

Annual Budget 2014

Parish of St. Charles



V.J. St. Pierre
Parish President

Grant Dussom, CPA,
Finance Director

Grant Dussom



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**St. Charles Parish Council
Louisiana**

For the Fiscal Year Beginning

January 1, 2013

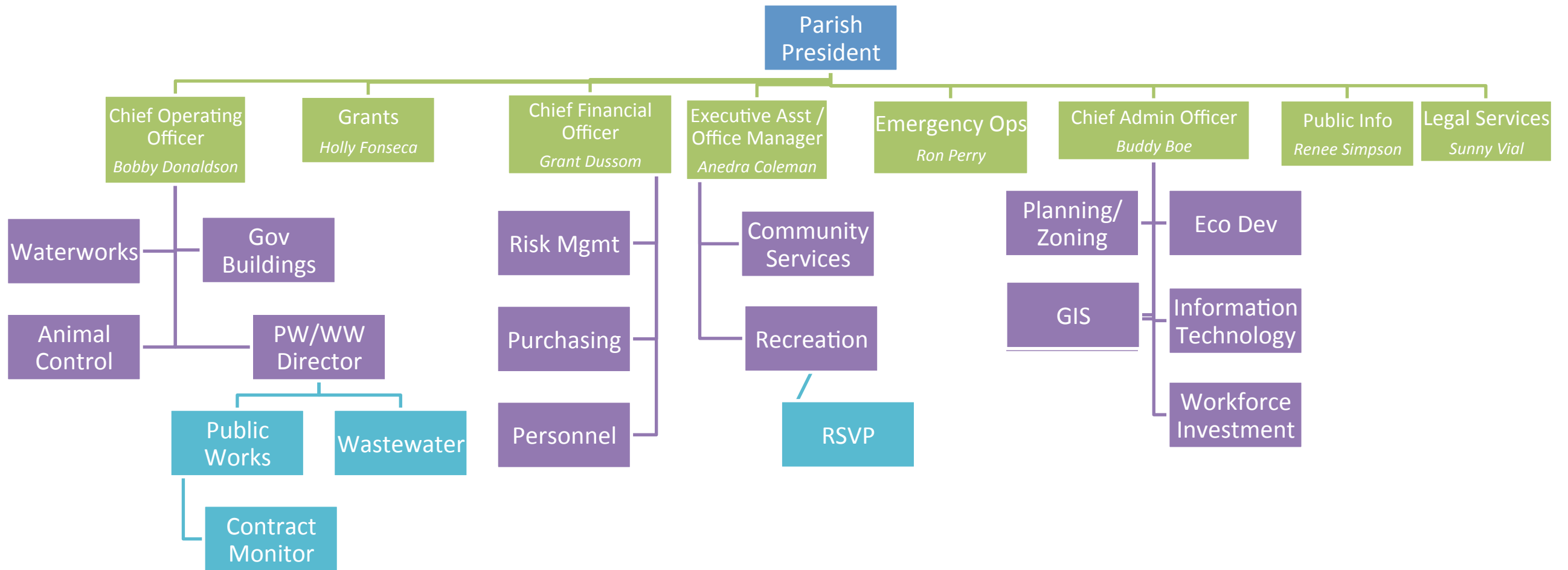
Executive Director

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Organization

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

The Process

The purpose of the Annual Operating Budget for St. Charles Parish is to provide fiscal guidance for the upcoming year. The aim of the budget process is to determine how the limited estimated revenues will be allocated. The budget calendar for preparation of the 2014 Annual Operating Budget was as follows:

June 10	Instructional letter forwarded to departments by CFO
July 30	Deadline for submission of budget requests
Aug – Sept.	Budget draft reviewed by Parish President
Sept 20	President’s budget submitted to Council
Oct 22, 24 and 29	Council Budget Hearings
Nov 19	Council Approval of Budget
Jan 1	Effective Date of current expense budget

When budget-request packets were sent to the various departments and agencies in June 2013, each general fund department was given a target amount determined by the Administration and Finance Department. Keeping the current economic climate in mind, department heads were encouraged to explore ways that their current operations could be streamlined and to apply savings or cost recovery measures while preparing their 2014 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.

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

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

Budgetary Structure

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

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

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

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

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

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

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

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

Financial Policies

Auditing, Accounting and Financial Reporting

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

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

Basis of Accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for

services, fines and forfeitures, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The Parish's definition of available means expected to be received within sixty days of the end of the fiscal year.

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

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

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

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

Budgetary Accounting

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

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

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

Budgetary Process

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

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

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

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

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

Debt Issuance and Cash Management

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

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

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

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

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

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

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

The Parish will adhere to all legal and statutory limitations relative to debt issuance. The Parish has the authority to incur debt and issue bonds in accordance with a number of provisions found in the Louisiana

Constitution and Louisiana Revised Statutes. The Parish will obtain approval from the State Bond Commission prior to the issuance of any type of long term debt, as required by state law. The Parish will issue general obligation bonds only when authorized by a majority of all qualified voters voting on a proposition to issue general obligation bonds.

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

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

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

Debt Level and Capacity

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

The outstanding bonds secured by ad valorem taxes consist of general obligation bonds. These bonds totaled \$17,165,000 as of 12/31/12. In accordance with Louisiana Revised Statute 39:562, the Parish is legally restricted from incurring long-term bonded debt secured by ad valorem taxes in excess of ten percent of the assessed value for taxable property in the parish for any one purpose. The statutory debt limit for the Parish as reported at December 31, 2012 was \$125,593,253.

Investment Policy

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

Revenues

The Parish reviews each revenue stream annually in regards to factors relevant to past, present, and projected future collections. The primary sources of revenue for the Parish are Sales and Use taxes and Ad Valorem Taxes. The Parish will on occasion receive one time revenues for which the Parish will limit the use of these one-time revenues, as they cannot be relied on in future budget periods, to non-recurring expenditures in order to minimize disruptive effects on service due to non-recurrence of these sources. One time revenues may include, but are not limited to, legal settlements, bond refunding savings, the sale

of government buildings, non-recurring grants, etc. Acceptable uses of non-recurring funds include infrastructure improvements, capital acquisitions, startup costs, early debt retirement, and other expenditures of a non-recurring nature.

Fees and Charges

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

Expenditure Policies

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

Balancing the Budget

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

The calculation of operating revenues will exclude non-recurring or unstable collections. Recurring subsidies from other funds, in which the expenditures are built into the base operating budget for the fund providing the source, will be considered operating revenues. Operating expenditures will include personal services, supplies, contractual services, transfers out, and capital outlay. The Parish will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. The budget will remain balanced throughout the year.

Stabilization of Funds

The Parish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. A designation of Minimum General Fund-Fund Balance will be made at the end of each year equal to at least 5% of total Governmental Funds budgeted appropriations with a bottom line reserve of \$7 million. Consideration will be given to cash resources available to the fund when determining designations. On November 21, 2010, the St. Charles Parish Council adopted an ordinance requiring a minimum General Fund Balance of 5% of total budgeted governmental expenditures or a minimum \$7 million fund balance, whichever is greater, be maintained for the Parish at all times. As total Governmental Expenditures are budgeted to be \$131,992,771 for 2014, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted 2013 General Fund Balance for 2014 is \$7,139,855.

Reporting Entity

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

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

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

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

1. St. Charles Parish Communications District

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

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

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

3. Sunset Drainage District of St. Charles Parish

This is a special district located in St. Charles Parish that provides service to a limited number of parish citizens. The appointment of commissioners of the Sunset Drainage District of St. Charles Parish is made upon the recommendations of twenty-five of the landowners of the district. When there is a contest over the appointment of commissioners, the Council must give the appointment to the commissioner who is recommended by a majority in number of landowners in the district. The commissioners serve until their successors are appointed and qualified. While this district is responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Parish. The District has a financial benefit from the Parish because the Parish has assumed the obligation to finance the deficits of and provide substantial financial support to the District. It is reported as a discretely presented component unit.

The Sunset Drainage District of St. Charles Parish has a fiscal year ending December 31. Separate audited financial reports, which include additional information that may be required of the District, are prepared by *T. S. Kearns & Co.* and can be obtained by contacting their office directly at 501 Canal Boulevard, Thibodaux, LA, 70301. More detailed information regarding operational results is available from the Parish for the period ending December 31, 2012.

On August 18, 2013, the Sunset Drainage District was formally merged with St. Charles Parish, thus all functions of the District will be handled by the St. Charles Parish Public Works Department.

4. St. Charles Parish Hospital Service District

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

St. Charles Parish Hospital Service District has a fiscal year ending on July 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *LaPorte, Sehr, Romig & Hand* at 110 Veterans Memorial Boulevard, Suite 200,

Metairie, LA 70005-4958. More detailed information regarding operational results is available from the Parish for the period ending July 31, 2012.

The Parish is required to prepare financial statements that consider all units within the reporting entity. The Parish budget establishes appropriations for operations of the primary government, which in some cases include interaction with the component units; however the Parish does not exercise budgetary control over the component units except on funds appropriated by the Council.

Departmental Information

Animal Control

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

The biggest challenge facing the department is trying to accommodate the rise in the animal population within a growing parish. The department has met that challenge with the construction of a larger, state of the art animal shelter which was completed in April 2012.

Community Services

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

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

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

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

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

Community Service Department Program Descriptions

Home Energy Assistance

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

Emergency Assistance Programs

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

H.O.M.E Program

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

Emergency Home Repair Program

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

Weatherization Program

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

Summer Food Service Program

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

St. Rose Community Center

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

Communications District (911)

The 911 Communications Center is a Public Safety Answering Point (PSAP) and dispatch center providing the residents of St. Charles Parish a vital link to emergency response personnel from medical, fire, and sheriff's office services. In 2012, the St. Charles Parish Communications Center processed 104,585 calls. Of those calls, 911 Center personnel managed 36,133 for fire, medical, and or sheriff's office services.

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

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

Solid Waste (Enterprise Fund)

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

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

Road Lighting Fund (Special Revenue Fund)

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

- Monitor the Road Lighting contract
- Receive request/complaint calls in reference to street light outages
- Input information into data system
- Forward data to proper contractor: Entergy or parish awarded contractor
- Issue purchase orders for road lighting supplies, repairs, and installations,
- Organize police detail surveillance for road lighting repairs when necessary
- Oversee special installation construction projects including recreational sites

- Review and approve all street lighting layout plans for new construction subdivisions
- Approve energizing of new street lighting through Entergy Louisiana LLC.
- Review and approve all street light deposit refunds to developers
- Review and approve all street lighting invoicing
- Receive, process and close out all St. Charles Parish Council work orders in reference to road lighting
- Organize lighting for special events such as Fourth of July events and recreational events
- Attend Entergy training and hurricane events
- Compile monthly report for Parish President's office

Mosquito Control Fund (Special Revenue Fund)

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

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

Council Office

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

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

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

Council on Aging

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

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

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

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

Department of Economic Development

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

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

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

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

Department of Emergency Preparedness

The Department of Homeland Security and Emergency Preparedness is responsible for maintaining

written plans for the preparedness, mitigation, response and recovery of any terrorist act, natural or technological disaster that may occur in St. Charles Parish.

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

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

Department of Finance

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

Grants Office

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

Department of Government Buildings

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

Legal Services

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

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

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

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

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

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

Information Technology and GIS

The Technology Office supports the different Parish offices, as well as, assists with the upgrade of the Parish wide telephone system. With so much expansion taking place and offices being relocated for more efficient operations, the Technology office is involved with providing technology services to these various locations.

Some of the Technology tasks completed in 2013 include:

- Installed IP phones at various departments and integrating with the courthouse phone system
- Began assisting both the District Attorney's office, as well as, Clerk of Court
- Upgraded and Maintained the Fiber Based DIA
- Upgraded and Maintained the Metro-E Network Circuits
- Supported parish employees through the helpdesk
- Assisted in completing technology portion of EOC and Community Center
- Maintained Remote Backups of All Critical File Systems
- Used Remote Access (WebEx) in our day to day operations

The goals for 2014 are to continue the current day to day operations and to assist with all future projects which may arise. The department is further expanding the phone system to all departments with one Phone system in mind.

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

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

Parks and Recreation

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

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

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

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

Personnel Office

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

Planning and Zoning

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

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

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

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

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

Public Information

The St. Charles Parish Public Information Office is tasked with informing the public of government activities and progress in an efficient, productive and aesthetically pleasing way. The Public Information

Officer also acts as full-time parish spokesperson and media liaison, communicating with the media and public on behalf of the emergency operations center during emergency situations. Projects undertaken by the office on a daily basis include, but are not limited to: Writing press releases, putting together speeches for members of the executive staff and directors, taking photographs of parish projects and events, updating and maintaining the parish website and social media, producing advertising collateral and brochures, and maintaining and producing video content for the government access channel.

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

Public Works – Roads and Drainage

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

The Department has 173 budgeted employees who are dedicated to providing services in the most safe, reliable, efficient manner at a minimum cost to the citizens of St. Charles Parish.

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

Public Works maintains and improves critical parish wide infrastructure such as roads, the storm water pumping network and grass cutting on parish property and right of ways. Over 195 miles of roadways of varying surfaces such as concrete, asphalt, and limestone are maintained. Public Works also maintains 48 drainage pump stations, 40 miles of major conveyance canals, and 390 miles of drainage ditches/sub-surface drainage.

