare	2,250	3,105	2,420	2,700	280
Econ Dev - Disability	822	1,342	962	1,200	238
Econ Dev - Post-Emp. Health Care	-	8,955	8,955	8,955	-
Econ Dev - Deferred Compensation	4,597	8,000	5,704	8,000	2,296
Econ Dev - Dental Insurance	240	400	240	240	-
Econ Dev - Miscellaneous	134	240	240	240	-
<b>TOTAL PERSONAL SERVICES</b>	<b>200,555</b>	<b>270,764</b>	<b>224,840</b>	<b>243,635</b>	<b>18,795</b>
<b>OPERATING SERVICES:</b>					
Econ Dev - Ads, Dues & Subscriptions	21,898	31,390	28,775	29,175	400
Econ Dev - Printing	3,620	10,600	10,200	10,600	400
Econ Dev - Utilities - Electric	1,511	2,400	2,800	2,800	-
Econ Dev - Utilities - Gas	327	400	450	450	-
Econ Dev - Utilities - Water	346	600	600	600	-
Econ Dev - Postage	2,396	2,500	1,500	2,000	500
Econ Dev - Telephone	1,821	2,600	2,480	2,600	120
Econ Dev - Rentals	160	120	120	120	-
Econ Dev - Maint of Property & Equip	12,893	6,300	1,300	1,300	-
Econ Dev - Contractual Services	8,177	9,440	9,528	9,550	22
Econ Dev - Professional Services	22,239	72,500	73,125	72,500	(625)
Econ Dev - Property Insurance	263	3,387	5,085	6,100	1,015
Econ Dev - Automobile Insurance	829	995	965	1,155	190
Econ Dev - Employee Liability	716	859	560	670	110
Econ Dev - General Liability	4,366	5,239	3,320	3,985	665
<b>TOTAL OPERATING SERVICES</b>	<b>81,562</b>	<b>149,330</b>	<b>140,808</b>	<b>143,605</b>	<b>2,797</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Econ Dev - Office & Comm. Equipment	13,190	3,250	3,250	9,650	6,400
Econ Dev - Office Supplies	1,668	6,250	6,250	6,250	-
Econ Dev - Medical & Drugs	216	-	200	200	-
Econ Dev - Food & Clothing	400	550	550	550	-
Econ Dev - Maint of Buildings & Grounds	3,345	2,450	2,370	2,470	100
Econ Dev - Vehicle Supplies	1,148	1,200	1,800	1,800	-
Econ Dev - Equip. & Vehicle Parts	-	300	592	500	(92)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>19,967</b>	<b>14,000</b>	<b>15,012</b>	<b>21,420</b>	<b>6,408</b>

CONTINUED

# ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Econ Dev - Training & Travel	7,721	27,000	18,700	27,000	8,300
Econ Dev - Official Fees	-	100	100	100	-
<b>TOTAL OTHER CHARGES</b>	<b>7,721</b>	<b>27,100</b>	<b>18,800</b>	<b>27,100</b>	<b>8,300</b>
<b>CAPITAL OUTLAY:</b>					
Econ Dev - Acquisition of Land	258,976	-	-	-	-
Econ Dev - Acquisition of Building	748	-	-	-	-
Econ Dev - Office Equipment	6,272	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>265,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Econ Dev - Intergovernmental	50,532	41,000	41,000	41,000	-
Econ Dev - Grants	209,368	215,800	334,777	380,370	45,593
<b>TOTAL INTERGOVERNMENTAL</b>	<b>259,900</b>	<b>256,800</b>	<b>375,777</b>	<b>421,370</b>	<b>45,593</b>
<b>TOTAL EXPENDITURES</b>	<b><u>835,701</u></b>	<b><u>717,994</u></b>	<b><u>775,237</u></b>	<b><u>857,130</u></b>	<b><u>81,893</u></b>

# TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Tourist Ctr - Salaries	-	3,000	-	3,000	3,000
Tourist Ctr - FICA	-	200	-	-	-
Tourist Ctr - Workers Compensation	-	20	-	-	-
Tourist Ctr - Unemployment	-	30	-	-	-
Tourist Ctr - Medicare	-	50	-	-	-
Tourist Ctr - Miscellaneous	-	60	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>-</b>	<b>3,360</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>OPERATING SERVICES:</b>					
Tourist Ctr - Ads, Dues & Subscription	16,829	23,600	23,060	23,575	515
Tourist Ctr - Printing	11,499	11,300	11,300	11,300	-
Tourist Ctr - Utilities - Electric	1,152	1,350	1,200	1,350	150
Tourist Ctr - Postage	-	500	500	500	-
Tourist Ctr - Telephone	645	570	550	570	20
Tourist Ctr - Maint of Property & Equip	583	1,500	1,500	1,500	-
Tourist Ctr - Contractual Services	1,717	1,835	1,824	2,035	211
Tourist Ctr - Professional Services	9,508	11,500	11,500	9,500	(2,000)
Tourist Ctr - Property Insurance	-	1,024	685	820	135
<b>TOTAL OPERATING SERVICES</b>	<b>41,933</b>	<b>53,179</b>	<b>52,119</b>	<b>51,150</b>	<b>(969)</b>
<b>MATERIALS &amp; SUPPLIES</b>					
Tourist Ctr - Office & Comm. Equipment	-	500	-	-	-
Tourist Ctr - Office Supplies	12	200	200	200	-
Tourist Ctr - Medical	130	-	-	-	-
Tourist Ctr - Food & Clothing	580	300	300	300	-
Tourist Ctr - Maint of Bldgs & Grounds	131	1,200	1,200	1,200	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>853</b>	<b>2,200</b>	<b>1,700</b>	<b>1,700</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Tourist Ctr - Training & Travel	1,367	11,000	9,000	9,000	-
<b>TOTAL OTHER CHARGES</b>	<b>1,367</b>	<b>11,000</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Econ Dev - Office Equipment	6,272	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Tourist Ctr - Grants	30,000	30,000	30,000	30,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>80,425</b>	<b>99,739</b>	<b>92,819</b>	<b>94,850</b>	<b>2,031</b>

# VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
VA - Non-PR Salaries/Benefits	6,000	6,700	6,700	6,700	-
<b>TOTAL PERSONAL SERVICES</b>	<b>6,000</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>6,000</b>	<b>6,700</b>	<b>6,700</b>	<b>6,700</b>	<b>-</b>

# PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Public Housing - Per Diem	2,160	2,400	3,600	3,600	-
<b>TOTAL PERSONAL SERVICES</b>	<b>2,160</b>	<b>2,400</b>	<b>3,600</b>	<b>3,600</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b><u>2,160</u></b>	<b><u>2,400</u></b>	<b><u>3,600</u></b>	<b><u>3,600</u></b>	<b><u>-</u></b>

## DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>DEBT SERVICE:</b>					
Debt Service - Paying Agent	2,235	10,000	10,000	10,000	-
<b>TOTAL DEBT SERVICE</b>	<b>2,235</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b><u>2,235</u></b>	<b><u>10,000</u></b>	<b><u>10,000</u></b>	<b><u>10,000</u></b>	<b><u>-</u></b>

# TRANSFERS

ACCOUNT NUMBER: 001-480000

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>TRANSFERS:</b>					
Transfer to WB Hurricane Protection Levee Ct	-	11,000,000	-	7,500,000	7,500,000
Transfer to RSVP	145,000	145,000	145,000	210,000	65,000
Transfer to Solid Waste	-	55,000	55,000	-	(55,000)
Transfer to Wastewater	-	-	-	3,500,000	3,500,000
Transfer to Waterworks	-	-	-	8,200,000	8,200,000
Transfer to Mosquito Control	340,000	250,000	250,000	235,000	(15,000)
<b>TOTAL TRANSFERS</b>	<b>485,000</b>	<b>11,450,000</b>	<b>450,000</b>	<b>19,645,000</b>	<b>19,195,000</b>
 <b>TOTAL EXPENDITURES</b>	 <b>485,000</b>	 <b>11,450,000</b>	 <b>450,000</b>	 <b>19,645,000</b>	 <b>19,195,000</b>

# SPECIAL REVENUE FUNDS

## SUMMARY STATEMENT

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>FUND BALANCE</b>	<b>26,951,616</b>	<b>27,959,973</b>	<b>30,917,383</b>	<b>25,144,174</b>	<b>(5,773,209)</b>
<b>CURRENT YEAR REVENUES</b>	<b>33,525,943</b>	<b>32,932,727</b>	<b>34,522,218</b>	<b>39,147,193</b>	<b>4,624,975</b>
<b>TOTAL MEANS OF FINANCING</b>	<b><u>60,477,559</u></b>	<b><u>60,892,700</u></b>	<b><u>65,439,601</u></b>	<b><u>64,291,367</u></b>	<b><u>(1,148,234)</u></b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	9,352,505	11,818,008	11,803,657	13,231,207	1,427,550
OPERATING SERVICES	5,249,209	6,585,832	7,827,632	7,293,463	(534,169)
MATERIALS & SUPPLIES	2,704,055	3,283,634	3,944,038	3,976,532	32,494
OTHER CHARGES	95,213	180,752	195,847	205,669	9,822
CAPITAL OUTLAY	5,698,804	20,001,791	10,143,442	26,697,377	16,553,935
INTERGOVERNMENTAL	5,039,087	4,618,259	4,843,370	4,823,596	(19,774)
TRANSFERS	1,421,303	1,486,912	1,537,441	1,533,999	(3,442)
<b>TOTAL EXPENDITURES</b>	<b><u>29,560,176</u></b>	<b><u>47,975,188</u></b>	<b><u>40,295,427</u></b>	<b><u>57,761,843</u></b>	<b><u>17,466,416</u></b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>3,965,767</b>	<b>(15,042,461)</b>	<b>(5,773,209)</b>	<b>(18,614,650)</b>	<b>(12,841,441)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b><u>30,917,383</u></b>	<b><u>12,917,512</u></b>	<b><u>25,144,174</u></b>	<b><u>6,529,524</u></b>	<b><u>(18,614,650)</u></b>