- Public Works has 8 road crews, 4 crews on each side of the river, normally consisting of 5 employees in each crew. The daily activities of these crews consist of cleaning and re-digging of ditches, cleaning culverts, replacing damaged and/or undersized culverts, repairs of roadways, trimming of trees and other various maintenance activities.
- Public Works has 4 carpenter crews, normally consisting of a carpenter and a helper that work parish wide to repair and replace damaged catch basins and replace driveways associated with culvert replacements.
- Public Works has a grass cutting crew on each side of the river that normally consists of a lead person, 4 to 6 tractor operators, groundskeepers and laborers. Grass cutting is carried out on a revolving cycle approximately 10 months of the year.
- Public Works also has 6 drainage crews, 3 on each side of the river, normally consisting of 2 employees in each crew. The daily activities of these crews are to maintain approximately 95 drainage pumps in top operating order and maintain the stations and grounds surrounding the Parish's 48 pump stations.

- Public Works also staffs a projects crew that consists of a foreman, operators, and laborers to clean the major drainage canals, perform heavy lifting of equipment and pumps and to assist special project work.
- In 2012, Public Works processed 7,491 work orders. Of these work orders, drainage, pump maintenance, and road crews completed 7,436 work requests. This is a 99.3% completion rate. The Department continues to follow up on all open work orders to either reissue or cancel the order due to circumstances not allowing completion.
- In 2012, Public Works processed and approved 25 commercial developments in accordance with St. Charles Code for compliance.

Capital Project Management

Public Works performs project management for all engineering and public bid contracts issued by the Department. Public works also assists other separate departments with project management services for some of their larger projects. Our focus is to establish a well-maintained and future oriented infrastructure with emphasis on effective drainage and cost effective use of the department's financial resources. Significant achievements have been made in this area since 2008.

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

Public Works has successfully managed over 89 million dollars in capital projects since 2008:

- 55.2 million dollars in Drainage projects;
- 11.5 million dollars in Wastewater projects;
- 14.5 million dollars in Road projects; and
- 8 million dollars in projects for other various Parish departments.

Purchasing

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

Related Objectives

1. To maintain procedures that will ensure that both quality and price are considered in the procurement process;

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

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

Retired and Senior Volunteer Program (RSVP)

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

Risk Management

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

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

Wastewater

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

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

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

Waterworks

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

Workforce Investment Act (WIA)

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

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

In addition, our other services for Employers include:

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

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

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

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

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

Legal Requirements

Legal requirements applicable to budget amendments are set forth in the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.). In accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the Parish President has the authority to authorize the transfer of any unencumbered balance of an appropriation, or portion thereof, to supplement another appropriation made in the same budget to the same department, office or agency via

an executive order which in addition to the Parish President's signature, must also have the approval of the Finance Director. At the request of the Parish President, the Council may by ordinance transfer any unencumbered balance of an appropriation, or portion thereof, to supplement an appropriation made in the same budget to another department, office, or agency via a formal budget amendment.

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

Revenue Assumptions

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

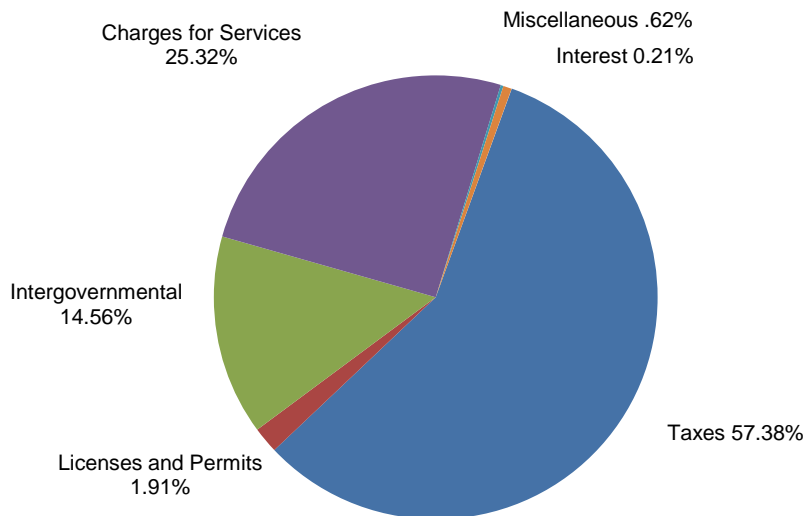
Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall decrease for 2014 of 12% as compared to the 2013 original budget. This decrease is due to large decrease in Sales Tax Revenues witnessed in 2013 as a result of several major Plant expansions throughout the Parish being completed in 2012, thus the Parish witnessed a large spike in Sales taxes in 2012 and conversely experienced the same spike in the opposite direction for 2013. The following is a general overview of revenues, along with detailed discussions for the more significant items.

The Parish is budgeting decrease in Sales Tax revenue for 2014, while Ad Valorem taxes are expected to increase slightly over 2013. Though Sales Tax revenue is expected to decrease, the Parish witnessed record highs in Sales Tax for 2012. The record highs in Sales Tax revenue was directly associated with the planned and completed construction plant expansions in some of the Parish's largest industries, mainly Dow Chemical, Monsanto and Valero. Upon those completions, Sales taxes fell drastically in 2013, which put the Parish Sales tax figures more in line with what was experienced in 2011 and 2010. Given the volatility of Sales Taxes over the past 10 years, i.e. Sales taxes fluctuated as much as 23%, these temporary increases cannot be relied on, especially in times of economic turmoil. With that being said, when these temporary spikes do arise, the Parish in turn devotes these additional funds to one time Capital projects much needed throughout the Parish, especially in our Roads and Drainage Budget and our West Bank Hurricane Protection Levee fund. Conversely, for the current year, as the pendulum has swung the other way, the Parish has in turn drastically reduced the amount of capital projects it will pursue.

A comparison of 2013 Projected Ending and 2014 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2013 Budget	% of Total	2014 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	60,379,403	53.49%	55,763,162	57.38%	-7.65%
Licenses & Permits	1,965,650	1.74%	1,856,100	1.91%	-5.57%
Intergovernmental	25,338,293	22.45%	14,153,211	14.56%	-44.14%
Charges for Services	23,901,920	21.17%	24,601,011	23.52%	2.92%
Interest	202,881	0.18%	201,095	0.21%	-0.88%
Miscellaneous	1,091,967	0.97%	601,125	0.62%	-44.95%
Total	112,880,114		97,175,704		-13.91%

**2014 Sources of Funds
(Excluding Internal Transfers)**



Taxes

The taxes revenue category includes ad valorem, sales, alcoholic beverage taxes, airport expansion agreement, and cable franchise taxes. With internal charges between funds excluded, taxes account for approximately 57.38% of total sources in the 2014 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$55.7 million of the total \$97.1 million generated externally in the 2014 budget.

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

History of Tax Collections

	2008	2009	2010	2011	2012
Ad valorem	\$20,524,233	\$21,457,700	\$22,835,369	\$22,137,484	\$23,765,758
Sales	32,221,461	32,710,536	28,288,787	34,268,437	41,172,766
Alcoholic Beverage Tax	53,028	52,382	50,737	45,892	50,889
Airport Expansion Agreement	144,877				1,381,602
Cable TV franchise tax	633,810	638,467	666,451	695,297	732,794
Total	53,577,409	54,859,085	51,841,344	57,147,110	67,103,989

Ad Valorem Tax

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. The 2013 tax roll for St. Charles Parish has an assessed valuation of \$1.3 billion. Of this amount \$98.9 million represents the valuation of exempt homesteads. Louisiana homeowners are allowed a homestead exemption of \$7,500 of assessed valuation for state, parish, and special ad valorem taxes.

The 1974 Louisiana Constitution authorizes the governing authorities of municipalities and parishes to levy annually ad valorem taxes of 7 and 4 mills respectively. These millages may be adjusted upward or downward in reassessment years to prevent gains or losses in revenues due to reassessment. Property is reassessed every four years, with 2012 the most recent year of reassessment. In 2012 the Parish Council elected to roll back the millage rates for the Parish General Alimony Tax to 3.17. The authorized maximum millage is 3.21 mills until the next reassessment in 2016.

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

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

Taxing District	Current 2013 Millage	Approved 2014 Millage
General Parish Tax	3.17	3.17
Parish Recreational Program	2.97	2.97
Parish Council on Aging	0.96	0.96
Mosquito Control	1.10	1.10

Public Library Maint. & Operations	4.45	4.45
Road Lighting	1.45	1.43
Health Unit	0.64	0.64
Public Roads	5.94	5.94
Fire Protection	1.53	1.53
E-911 Tele Ser M&O	0.99	0.99
Parish Sewer Bonds	2.83	2.60

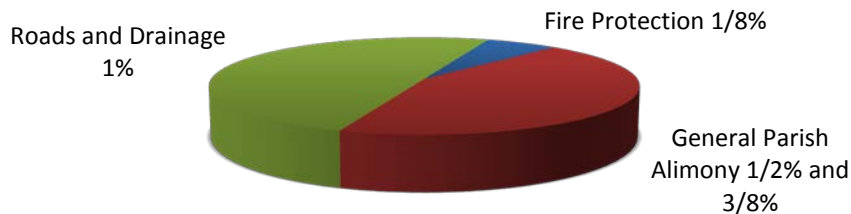
Sales Tax

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

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

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

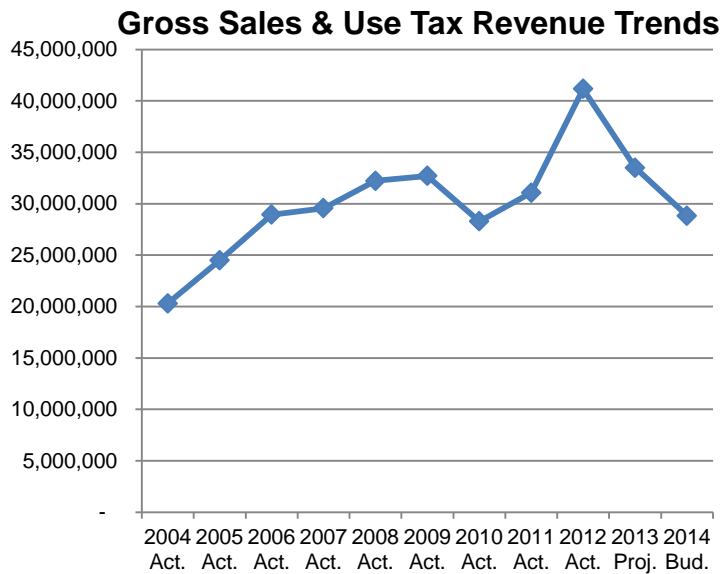
Sales and Use Tax Distribution 2% Total Parish Collection



An upward trend was felt in Sales and Use Tax in 2004, increasing sharply in 2005 and 2006. Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the highest increase in the Parish's history. Unfortunately a similar percentage decrease occurred in 2013 as the major expansion projects that took place in late 2011 and through 2012, came to a close. With these expansion completed, the Parish is projecting a 23% decrease in Sales tax revenue from the record highs of 2012, followed by another 16% decrease in 2014.

In forecasting our Sales tax revenues, whenever we witness large upswings in taxes, we have always put those additional funds towards one time capital projects, such as our newly completed Community Center and our new Emergency Operations Center, both of which would not have been possible without the activity of 2011 and 2012. For the current year however, with Sales tax levels coming back down to normal, large capital projects will have to be placed on hold, aside from the much needed third floor

renovation of the Parish Courthouse.



The 2014 estimate of sales taxes totals \$28.8 million. This amount was provided to the Parish from the St. Charles Parish School Board Sales Tax Collection office.

Intergovernmental

Intergovernmental revenues include monies received from other governmental agencies such as federal and state offices. In some cases these funds are dedicated to provide for the operation of a specific program such as job training, Community development programs, etc. For 2014, these funds represent approximately 17% of the Parish Governmental Funds total revenue, up 3.5% from 2013. The majority of this funding has been in the form of FEMA Hazard Mitigation Grants for various Public Works and Emergency Preparedness projects which are currently under construction and or completed. As these funds are determined by outside sources, i.e. the particulars of which are found in the grant documents/agreements, Intergovernmental revenues can fluctuate from year to year depending on Grant awards.

Charges for Services

Consolidated Waterworks and Wastewater District No. 1

On March 4, 1991, in accordance with the provisions of Chapters 22 and 22A of Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Consolidated Waterworks and Wastewater District No. 1 was created by Parish ordinance No. 91-3-2. The District was created to operate, maintain, and administer a combined wastewater and waterworks system within the parish-wide boundaries. The District separates financial reporting of its operations into two funds, the Waterworks Utility System fund and the

Wastewater Utility System fund. The district is governed by the same elected Council that governs the Parish and is therefore included in the Parish's financial report as a blended component unit. Both funds of the District are reported as blended proprietary funds. The District does not issue separate financial statements. The District has a fiscal year ending December 31.

Sewer User Fee

The sewer user fee is estimated to produce \$7.8 million in 2013. This fee provides for capital the operation and maintenance of the sewerage system. The user fee is based upon the amount of wastewater discharged by a residence or business. Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented, therefore the Wastewater system has not reached the full 15% residual. This has caused a corresponding decrease in the Wastewater Funds unreserved net assets. In July 2012 however, the administration implemented the first of three Fifty-Seven cent per one thousand gallon used Wastewater rate adjustments, with the second adjustment taking place in July of 2013, and the adjustment set to occur in July 2014. As operations expenses continue to mount for the wastewater department with continued need for capital improvements to maintain the current system, and due to the fact that a rate adjustment had not been implemented since 2007, the administration deemed it vital to implement this series of adjustments with the intention of minimizing the disparity between revenues and expenses for the department, as well as provide some funding for capital outlay.

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. St. Charles Parish however was approved for a \$6.5 million, 0.95%, 20 year, DEQ loan in 2011, which has provided much needed funding for significant capital improvement to the Wastewater department, specifically to its two Treatment Plants located on the East and West Bank of the Parish, as well as vital upgrades to six of its major sewer lift stations. As of November 18, 2013, the department has utilized \$4.6 million of the total \$6.5 million, with the remaining \$1.9 million to be utilized in the remainder for 2014.

The Administration is currently in the process of creating a non-domestic sewer program to bring in additional revenues for the Wastewater department, with the object being to charge the commercial users of the Parish Sewer System an additional fee due to more usage. Currently, all customers are charged the exact same rate. In meeting with neighboring Parishes who have adopted a similar plan for their system, this type of program has brought in nearly \$1 million per year in some cases. With the program still in its developmental stages, the administration decided to budget \$250 thousand for 2014.

Waterworks User Fee

The water works user fee is estimated to produce \$9.5 million in 2014. This fee, along with Service Fees, Collection fees, Delinquent Charges, Billing Fees, as well as Hazard Mitigation grants, will provide for capital improvements and the operation and maintenance of the Water system.

Solid Waste Collection and Disposal Fee

This revenue is derived from the residential solid waste collection and disposal fee. The total revenues from solid waste user fees are expected to be \$3.55 million in the year 2014 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund).

Fund Balance

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

The 2014 General Fund includes the use of \$27.7 million of fund balance. The 2014 General Fund includes \$23.2 million as a source to provide for capital improvements and capital outlay, \$20 million of which are transfers related to construction of the West Bank Hurricane Protection levee as well as capital projects for the Recreation department. These transfers represent approximately 34% of total General Fund sources. The projects funded through fund balances are detailed in the Budget Message.

The 2014 Special Revenue Funds (in aggregate) include the use of \$9.1 million of fund balance mainly as a source to provide for capital improvements and capital outlay. Capital Outlay represents approximately 24% of Special Revenue Sources. The primary contributors to fund balance usage are the Parish Transportation Fund, Road Lighting Fund, Roads and Drainage Funds, Recreation, Mosquito Control, and the RSVP Funds.

The 2014 Parish Transportation fund includes the use of \$74,500 of fund balance, or 14% of its fund balance, which is primarily attributed to the 2014 Road Maintenance Program. The 2014 Road Lighting Fund includes is projected to show an increase of \$119,310 to its fund balance. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2014 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$8.9 million or 62% of its Fund balance mainly as a source to provide for capital improvements and capital outlay. For 2014, it is estimated that approximately \$13.4 million worth of capital projects will be started and or completed, on top of the \$32.3 million worth of capital projects expected to be completed by the end of 2013, thus bearing a heavy burden on Roads and Drainage's fund balance. Projects of this size cannot be sustained for much longer unless alternate sources of funding can be acquired. The main options for the Parish, should it continue to ramp up capital projects in its Drainage department would be to go out for a bond issue, but at this point in time, going out for a bond issue for capital improvements is not projected to be a choice, at least for the near future. The Parish wants to maintain a secure enough fund balance in its Special Revenue Roads and Drainage Fund, while still being able to complete capital projects. Over the past few years, capital projects in the Parish has increased dramatically, which is directly attributed to the increase in Sales Taxes witnessed as a result of Hurricane Katrina and most recently due to the large plant expansions that took place within the Parish in 2011/2012. In keeping with the Parish plans for temporary increases, the Parish will continue to only pursue one time capital projects that any additional funds can be best used for. The Parish expects a continuing tapering off of Capital projects in the next few

years especially considering the current state of the national economy, which is also why going out for any sort of bond issue to fund significant capital projects is on hold at this time.

The Parish Recreation fund includes the use of \$114,244 or 49% of its fund balance, mainly as a source to provide much needed services to the Parish as well as capital outlay. With Recreation, along with Roads and Drainage utilizing greater than 45% of their own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut, especially for Roads and Drainage in that 62% of its fund balance is being utilized. As the Recreation department currently has no funding for Capital Outlay, a transfer of over \$100 thousand from the General Fund to Recreation for Capital Outlay has been budgeted for 2014, but transfers for capital projects every year cannot continue, especially considering the \$2 million transfer from 2013 that will take place by year end, compounded by the fact that Sales Taxes revenues, which have provided the additional one time funding decreased tremendously in 2013 and are further decreasing in 2014.

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

On November 22, 2010, the St. Charles Parish Council adopted an ordinance establishing a minimum General Fund Balance of 5% of total budgeted governmental fund expenditures for the succeeding year be maintained at all times with a base reserve of no less than \$7 million within the General Fund. Included in the 2014 Budget is an ending General Fund Balance of \$7.1 million, which is approximately \$144 thousand over the base reserve. This projected ending fund balance will be required to be monitored throughout the 2014 year so as to not drop below the newly enacted bottom line reserve.

Capital Projects

As previously discussed, with the increases in sales tax revenue witnessed over the past several years, thus providing additional one time revenues which may or may not have been anticipated, the Parish has thus employed a method of accomplishing one time capital projects via the additional funds collected. The major capital projects by department are listed throughout the budget after each account's budget summary. As there are too many projects to discuss, this area will be devoted entirely to those large one time projects by fund, therefore each project discussed will be broken down by fund below, i.e. General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds.

General Fund Capital Projects:

For 2013, there are approximately \$6.1 million of Capital Projects budgeted, the largest of which are the \$4.2 million set aside for the construction/renovation of the 3rd Floor Courthouse for much

needed office space. The remaining projects for 2013 within the general fund represent the normal year to year projects and thus can be located behind each summary.

Special Revenue Funds – Capital Projects

For 2013, there are approximately \$13.4 million of Capital Projects budgeted for all Parish Special Revenue funds. The majority of these projects are budgeted in the Parish's Roads and Drainage Fund, which also represents the Parish's largest department, Public Works. The Road's and Drainage Fund accounts for approximately \$8.4 million of the total budgeted capital outlay for the Special Revenue Funds. As significant detail is provided in the budget books on the specific projects this total represents, similar to the General Fund capital projects, specific attention will only be given to the larger projects in this section.

The Road's and Drainage fund is separated into four accounts: Flood Control, Paved Streets, Sidewalks and Crosswalks, and Drainage, with Drainage being the largest. The significant capital projects can be found in Paved Streets, Sidewalks and Crosswalks, and of course Drainage. The largest capital project in Paved Streets is \$3.3 million set aside for the repaving of Ormond Boulevard (note 80% of this total is provided in the form of a grant). Also included is \$700,000 the 2014 Road Maintenance Program. On top of this amount set aside for Road Maintenance in Paved Streets, the Parish Transportation Fund also has set aside \$575,000 for the 2014 Road Maintenance Program, of which \$500,000 is provided via annual state funding. This program simply represents the numerous road overlay, patching and paving that the Parish performs each particular year. The largest account – Drainage has \$8.4 million budgeted for capital outlay. The majority of these projects are related to the engineering of the Westbank Hurricane Protection levee, pump station improvements, drainage improvements, and canal stabilizations. For further detail on these projects, please look under the special revenue section of the 2014 Budget book, for narrative explanations of the Capital Outlay.

The Recreation Fund is the only other Special Revenue fund with large Capital Projects. In total, the Recreation fund accounts for \$190 thousand of the total \$13.4 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$100,000 for St. Rose Park improvements.

Capital Projects Funds – Capital Projects

For 2013, there are approximately \$26 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount is attributed to the West Bank Hurricane Protection Levee fund. A total of \$24.9 million is budgeted to go towards the construction of the West Bank Hurricane Protection levee. \$19.7 million of this total represents funds transferred directly from the Parish General Fund. The estimated total project cost is around \$500 million.

The other primary Capital Projects fund is the Parish's Front foot Assessment fund and recreation Facilities Construction fund. The Front Foot Assessment fund has \$518 thousand budgeted for the repaving of Ormond Boulevard and \$575 thousand is budgeted for capital outlay in the

Recreation Facilities Construction fund for park improvements to Bayou Gauche, Boutte, Hahnville, Destrehan and St. Rose Parks. Both of these capital projects fund consist of funds collected from residents and or developers and the funds collected can only be used in the particular area where they were collected and for the specific projects they were collected for, in this case, concrete replacement and overlay in regards to the Front Foot Assessment fund and park improvements in the areas mentioned above for the Recreation Facilities Construction fund.

Enterprise Funds – Capital Projects

The capital projects for 2014 within the enterprise funds represent the normal year to year projects that are pursued by the Waste Water and Water Works departments, and thus can be located behind each fund's narrative capital summary.

2014 Annual Budget

Functional Units

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

Functional Units

General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise
Legal Services				
Taxation - Assessor				
Taxation - Collector				
Planning & Zoning				
Coastal Zone Management				
ICC Buidling Codes				
Data Processing				
Information Technology				
Research & Investigations				
Cable TV Administration				
General Government Building				
Retirement System Contributions				
Retired Employees' Group Insurance				
Risk Management				
Grants Administration				
Sheriff				
Juvenile				
Emergency Preparedness				
Emergency Preparedness Subsidiary				
EOC - 24 Hour Coverage				
Motor Vehicles				
Coroner				
Animal Control				
Health & Safety Rehab				
Community Service				
Energy Assistance				
Summer Feeding				

Functional Units

General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise
Community Service Centers				
Community Services Subgrants				
FEMA				
CSBG - Administration				
CSBG - Program Activities				
Home Program				
Community Center				
Parish Farm Agent				
Economic Development				
Tourist Information Center				
Veterans Administration				
Public Housing				
Debt Service				
Transfers				



ST. CHARLES PARISH

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

September 26, 2013

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 2014 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 2014. Our community is growing and the Parish must be able to meet the increased demand for services. Unlike a private business, St. Charles Parish has a broad range of responsibilities in providing these services. This budget covers these responsibilities and addresses the needs of the citizens of our Parish.

The priorities 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 duties.

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

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

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

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

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

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

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

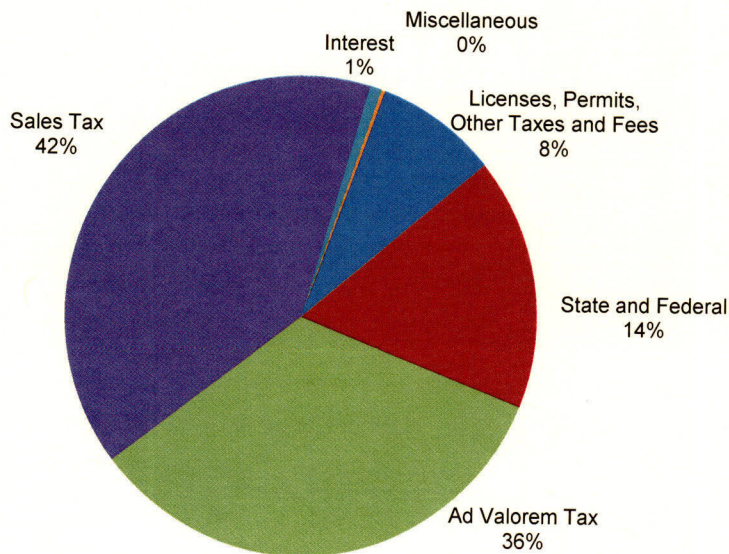
Flood and hurricane protection for the entire Parish will remain a priority to protect the lives and property of our residents.

BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2014 includes revenues and other financing sources of \$92.8 million plus estimated fund balances carried over from 2013 (beginning fund balances) of \$60.6 million and expenditures of \$131.1 million. The summary of operating and capital budget for proprietary funds includes revenues of \$24.2 million, cash expenses of \$22.4 million and non cash depreciation expenses of \$5.9 million.

Sales tax collections equal 42% of budgeted revenues, and ad valorem taxes equal 36% for governmental funds. The remaining sources of revenue for governmental funds are shown below.

2014 Sources of Funds
(Excluding Internal Transfers)



User fees provide 92% of the revenues in proprietary funds. The remaining 8% comes from transfers from the General Fund, Bond Proceeds, Grants and interest earnings.

Ad Valorem tax revenues are expected to maintain their average annual increase in next three years with an anticipated 4% increase in 2014. Due to the impact of the Biggert-Waters National

Flood Insurance Program reforms, property assessments in the severely impacted areas were reduced and the foregone revenues have been acknowledged in this budget. Nevertheless, according to the Assessor for the Parish the ad valorem tax revenues are projected to increase significantly by 2016 which will result in both an increase in both annual revenues and bonding capacity for capital project needs.

Over the past ten years, the Parish's sales tax collections have varied by as much as 24.5% in the Parish's favor as well as 22.9% against the Parish. The volatility of sales tax collections is primarily due to the varying industrial activity in the Parish and in recent years, the current state of the United States Economy. The Parish's sales tax collection office expects a significant decrease in Sales Taxes for the 2014, which is over and above the large decrease witnessed in 2013.