# PARISH TRANSPORTATION

FUND NUMBER: 102

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>FUND BALANCE</b>	<b>567,298</b>	<b>242,798</b>	<b>371,706</b>	<b>339,706</b>	<b>(32,000)</b>
<b>REVENUES:</b>					
Parish Road Fund	497,983	400,000	400,000	400,000	-
Interest Earnings	30,352	20,500	18,000	15,000	(3,000)
<b>TOTAL REVENUES</b>	<b>528,335</b>	<b>420,500</b>	<b>418,000</b>	<b>415,000</b>	<b>(3,000)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>1,095,633</b>	<b>663,298</b>	<b>789,706</b>	<b>754,706</b>	<b>(35,000)</b>
<b>EXPENDITURES:</b>					
<b>CAPITAL OUTLAY:</b>					
Paved Sts - Imp other than Buildings	700,000	450,000	400,000	500,000	100,000
Paved Sts - Engineering	20,000	25,000	25,000	50,000	25,000
Paved Sts - Other Fees	3,927	25,000	25,000	25,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>723,927</b>	<b>500,000</b>	<b>450,000</b>	<b>575,000</b>	<b>125,000</b>
<b>TOTAL EXPENDITURES</b>	<b>723,927</b>	<b>500,000</b>	<b>450,000</b>	<b>575,000</b>	<b>125,000</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(195,592)</b>	<b>(79,500)</b>	<b>(32,000)</b>	<b>(160,000)</b>	<b>(128,000)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>371,706</b>	<b>163,298</b>	<b>339,706</b>	<b>179,706</b>	<b>(160,000)</b>

# ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>MATERIALS &amp; SUPPLIES:</b>					
Road Lighting - Office & Comm. Equip.	2,503	5,700	5,700	3,700	(2,000)
Road Lighting - Office Supplies	826	1,050	1,050	1,050	-
Road Lighting - Medical	-	150	150	150	-
Road Lighting - Food & Clothing	-	500	500	1,000	500
Road Lighting - Maint of Bldgs & Grounds	22,372	34,000	34,000	34,000	-
Road Lighting - Vehicle Supplies	1,514	1,620	1,620	1,620	-
Road Lighting - Equipment & Vehicle Parts	-	400	400	400	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>27,215</b>	<b>43,420</b>	<b>43,420</b>	<b>41,920</b>	<b>(1,500)</b>
<b>OTHER CHARGES:</b>					
Road Lighting - Training & Travel	128	2,100	1,100	1,600	500
<b>TOTAL OTHER CHARGES</b>	<b>128</b>	<b>2,100</b>	<b>1,100</b>	<b>1,600</b>	<b>500</b>
<b>CAPITAL OUTLAY:</b>					
Road Lighting - Imp other than Buildings	9,885	300,000	220,000	220,000	-
Road Lighting - Acquisition of Vehicles	-	18,000	12,550	-	(12,550)
Road Lighting - Other Fees	-	100	100	100	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>9,885</b>	<b>318,100</b>	<b>232,650</b>	<b>220,100</b>	<b>(12,550)</b>
<b>INTERGOVERNMENTAL:</b>					
Road Lighting - Ad Val Tax Ded - Sheriff	41,914	47,840	44,960	51,610	6,650
Road Lighting - Cost of Ad Valorem Tax Coll	1,076	1,000	1,400	1,500	100
<b>TOTAL INTERGOVERNMENTAL</b>	<b>42,990</b>	<b>48,840</b>	<b>46,360</b>	<b>53,110</b>	<b>6,750</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	40,676	43,000	43,000	43,000	-
<b>TOTAL TRANSFERS</b>	<b>40,676</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,250,005</b>	<b>1,690,708</b>	<b>1,597,540</b>	<b>1,662,905</b>	<b>65,365</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>89,407</b>	<b>(337,259)</b>	<b>(197,642)</b>	<b>(244,730)</b>	<b>(47,088)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>767,812</b>	<b>299,673</b>	<b>570,170</b>	<b>325,440</b>	<b>(244,730)</b>

# ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2009

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$ 220,000	Street Light Installation	\$ 70,000
		Lighting Projects at Killona Park	80,000
		Lighting Projects at Various Recreation Parks	70,000
Other Fees	\$ 100	Miscellaneous Other Fees	

Grand Total Requested:

**\$ 220,100**

# ROAD & DRAINAGE

FUND NUMBER: 112

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>FUND BALANCE</b>	<b>24,037,109</b>	<b>26,146,577</b>	<b>28,091,307</b>	<b>22,860,141</b>	<b>(5,231,166)</b>
<b>REVENUES:</b>					
Ad Valorem Taxes	5,062,414	5,284,100	5,482,376	5,400,000	(82,376)
General Sales Tax - 1%	13,244,610	12,180,000	13,040,000	13,040,000	-
Disaster Relief - Federal	137,625	-	43,640	-	(43,640)
FEMA Hazard Mitigation Grants	6,269	1,200,000	-	2,797,100	2,797,100
LCDBG Street Grant	-	-	406,491	-	(406,491)
Dept. of Community Development Grant	-	-	142,800	-	(142,800)
Dept. of Culture & Recreation Grant	-	-	-	100,000	100,000
Dept. of Transportation Grant	-	-	-	1,834,300	1,834,300
Dept. of Natural Resources	111,081	100,000	100,000	100,000	-
State Payment in Lieu of Taxes	41,202	45,500	41,000	41,000	-
Local Conservation of Natural Resources	155,090	100,000	100,000	-	(100,000)
Culvert Fees	1,986	2,000	1,000	2,000	1,000
Miscellaneous Fees	10,960	1,000	6,678	7,500	822
Interest Earnings	1,290,026	500,000	900,000	550,000	(350,000)
Donations	6,525	-	300	-	(300)
Transfer from 1% PIST Reserve	27,170	32,873	68,720	21,500	(47,220)
<b>TOTAL REVENUES</b>	<b>20,094,958</b>	<b>19,445,473</b>	<b>20,333,005</b>	<b>23,893,400</b>	<b>3,560,395</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>44,132,067</b>	<b>45,592,050</b>	<b>48,424,312</b>	<b>46,753,541</b>	<b>(1,670,771)</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	6,260,036	8,119,852	8,260,907	9,381,635	1,120,728
OPERATING SERVICES	2,027,948	3,182,855	4,267,193	3,190,495	(1,076,698)
MATERIALS & SUPPLIES	2,034,259	2,410,115	3,146,968	2,755,175	(391,793)
OTHER CHARGES	12,113	57,000	57,500	52,000	(5,500)
CAPITAL OUTLAY	4,605,861	18,863,591	9,083,907	25,112,121	16,028,214
INTERGOVERNMENTAL	750,543	433,035	397,696	432,115	34,419
TRANSFERS	350,000	350,000	350,000	350,000	-
<b>TOTAL EXPENDITURES</b>	<b>16,040,760</b>	<b>33,416,448</b>	<b>25,564,171</b>	<b>41,273,541</b>	<b>15,709,370</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>4,054,198</b>	<b>(13,970,975)</b>	<b>(5,231,166)</b>	<b>(17,380,141)</b>	<b>(12,148,975)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>28,091,307</b>	<b>12,175,602</b>	<b>22,860,141</b>	<b>5,480,000</b>	<b>(17,380,141)</b>

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONNEL SERVICES</b>					
Flood Control-Salaries	-	-	1,136,503	-	(1,136,503)
Flood Control-Fica	-	-	2,278	-	(2,278)
Flood Control-Retirement	-	-	137,907	-	(137,907)
Flood Control-Life/Health Insurance	-	-	131,466	-	(131,466)
Flood Control-Workmans Comp	-	-	49,426	-	(49,426)
Flood Control-Medicare	-	-	14,366	-	(14,366)
Flood Control-Deferred Compensation	-	-	7,726	-	(7,726)
<b>TOTAL PERSONAL SERVICES</b>	-	-	<b>1,479,672</b>	-	<b>(1,479,672)</b>
<b>OPERATING SERVICES:</b>					
Flood Control-Utilities - Gas	-	700	3,437	-	(3,437)
Flood Control-Postage	-	400	400	-	(400)
Flood Control-Equipment Rentals	-	400,000	530,000	400,000	(130,000)
Flood Control-Maint of Property & Equip	5,946	150,000	150,000	-	(150,000)
Flood Control-Contractual Services	-	-	1,000,000	-	(1,000,000)
Flood Control-Professional Services	-	1,000	51,000	-	(51,000)
Flood Control-Employee Liability	862	1,035	1,145	-	(1,145)
Flood Control-General Liability	5,247	6,296	6,296	-	(6,296)
<b>TOTAL OPERATING SERVICES</b>	<b>12,055</b>	<b>559,431</b>	<b>1,742,278</b>	<b>400,000</b>	<b>(1,342,278)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Flood Control-Office & Comm. Equipment	-	1,500	20,000	-	(20,000)
Flood Control-Office Supplies	-	2,750	10,778	-	(10,778)
Flood Control-Food & Clothing	-	11,400	160,000	-	(160,000)
Flood Control-Maint of Bldgs & Grounds	-	2,000	52,000	-	(52,000)
Flood Control-Vehicle Supplies	-	27,790	177,790	-	(177,790)
Flood Control-Miscellaneous	-	15,500	65,500	-	(65,500)
Flood Control-Shells/Sand/Dirt/Gravel	-	5,000	20,000	-	(20,000)
Flood Control-Vehicle & Equip Parts	-	19,500	39,500	-	(39,500)
Flood Control-Tools & Equipment	-	2,850	42,850	-	(42,850)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	-	<b>88,290</b>	<b>588,418</b>	-	<b>(588,418)</b>
<b>OTHER CHARGES:</b>					
Flood Control-Training & Travel	-	-	500	-	(500)
Flood Control-Judgements & Damages	-	5,000	5,000	-	(5,000)
<b>TOTAL OTHER CHARGES</b>	-	<b>5,000</b>	<b>5,500</b>	-	<b>(5,500)</b>
<b>CAPITAL OUTLAY:</b>					
Flood Control-Imp. other than Buildings	200,080	-	-	-	-
Flood Control-Bldgs/Ground/Plant	-	24,000	24,000	24,000	-
Flood Control-Engineering	9,573	-	-	-	-
Flood Control-Other Fees	-	3,000	3,000	-	(3,000)
<b>TOTAL CAPITAL OUTLAY</b>	<b>209,653</b>	<b>27,000</b>	<b>27,000</b>	<b>24,000</b>	<b>(3,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>221,708</b>	<b>679,721</b>	<b>3,842,868</b>	<b>424,000</b>	<b>(3,418,868)</b>