After witnessing record highs in Sales Tax revenues in 2012, thus allowing the Parish to complete such large capital projects as the Edward A. Dufresne Community Center and the New Parish Emergency Operations Center, Sales Tax revenue swung the other direction in 2013 as the major plant expansions that took place in 2012 came to a close. As mentioned in previous budget messages, the increasing one time trends in Sales Tax revenues cannot be relied upon year in and year out, especially considering the current state of the National Economy, thus those funds were devoted to capital projects, which are generally one time in nature, versus using the additional funds for general maintenance and operation of the Parish.

**ST CHARLES PARISH
 HISTORY OF SALES TAX COLLECTIONS**

Year		Collections	% Change
2005	Actual	24,488,947	
2006		28,935,942	15.37%
2007		29,571,280	2.15%
2008		32,221,164	8.22%
2009		32,710,536	1.50%
2010		28,288,787	-15.63%
2011		31,081,468	8.99%
2012		41,172,166	24.51%
2013	Projected	33,496,234	-22.92%
2014	Budgeted	28,829,539	-16.19%

In addition, considerable financial resources and staff time have been incorporated into the 2014 budget due to the regulatory and financial burden placed on St. Charles Parish by FEMA's re-mapping of the Flood Insurance Rate Maps and subsequent appeal, the Biggert-Waters 2012 Reform Act, participation in the Levee Accreditation Mapping Procedures (LAMP) Process, and increased need to construct both the Westshore and West Bank flood protection systems.

Throughout this budget message, I have made comparisons to the Parish's 2012 financial information because it is the most recent audited financial information available. Expectations of

the estimated 2013 financial information, the original 2013 budget and the proposed 2014 budget are also presented herein.

GENERAL FUND

The actual ending 2012 General Fund balance of \$42.8 million was approximately \$2.7 million higher than that of 2011. The ending fund balance for 2013 is estimated to be \$34.9 million. The 2014 budget includes \$27.7 million of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$7.1 million. Included in these expenditures are transfers totaling \$20 million. The largest transfer of \$19.7 million is budgeted for the West Bank Hurricane Protection Levee construction fund, while \$100 thousand is budgeted for Capital Outlay for the Recreation Department. Other transfers include the following operating subsidies: \$200 thousand for RSVP and \$65 thousand for Solid Waste.

Year 2014'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. While the 2014 budget reflects a decrease in the accumulated fund balance of several funds, several major projects have been announced by our local industries that are expected to result in considerable sales tax revenue increases in the budgets of 2015 and 2016 and will allow this and future Administrations to increase fund balances in future years.

For several years, the General Fund has not been able to recoup indirect costs from several funds because of their financial condition. In 2012, over \$1.9 million was not reimbursed from Waterworks, Wastewater, Roads and Drainage, and Recreation. Another \$296 thousand was not reimbursed from the Workforce Investment Act fund.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, forty-two percent (42%) 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 even though the Parish Council approved Ordinance No. 10-11-15 on November 22, 2010 establishing an minimum required fund balance of no less than \$7 million, I strongly believe we should not let the balance get that low. In keeping the General Fund balance at \$7.1 million, it allows us breathing room in case of an emergency such as a hurricane or man-made disaster. Hurricane Isaac alone is estimated to cost the Parish upwards of \$4.5 million. I would encourage the Council to keep this in mind when reviewing the budget. We should consider ourselves very fortunate to be in the situation we are in especially when considering the current state of the National Economy where Public Agencies with any sort of reserves are in very short supply.

It should be noted that the General Fund is providing seventy-three (73) percent of the cost of the Summer Feeding Program. This program was started with Federal funds many years ago. In 2013, approximately \$21,730 was received in Federal funds and the General Fund provided approximately \$52,968 for a total cost of \$74,698. Of this total, \$21,384 (28% of total expenses) was paid to the St. Charles Parish School Board for use of busses, schools and a per meal fee. Approximately 7,928 meals were served at a cost of \$11.04 each. Changes in this program will be required if it is to be continued.

In addition to the transfers mentioned above, the other major allocations included in this budget are funding of \$1.5 million for Emergency Preparedness, \$7.6 million for operating and maintaining general governmental buildings, including \$4.2 million for converting the old jail into much needed office space, \$3.1 million for Planning & Zoning, CZM and Building Codes, \$2.1 million for the District Attorney's Office, \$1.7 million for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1.5 million for 29th Judicial District court system.

The requested budget for Personal services in the General Fund is decreasing approximately \$1.3 million from the 2013 original budgeted amount.

GASB 45

In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other postemployment benefits". The Parish was required to implement this new standard in its 2008 financial statements. This rule requires the Parish to report its annually accruing cost of future health benefits for retirees whether they have provided the funds to offset the cost or not. The premise is to 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.

During the 2013 budget process, a portion (\$2.5 million) of the amounts actuarially determined to fund the Parish's postemployment benefits without changing those benefits was approved and a formal trust was created. To actually fund our total obligation; the Parish would be required to reserve approximately \$13.1 million to reach our current obligation. Also note that the \$2.5 million start up amount was from the General Fund; as we begin to further fund the obligation, the cost will be spread out over all departments based on employees and thus will impact all governmental and proprietary funds. There are several reasons why we should fund the entire amount when available funds are secured. Those reasons are:

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

- 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.

As noted above, in 2013, a formal trust (The St. Charles Parish Retiree Benefits Funding Trust) was set up thus allowing the investment earnings from the trust to supplement employer and employee contributions over time. Given the drop in sales tax numbers for the current year, the Administration has not budgeted any additional funds to go towards the trust for 2014. However, it is the administration's plan to budget at a minimum \$2,500,000 spread across all departments in the 2015 budget. The administration is also currently reviewing ways to limit our future liability.

SPECIAL REVENUE FUNDS

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$9.1 million from the projected end result for 2013. Expected revenues budgeted for 2014 are not sufficient to cover recurring expenses and capital outlay. Accumulated fund balance is therefore being used to fund capital projects. Proposed capital expenditures for 2014 are approximately \$14.4 million, which is nearly 60% less than the budgeted result for year ending 2013. 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 in recent years were used for several of these projects; however, it does not begin to address the drainage issues in this Parish. It should also be noted that we are currently budgeting approximately \$32.3 million of Roads and Drainage projects to be completed by the end 2013 with another \$13.4 million budgeted for 2014. Should these projects be implemented, the unrestricted fund balance will be depleted to approximately \$5.5 million, down from the \$14.4 million expected to remain as of 12/31/2013. It is important to note that considerable funding has been budgeted to continue the permitting, design, and construction of the Westbank Hurricane Levee system. In addition, in 2013 St. Charles Parish became the governing authority of the Sunset Drainage District and has invested and budgeted over \$\$1.6 million in pump station improvements and equipment upgrades.

The Roads and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over fifty-seven percent (57%) of the revenues expected in 2014 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. Although Sales taxes increased significantly in 2012, which was primarily attributed to onetime expansions at DOW Chemical, Valero, and the Monsanto facilities, Sales taxes fell drastically in 2013 and are budgeted to decrease even further in 2014. As such, these spikes in Sales tax revenues cannot be relied on. Therefore, it is imperative that the fund balance in this fund should be held at a level high enough to cover emergency expenditures, including flood and hurricane events, but also to help the Roads and Drainage Fund weather the storm of economic uncertainty.

A recent development concerning the documentation of best practice standards for pump stations as provided by the Federal Emergency Management Agency (FEMA) could very well result in significant costs to the Roads and Drainage Fund, which would be on a perpetual basis. Since those costs are unknown at this time and most likely, if implemented would not take effect until late 2014, the Administration has decided not to budget a general figure for these likely costs, rather we decided to keep the unreserved fund balance as high as possible to not only cover these costs but also provide a safety barrier for emergency expenditures. In addition, additional spending on the levee design, permitting, and construction is occurring at the same time as the Parish participates in the LAMP process and appeals the FEMA Flood Insurance Rate Map. These urgent and vital projects and processes will continue to be a priority of the Departments of Public Works and Coastal Zone Management.

As the Roads and Drainage Fund represent the Parish's largest single department, it will also be impacted significantly by GASB 45. The Public Works Department currently employs 173 individuals and thus stands to bear a significant portion of the \$13.1 million current obligation for our net post employment benefit obligation. As previously mentioned, only \$2.5 million of the total obligation was budgeted in 2013. Beginning with the 2015 budget, amounts will be budgeted across all funds with a goal of at least \$2 million budgeted in the Roads and Drainage Fund, which is yet another reason to maintain a high fund balance to cover such costs.

Grass cutting and field maintenance consumes the largest portion of the Department of Parks and Recreation's budget. New parks and responsibilities are added with each new subdivision. The Department maintains over 320 acres of parks and ball fields at approximately 51 locations throughout the Parish. The department's budget includes estimated expenditures of \$3.7 million, including \$291 thousand of Capital Outlay. These expenditures are \$114 thousand above the revenue that is expected to be generated in 2014. As a result of this deficit, there is a budgeted \$100 thousand transfer from the General Fund to Recreation. The Recreation program is a vital service to citizens of all ages in our Parish and we must work to maintain its core programs within the budget constraints.

Contributions from the General Fund are now higher than the funding provided by the state and local grants for the Retired Senior Volunteer Program. This budget includes a subsidy of \$200,000.

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 \$2.3 million.

Expenditures in the Mosquito Control Fund have also increased. The cost of increased surveillance, suppression for encephalitis, and the West Nile virus are primarily responsible for these increases.

Personal Services in the Parish's Special Revenue Funds are expected to decrease by \$409 thousand from that originally requested in 2013. All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2014 and ending fund balances met the minimum recommended level, with the exception of Retired Senior Volunteer Program. However, to insure sound financial operations and capital improvements, changes are required for some of the Special Revenue Funds. Long term capital improvement funding for Roads and Drainage must be obtained, and the functions of the Department of Parks and Recreation, Mosquito Control and Retired Senior Volunteer Program must be maintained within budget constraints.

CAPITAL PROJECT FUNDS

Ending fund balance in the Parish's Capital Project Funds is expected to decrease to \$1.6 million by the end of 2014. Included in the 2014 Capital Outlay expenditures are \$24.9 million for the construction of the West Bank Hurricane Protection. The levee is of extreme importance to the West Bank of our Parish and even though its total cost is far beyond the capacity of our Parish we must continue to work for its permitting and construction. To date, the engineering firm responsible for acquiring the required permits for the West Bank Hurricane Protection Levee estimates that the total cost to construct the levee with one hundred year protection will be over \$500 million.

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.

DEBT SERVICE FUNDS

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

ENTERPRISE FUNDS

For years the Solid Waste Collection & Disposal fund was self-sufficient by utilizing customer service charges to fund the program. The Parish's businesses and industry were not burdened with additional ad valorem or sales taxes to pay for a service they were not using. Rate adjustments as recommended in past budget messages were not always implemented, therefore, the General Fund had to subsidize this fund \$1,041,000 between 2002 and 2014.

Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented, due to the hardship 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. In July 2013 however, the administration implemented the second of three Fifty-Seven cent per one thousand gallon used Wastewater rate adjustments, with the final adjustment to take place in July 2014. As operational expenses continue to mount for the Wastewater Department with continued need for capital improvements to maintain the current system, and due to the fact that a rate adjustment had not been implemented since 2007, the administration deemed it vital to implement this series of adjustments with the intention of minimizing the disparity between revenues and expenses for the department, as well as provide some funding for capital outlay.

The administration is also working to establish a Non-Domestic Sewer Program to maintain a safe and sanitary wastewater system. The current estimates for additional revenues provided by the Non-Domestic Sewer Program are \$250,000 for 2014, which is expected to double in 2015. This new stream of revenue will not solve all of the department's funding issues, but it is definitely a step in the right direction. For many years, the General Fund has had to subsidize the Wastewater Fund in order to meet annual expenditures. However, over time this subsidy has been reduced and is forecast to be eliminated in the next three years.

The new reporting requirements of GASB 54 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. In 2011, the Parish received approval for a \$6.5 million, 0.95 percent 20 year loan from LDEQ for the purpose of repairing 6 Lift Stations Vital to the Parish, as well as major repairs for the Parish's Eastbank and Westbank WasteWater Treatment facilities. The principle and interest payments on the this loan will be subsidized from the General Fund at an amount of approximately \$360,000 per year, which is included in the ½ % Public Improvement Sales Tax Bond Reserve Fund. As of September 20, 2013, the Parish has utilized \$4.6 million of this loan for Capital Outlay, and expects to utilize the remaining \$1.9 million in the remainder of 2013 and 2014.

PERSONAL SERVICES

Personal Services, wages and benefits, are budgeted to decrease 5.7% in the governmental funds and 2.6% in proprietary funds over the original budget for 2013. Also included in this budget is a 1.1% cost of living increase for our employees and up to 3% in merit raises for eligible employees.

Medical insurance benefits for Parish employees have increased approximately 152% from 2000 to 2012. In 2000, the Parish paid \$488 per month for family coverage and is currently

paying \$1,120 per month. That is an additional \$7,584 per employee with family coverage. This year an employee pays only \$149 (average) per month for family coverage and \$59 per month for individual coverage.