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2009**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Buildings, Grounds, General Plant	\$ 24,000	Two (2) sandbagging machines @ \$12,000 each	

**Grand Total Requested:** **\$ 24,000**

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Paved Sts - Salaries	2,161,660	2,407,534	2,185,104	2,718,000	532,896
Paved Sts - FICA	8,060	-	9,612	11,000	1,388
Paved Sts - Retirement	262,359	309,548	252,280	313,000	60,720
Paved Sts - Life/Health Insurance	339,797	530,000	370,247	537,700	167,453
Paved Sts - Workers Compensation	301,000	348,914	298,696	370,000	71,304
Paved Sts - Unemployment	-	11,000	-	11,000	11,000
Paved Sts - Medicare	25,709	31,756	26,210	37,500	11,290
Paved Sts - Disability	9,288	14,856	10,294	16,000	5,706
Paved Sts - Post-Emp. Health Care	30,796	155,165	155,165	155,165	-
Paved Sts - Deferred Compensation	26,964	32,000	28,662	38,000	9,338
Paved Sts - Dental Insurance	2,995	5,000	3,250	5,000	1,750
Paved Sts - Miscellaneous	9,788	8,810	12,235	14,070	1,835
<b>TOTAL PERSONAL SERVICES</b>	<b>3,178,416</b>	<b>3,854,583</b>	<b>3,351,755</b>	<b>4,226,435</b>	<b>874,680</b>
<b>OPERATING SERVICES:</b>					
Paved Sts - Ads, Dues & Subscriptions	1,003	5,400	4,165	4,165	-
Paved Sts - Printing	1,901	8,600	7,725	7,725	-
Paved Sts - Utilities - Electric	33,941	45,715	40,950	45,045	4,095
Paved Sts - Utilities - Gas	9,364	17,715	26,175	31,410	5,235
Paved Sts - Utilities - Water	12,949	14,075	12,950	12,950	-
Paved Sts - Postage	-	200	200	200	-
Paved Sts - Telephone	18,293	23,670	19,800	21,780	1,980
Paved Sts - Rentals	27,604	39,935	32,985	35,780	2,795
Paved Sts - Maint of Property & Equip	269,530	448,100	353,180	388,495	35,315
Paved Sts - Contractual Services	51,332	50,855	62,325	68,560	6,235
Paved Sts - Professional Services	29,335	14,120	60,220	66,245	6,025
Paved Sts - Property Insurance	32,384	38,861	28,925	34,720	5,795
Paved Sts - Automobile Insurance	65,679	78,815	73,025	87,630	14,605
Paved Sts - Employee Liability	6,342	7,610	5,955	7,145	1,190
Paved Sts - General Liability	38,668	46,401	35,350	42,420	7,070
<b>TOTAL OPERATING SERVICES</b>	<b>598,325</b>	<b>840,072</b>	<b>763,930</b>	<b>854,270</b>	<b>90,340</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Paved Sts - Office & Comm. Equipment	10,247	36,000	27,500	27,500	-
Paved Sts - Office Supplies	7,681	18,500	18,500	18,500	-
Paved Sts - Medical	481	1,000	1,000	1,000	-
Paved Sts - Food & Clothing	7,947	16,500	16,500	16,500	-
Paved Sts - Maint of Buildings & Grounds	32,588	39,500	39,500	39,500	-
Paved Sts - Vehicle Supplies	166,526	185,955	252,000	289,800	37,800
Paved Sts - Miscellaneous	219,127	203,500	203,500	203,500	-
Paved Sts - Shells/Sand/Dirt/Gravel	175,898	100,000	60,000	60,000	-
Paved Sts - Equipment & Vehicle Parts	271,859	365,655	300,000	330,000	30,000
Paved Sts - Asphalt/Concrete	79,686	62,500	92,500	101,750	9,250
Paved Sts - Miscellaneous Materials	6,417	4,895	12,210	13,430	1,220
Paved Sts - Tools & Equipment	65,452	68,750	60,000	60,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,043,909</b>	<b>1,102,755</b>	<b>1,083,210</b>	<b>1,161,480</b>	<b>78,270</b>

CONTINUED

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Paved Sts - Training & Travel	4,709	10,000	10,000	10,000	-
Paved Sts - Judgements & Damages	-	1,500	1,500	1,500	-
Paved Sts - Official Fees	1,254	2,500	2,500	2,500	-
<b>TOTAL OTHER CHARGES</b>	<b>5,963</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Paved Sts - Imp other than Buildings	294,700	601,000	295,105	700,380	405,275
Paved Sts - Acquisition of Vehicles	42,963	162,000	162,000	60,000	(102,000)
Paved Sts - Buildings/Grounds/Plant	16,336	38,370	38,370	46,000	7,630
Paved Sts - Heavy Movable Equipment	521,890	680,000	680,000	550,000	(130,000)
Paved Sts - Office Equipment	-	16,000	16,000	36,000	20,000
Paved Sts - Architectural/Engineering	124,152	204,325	139,543	75,138	(64,405)
Paved Sts - Other Fees	112	2,075	25,629	13,801	(11,828)
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,000,153</b>	<b>1,703,770</b>	<b>1,356,647</b>	<b>1,481,319</b>	<b>124,672</b>
<b>INTERGOVERNMENTAL:</b>					
Paved Sts - Ad Val Tax Ded - Sheriff	168,966	174,035	181,243	199,370	18,127
Paved Sts - Cost of Ad Valore Tax Coll	4,341	5,000	5,568	6,125	557
Paved Sts - Cost of Sales Tax Collection	90,418	127,000	106,000	106,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>263,725</b>	<b>306,035</b>	<b>292,811</b>	<b>311,495</b>	<b>18,684</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	350,000	350,000	350,000	350,000	-
<b>TOTAL TRANSFERS</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b><u>6,440,491</u></b>	<b><u>8,171,215</u></b>	<b><u>7,212,353</u></b>	<b><u>8,398,999</u></b>	<b><u>1,186,646</u></b>



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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2009**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 700,380	2008 Road Maintenance Program 2009 Road Maintenance Program	\$ 353,380 347,000
Acquisition of Vehicles	\$ 60,000	Four (4) pick-up trucks (@ \$15,000 each) to replace: Unit #100 (2001 Dodge 1500 with 95,362 miles) Unit #116 (1998 Ford F-150 with 159,422 miles) Unit #119 (1998 Ford F-150 with 144,288 miles) Unit #126 (1998 Ford F-150 with 143,591 miles)	
Buildings, Grounds, General Plant	\$ 46,000	Two (2) Mowers (@ \$8,000 each) Two (2) Fuel trailers (@ \$15,000 each)	\$ 16,000 30,000
Heavy Moveable Equipment	\$ 550,000	Two (2) Excavators (@ \$125,000 each) Two (2) Equipment trailers (@ \$45,000 each) Two (2) Dump trucks (@ \$75,000 each) Two (2) Bobcats (@ \$30,000 each)	\$ 250,000 90,000 150,000 60,000
Office Equipment	\$ 36,000	Replacement telephone system Replacement office & network equipment	\$ 20,000 16,000
Architectural/Engineering Fees	\$ 75,138	2009 Road Maintenance Program	
Other Fees	\$ 13,801	2009 Road Maintenance Program	
<b>Grand Total Requested:</b>	<b>\$ 1,481,319</b>		

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Drainage - Salaries	2,210,854	2,836,845	2,399,140	3,533,000	1,133,860
Drainage - FICA	5,690	-	7,059	7,000	(59)
Drainage - Retirement	274,420	365,649	266,220	389,000	122,780
Drainage - Life/Health Insurance	307,197	600,000	358,020	678,700	320,680
Drainage - Workers Compensation	148,972	195,498	151,524	232,700	81,176
Drainage - Unemployment	-	13,000	-	17,000	17,000
Drainage - Medicare	26,158	36,803	27,676	46,500	18,824
Drainage - Disability	9,935	16,904	11,995	21,000	9,005
Drainage - Post-Emp. Health Care	54,703	146,215	146,215	146,215	-
Drainage - Deferred Compensation	31,267	40,000	47,473	65,000	17,527
Drainage - Dental Insurance	3,443	7,000	3,823	7,200	3,377
Drainage - Miscellaneous	8,981	7,355	10,335	11,885	1,550
<b>TOTAL PERSONAL SERVICES</b>	<b>3,081,620</b>	<b>4,265,269</b>	<b>3,429,480</b>	<b>5,155,200</b>	<b>1,725,720</b>
<b>OPERATING SERVICES:</b>					
Drainage - Ads, Dues & Subscriptions	5,666	7,330	6,755	7,430	675
Drainage - Printing	1,242	3,000	3,450	3,450	-
Drainage - Utilities - Electric	135,931	167,505	192,965	212,260	19,295
Drainage - Utilities - Gas	31,590	40,255	64,045	70,445	6,400
Drainage - Utilities - Water	8,218	10,530	5,270	5,795	525
Drainage - Postage	370	500	500	500	-
Drainage - Telephone	19,579	28,775	23,400	25,740	2,340
Drainage - Rentals	416,820	742,755	497,870	584,960	87,090
Drainage - Maint of Property & Equipment	340,489	310,880	310,880	307,210	(3,670)
Drainage - Contractual Services	134,038	144,180	152,560	163,240	10,680
Drainage - Professional Services	199,206	187,500	387,545	416,300	28,755
Drainage - Property Insurance	25,812	21,815	28,710	34,455	5,745
Drainage - Automobile Insurance	33,446	40,135	32,990	39,585	6,595
Drainage - Employee Liability	9,194	11,032	7,785	9,340	1,555
Drainage - General Liability	55,967	67,160	46,260	55,515	9,255
<b>TOTAL OPERATING SERVICES</b>	<b>1,417,568</b>	<b>1,783,352</b>	<b>1,760,985</b>	<b>1,936,225</b>	<b>175,240</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Drainage - Office & Communications Equip.	29,967	48,950	48,950	51,400	2,450
Drainage - Office Supplies	7,708	13,750	15,750	16,540	790
Drainage - Medical Supplies	541	800	800	800	-
Drainage - Food & Clothing	5,327	7,450	7,450	7,450	-
Drainage - Maint of Buildings & Grounds	99,917	145,550	145,550	145,550	-
Drainage - Vehicle Supplies	374,178	420,320	664,590	764,280	99,690
Drainage - Miscellaneous	149,041	154,250	154,250	169,675	15,425
Drainage - Shells/Sand/Dirt/Gravel	1,042	15,000	15,000	15,000	-
Drainage - Culverts & Fittings	96,966	150,000	125,000	125,000	-
Drainage - Equipment & Vehicle Parts	121,106	125,000	150,000	150,000	-
Drainage - Asphalt, Concrete	60,076	85,000	85,000	85,000	-
Drainage - Miscellaneous Materials	8,148	5,500	15,500	15,500	-
Drainage - Tools & Equipment	36,333	47,500	47,500	47,500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>990,350</b>	<b>1,219,070</b>	<b>1,475,340</b>	<b>1,593,695</b>	<b>118,355</b>

CONTINUED

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Drainage - Training & Travel	3,587	30,000	30,000	30,000	-
Drainage - Judgements & Damages	1,983	5,000	5,000	5,000	-
Drainage - Official Fees	580	3,000	3,000	3,000	-
<b>TOTAL OTHER CHARGES</b>	<b>6,150</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Drainage - Acquisition of Land	60	-	240	-	(240)
Drainage - Improvements other than Bldgs	1,772,690	12,342,741	3,447,502	16,857,324	13,409,822
Drainage - Acquisition of Vehicles	165,701	208,000	208,000	96,000	(112,000)
Drainage - Buildings/Grounds/Plant	36,842	94,000	1,211,000	400,000	(811,000)
Drainage - Heavy Movable Equipment	138,722	1,020,000	720,000	425,000	(295,000)
Drainage - Office Equipment	40,071	37,500	37,500	52,500	15,000
Drainage - Architectural/Engineering Fees	1,147,125	1,952,018	1,887,207	3,594,994	1,707,787
Drainage - Other Fees	80,581	409,059	188,811	434,519	245,708
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,381,792</b>	<b>16,063,318</b>	<b>7,700,260</b>	<b>21,860,337</b>	<b>14,160,077</b>
<b>INTERGOVERNMENTAL:</b>					
Drainage - Cost of Tax Collection	90,418	127,000	104,885	120,620	15,735
Drainage - Grants	396,400	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>486,818</b>	<b>127,000</b>	<b>104,885</b>	<b>120,620</b>	<b>15,735</b>
<b>TOTAL EXPENDITURES</b>	<b><u>9,364,298</u></b>	<b><u>23,496,009</u></b>	<b><u>14,508,950</u></b>	<b><u>30,704,077</u></b>	<b><u>16,195,127</u></b>

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2009**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>		
Improvements other than Buildings	\$ 16,857,324	Ama Pump Station - Bar Screen Cleaners	\$ 1,208,213		
		Boutte Pump Station Upgrade	446,600		
		Coronado Drainage Improvements	300,000		
		Coronado Pump Station Upgrade	500,000		
		Cousins Pump Station - Bar Screen Cleaners	2,667,225		
		Destrehan Drive Jack & Bore	106,225		
		Destrehan I Pump Station - Engine Upgrade	300,000		
		Dunleith Canal Bank Stabilization, Phase VII	450,000		
		Dunleith Canal Sheet Pile Wall	57,243		
		Eighty Arpent Pump Station	2,500,000		
		Eighty Arpent Pump Station - Bar Screen Cleaners	2,000,000		
		KCS Jack & Bore at Engineer's Canal	400,000		
		Montz Master Drainage Plan - Extend Coulee ICG to KCS	750,000		
		Montz Master Drainage Plan - Realign Coulee	568,000		
		Montz Master Drainage Plan - Replace 30 inch RCP Thoroughbread	111,000		
		Montz Master Drainage Plan - 2 pumps at Evan Rd	433,000		
		Murray Hill Jack & Bore Extension	100,000		
		New Sarpy Pump Station - Cover & Gear Replacement	100,000		
		Ormond Blvd Canal Crossing Upgrade	500,000		
		Paradis Pump Station - Bar Screen Cleaners	182,546		
		Primrose Canal Stabilization	250,000		
		Riverbend Jack & Bore	491,070		
		Riverbend New Pump Station	1,250,000		
		Schexnayder Pump Station - Bar Screen Cleaners	1,186,202		
		Acquisition of Vehicles	\$ 96,000	Four (4) pick-up trucks (@ \$15,000 each) to replace: Unit #103 (1997 Ford F-150 with 156,898 miles) Unit #129 (1997 Ford F-150 with 155,874 miles) Unit #133 (1997 Ford F-150 with 114,753 miles) Unit #164 (1999 Dodge 1500 with 124,971 miles)	\$ 60,000
				Two (2) SUVs (@ \$18,000) Unit #117 (2000 Ford Explorer with 88,230 miles) Unit #128 (2000 Ford Explorer with 125,824 miles)	36,000
Buildings/Grounds/Equipment	\$ 400,000			\$ 100,000 100,000 200,000	
One (1) Pump at Lakewood School					
Two (2) Diesel Engines for Tippy Station (@ \$50,000 each) Two (2) Portable Hydraulic Pumps (@ \$100,000 each)					
Heavy Movable Equipment	\$ 425,000			Culvert Truck	\$ 275,000
				Two (2) Dump Trucks (@ \$75,000 each)	150,000

Continued

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2009**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
<b>CONTINUED:</b>			
Office Equipment	\$ 52,500	Secondary Copier Replacement	10,000
		Departmental Server	12,500
		Engineering/Accounting Software Package	30,000
Arch/Engineering Fees	\$ 3,594,994	#10 Canal Road Crossing Culvert	\$ 50,000
		Ama Pump Station - Bar Screen Cleaners	73,527
		Blouin Canal Road Crossing Culvert	50,000
		Boutte Pump Station - Bar Screen Cleaners	50,000
		Boutte Pump Station Upgrade	58,841
		Coronado Drainage Improvements	60,720
		Coronado Pump Station Upgrade	97,650
		Cortez Pump Station - Bar Screen Cleaners	50,000
		Cousins Pump Station - Bar Screen Cleaners	63,871
		Destrehan Drive Jack & Bore	23,518
		Destrehan I Pump Station - Engine Upgrade	64,440
		Diane Pump Station - Bar Screen Cleaners	50,000
		Dunleith Canal Sheet Pile Wall	5,991
		Eighty Arpent Pump Station	218,000
		Eighty Arpent Pump Station - Bar Screen Cleaners	189,000
		Engineer's Canal Pump Station - Bar Screen Cleaners	50,000
		Fairfield/Oakland Pump Station Upgrade	50,000
		KCS Jack & Bore at Engineer's Canal	134,776
		Lakewood Pump Station - Bar Screen Cleaners	50,000
		Major Canal Bank Stabilization	133,598
		Eastbank Master Drainage Plan	250,000
		Westbank Master Drainage Plan	250,000
		Montz Master Drainage Plan - Extend Coulee ICG to KCS	149,325
		Montz Master Drainage Plan - Realign Coulee	115,418
		Montz Master Drainage Plan	
		- Replace 30 inch RCP Thoroughbread	26,018
		Montz Master Drainage Plan - 2 pumps at Evan Rd	90,021
		Murray Hill Jack & Bore Extension	23,630
		New Sarpy Pump Station - Bar Screen Cleaners	50,000
		New Sarpy Pump Station - Cover & Gear Replacement	23,630
		Nofa Pump Station - Bar Screen Cleaners	50,000
		Ormond Blvd Canal Crossing Upgrade	87,788
		Paradis Pump Station - Bar Screen Cleaners	25,867
		Primrose Canal Crossing Culvert	50,000
		Public Works Office Relocation	50,000
		Riverbend Jack & Bore	100,915
		Riverbend New Pump Station	211,625
		Schexnayder Pump Station - Bar Screen Cleaners	116,825
		Tippy Pump Station - Bar Screen Cleaners	50,000
		Up The Bayou Pump Station - Bar Screen Cleaners	50,000
		Westbank Hurricane Protection Levee	250,000
		Willowdale Box Culvert	50,000

Continued

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2009**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
<b>CONTINUED:</b>			
Other Fees	\$ 434,519	Ana Pump Station - Bar Screen Cleaners Boute Pump Station Upgrade Coronado Drainage Improvements Coronado Pump Station Upgrade Cousins Pump Station - Bar Screen Cleaners Destrehan Drive Jack & Bore Destrehan I Pump Station - Engine Upgrade Dunleith Canal Bank Stabilization, Phase VII Dunleith Canal Sheet Pile Wall Eighty Arpent Pump Station KCS Jack & Bore at Engineer's Canal Montz Master Drainage Plan - Extend Coulee ICG to KCS Montz Master Drainage Plan - Realign Coulee Montz Master Drainage Plan - Replace 30 inch RCP Thoroughbread Montz Master Drainage Plan - 2 pumps at Evan Rd Murray Hill Jack & Bore Extension New Sarpy Pump Station - Cover & Gear Replacement Ormond Blvd Canal Crossing Upgrade Paradis Pump Station - Bar Screen Cleaners Primrose Canal Stabilization Riverbend Jack & Bore Riverbend New Pump Station Schexnayder Pump Station - Bar Screen Cleaners	\$ 24,487 8,816 9,120 20,200 37,839 7,612 21,495 10,830 1,476 76,000 20,672 22,800 17,267 3,374 13,163 10,165 3,040 30,400 5,549 12,920 14,929 38,000 24,365