The Parish's contributions for the Parochial Employees Retirement System have also increased. In 2003 the Parish paid 7.75% (\$1.1 million) for employee retirement contributions. The percentage has increased over the years and is 16.75 % for 2012 and 16% for 2014. The 2014 cost to the Parish is estimated to be \$3.58 million.

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

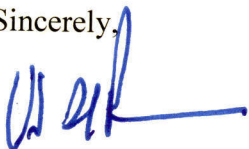
FUTURE REQUIREMENTS

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. In addition, investment in full comprehensive flood protection for all of our residents must continue to be a top priority of this government.

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 Finance Director, the Chief Administrative Officer, and other department heads and staff who worked with us for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can and we look forward to working with you to make 2014 another great year for St. Charles Parish.

Sincerely,



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

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all reviewers of the 2013 budget for the Parish of St. Charles.

Mission Statement

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

Goals

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

Accomplishments

- The parish is completing final engineering design of Phase II (Willowridge) of the West Bank Hurricane Protection levee, including geotechnical soil borings, and expects to go out for bid on construction in early 2013. The parish has obtained all land and rights-of-way for construction, with the final step being the resolution of a conservation easement south of Willowridge.
- The 2013 parish budget includes \$25 million for levee work, with the parish being approved for nearly \$12.5 million from the state for levee and pump station work.
- Permitting for Phase III (Ellington) is in the final stages, and Phase I (Magnolia Ridge) is being re-permitted with the intent to limit standing water and flooding for property owners along the east side of Magnolia Ridge Road.
- The Parish has made it a priority to construct a levee that is at or above FEMA standards to protect all West Bank citizens from tidal flooding and reduce insurance rates.
- The St. Charles Parish Public Information Office began production of a monthly employee newsletter, which features news and information on government department activities, workplace

policies and more. It is distributed with all employee check stubs and is a valuable in-house communication tool.

- The parish unveiled a mobile version of its website, making it easier for citizens to connect with parish government while on the go.
- The Waterworks Department in early 2012 unveiled its new paperless billing option. Water usage in 2011 was up 76.3 million gallons, or 3.2 percent, compared to 2012, with total sales up 4.3 percent.
- Approximately 8,600 feet of cast iron water main was replaced along Highway 631 in Paradis. This project improves water quality, flow and pressure for the community.
- The Geographic Information Systems Office continues to add information daily to an electronic mapping system that includes parish utilities, elevation, zoning and other data needed by parish departments, most importantly Public Works.
- The Finance Department boasts two Bureau of Governmental Research award recipients in J. Charles Oubre III and Ellen Cancienne, who both have more than 25 years experience with parish government as accountants.
- The Parish website was named one of the 112 most transparent government sites in the nation again in 2012, with an A+ rating and subsequent Sunny Award.
- Construction was completed on an upgrade to Boutte's Eighty Arpent pump station, which helps drain parts of old Luling and Boutte. Two new diesel-driven 48-inch pumps were installed, adding an additional pumping capacity of 290 cubic feet of water per second. The changes will mean a 43 percent increase from the station's current capacity of 670 cfs, with eight pumps total. Eight new automatic bar screen cleaners were also installed. The \$6.9 million project was funded through a FEMA Hazard Mitigation grant.
- Parish Public Works crews cleaned and repaired 130,989 feet of ditches and culverts, cleaned 30 miles of canals and added and/or upgraded telemetry equipment at three pump stations in 2011.
- The parish has completed work on upgrades to the Coronado Park pump station in Luling. Two new 18-inch pumps capable of moving 15,600 gallons of water per minute have been added, and additional drainage structures in the vicinity have been completed. A permanent backup generator has also been installed. The St. Charles Parish Council approved the project in June 2011 at a cost of \$737,000
- Automatic bar screen cleaners have been added at additional pump stations, including Norco's Engineer's Canal pump station and St. Rose's Dianne pump station. These devices help the stations run at their optimum level by clearing debris from the pump intake.
- Work was completed on sewer upgrades along Acorn and Sharon streets in Boutte. The \$360,000 project to tie this area in to the parish sewer system was funded in part by a Louisiana Community Development Block Grant.

- In Bayou Gauche, contractors are in the process of completing six culvert replacement projects along the No. 10 Canal, which drains area subdivisions. The \$1,077,600 improvements are funded through FEMA Hazard Mitigation Grants. Work has occurred at Pine Street, Bayou Estates South, Matherne Drive, Pleasant Valley Drive, Dixie Drive and Bayou Estates over the course of several months.
- Work continues on extensions to the Mississippi River Levee Multi-Use Paths, including phases running from East Harding Street in New Sarpy to the Spillway East Guide Levee on the East Bank and the Davis Diversion to the Jefferson Parish line on the West Bank.
- Contractors are improving and relocating the KCS Canal in Montz in order to improve drainage in the area.
- Contractors have completed the installation of new box culverts under Willowdale and Beaupre boulevards in Luling, improving drainage conveyance to nearby pump stations, at a cost of just over \$300,000. The project was also funded through a FEMA Hazard Mitigation Grant.
- The Planning and Zoning Department applied for and received a \$442,000 grant from Housing and Urban Development for a corridor planning study of Paul Maillard Road. It is a two-year process that will follow the same process as the Comprehensive Land Use Plan.
- Code Enforcement Officers investigate planning and zoning complaints and monitor residential and commercial construction for compliance. In 2011, P&Z received 1,170 complaints and resolved 940, with 19 cases forwarded to the parish's Legal Department.
- Planning and Zoning issued 67 new residential permits, 145 for additions, 58 for mobile homes, 45 for new commercial buildings and 2 for industrial buildings.
- The St. Charles Parish Department of Parks and Recreation continues a program of smart park upgrades and improved maintenance. They include two ball fields, four pavilions and a walking path at Montz Park; a second outdoor classroom plus fishing pier at Wetland Watchers Park; new lighting at Boutte and Killona Parks; new playground equipment at St. Mark's Ama Park; resurfaced basketball courts and new basketball goals at Ama Grant Park; and new fencing and backstop at J.B. Green Park in Des Allemands.
- The Recreation Department's inclusive Summer Camp program boasted 468 student participants at four campsites. Campers participate in a myriad of educational activities including field trips, swimming lessons and more.
- The department continues to offer recreational opportunities for seniors, including arts and crafts, a fitness program and fishing rodeo. In addition, the department is continuing its new tradition of the annual St. Charles Parish Easter Egg Hunt at the West Bank Bridge Park, with the 2011 event hosting more than 300 participants.
- The Economic Development and Tourism Department launched the iSCP iPhone application, which provides access to parish data for individuals and companies interested in expanding or starting businesses or industry in St. Charles Parish.

- Local government is now sponsoring more than 14 permanent recycling bin locations across the parish for citizen use 24/7.
- The parish dedicated a new animal shelter in 2012, and work began in earnest on the parish's new Community Center and Emergency Operations Center. The latter two projects are heavily grant-funded and will allow the parish maximum flexibility in responding to both natural and manmade disasters and will provide additional office space for EOC, Parks and Recreation, the Retired and Senior Volunteer Program and Community Services. The Community Center will also provide the first-ever parish owned gym space with total square footage of approximately 13,000.
- The Parish honored 93 employees at its 2012 Civil Service Awards Training Banquet.

ST. CHARLES PARISH

GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2014

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	61,002,045	89,209,715			89,147,462		60,654,946	
Prior Period Adjustment	-	-			-		-	
FUND BALANCE - RESTATED	61,002,045	89,209,715			89,147,462		60,654,946	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	104,887,091	116,816,932	49,907,448	46,169,619	96,077,067	-17.75%	94,614,178	-1.52%
TOTAL MEANS OF FINANCING	165,889,136	206,026,647			185,224,529		155,269,124	
EXPENDITURES & OTHER FINANCING USES:								
PERSONAL SERVICES	30,325,421	31,373,421	12,757,865	16,561,204	29,319,069	-6.55%	28,605,213	-2.43%
OPERATING SERVICES	14,577,086	15,553,949	4,384,933	8,907,176	13,292,109	-14.54%	14,005,452	5.37%
MATERIALS & SUPPLIES	6,064,818	6,049,818	2,292,865	3,707,048	6,000,113	-0.82%	6,060,797	1.01%
OTHER CHARGES	786,836	781,836	212,575	514,026	726,601	-7.06%	786,138	8.19%
DEBT SERVICE	3,497,504	3,497,504	3,060,515	3,517,981	6,578,496	88.09%	3,332,436	-49.34%
CAPITAL OUTLAY	52,641,991	88,980,997	9,027,209	44,293,733	53,424,818	-39.96%	48,461,161	-9.29%
INTERGOVERNMENTAL	9,058,989	9,058,989	5,213,982	3,689,092	8,903,074	-1.72%	8,442,147	-5.18%
TRANSFERS	24,818,340	26,340,865	2,200,436	4,124,867	6,325,303	-75.99%	22,299,427	252.54%
TOTAL	141,770,985	181,637,379	39,150,380	85,315,127	124,569,583		131,992,771	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(36,883,894)	(64,820,447)			(28,492,516)		(37,378,593)	
ENDING FUND BALANCE	24,118,151	24,389,268			60,654,946		23,276,353	

ST. CHARLES PARISH

GOVERNMENTAL - MAJOR FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2014

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	53,235,594	81,443,264			81,104,020		53,440,761	
Prior Period Adjustment	-	-			-		-	
FUND BALANCE - RESTATED	53,235,594	81,443,264			81,104,020		53,440,761	
 CURRENT YEAR REVENUES & OTHER FINANCING SOURCES								
	67,903,024	74,931,083	36,184,494	36,300,941	72,485,435	-3.26%	57,113,868	-21.21%
TOTAL MEANS OF FINANCING	121,138,618	156,374,347			153,589,455		110,554,629	
 EXPENDITURES & OTHER FINANCING USES:								
PERSONAL SERVICES	29,040,396	30,088,396	11,816,016	15,956,078	27,772,094	-7.70%	27,419,983	-1.27%
OPERATING SERVICES	11,225,331	12,202,194	3,024,188	7,241,550	10,265,738	-15.87%	10,983,728	6.99%
MATERIALS & SUPPLIES	5,775,936	5,760,936	2,232,884	3,607,564	5,840,648	1.38%	5,936,847	1.65%
OTHER CHARGES	726,561	721,561	182,178	484,568	666,746	-7.60%	727,168	9.06%
DEBT SERVICE	2,660,893	2,660,893	2,494,543	165,000	2,659,543	-0.05%	2,656,600	-0.11%
CAPITAL OUTLAY	28,509,423	59,791,647	6,470,791	39,333,313	45,907,980	-23.22%	21,672,740	-52.79%
INTERGOVERNMENTAL	3,117,325	3,117,325	1,236,541	1,807,374	3,043,915	-2.35%	2,902,642	-4.64%
TRANSFERS	22,967,936	24,490,461	100,000	3,892,030	3,992,030	-83.70%	20,418,436	411.48%
TOTAL	104,023,801	138,833,413	27,557,141	72,487,477	100,148,694		92,718,144	
 NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(36,120,777)	(63,902,330)			(27,663,259)		(35,604,276)	
 ENDING FUND BALANCE	17,114,817	17,540,934			53,440,761		17,836,485	

ST. CHARLES PARISH
GOVERNMENTAL - NONMAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2014

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	7,766,451	7,766,451			8,043,442		7,214,185	
Prior Period Adjustment	-	-			-		-	
FUND BALANCE - RESTATED	7,766,451	7,766,451			8,043,442		7,214,185	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	36,984,067	41,885,849	13,722,954	9,868,678	23,591,632	-43.68%	37,500,310	58.96%
TOTAL MEANS OF FINANCING	44,750,518	49,652,300			31,635,074		44,714,495	
EXPENDITURES & OTHER FINANCING USES:								
PERSONAL SERVICES	1,285,025	1,285,025	941,849	605,126	1,546,975	20.38%	1,185,230	-23.38%
OPERATING SERVICES	3,351,755	3,351,755	1,360,745	1,665,626	3,026,371	-9.71%	3,021,724	-0.15%
MATERIALS & SUPPLIES	288,882	288,882	59,981	99,484	159,465	-44.80%	123,950	-22.27%
OTHER CHARGES	60,275	60,275	30,397	29,458	59,855	-0.70%	58,970	-1.48%
DEBT SERVICE	836,611	836,611	565,972	3,352,981	3,918,953	368.43%	675,836	-82.75%
CAPITAL OUTLAY	24,132,568	29,189,350	2,556,418	4,960,420	7,516,838	-74.25%	26,788,421	256.38%
INTERGOVERNMENTAL	5,941,664	5,941,664	3,977,441	1,881,718	5,859,159	-1.39%	5,539,505	-5.46%
TRANSFERS	1,850,404	1,850,404	2,100,436	232,837	2,333,273	26.10%	1,880,991	-19.38%
TOTAL	37,747,184	42,803,966	11,593,239	12,827,650	24,420,889		39,274,627	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(763,117)	(918,117)			(829,257)		(1,774,317)	
ENDING FUND BALANCE	7,003,334	6,848,334			7,214,185		5,439,868	

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2014

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	98,580,177	98,580,177			102,711,267		98,715,784	
Restricted for Debt Service	3,187,763	3,187,763			2,857,321		2,765,680	
Restricted for Capital Projects	5,857,251	5,857,251			7,864,064		5,150,910	
Unrestricted	7,996,050	7,996,030			3,379,723		6,099,916	
CURRENT YEAR REVENUES	25,324,115	25,324,115	9,098,274	14,382,624	23,480,898	-7.28%	24,213,647	3.12%
EXPENDITURES:								
PERSONAL SERVICES	9,965,720	9,965,720	4,309,333	4,948,772	9,258,105	-7.10%	9,707,275	4.85%
OPERATING SERVICES	7,455,754	7,455,754	3,077,488	4,671,354	7,748,842	3.93%	7,985,252	3.05%
MATERIALS & SUPPLIES	2,728,897	2,728,897	1,194,958	1,479,071	2,674,029	-2.01%	2,594,447	-2.98%
OTHER CHARGES	6,887,914	6,887,914	27,192	6,135,780	6,162,972	-10.52%	6,191,972	0.47%
DEBT SERVICE	1,335,854	1,335,854	-	1,335,854	1,335,854	0.00%	1,290,775	-3.37%
INTERGOVERNMENTAL	372,000	372,000	99,816	265,365	365,181	-1.83%	372,000	1.87%
TRANSFERS	13,500	13,500	-	16,000	16,000	18.52%	16,000	0.00%
TOTAL EXPENDITURES	28,759,639	28,759,639	8,708,787	18,852,196	27,560,983		28,157,721	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,435,524)	(3,435,524)			(4,080,085)		(3,944,074)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	(3,435,524)	(3,435,524)			(4,080,085)		(3,944,074)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	100,480,722	100,480,722			98,715,784		100,091,566	
Restricted for Debt Service	2,765,061	2,765,061			2,765,680		2,762,080	
Restricted for Capital Projects	4,300,352	4,300,352			5,150,910		4,542,291	
Unrestricted	4,639,582	4,639,562			6,099,916		1,392,279	

GENERAL FUND

SUMMARY STATEMENT

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	34,849,212	42,234,677			42,826,563		34,926,211	
Prior Period Adjustment	-	-			-		-	
FUND BALANCE - RESTATED	34,849,212	42,234,677			42,826,563		34,926,211	
CURRENT YEAR REVENUES	29,157,719	34,585,023	15,093,117	16,888,563	31,981,680	-7.53%	25,029,903	-21.74%
TOTAL MEANS OF FINANCING	64,006,931	76,819,700	15,093,117	16,888,563	74,808,243		59,956,114	
EXPENDITURES:								
PERSONAL SERVICES	14,646,096	15,694,096	5,923,240	9,251,478	15,174,718	-3.31%	13,334,958	-12.12%
OPERATING SERVICES	6,795,831	7,772,694	1,914,622	4,167,892	6,082,514	-21.75%	7,532,173	23.83%
MATERIALS & SUPPLIES	1,045,606	1,030,606	404,631	703,129	1,107,960	7.51%	1,162,202	4.90%
OTHER CHARGES	622,061	617,061	159,490	418,476	577,966	-6.34%	634,418	9.77%
DEBT SERVICE	3,500	3,500	-	2,500	2,500	-28.57%	3,500	40.00%
CAPITAL OUTLAY	8,715,875	17,967,340	3,649,943	7,134,319	10,888,138	-39.40%	7,852,946	-27.88%
INTERGOVERNMENTAL	2,456,433	2,456,433	785,805	1,620,401	2,406,206	-2.04%	2,227,626	-7.42%
TRANSFERS	22,617,936	24,140,461	100,000	3,542,030	3,642,030	-84.91%	20,068,436	451.02%
TOTAL EXPENDITURES	56,903,338	69,682,191	12,937,731	26,840,225	39,882,032		52,816,259	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(27,745,619)	(35,097,168)			(7,900,352)		(27,786,356)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	7,103,593	7,137,509			34,926,211		7,139,855	

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Ad Valorem Taxes	3,367,000	3,367,000	3,630,063	4,937	3,635,000	7.96%	3,650,000	0.41%
General Sales Tax (1/2%)	9,900,000	9,900,000	3,463,271	4,456,729	7,920,000	-20.00%	6,900,000	-12.88%
General Sales Tax (3/8%)	7,350,000	7,350,000	2,478,098	3,311,902	5,790,000	-21.22%	5,200,000	-10.19%
Alcoholic Beverage Tax	47,000	47,000	10,899	34,601	45,500	-3.19%	45,000	-1.10%
Airport Expansion Agreement	-	465,525	-	465,525	465,525	0.00%	400,000	-14.08%
Cable TV - Franchise Fees	650,000	650,000	191,087	523,913	715,000	10.00%	675,000	-5.59%
Alcoholic Beverage - Low Content	5,000	5,000	4,778	222	5,000	0.00%	5,000	0.00%
Alcoholic Beverage - High Content	8,500	8,500	8,422	378	8,800	3.53%	8,500	-3.41%
License - Occupational General	725,000	725,000	771,047	8,953	780,000	7.59%	750,000	-3.85%
License - Insurance	425,000	425,000	364,137	105,863	470,000	10.59%	430,000	-8.51%
License - Bingo	1,200	1,200	-	600	600	-50.00%	1,000	66.67%
License - Taxi Cabs	100	100	50	-	50	-50.00%	100	100.00%
Civil Defense	20,000	20,000	14,931	8,069	23,000	15.00%	20,000	-13.04%
Dept. of Homeland Security	-	960,191	-	437,685	437,685	-54.42%	-	-100.00%
Dept. of Housing & Urban Development	398,180	437,685	25,144	935,047	960,191	119.38%	-	-100.00%
Hazard Mitigation Grant	922,650	2,022,734	512,763	1,509,971	2,022,734	0.00%	344,500	-82.97%
Emergency Food & Shelter	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
CSBG-Administration	17,215	17,215	4,251	10,323	14,574	-15.34%	14,574	0.00%
CSBG-Program Activities	131,473	131,473	53,567	50,280	103,847	-21.01%	103,847	0.00%
Summer Food Service Program	20,000	20,000	14,265	7,465	21,730	8.65%	20,000	-7.96%
Energy Assistance	290,000	290,000	251,936	12,869	264,805	-8.69%	301,000	13.67%
Home Program	95,000	95,000	-	70,500	70,500	-25.79%	70,500	0.00%
Land Lease	18,500	18,500	18,536	-	18,536	0.19%	18,500	-0.19%
Dept. of Interior - CIAP Grant	-	2,777,100	878,870	1,898,230	2,777,100	0.00%	1,743,446	-37.22%
Dept. of Interior - Gulf of Mexico Energy	-	-	815	-	815	100.00%	-	-100.00%
Dept. of Health & Human Services	-	-	18,646	-	18,646	0.00%	17,500	-6.15%
Mass Transit Assistance	75,000	75,000	23,081	51,919	75,000	0.00%	75,000	0.00%
LA Govt Assistance Program	145,560	-	-	-	-	0.00%	-	0.00%
Highway Fund #2	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Economic Dev - Enterprise Fund	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Office of Community Development	145,560	145,560	-	145,560	145,560	0.00%	-	-100.00%
Facility, Planning & Control Grant	217,488	260,178	138,054	122,124	260,178	0.00%	-	-100.00%
Medicaid Interview	100	100	-	-	-	-100.00%	100	0.00%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)								
Severance Tax	1,250,000	1,250,000	640,619	359,381	1,000,000	-20.00%	925,000	-7.50%
Parish Royalty Fund	415,000	415,000	206,451	568,549	775,000	86.75%	500,000	-35.48%
Video Poker	340,000	340,000	159,738	180,262	340,000	0.00%	325,000	-4.41%
State Payment in Lieu of Taxes	73,500	73,500	68,913	4,457	73,370	-0.18%	73,000	-0.50%
SPLIT - Community Services	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
LACAP - Share the Warmth	-	-	382	1,618	2,000	100.00%	2,000	0.00%
LACAP - Client Education	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Other Grants	-	-	5,000	78,000	83,000	100.00%	-	0.00%
Court Costs, Fees, Charges	16,000	16,000	5,735	6,865	12,600	-21.25%	13,000	3.17%
Zoning & Subdivision Fees	120,000	120,000	67,117	62,883	130,000	8.33%	120,000	-7.69%
Sale of Maps & Publications	900	900	152	148	300	-66.67%	750	150.00%
Miscellaneous Revenues	1,800	1,800	660	840	1,500	-16.67%	3,500	133.33%
Motor Vehicle Transaction Fee	36,000	36,000	15,471	21,029	36,500	1.39%	36,000	-1.37%
Driver's License Reinstatement Fee	1,000	1,000	-	950	950	-5.00%	1,000	5.26%
ICC Inspection Fees	200,000	200,000	141,703	108,297	250,000	25.00%	215,000	-14.00%
Weed & Grass Cutting Charges	9,000	9,000	10,540	4,460	15,000	66.67%	11,000	-26.67%
Weed & Grass Cutting - Tax Roll	12,000	12,000	14,214	3,586	17,800	48.33%	15,000	-15.73%
Removal of Derelict Structure Charges	1,550	1,550	450	50	500	-67.74%	1,500	200.00%
Animal Control	5,000	5,000	1,669	1,631	3,300	-34.00%	5,000	51.52%
Coroner - Other Fees	8,000	8,000	4,880	5,020	9,900	23.75%	9,000	-9.09%
Institutional Charges	16,000	16,000	10,800	10,200	21,000	31.25%	19,000	-9.52%
Rental of Parks & Buildings	-	-	-	-	-	0.00%	75,537	100.00%
Summer Enrichment - Registration Fees	-	-	-	2,775	2,775	0.00%	4,500	62.16%
Facility Use Fee	-	-	-	-	-	0.00%	223,364	100.00%
Court Fines	4,000	4,000	1,922	1,878	3,800	-5.00%	3,500	-7.89%
Witness Fees - Deputies	1,000	1,000	645	155	800	-20.00%	800	0.00%
Criminal Jury Fees-Act 1031 of 2003	115,000	115,000	65,577	63,423	129,000	12.17%	115,000	-10.85%
Juvenile Fees	22,000	22,000	13,120	12,380	25,500	15.91%	23,000	-9.80%
Interest Earnings	149,000	149,000	32,324	47,676	80,000	-46.31%	85,000	6.25%
Interest Earnings - Minimum Premium	170	170	37	28	65	-61.76%	85	30.77%
Rents/Leases	6,500	6,500	3,240	2,760	6,000	-7.69%	6,500	8.33%
Royalties	12,500	12,500	6,559	6,441	13,000	4.00%	15,000	15.38%
Homeowners Road Home Proceeds	-	83,893	-	83,893	83,893	0.00%	-	-100.00%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)								
Gifts & Donations	401,050	504,926	452,601	55,099	507,700	0.55%	401,000	-21.02%
Revenue for Indirect Cost Allocation	220,000	220,000	-	224,000	224,000	1.82%	225,000	0.45%
Refunds - Insurance	-	-	185,749	55,251	241,000	0.00%	40,000	0.00%
Compensation for Loss of Assets	-	-	100,000	-	100,000	100.00%	-	-100.00%
Transfer from 1/2% Reserve			138	112	250	100.00%	300	0.00%
Transfer from Criminal Court	523	523	-	2,551	2,551	387.76%	2,400	-5.92%
Indirect Cost Allocation Reimbursement	604,700	604,700	-	598,250	598,250	-1.07%	600,600	0.39%
TOTAL REVENUES	29,157,719	34,585,023	15,093,117	16,888,563	31,981,680		25,029,903	