**Grand Total Requested:    \$ 21,860,337**

# RECREATION

## FUND NUMBER: 113

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>FUND BALANCE</b>	<b>1,197,412</b>	<b>588,948</b>	<b>1,193,294</b>	<b>877,033</b>	<b>(316,261)</b>
<b>REVENUES:</b>					
Ad Valorem Taxes	1,674,504	1,716,655	1,809,614	2,840,700	1,031,086
Ad Valorem Taxes - 1998 Millage	847,822	871,400	918,589	-	(918,589)
Dept. of Culture, Tourism & Recreation	-	-	6,470	-	(6,470)
Local Corporate Grant	-	-	70,000	-	(70,000)
National Park Service Federal Grant	-	-	-	142,956	142,956
Miscellaneous Revenues	3,110	-	175	-	(175)
Rental of Parks & Buildings	11,072	4,000	350	2,000	1,650
Admission Fees	11,550	4,000	3,350	4,000	650
Reg Fees - Adult	16,150	4,000	12,692	17,000	4,308
Reg Fees - ID Pictures	2,347	500	300	500	200
Reg Fees - Summer Camp	17,212	15,000	32,015	30,000	(2,015)
Reg Fees - Youth Tournaments	500	500	2,675	500	(2,175)
Youth/Senior Special Fees	5,439	-	13,267	-	(13,267)
Sign Advertising Fees	2,000	2,000	-	2,000	2,000
Interest Earnings	117,678	60,000	61,000	55,000	(6,000)
Gifts/Donations	2,950	-	1,000	-	(1,000)
Proceeds from Sale of Assets	-	-	27,540	-	(27,540)
Compensation for Loss of Assets	-	-	63	-	(63)
<b>TOTAL REVENUES</b>	<b>2,712,334</b>	<b>2,678,055</b>	<b>2,959,100</b>	<b>3,094,656</b>	<b>135,556</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>3,909,746</b>	<b>3,267,003</b>	<b>4,152,394</b>	<b>3,971,689</b>	<b>(180,705)</b>
 <b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES</b>	1,511,019	1,858,900	1,909,550	2,096,700	187,150
<b>OPERATING SERVICES</b>	462,129	478,254	464,090	544,660	80,570
<b>MATERIALS &amp; SUPPLIES</b>	347,914	447,000	451,221	502,417	51,196
<b>OTHER CHARGES</b>	35,438	55,000	55,000	60,300	5,300
<b>CAPITAL OUTLAY</b>	273,588	320,100	300,100	576,141	276,041
<b>INTERGOVERNMENTAL</b>	86,364	95,400	95,400	104,000	8,600
<b>TOTAL EXPENDITURES</b>	<b>2,716,452</b>	<b>3,254,654</b>	<b>3,275,361</b>	<b>3,884,218</b>	<b>608,857</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(4,118)</b>	<b>(576,599)</b>	<b>(316,261)</b>	<b>(789,562)</b>	<b>(473,301)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>1,193,294</b>	<b>12,349</b>	<b>877,033</b>	<b>87,471</b>	<b>(789,562)</b>

# RECREATION

ACCOUNT NUMBER: 113-450100

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Recreation - Salaries	1,094,776	1,249,919	1,296,000	1,392,000	96,000
Recreation - FICA	13,049	12,630	13,000	10,000	(3,000)
Recreation - Retirement	113,913	134,397	134,500	150,000	15,500
Recreation - Life/Health Insurance	159,813	227,000	181,000	233,000	52,000
Recreation - Workers Compensation	41,231	49,578	49,000	56,000	7,000
Recreation - Unemployment	-	5,900	5,000	6,000	1,000
Recreation - Medicare	14,283	17,230	17,500	20,000	2,500
Recreation - Disability	4,951	6,836	5,800	8,000	2,200
Recreation - Post-Emp. Health Care	991	77,585	77,585	77,585	-
Recreation - Deferred Compensation	16,272	20,000	15,000	17,000	2,000
Recreation - Dental Insurance	1,763	3,000	2,300	3,000	700
Recreation - Miscellaneous	3,649	3,105	3,105	4,915	1,810
<b>TOTAL PERSONAL SERVICES</b>	<b>1,464,691</b>	<b>1,807,180</b>	<b>1,799,790</b>	<b>1,977,500</b>	<b>177,710</b>
<b>OPERATING SERVICES:</b>					
Recreation - Ads, Dues & Subscriptions	19,448	25,000	25,000	35,000	10,000
Recreation - Printing	4,432	12,800	12,800	12,800	-
Recreation - Utilities - Electric	23,508	22,000	22,000	23,500	1,500
Recreation - Utilities - Gas	-	375	375	425	50
Recreation - Utilities - Water	6,843	9,200	9,200	9,700	500
Recreation - Postage	493	750	750	920	170
Recreation - Telephone	7,853	14,000	14,000	14,000	-
Recreation - Rentals	89,690	76,000	76,000	85,570	9,570
Recreation - Maint of Property & Equip	99,125	82,400	82,400	95,400	13,000
Recreation - Contractual Services	22,293	26,510	26,160	33,500	7,340
Recreation - Professional Services	132,012	141,000	141,000	167,750	26,750
Recreation - Property Insurance	11,326	13,591	10,465	12,890	2,425
Recreation - Automobile Insurance	21,990	26,388	23,620	28,345	4,725
Recreation - Employee Liability	3,084	3,701	2,800	3,360	560
Recreation - General Liability	19,702	23,643	16,940	20,325	3,385
<b>TOTAL OPERATING SERVICES</b>	<b>461,799</b>	<b>477,358</b>	<b>463,510</b>	<b>543,485</b>	<b>79,975</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Recreation - Office & Comm. Equipment	10,324	8,700	8,700	8,600	(100)
Recreation - Office Supplies	7,108	7,500	7,500	8,625	1,125
Recreation - Culture	82,507	165,800	165,800	164,500	(1,300)
Recreation - Medical	7	2,000	2,000	2,000	-
Recreation - Food & Clothing	4,651	8,000	8,000	7,000	(1,000)
Recreation - Maint of Buildings & Grounds	104,552	84,500	84,500	87,500	3,000
Recreation - Vehicle Supplies	64,993	75,000	75,000	112,500	37,500
Recreation - Miscellaneous	2,972	2,000	2,000	2,000	-
Recreation - Shell/Sand/Dirt/Gravel	12,174	35,000	35,000	46,000	11,000
Recreation - Equipment & Vehicle Parts	28,039	30,000	30,000	30,000	-
Recreation - Asphalt/Concrete	10,546	10,000	10,000	10,000	-
Recreation - Chemicals	3,775	3,000	3,000	3,000	-
Recreation - Tools & Equipment	13,264	10,000	10,000	10,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>344,912</b>	<b>441,500</b>	<b>441,500</b>	<b>491,725</b>	<b>50,225</b>

CONTINUED



# RECREATION

ACCOUNT NUMBER: 113-450100

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Recreation - Training & Travel	3,851	4,000	4,000	6,000	2,000
Recreation - Participant Travel	30,667	30,000	30,000	54,000	24,000
Recreation - Judgements & Damages	-	1,000	1,000	-	(1,000)
Recreation - Official Fees	820	20,000	20,000	300	(19,700)
<b>TOTAL OTHER CHARGES</b>	<b>35,338</b>	<b>55,000</b>	<b>55,000</b>	<b>60,300</b>	<b>5,300</b>
<b>CAPITAL OUTLAY:</b>					
Recreation - Acquisition of Land	9,000	-	-	-	-
Recreation - Acquisition of Buildings	94,010	30,000	30,000	10,000	(20,000)
Recreation - Imp other than Buildings	120,596	149,000	149,000	284,041	135,041
Recreation - Acquisition of Vehicles	-	63,000	63,000	84,000	21,000
Recreation - Recreational/Cultural	21,751	75,000	55,000	82,000	27,000
Recreation - Architectural/Engineering	28,211	3,000	3,000	116,000	113,000
Recreation - Other Fees	20	100	100	100	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>273,588</b>	<b>320,100</b>	<b>300,100</b>	<b>576,141</b>	<b>276,041</b>
<b>INTERGOVERNMENTAL:</b>					
Recreation - Ad Val Tax Ded - Sheriff	84,200	94,400	94,400	103,000	8,600
Recreation - Cost of Ad Valorem Tax Coll.	2,164	1,000	1,000	1,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>86,364</b>	<b>95,400</b>	<b>95,400</b>	<b>104,000</b>	<b>8,600</b>
<b>TOTAL EXPENDITURES</b>	<b><u>2,666,692</u></b>	<b><u>3,196,538</u></b>	<b><u>3,155,300</u></b>	<b><u>3,753,151</u></b>	<b><u>597,851</u></b>

# RECREATION

**FUND NUMBER: 113**

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2009

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Buildings	\$ 10,000	Restrooms for JB Martin fields	
Improvements other than Buildings	\$ 284,041	Shelter covers for bleachers	\$ 10,000
		Playground equipment around new pavillion	50,000
		New equipment for other various parks	10,000
		JB Green Park Improvements	25,000
		Parking lot, Pavillion, & Ballfield at Killona Park	189,041
Motor Vehicle Acquisition	\$ 84,000	Three (3) F-250 work trucks - Replacing: Unit 352 - 1997 Ford pick-up with 148,000 miles Unit 315 - 1996 Ford Explorer with 140,000 miles Unit 311 - 1994 Ford pick-up with 130,000 miles One (1) Van	
Educational/ Cultural/ Recreational	\$ 82,000	Playground equipment - Various Parks	\$ 20,000
		One (1) triple-axle trailer (15,000 lb)	1,800
		Two (2) X-mark mowers	23,200
		Sod cutter 6 -field vacuum	20,000
		Two (2) refrigerator, freezer, and ice machines	17,000
Architectural/Engineering	\$ 116,000	Multi-purpose design fee at Westbank Bridge Park	\$ 50,000
		Fees for West Bank Boat Launch	40,000
		Inventory Assessment, Layout, & Construction Phase for Montz Park	20,000
		Inventory Assessment, Layout, & Construction Phase for East Terrace & Ninth St. Park	3,000
		Inventory Assessment, Layout, & Construction Phase for West Harding & Fourth St. Park	3,000
Other Fees	\$ 100	Miscellaneous other fees	

**Grand Total Requested:**

**\$ 576,141**

**RECREATION  
CONCESSIONS**  
ACCOUNT NUMBER: 113-450111

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>MATERIALS &amp; SUPPLIES:</b>					
Rec-Concessions - Maint of Bldgs & Grnds	-	1,000	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	-	<b>1,000</b>	-	-	-
 <b>TOTAL EXPENDITURES</b>	 -	 <b>1,000</b>	 -	 -	 -

# RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>FUND BALANCE</b>	<b>19,056</b>	<b>21,046</b>	<b>34,875</b>	<b>9,263</b>	<b>(25,612)</b>
<b>REVENUES:</b>					
RSVP - Federal Grant	67,811	67,811	66,626	66,626	-
RSVP - State Grant	13,521	13,521	13,521	13,521	-
RSVP - Local Grant	12,000	12,000	12,000	12,000	-
RSVP - Grant - St John Parish	15,000	15,000	15,000	15,000	-
Miscellaneous Revenues	310	-	-	-	-
Interest Earnings	3,787	3,000	1,050	500	(550)
Transfer from General Fund	145,000	145,000	145,000	210,000	65,000
<b>TOTAL REVENUES</b>	<b>257,429</b>	<b>256,332</b>	<b>253,197</b>	<b>317,647</b>	<b>64,450</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>276,485</b>	<b>277,378</b>	<b>288,072</b>	<b>326,910</b>	<b>38,838</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES</b>	180,420	198,125	192,345	228,867	36,522
<b>OPERATING SERVICES</b>	17,449	26,140	28,942	32,950	4,008
<b>MATERIALS &amp; SUPPLIES</b>	7,652	12,000	14,500	16,000	1,500
<b>OTHER CHARGES</b>	36,089	38,427	43,022	43,544	522
<b>TOTAL EXPENDITURES</b>	<b>241,610</b>	<b>274,692</b>	<b>278,809</b>	<b>321,361</b>	<b>42,552</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>15,819</b>	<b>(18,360)</b>	<b>(25,612)</b>	<b>(3,714)</b>	<b>21,898</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>34,875</b>	<b>2,686</b>	<b>9,263</b>	<b>5,549</b>	<b>(3,714)</b>

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
RSVP - Fed - Salaries	40,892	42,530	40,000	40,251	251
RSVP - Fed - FICA	274	285	285	293	8
RSVP - Fed - Retirement	4,826	4,845	4,400	4,732	332
RSVP - Fed - Workers Compensation	266	275	275	253	(22)
RSVP - Fed - Unemployment	-	215	-	-	-
RSVP - Fed - Medicare	582	620	620	584	(36)
<b>TOTAL PERSONAL SERVICES</b>	<b>46,840</b>	<b>48,770</b>	<b>45,580</b>	<b>46,113</b>	<b>533</b>
<b>OPERATING SERVICES:</b>					
RSVP - Fed - Printing	196	750	750	750	-
RSVP - Fed - Postage	410	500	900	1,500	600
RSVP - Fed - Telephone	-	500	100	100	-
<b>TOTAL OPERATING SERVICES</b>	<b>606</b>	<b>1,750</b>	<b>1,750</b>	<b>2,350</b>	<b>600</b>
<b>OTHER CHARGES:</b>					
RSVP - Fed - Training & Travel	731	1,000	1,000	1,500	500
RSVP - Fed - Action Conference Travel	-	1,000	1,000	1,000	-
<b>TOTAL OTHER CHARGES</b>	<b>731</b>	<b>2,000</b>	<b>2,000</b>	<b>2,500</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>	<b>48,177</b>	<b>52,520</b>	<b>49,330</b>	<b>50,963</b>	<b>1,633</b>

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
RSVP - State-Vol - Insurance	964	1,000	1,000	1,000	-
<b>TOTAL OPERATING SERVICES</b>	<b>964</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
RSVP - State-Vol - Training & Travel	1,826	2,000	2,000	2,000	-
RSVP - State-Vol - Recognition	10,965	7,636	10,226	9,681	(545)
<b>TOTAL OTHER CHARGES</b>	<b>12,791</b>	<b>9,636</b>	<b>12,226</b>	<b>11,681</b>	<b>(545)</b>
<b>TOTAL EXPENDITURES</b>	<b><u>13,755</u></b>	<b><u>10,636</u></b>	<b><u>13,226</u></b>	<b><u>12,681</u></b>	<b><u>(545)</u></b>

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
RSVP - Local - Salaries	72,412	72,500	72,500	114,645	42,145
RSVP - Local - FICA	8	-	-	-	-
RSVP - Local - Retirement	9,166	9,250	9,250	14,617	5,367
RSVP - Local - Life/Health Insurance	15,043	18,000	18,000	9,500	(8,500)
RSVP - Local - Workers Compensation	463	470	470	725	255
RSVP - Local - Unemployment	-	350	350	902	552
RSVP - Local - Medicare	1,025	1,100	1,100	1,665	565
RSVP - Local - Disability	697	750	750	1,100	350
RSVP - Local - Post-Emp. Health Care	-	8,950	8,950	8,950	-
RSVP - Local - Deferred Compensation	6,087	8,000	8,000	2,710	(5,290)
RSVP - Local - Miscellaneous	37	100	100	100	-
<b>TOTAL PERSONAL SERVICES</b>	<b>104,938</b>	<b>119,470</b>	<b>119,470</b>	<b>154,914</b>	<b>35,444</b>
<b>OPERATING SERVICES:</b>					
RSVP - Local - Ads, Dues & Subscriptions	257	500	600	600	-
RSVP - Local - Printing	84	1,500	1,500	1,500	-
RSVP - Local - Utilities - Electrical	2,671	4,000	4,000	4,200	200
RSVP - Local - Postage	103	1,000	2,700	2,700	-
RSVP - Local - Telephone	1,978	2,500	2,500	2,625	125
RSVP - Local - Rentals	1,542	3,000	3,000	3,000	-
RSVP - Local - Maint of Property & Equip	343	500	1,500	1,500	-
RSVP - Local - Contractual Services	2,200	2,500	2,500	5,000	2,500
RSVP - Local - Professional Services	377	500	500	500	-
RSVP - Local - Property Insurance	887	1,065	1,065	1,100	35
RSVP - Local - Automobile Insurance	1,660	1,991	1,991	2,250	259
RSVP - Local - Employee Liability	321	386	386	425	39
RSVP - Local - General Liability	1,956	2,348	2,350	2,600	250
<b>TOTAL OPERATING SERVICES</b>	<b>14,379</b>	<b>21,790</b>	<b>24,592</b>	<b>28,000</b>	<b>3,408</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
RSVP - Local - Office & Comm. Equip.	3,257	3,000	5,500	6,000	500
RSVP - Local - Office Supplies	1,417	2,500	2,500	2,500	-
RSVP - Local - Food & Clothing	1,073	2,000	2,000	2,000	-
RSVP - Local - Maint of Bldgs & Grounds	870	1,500	1,500	1,500	-
RSVP - Local - Vehicle Supplies	855	2,000	2,000	3,000	1,000
RSVP - Local - Equipment & Vehicle Parts	180	1,000	1,000	1,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>7,652</b>	<b>12,000</b>	<b>14,500</b>	<b>16,000</b>	<b>1,500</b>
<b>OTHER CHARGES:</b>					
RSVP - Local - Training & Travel	1,177	2,000	2,000	3,000	1,000
RSVP - Local - Match - Travel	95	1,000	1,000	1,500	500
<b>TOTAL OTHER CHARGES</b>	<b>1,272</b>	<b>3,000</b>	<b>3,000</b>	<b>4,500</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>	<b>128,241</b>	<b>156,260</b>	<b>161,562</b>	<b>203,414</b>	<b>41,852</b>

# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

**FISCAL YEAR ENDING DECEMBER 31, 2009**

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Approved Budget	Over or Under 2008
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	97,596,993	73,739,174	99,051,543	80,063,753	
Restricted for Debt Service	1,515,168	2,446,877	1,834,770	3,243,665	
Restricted for Capital Projects	5,902,189	28,494,013	5,295,488	19,934,171	
<b>Unrestricted</b>	<b>4,759,642</b>	<b>3,903,740</b>	<b>8,675,669</b>	<b>8,606,843</b>	
Prior Period Adjustment	176,389				
<b>CURRENT YEAR REVENUES</b>	<b>26,133,076</b>	<b>22,663,488</b>	<b>23,369,745</b>	<b>35,734,645</b>	<b>12,364,900</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	7,022,262	8,203,671	7,874,114	8,674,040	799,926
OPERATING SERVICES	7,256,612	8,449,435	8,298,929	8,973,517	674,588
MATERIALS & SUPPLIES	1,870,333	2,528,800	2,401,439	2,507,083	105,644
OTHER CHARGES	5,916,480	5,452,404	5,790,484	5,827,414	36,930
DEBT SERVICE	1,495,735	1,638,812	1,638,812	1,611,582	(27,230)
INTERGOVERNMENTAL	776,124	360,800	361,505	365,815	4,310
TRANSFERS	9,042	13,500	13,500	13,500	-
<b>TOTAL EXPENDITURES</b>	<b>24,346,588</b>	<b>26,647,422</b>	<b>26,378,783</b>	<b>27,972,951</b>	<b>1,594,168</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>1,786,488</b>	<b>(3,983,934)</b>	<b>(3,009,038)</b>	<b>7,761,694</b>	
<b>CAPITAL CONTRIBUTIONS</b>	<b>3,120,601</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CHANGES IN NET ASSETS</b>	<b>4,907,089</b>	<b>(3,983,934)</b>	<b>(3,009,038)</b>	<b>7,761,694</b>	
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	99,051,543	88,738,216	80,063,753	95,889,332	
Restricted for Debt Service	1,834,770	2,457,034	3,243,665	3,188,522	
Restricted for Capital Projects	5,295,488	12,628,047	19,934,171	5,246,465	
<b>Unrestricted</b>	<b>8,675,669</b>	<b>776,573</b>	<b>8,606,843</b>	<b>15,285,807</b>	



# SOLID WASTE COLLECTION & DISPOSAL

**FUND NUMBER: 106**

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	-	-	-	-	
Restricted for Debt Service	-	-	-	-	
Restricted for Capital Projects	-	-	-	-	
<b>Unrestricted</b>	<b>333,467</b>	<b>106,687</b>	<b>506,458</b>	<b>499,888</b>	
<b>REVENUES:</b>					
Waste Collection & Disposal Fees	3,696,518	3,660,000	3,730,000	3,800,000	70,000
Recycling Collection Fees	227	-	70	-	(70)
Interest Earnings	5,154	2,000	4,500	2,000	(2,500)
Transfer from General Fund	-	55,000	55,000	-	(55,000)
<b>TOTAL REVENUES</b>	<b>3,701,899</b>	<b>3,717,000</b>	<b>3,789,570</b>	<b>3,802,000</b>	<b>12,430</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	55,621	67,619	65,780	71,485	5,705
OPERATING SERVICES	3,421,884	3,663,950	3,663,660	3,947,965	284,305
OTHER CHARGES	21,821	32,200	32,200	33,800	1,600
INTERGOVERNMENTAL	20,540	21,000	21,000	21,000	-
TRANSFERS	9,042	13,500	13,500	13,500	-
<b>TOTAL EXPENDITURES</b>	<b>3,528,908</b>	<b>3,798,269</b>	<b>3,796,140</b>	<b>4,087,750</b>	<b>291,610</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>172,991</b>	<b>(81,269)</b>	<b>(6,570)</b>	<b>(285,750)</b>	<b>(279,180)</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>	<b>172,991</b>	<b>(81,269)</b>	<b>(6,570)</b>	<b>(285,750)</b>	<b>(279,180)</b>
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	-	-	-	-	
Restricted for Debt Service	-	-	-	-	
Restricted for Capital Projects	-	-	-	-	
<b>Unrestricted</b>	<b>506,458</b>	<b>25,418</b>	<b>499,888</b>	<b>214,138</b>	

# SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 106-420430

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Waste Coll - Salaries	43,984	47,692	48,450	51,000	2,550
Waste Coll - FICA	129	100	100	100	-
Waste Coll - Retirement	5,455	6,263	5,850	6,100	250
Waste Coll - Life/Health Insurance	2,643	4,000	3,000	3,500	500
Waste Coll - Workers Compensation	282	313	300	350	50
Waste Coll - Unemployment	-	225	225	200	(25)
Waste Coll - Medicare	630	629	700	800	100
Waste Coll - Disability	224	312	270	350	80
Waste Coll - Post-Emp. Health Care	-	2,985	2,985	2,985	-
Waste Coll - Deferred Compensation	2,234	5,000	3,850	6,000	2,150
Waste Coll - Dental Insurance	40	100	50	100	50
<b>TOTAL PERSONAL SERVICES</b>	<b>55,621</b>	<b>67,619</b>	<b>65,780</b>	<b>71,485</b>	<b>5,705</b>
<b>OPERATING SERVICES:</b>					
Waste Coll - Ads, Dues & Subscriptions	-	300	300	300	-
Waste Coll - Contractual Services	3,421,092	3,662,500	3,662,500	3,946,675	284,175
Waste Coll - Professional Services	-	200	200	200	-
Waste Coll - Employee Liability	112	134	95	115	20
Waste Coll - General Liability	680	816	565	675	110
<b>TOTAL OPERATING SERVICES</b>	<b>3,421,884</b>	<b>3,663,950</b>	<b>3,663,660</b>	<b>3,947,965</b>	<b>284,305</b>
<b>OTHER CHARGES:</b>					
Waste Coll - Training & Travel	-	2,000	2,000	3,600	1,600
Waste Coll - Official Fees	-	200	200	200	-
Waste Coll - Miscellaneous	21,821	30,000	30,000	30,000	-
<b>TOTAL OTHER CHARGES</b>	<b>21,821</b>	<b>32,200</b>	<b>32,200</b>	<b>33,800</b>	<b>1,600</b>
<b>INTERGOVERNMENTAL:</b>					
Waste Coll - Intergovernmental	20,540	21,000	21,000	21,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>20,540</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	9,042	13,500	13,500	13,500	-
<b>TOTAL TRANSFERS</b>	<b>9,042</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b><u>3,528,908</u></b>	 <b><u>3,798,269</u></b>	 <b><u>3,796,140</u></b>	 <b><u>4,087,750</u></b>	 <b><u>291,610</u></b>

# WASTEWATER FUND

FUND NUMBER: 401

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2008 Requested Budget	Over or Under 2008
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	82,690,849	81,031,840	82,844,122	79,755,174	
Restricted for Debt Service	609,025	623,739	623,901	631,258	
Restricted for Capital Projects	3,343,022	3,841,419	1,956,625	2,269,999	
<b>Unrestricted</b>	<b>3,662,964</b>	<b>855,259</b>	<b>3,489,768</b>	<b>2,003,964</b>	
<b>REVENUES:</b>					
Ad Valorem Taxes	5	-	-	-	-
Environmental Protection Agency	-	-	96,855	-	(96,855)
Miscellaneous Revenues	4,843	-	30,536	-	(30,536)
Sewerage Charges	7,372,069	7,200,000	7,400,000	7,400,000	-
Connection Charges	318,392	450,000	300,000	300,000	-
Inspection Fees	19,375	10,000	15,000	15,000	-
Interest Earnings	301,338	100,000	100,000	100,000	-
Rents/Leases	2,500	2,500	2,500	2,500	-
Proceeds from Sale of Assets	250	-	-	-	-
Transfer from General Fund	-	-	-	3,500,000	3,500,000
<b>TOTAL REVENUES</b>	<b>8,018,772</b>	<b>7,762,500</b>	<b>7,944,891</b>	<b>11,317,500</b>	<b>3,372,609</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES</b>	<b>3,362,117</b>	<b>4,043,686</b>	<b>3,704,857</b>	<b>4,200,390</b>	<b>495,533</b>
<b>OPERATING SERVICES</b>	<b>2,031,501</b>	<b>2,725,463</b>	<b>2,479,216</b>	<b>2,752,855</b>	<b>273,639</b>
<b>MATERIALS &amp; SUPPLIES</b>	<b>878,781</b>	<b>1,451,330</b>	<b>1,242,630</b>	<b>1,297,175</b>	<b>54,545</b>
<b>OTHER CHARGES</b>	<b>4,659,168</b>	<b>4,190,950</b>	<b>4,474,030</b>	<b>4,471,030</b>	<b>(3,000)</b>
<b>DEBT SERVICE</b>	<b>92,409</b>	<b>82,674</b>	<b>82,674</b>	<b>72,644</b>	<b>(10,030)</b>
<b>INTERGOVERNMENTAL</b>	<b>653,646</b>	<b>214,800</b>	<b>215,505</b>	<b>219,815</b>	<b>4,310</b>
<b>TOTAL EXPENDITURES</b>	<b>11,677,622</b>	<b>12,708,903</b>	<b>12,198,912</b>	<b>13,013,909</b>	<b>814,997</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(3,658,850)</b>	<b>(4,946,403)</b>	<b>(4,254,021)</b>	<b>(1,696,409)</b>	<b>2,557,612</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>2,267,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>	<b>(1,391,444)</b>	<b>(4,946,403)</b>	<b>(4,254,021)</b>	<b>(1,696,409)</b>	<b>2,557,612</b>
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	82,844,122	78,631,840	79,755,174	79,485,174	
Restricted for Debt Service	623,901	631,096	631,258	638,615	
Restricted for Capital Projects	1,956,625	4,283,093	2,269,999	2,583,372	
<b>Unrestricted</b>	<b>3,489,768</b>	<b>(2,140,175)</b>	<b>2,003,964</b>	<b>256,825</b>	

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Wastewater/Admin-Salaries	489,115	535,467	525,935	356,000	(169,935)
Wastewater/Admin-FICA	177	-	367	-	(367)
Wastewater/Admin-Retirement	62,698	68,374	56,643	39,000	(17,643)
Wastewater/Admin-Health/Life Insurance	51,899	70,000	58,602	45,000	(13,602)
Wastewater/Admin-Workers Compensation	10,391	13,378	9,048	8,000	(1,048)
Wastewater/Admin-Unemployment	-	2,500	-	1,000	1,000
Wastewater/Admin-Medicare	6,894	7,869	7,425	5,500	(1,925)
Wastewater/Admin-Disability	2,581	3,648	2,837	2,500	(337)
Wastewater/Admin-Post-Emp. Health Care	13,729	29,840	29,840	29,840	-
Wastewater/Admin-Deferred Compensation	4,365	6,000	7,573	8,000	427
Wastewater/Admin-Dental Insurance	793	1,200	812	700	(112)
Wastewater/Admin-Miscellaneous	283	480	480	480	-
<b>TOTAL PERSONAL SERVICES</b>	<b>642,925</b>	<b>738,756</b>	<b>699,562</b>	<b>496,020</b>	<b>(203,542)</b>
<b>OPERATING SERVICES:</b>					
Wastewater/Admin-Ads, Dues & Subscription	1,119	2,170	1,730	1,775	45
Wastewater/Admin-Printing	356	400	675	675	-
Wastewater/Admin-Utilities - Electric	5,204	6,855	7,100	7,810	710
Wastewater/Admin-Postage	601	695	935	635	(300)
Wastewater/Admin-Telephone	4,064	5,940	4,200	4,410	210
Wastewater/Admin-Rentals	1,182	6,500	2,610	3,780	1,170
Wastewater/Admin-Maint of Property & Equip	3,895	5,550	4,860	5,170	310
Wastewater/Admin-Contractual Services	16,033	18,185	18,185	19,490	1,305
Wastewater/Admin-Professional Services	3,025	5,490	8,990	45,740	36,750
Wastewater/Admin-Property Insurance	30,054	36,064	33,590	41,990	8,400
Wastewater/Admin-Automobile Insurance	4,012	4,815	4,695	5,870	1,175
Wastewater/Admin-Employee Liability	1,208	1,450	1,450	1,525	75
Wastewater/Admin-General Liability	7,350	8,820	8,255	9,250	995
<b>TOTAL OPERATING SERVICES</b>	<b>78,103</b>	<b>102,934</b>	<b>97,275</b>	<b>148,120</b>	<b>50,845</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Wastewater/Admin-Office & Comm. Equip	2,668	6,400	6,400	6,400	-
Wastewater/Admin-Office Supplies	3,609	5,000	4,000	4,000	-
Wastewater/Admin-Medical Supplies	83	200	200	200	-
Wastewater/Admin-Food & Clothing	998	2,000	2,000	2,000	-
Wastewater/Admin-Maint of Bldgs & Ground	3,130	5,500	4,250	4,515	265
Wastewater/Admin-Vehicle Supplies	8,734	9,195	9,350	11,130	1,780
Wastewater/Admin-Miscellaneous	31	100	100	100	-
Wastewater/Admin-Equipment & Vehicle Par	445	1,600	435	1,680	1,245
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>19,698</b>	<b>29,995</b>	<b>26,735</b>	<b>30,025</b>	<b>3,290</b>

CONTINUED

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

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Wastewater/Admin-Training & Travel	8,394	7,500	12,000	9,000	(3,000)
Wastewater/Admin-Judgements & Damages	-	500	500	500	-
Wastewater/Admin-Official Fees	584	700	1,200	1,200	-
Wastewater/Admin-Depreciation	19,869	20,500	20,500	20,500	-
Wastewater/Admin-Miscellaneous	49,840	57,000	57,000	57,000	-
<b>TOTAL OTHER CHARGES</b>	<b>78,687</b>	<b>86,200</b>	<b>91,200</b>	<b>88,200</b>	<b>(3,000)</b>
<b>DEBT SERVICE:</b>					
Wastewater/Admin-Interest	92,409	82,674	82,674	72,644	(10,030)
<b>TOTAL DEBT SERVICE</b>	<b>92,409</b>	<b>82,674</b>	<b>82,674</b>	<b>72,644</b>	<b>(10,030)</b>
<b>INTERGOVERNMENTAL:</b>					
Wastewater/Admin-Intergovernmental Charge	211,853	214,800	215,505	219,815	4,310
Transfer to General Fund	441,793	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>653,646</b>	<b>214,800</b>	<b>215,505</b>	<b>219,815</b>	<b>4,310</b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,565,468</u></b>	<b><u>1,255,359</u></b>	<b><u>1,212,951</u></b>	<b><u>1,054,824</u></b>	<b><u>(158,127)</u></b>

## FUND NUMBER: 401

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2009

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
<b>Construction in Progress</b>			
Improvements other than Buildings	\$ 2,300,000	Beaupre/Lakewood Life Station Bosco Lift Station Rehabilitation Destrehan Plant Rehabilitation	\$ 1,000,000 300,000 1,000,000
<b>Equipment</b>			
Collection & Maintenance	\$ 665,000	F-150 to replace Unit # 407 F-250 with extended cab to replace: Unit #437 - 1996 Ford Ranger, broken odometer F-250 with utility bed to replace: Unit #416 - 1998 Ford pick-up with 198,663 miles 4-dr SUV to replace Unit #421 - 1999 Ford Unit #421 - 1999 Ford Explorer with 116,000 miles Bobcat Excavator with bucket Vacuum Truck Replacement Pumps Sewer Jet Cleaner Trailer Sewer Line Camera Six (6) Scada Systems	\$ 18,000  25,000 30,000 20,000 36,000 250,000 150,000 50,000 50,000 36,000
Collection & Maintenance	\$ 520,000	1250 KW Generator for Hahnville 150KW Generator for Luling Pond Process Control Equipment SO2 Chemical Feeder Pump for Luling Pond Twelve (12) Sound-Proof Covers for Aeration Basins	\$ 250,000 50,000 50,000 20,000 150,000

Grand Total Requested:

**\$3,485,000**

# CONSOLIDATED WATERWORKS DISTRICT NO. 1

**FUND NUMBER: 430**

Description	Prior Year Actual 2007	2008 Original Budget	2008 Current Estimate	2009 Requested Budget	Over or Under 2008
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	14,906,144	(7,292,666)	16,207,421	308,579	
Restricted for Debt Service	906,143	1,823,138	1,210,869	2,612,407	
Restricted for Capital Projects	2,559,167	24,652,594	3,338,863	17,664,172	
<b>Unrestricted</b>	<b>763,211</b>	<b>2,941,794</b>	<b>4,679,443</b>	<b>6,102,991</b>	
<b>Prior Period Adjustment</b>	<b>176,389</b>				
<b>REVENUES:</b>					
Ad Valorem Taxes	440	500	100	100	-
Hazard Mitigation Grant	-	-	-	552,900	552,900
Bookkeeping/Adm. Charges	7,869	7,500	7,500	7,500	-
Facility, Planning, & Control Grant	2,543,557	-	486,000	140,000	(346,000)
Rural Development Grant	-	764,872	-	-	-
Louisiana Gov. Assistance Program Grant	-	-	-	142,800	142,800
Water Sales	9,671,213	8,803,951	9,982,044	10,303,654	321,610
Service Fees	104,080	122,300	77,900	77,900	-
Connection Fees	116,870	128,875	131,250	137,825	6,575
Delinquent Charges	425,961	443,625	458,125	481,031	22,906
Billing Fees	232,393	233,760	233,760	238,330	4,570
Miscellaneous Income	74,596	46,500	33,500	33,500	-
Interest Earnings	1,227,376	622,605	217,605	292,605	75,000
Proceeds from Sale of Assets	-	5,000	5,000	5,000	-
Compensation for Loss of Assets	3,950	4,500	2,500	2,000	(500)
Transfer from Front Foot Assessment	4,100	-	-	-	-
Transfer from General Fund	-	-	-	8,200,000	8,200,000
<b>TOTAL REVENUES</b>	<b>14,412,405</b>	<b>11,183,988</b>	<b>11,635,284</b>	<b>20,615,145</b>	<b>8,979,861</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES</b>	<b>3,604,524</b>	<b>4,092,366</b>	<b>4,103,477</b>	<b>4,402,165</b>	<b>298,688</b>
<b>OPERATING SERVICES</b>	<b>1,803,227</b>	<b>2,060,022</b>	<b>2,156,053</b>	<b>2,272,697</b>	<b>116,644</b>
<b>MATERIALS &amp; SUPPLIES</b>	<b>991,552</b>	<b>1,077,470</b>	<b>1,158,809</b>	<b>1,209,908</b>	<b>51,099</b>
<b>OTHER CHARGES</b>	<b>1,235,491</b>	<b>1,229,254</b>	<b>1,284,254</b>	<b>1,322,584</b>	<b>38,330</b>
<b>DEBT SERVICE</b>	<b>1,403,326</b>	<b>1,556,138</b>	<b>1,556,138</b>	<b>1,538,938</b>	<b>(17,200)</b>
<b>INTERGOVERNMENTAL</b>	<b>101,938</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>9,140,058</b>	<b>10,140,250</b>	<b>10,383,731</b>	<b>10,871,292</b>	<b>487,561</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>5,272,347</b>	<b>1,043,738</b>	<b>1,251,553</b>	<b>9,743,853</b>	<b>8,492,300</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>853,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>	<b>6,125,542</b>	<b>1,043,738</b>	<b>1,251,553</b>	<b>9,743,853</b>	<b>8,492,300</b>
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	16,207,421	10,106,376	308,579	16,404,158	
Restricted for Debt Service	1,210,869	1,825,938	2,612,407	2,549,907	
Restricted for Capital Projects	3,338,863	8,344,954	17,664,172	2,663,093	
<b>Unrestricted</b>	<b>4,679,443</b>	<b>2,891,330</b>	<b>6,102,991</b>	<b>14,814,844</b>	

## CONSOLIDATED WATERWORKS DISTRICT NO. 1

## FUND NUMBER: 430

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2009

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Cast Iron Water Main Replacement (West Bank)	\$ 875,000	Cast Iron Water Replacement (Westbank) LA 18, Hahnville - (Elm St. - Lowe St.) Old Spanish Trail	\$325,000 550,000
Distribution Equipment and Improvements	\$ 335,000	New Warehouse -metal building with shelving system Forklift to use in new warehouse Replace vehicles: Unit 861 (1994 2-ton dump truck with 39,259 miles) Unit 872 (Case 580SL Backhoe) Unit 873 (1993 Case 590 Backhoe)	\$ 125,000 23,000 63,000 62,000 62,000
Billing Equipment and Improvements	\$ 31,000	Replace 1994 Genicom line printer Billing equipment upgrades and replacements Replace 2002 check scanner & software	\$ 13,000 10,000 8,000
Administration Equipment and Improvements	\$ 20,000	Administrative equipment replacement/upgrade Security system upgrades (Westbank office)	\$ 10,000 10,000
Meter Reading Equipment and Improvements	\$ 34,000	Replace vehicles: Unit 805 (2003 1/2-ton pick-up with 82,057 miles) Unit 810 (2003 1/2-ton pick-up with 85,345 miles)	17,000 17,000
Water Towers and Tanks	\$ 895,000	Repair and repaint Westbank Ground Tank No. 3 (change roof and add support) Repair and repaint Eastbank Ground Tank No. 3 Repair and repaint Westbank D Clarifier	250,000 95,000 550,000
Water Treatment Plant Improvements	\$ 422,000	West Bank: Replace filter under drains B Plant Analytical and normal equipment replacements East Bank: Analytical and normal equipment replacements Plant C Clarifier Refurbishment Project River Pump - New Plant Replace Unit #822 (1998 1/2-ton pick-up with 146,256 miles)	\$ 120,000 45,500 Total \$ 165,500 \$ 45,500 140,000 50,000 21,000 Total \$ 256,500

**Grand Total Requested:** \$ 2,612,000

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<b>Water Treatment System and Water Storage Tanks</b>	<span style="border: 1px solid black; padding: 2px;">\$ 15,000,000</span>	Projects to be paid with proposed 2007 Revenue Bond Issue EB Plant upgrade	15,000,000
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\$ 17,612,000 Total proposed 2009 Capital Projects