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

		Current Year					Upcoming Year		
		Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
001-400110	Council	1,217,140	1,217,140	420,797	710,619	1,131,416	-7.04%	1,188,885	5.08%
001-400111	Council - District I	42,910	42,910	9,196	29,104	38,300	-10.74%	41,383	8.05%
001-400112	Council - District II	46,205	46,205	9,845	40,000	49,845	7.88%	58,028	16.42%
001-400113	Council - District III	43,745	43,745	7,759	35,981	43,740	-0.01%	49,073	12.19%
001-400114	Council - District IV	59,500	59,500	13,134	45,251	58,385	-1.87%	59,163	1.33%
001-400115	Council - District V	61,230	61,230	16,095	44,320	60,415	-1.33%	61,838	2.36%
001-400116	Council - District VI	42,120	42,120	7,687	28,758	36,445	-13.47%	41,423	13.66%
001-400117	Council - District VII	41,980	41,980	9,613	32,412	42,025	0.11%	45,238	7.65%
001-400118	Council - Division A	44,505	44,505	11,415	33,150	44,565	0.13%	50,938	14.30%
001-400119	Council - Division B	49,870	49,870	10,888	38,962	49,850	-0.04%	50,218	0.74%
001-400130	Ordinance & Proceedings	30,000	30,000	13,670	13,330	27,000	-10.00%	30,000	11.11%
001-400140	Public Information	283,540	283,540	95,278	160,323	255,601	-9.85%	334,910	31.03%
001-400150	Police Jury Association	40,975	40,975	26,903	15,097	42,000	2.50%	42,000	0.00%
001-400205	District Court	451,345	451,345	171,332	256,268	427,600	-5.26%	530,150	23.98%
001-400206	District Crt - Division C	273,188	280,688	132,745	141,388	274,133	-2.34%	352,473	28.58%
001-400207	District Crt - Division D	349,010	349,010	142,336	194,859	337,195	-3.39%	344,240	2.09%
001-400208	District Crt - Division E	331,560	331,560	161,404	176,931	338,335	2.04%	347,755	2.78%
001-400210	Grand Jury	17,000	17,000	5,690	11,310	17,000	0.00%	17,000	0.00%
001-400235	District Attorney	2,094,284	2,094,284	894,827	1,180,488	2,075,315	-0.91%	2,083,913	0.41%
001-400290	Ward Courts	128,245	128,245	65,541	64,224	129,765	1.19%	131,015	0.96%
001-400310	Parish President	526,605	526,605	239,092	254,008	493,100	-6.36%	477,720	-3.12%
001-400410	Registrar of Voters	120,215	120,215	47,507	65,738	113,245	-5.80%	120,865	6.73%
001-400420	Elections	26,345	26,345	22,576	3,769	26,345	0.00%	26,345	0.00%
001-400510	Finance	1,148,040	1,148,040	537,236	617,649	1,154,885	0.60%	1,164,545	0.84%
001-400530	Purchasing	756,565	756,565	323,664	380,636	704,300	-6.91%	699,149	-0.73%
001-400540	Personnel	468,385	468,385	209,224	260,876	470,100	0.37%	548,300	16.63%
001-400545	Legal Services	450,170	450,170	160,263	211,588	371,851	-17.40%	384,331	3.36%
001-400550	Taxation - Assessor	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
001-400560	Taxation - Collector	172,500	172,500	-	157,995	157,995	-8.41%	161,150	2.00%
001-400610	Planning & Zoning	1,978,342	2,054,092	632,335	1,103,905	1,736,240	-15.47%	1,689,962	-2.67%
001-400611	Coastal Zone Management	733,013	3,510,113	1,071,168	2,752,777	3,823,945	8.94%	2,893,074	-24.34%
001-400612	ICC Building Codes	384,246	384,246	138,564	246,362	384,926	0.18%	458,443	19.10%
001-400620	Data Processing	271,600	271,600	72,924	139,486	212,410	-21.79%	249,150	17.30%
001-400625	Info Technology	1,060,578	1,060,578	456,189	653,754	1,109,943	4.65%	1,113,064	0.28%
001-400630	Research and Investigation	106,500	106,500	44,710	62,990	107,700	1.13%	112,500	4.46%

CONTINUED

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

	Current Year					Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
EXPENDITURES: (CONT.)									
001-400635	Cable TV Administration	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
001-400640	General Government Buildings	10,056,320	13,795,282	2,453,515	4,884,611	7,338,126	-46.81%	7,643,210	4.16%
001-400650	Retirement System Contributions	122,800	122,800	121,548	2	121,550	-1.02%	134,000	10.24%
001-400670	Retired Employees Group Insurance	1,585,600	2,585,600	49,534	2,550,466	2,600,000	0.56%	111,485	-95.71%
001-400675	Risk Management	342,660	342,660	106,807	225,628	332,435	-2.98%	442,551	33.12%
001-400680	Grants Administration	259,290	259,290	119,279	143,246	262,525	1.25%	269,560	2.68%
001-410100	Sheriff	1,681,385	1,681,385	542,510	1,139,345	1,681,855	0.03%	1,686,847	0.30%
001-410530	Juvenile	157,140	157,140	29,985	106,200	136,185	-13.34%	157,610	15.73%
001-410710	Emergency Preparedness	421,230	421,230	189,215	211,014	400,229	-4.99%	398,730	-0.37%
001-410711	Emergency Preparedness Subsidiary	960,200	4,617,216	1,214,499	1,386,233	2,704,608	-41.42%	461,650	-82.93%
001-410712	EOC - 24 Hours	536,055	536,055	255,676	320,588	576,264	7.50%	626,595	8.73%
001-410800	Motor Vehicles	33,320	33,320	11,961	19,864	31,825	-4.49%	33,350	4.79%
001-430160	Coroner	374,790	374,790	133,949	214,720	348,669	-6.97%	385,890	10.68%
001-430180	Animal Control	951,565	951,565	317,844	544,291	862,135	-9.40%	1,259,903	46.14%
001-430225	Health & Safety Rehab	50,025	50,025	37,826	24,314	62,140	24.22%	59,220	-4.70%
001-430231	Community Services	826,243	826,243	225,105	274,825	499,930	-39.49%	816,763	63.38%
001-430232	Energy Assistance	289,975	289,975	242,271	48,003	290,274	0.10%	301,600	3.90%
001-430233	Summer Feeding	80,251	80,251	29,233	45,465	74,698	-6.92%	77,920	4.31%
001-430234	St. Rose Community Center	114,080	114,080	46,122	45,074	91,196	-20.06%	108,317	18.77%
001-430235	Community Service Subgrants	6,050	6,050	127	8,663	8,790	45.29%	8,790	0.00%
001-430238	FEMA	-	-	-	-	-	0.00%	9,000	100.00%
001-430247	CSBG - Administration	13,300	13,300	4,706	11,341	16,047	20.65%	6,350	-60.43%
001-430248	CSBG - Program Activities	139,340	139,340	63,881	66,967	130,848	-6.09%	129,363	-1.13%
001-430250	Home Program	354,482	354,482	116,622	98,376	214,998	-39.35%	248,105	15.40%
001-450300	New Community Center	-	-	-	-	-	0.00%	503,854	100.00%
001-465220	Parish Farm Agent	85,277	85,277	38,890	46,552	85,442	0.19%	89,502	4.75%
001-465230	Economic Development	823,088	823,088	277,493	540,804	818,297	-0.58%	652,952	-20.21%
001-465235	Tourist Information Center	102,250	102,250	21,353	117,838	139,391	36.32%	99,235	-28.81%
001-465260	Veterans Administration	8,630	8,630	5,033	3,597	8,630	0.00%	8,630	0.00%
001-465290	Public Housing	3,600	3,600	1,140	1,860	3,000	-16.67%	3,600	20.00%
001-475000	Debt Service	3,500	3,500	-	2,500	2,500	-28.57%	3,500	40.00%
001-480000	Transfers	22,617,936	24,140,461	100,000	3,542,030	3,642,030	-84.91%	20,068,436	451.02%
TOTAL EXPENDITURES		<u>56,903,338</u>	<u>69,682,191</u>	<u>12,937,731</u>	<u>26,840,225</u>	<u>39,882,032</u>		<u>52,816,259</u>	

COUNCIL

ACCOUNT NUMBER: 001-400110

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Council - Salaries	620,000	620,000	269,304	306,696	576,000	-7.10%	603,000	4.69%
Council - FICA	900	900	396	504	900	0.00%	1,000	11.11%
Council - Retirement	101,500	101,500	44,039	50,961	95,000	-6.40%	94,500	-0.53%
Council - Life/Health Insurance	116,000	116,000	43,671	42,329	86,000	-25.86%	92,000	6.98%
Council - Workers Compensation	4,000	4,000	1,777	2,023	3,800	-5.00%	4,000	5.26%
Council - Unemployment Comp.	3,100	3,100	674	776	1,450	-53.23%	1,500	3.45%
Council - Medicare	9,000	9,000	3,794	4,406	8,200	-8.89%	8,800	7.32%
Council - Disability	2,500	2,500	1,134	1,176	2,310	-7.60%	2,500	8.23%
Council - Deferred Compensation	9,300	9,300	3,018	3,492	6,510	-30.00%	7,000	7.53%
Council - Dental Insurance	600	600	340	420	760	26.67%	900	18.42%
Council - Miscellaneous	550	550	89	461	550	0.00%	550	0.00%
TOTAL PERSONAL SERVICES	867,450	867,450	368,236	413,244	781,480		815,750	
OPERATING SERVICES:								
Council - Ads, Dues & Subscriptions	3,090	3,090	693	2,397	3,090	0.00%	3,690	19.42%
Council - Printing	6,900	6,900	617	6,283	6,900	0.00%	6,900	0.00%
Council - Postage	350	350	26	324	350	0.00%	350	0.00%
Council - Telephone	7,350	7,350	1,685	5,341	7,026	-4.41%	7,379	5.02%
Council - Rentals	6,500	6,500	1,188	5,312	6,500	0.00%	6,500	0.00%
Council - Maint. of Property & Equip.	11,750	11,750	-	11,750	11,750	0.00%	11,750	0.00%
Council - Contractual Services	57,845	57,845	4,668	51,677	56,345	-2.59%	49,196	-12.69%
Council - Professional Services	147,950	147,950	18,559	129,191	147,750	-0.14%	148,135	0.26%
Council - Employee Liability	1,715	1,715	253	3,842	4,095	138.78%	6,055	47.86%
Council - General Liability	5,985	5,985	1,755	4,395	6,150	2.76%	6,925	12.60%
TOTAL OPERATING SERVICES	249,435	249,435	29,444	220,512	249,956		246,880	
MATERIALS & SUPPLIES:								
Council - Office & Communications Equip.	20,000	20,000	6,914	13,086	20,000	0.00%	20,000	0.00%
Council - Office Supplies	21,300	21,300	9,483	11,817	21,300	0.00%	21,300	0.00%
Council - Food & Clothing	19,700	19,700	3,020	16,680	19,700	0.00%	19,700	0.00%
Council - Maint. of Bldgs. & Grounds	1,555	1,555	121	1,434	1,555	0.00%	1,555	0.00%
Council - Tools & Equipment	-	-	748	(23)	725	0.00%	1,000	37.93%
TOTAL MATERIALS & SUPPLIES	62,555	62,555	20,286	42,994	63,280		63,555	

CONTINUED

COUNCIL

ACCOUNT NUMBER: 001-400110

Description	Current Year					Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed	% Change
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Council - Training & Travel	20,500	20,500	2,830	16,670	19,500	-4.88%	20,500		5.13%
Council - Official Fees	200	200	1	199	200	0.00%	200		0.00%
TOTAL OTHER CHARGES	20,700	20,700	2,831	16,869	19,700		20,700		
CAPITAL OUTLAY:									
Council - Office Equipment	17,000	17,000	-	17,000	17,000	0.00%	42,000		147.06%
TOTAL CAPITAL OUTLAY	17,000	17,000	-	17,000	17,000		42,000		
TOTAL EXPENDITURES	1,217,140	1,217,140	420,797	710,619	1,131,416		1,188,885		

COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 42,000	Network Server	\$ 12,000
		Scanner Equipment and Software	5,000
		Additional Rack/Filing System in Records Storage Building	15,000
		Copier for Copy Room	10,000
Grand Total Requested:	\$ 42,000		

COUNCIL - DISTRICT I

ACCOUNT NUMBER: 001-400111

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist I - Salary	10,545	10,545	5,027	5,518	10,545	0.00%	10,545	0.00%
Dist I - Life/Health Insurance	35	35	16	19	35	0.00%	35	0.00%
Dist I - Medicare	160	160	73	87	160	0.00%	160	0.00%
Dist I - Deferred Compensation	700	700	312	388	700	0.00%	700	0.00%
Dist I - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,530	11,530	5,428	6,102	11,530		11,530	
OPERATING SERVICES:								
Dist I - Ads, Dues & Subscriptions	400	400	-	400	400	0.00%	400	0.00%
Dist I - Printing	750	750	44	706	750	0.00%	750	0.00%
Dist I - Postage	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Dist I - Telephone	2,625	2,625	314	2,311	2,625	0.00%	2,757	5.03%
Dist I - Rentals	700	700	-	700	700	0.00%	700	0.00%
Dist I - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist I - Contractual Services	3,005	3,005	1,166	1,839	3,005	0.00%	3,156	5.02%
Dist I - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	90	90	14	131	145	61.11%	205	41.38%
Dist I - General Liability	310	310	95	150	245	-20.97%	235	-4.08%
TOTAL OPERATING SERVICES	11,880	11,880	1,633	10,237	11,870		12,203	
MATERIALS & SUPPLIES:								
Dist I - Office & Communications Equip.	5,300	5,300	-	3,450	3,450	-34.91%	3,450	0.00%
Dist I - Office Supplies	1,550	1,550	164	1,386	1,550	0.00%	1,550	0.00%
Dist I - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	7,550	7,550	164	5,536	5,700		5,700	
OTHER CHARGES:								
Dist I - Training & Travel	11,950	11,950	1,971	7,229	9,200	-23.01%	11,950	29.89%
TOTAL OTHER CHARGES	11,950	11,950	1,971	7,229	9,200		11,950	
TOTAL EXPENDITURES	42,910	42,910	9,196	29,104	38,300		41,383	

COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist II - Salary	10,545	10,545	4,314	5,556	9,870	-6.40%	10,545	6.84%
Dist II - FICA	700	700	205	-	205	-70.71%	-	-100.00%
Dist II - Health/Life Insurance	35	35	1,120	6,780	7,900	22471.43%	14,900	88.61%
Dist II - Medicare	160	160	62	83	145	-9.38%	160	10.34%
Dist II - Deferred Compensation	-	-	63	347	410	0.00%	700	70.73%
Dist II - Dental Insurance	120	120	-	60	60	-50.00%	120	100.00%
Dist II - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,650	11,650	5,764	12,916	18,680		26,515	
OPERATING SERVICES:								
Dist II - Ads, Dues & Subscriptions	400	400	-	200	200	-50.00%	200	0.00%
Dist II - Printing	750	750	88	662	750	0.00%	750	0.00%
Dist II - Postage	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Dist II - Telephone	2,625	2,625	-	2,625	2,625	0.00%	2,757	5.03%
Dist II - Rentals	700	700	-	-	-	0.00%	-	0.00%
Dist II - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist II - Contractual Services	3,005	3,005	1,453	1,552	3,005	0.00%	3,156	5.02%
Dist II - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	90	90	14	141	155	72.22%	220	41.94%
Dist II - General Liability	310	310	95	160	255	-17.74%	255	0.00%
TOTAL OPERATING SERVICES	11,880	11,880	1,650	9,340	10,990		11,338	
MATERIALS & SUPPLIES:								
Dist II - Office & Communications Equip.	7,300	7,300	328	4,472	4,800	-34.25%	4,800	0.00%
Dist II - Office Supplies	1,725	1,725	312	1,413	1,725	0.00%	1,725	0.00%
Dist II - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	9,725	9,725	640	6,585	7,225		7,225	
OTHER CHARGES:								
Dist II - Training & Travel	12,950	12,950	1,791	11,159	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	12,950	12,950	1,791	11,159	12,950		12,950	
TOTAL EXPENDITURES	46,205	46,205	9,845	40,000	49,845		58,028	

COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist III - Salary	10,545	10,545	5,027	5,518	10,545	0.00%	10,545	0.00%
Dist III - Health/Life Insurance	35	35	16	19	35	0.00%	35	0.00%
Dist III - Medicare	160	160	73	87	160	0.00%	160	0.00%
Dist III - Deferred Compensation	700	700	312	388	700	0.00%	700	0.00%
Dist III - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,530	11,530	5,428	6,102	11,530		11,530	
OPERATING SERVICES:								
Dist III - Ads, Dues & Subscriptions	150	150	30	120	150	0.00%	150	0.00%
Dist III - Printing	2,600	2,600	42	2,558	2,600	0.00%	2,600	0.00%
Dist III - Postage	4,450	4,450	77	4,373	4,450	0.00%	4,450	0.00%
Dist III - Telephone	2,625	2,625	314	2,311	2,625	0.00%	2,757	5.03%
Dist III - Rentals	255	255	-	255	255	0.00%	255	0.00%
Dist III - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist III - Contractual Services	3,005	3,005	1,302	1,703	3,005	0.00%	3,156	5.02%
Dist III - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist III - Employee Liability	90	90	14	136	150	66.67%	210	40.00%
Dist III - General Liability	315	315	95	155	250	-20.63%	240	-4.00%
TOTAL OPERATING SERVICES	16,290	16,290	1,874	14,411	16,285		16,618	
MATERIALS & SUPPLIES:								
Dist III - Office & Communications Equip.	2,300	2,300	90	2,210	2,300	0.00%	7,300	217.39%
Dist III - Office Supplies	1,725	1,725	31	1,694	1,725	0.00%	1,725	0.00%
Dist III - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	4,725	4,725	121	4,604	4,725		9,725	
OTHER CHARGES:								
Dist III - Training & Travel	11,200	11,200	336	10,864	11,200	0.00%	11,200	0.00%
TOTAL OTHER CHARGES	11,200	11,200	336	10,864	11,200		11,200	
TOTAL EXPENDITURES	43,745	43,745	7,759	35,981	43,740		49,073	

COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist IV - Salary	10,545	10,545	5,027	5,518	10,545	0.00%	10,545	0.00%
Dist IV - FICA	700	700	311	344	655	-6.43%	700	6.87%
Dist IV - Health/Life Insurance	6,500	6,500	2,748	2,552	5,300	-18.46%	5,600	5.66%
Dist IV - Medicare	160	160	73	87	160	0.00%	160	0.00%
Dist IV - Dental Insurance	-	-	10	60	70	0.00%	120	0.00%
Dist IV - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	17,995	17,995	8,169	8,651	16,820		17,215	
OPERATING SERVICES:								
Dist IV - Ads, Dues & Subscriptions	400	400	30	370	400	0.00%	400	0.00%
Dist IV - Printing	3,150	3,150	465	2,685	3,150	0.00%	3,150	0.00%
Dist IV - Postage	5,700	5,700	1,612	4,088	5,700	0.00%	5,700	0.00%
Dist IV - Telephone	2,625	2,625	600	2,025	2,625	0.00%	2,757	5.03%
Dist IV - Rentals	700	700	-	700	700	0.00%	700	0.00%
Dist IV - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist IV - Contractual Services	3,005	3,005	1,302	1,703	3,005	0.00%	3,156	5.02%
Dist IV - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	100	100	15	180	195	95.00%	285	46.15%
Dist IV - General Liability	350	350	106	209	315	-10.00%	325	3.17%
TOTAL OPERATING SERVICES	18,830	18,830	4,130	14,760	18,890		19,273	
MATERIALS & SUPPLIES:								
Dist IV - Office & Communications Equip.	7,300	7,300	-	7,300	7,300	0.00%	7,300	0.00%
Dist IV - Office Supplies	1,725	1,725	121	1,604	1,725	0.00%	1,725	0.00%
Dist IV - Food & Clothing	700	700	38	662	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	9,725	9,725	159	9,566	9,725		9,725	
OTHER CHARGES:								
Dist IV - Training & Travel	12,950	12,950	676	12,274	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	12,950	12,950	676	12,274	12,950		12,950	
TOTAL EXPENDITURES	59,500	59,500	13,134	45,251	58,385		59,163	

COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist V - Salary	10,545	10,545	5,027	5,518	10,545	0.00%	10,545	0.00%
Dist V - FICA	700	700	260	340	600	-14.29%	700	16.67%
Dist V - Health/Life Insurance	17,000	17,000	7,279	6,721	14,000	-17.65%	14,900	6.43%
Dist V - Medicare	160	160	61	79	140	-12.50%	160	14.29%
Dist V - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	28,495	28,495	12,627	12,748	25,375		26,395	
OPERATING SERVICES:								
Dist V - Ads, Dues & Subscriptions	400	400	30	370	400	0.00%	400	0.00%
Dist V - Printing	1,450	1,450	12	2,638	2,650	82.76%	2,650	0.00%
Dist V - Postage	1,200	1,200	41	1,159	1,200	0.00%	1,200	0.00%
Dist V - Telephone	2,625	2,625	600	2,025	2,625	0.00%	2,757	5.03%
Dist V - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist V - Contractual Services	3,005	3,005	1,387	1,618	3,005	0.00%	3,156	5.02%
Dist V - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	90	90	14	186	200	122.22%	295	47.50%
Dist V - General Liability	315	315	95	215	310	-1.59%	335	8.06%
TOTAL OPERATING SERVICES	11,885	11,885	2,179	11,011	13,190		13,593	
MATERIALS & SUPPLIES:								
Dist V - Office & Communications Equip.	6,200	6,200	-	6,200	6,200	0.00%	6,200	-100.00%
Dist V - Office Supplies	1,000	1,000	31	969	1,000	0.00%	1000	520.00%
Dist V - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	7,900	7,900	31	7,869	7,900		7,900	
OTHER CHARGES:								
Dist V - Training & Travel	12,950	12,950	1,258	12,692	13,950	7.72%	13,950	0.00%
TOTAL OTHER CHARGES	12,950	12,950	1,258	12,692	13,950		13,950	
TOTAL EXPENDITURES	61,230	61,230	16,095	44,320	60,415		61,838	

COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist VI - Salary	10,545	10,545	5,027	5,518	10,545	0.00%	10,545	0.00%
Dist VI - FICA	700	700	312	388	700	0.00%	700	0.00%
Dist VI - Life/Health Insurance	35	35	16	19	35	0.00%	35	0.00%
Dist VI - Medicare	160	160	73	87	160	0.00%	160	0.00%
Dist VI - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,530	11,530	5,428	6,102	11,530		11,530	
OPERATING SERVICES:								
Dist VI - Ads, Dues & Subscriptions	400	400	287	113	400	0.00%	400	0.00%
Dist VI - Printing	750	750	-	750	750	0.00%	1,650	120.00%
Dist VI - Postage	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Dist VI - Telephone	2,625	2,625	600	2,025	2,625	0.00%	2,757	5.03%
Dist VI - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist VI - Contractual Services	3,005	3,005	1,091	1,914	3,005	0.00%	3,156	5.02%
Dist VI - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	90	90	14	131	145	61.11%	200	37.93%
Dist VI - General Liability	320	320	95	145	240	-25.00%	230	-4.17%
TOTAL OPERATING SERVICES	11,190	11,190	2,087	9,078	11,165		12,393	
MATERIALS & SUPPLIES:								
Dist VI - Office & Communications Equip.	4,200	4,200	-	3,800	3,800	-9.52%	3,800	0.00%
Dist VI - Office Supplies	1,550	1,550	-	1,050	1,050	-32.26%	1,050	0.00%
Dist VI - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	6,450	6,450	-	5,550	5,550		5,550	
OTHER CHARGES:								
Dist VI - Training & Travel	12,950	12,950	172	8,028	8,200	-36.68%	11,950	45.73%
TOTAL OTHER CHARGES	12,950	12,950	172	8,028	8,200		11,950	
TOTAL EXPENDITURES	42,120	42,120	7,687	28,758	36,445		41,423	

COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist VII - Salary	10,545	10,545	5,027	5,518	10,545	0.00%	10,545	0.00%
Dist VII - FICA	700	700	312	388	700	0.00%	700	0.00%
Dist VII - Life/Health Insurance	35	35	(3)	3	-	-100.00%	-	0.00%
Dist VII - Medicare	160	160	73	87	160	0.00%	160	0.00%
Dist VII - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,530	11,530	5,409	6,086	11,495		11,495	
OPERATING SERVICES:								
Dist VII - Ads, Dues & Subscriptions	300	300	30	270	300	0.00%	300	0.00%
Dist VII - Printing	1,600	1,600	90	2,885	2,975	85.94%	2,975	0.00%
Dist VII - Postage	2,100	2,100	-	3,475	3,475	65.48%	3,475	0.00%
Dist VII - Telephone	2,625	2,625	375	2,250	2,625	0.00%	2,757	5.03%
Dist VII - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist VII - Contractual Services	3,005	3,005	1,460	1,545	3,005	0.00%	3,156	5.02%
Dist VII - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Employee Liability	60	60	9	131	140	133.33%	200	42.86%
Dist VII - General Liability	210	210	62	148	210	0.00%	230	9.52%
TOTAL OPERATING SERVICES	12,700	12,700	2,026	13,504	15,530		15,893	
MATERIALS & SUPPLIES:								
Dist VII - Office & Communications Equip.	4,000	4,000	107	3,893	4,000	0.00%	4,000	0.00%
Dist VII - Office Supplies	400	400	89	311	400	0.00%	500	25.00%
Dist VII - Food & Clothing	400	400	31	369	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	4,800	4,800	227	4,573	4,800		4,900	
OTHER CHARGES:								
Dist VII - Training & Travel	12,950	12,950	1,951	8,249	10,200	-21.24%	12,950	26.96%
TOTAL OTHER CHARGES	12,950	12,950	1,951	8,249	10,200		12,950	
TOTAL EXPENDITURES	41,980	41,980	9,613	32,412	42,025		45,238	

COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Div A - Salary	14,055	14,055	6,703	7,352	14,055	0.00%	14,055	0.00%
Div A - FICA	900	900	416	484	900	0.00%	900	0.00%
Div A - Life/Health Insurance	35	35	16	19	35	0.00%	35	0.00%
Div A - Medicare	210	210	97	113	210	0.00%	210	0.00%
Div A - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	15,290	15,290	7,232	8,058	15,290		15,290	
OPERATING SERVICES:								
Div A - Ads, Dues & Subscriptions	400	400	233	167	400	0.00%	400	0.00%
Div A - Printing	750	750	217	533	750	0.00%	3,750	400.00%
Div A - Postage	1,200	1,200	-	1,200	1,200	0.00%	4,200	250.00%
Div A - Telephone	2,625	2,625	600	2,025	2,625	0.00%	2,757	5.03%
Div A - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Div A - Contractual Services	3,005	3,005	1,227	1,778	3,005	0.00%	3,156	5.02%
Div A - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Employee Liability	70	70	10	135	145	107.14%	215	48.28%
Div A - General Liability	240	240	70	155	225	-6.25%	245	8.89%
TOTAL OPERATING SERVICES	11,090	11,090	2,357	8,793	11,150		17,523	
MATERIALS & SUPPLIES:								
Div A - Office & Communications Equip.	5,300	5,300	-	5,300	5,300	0.00%	5,300	0.00%
Div A - Office Supplies	1,175	1,175	74	1,101	1,175	0.00%	1,175	0.00%
Div A - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	7,175	7,175	74	7,101	7,175		7,175	
OTHER CHARGES:								
Div A - Training & Travel	10,950	10,950	1,752	9,198	10,950	0.00%	10,950	0.00%
TOTAL OTHER CHARGES	10,950	10,950	1,752	9,198	10,950		10,950	
TOTAL EXPENDITURES	44,505	44,505	11,415	33,150	44,565		50,938	

COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Div B - Salary	14,055	14,055	6,703	7,352	14,055	0.00%	14,055	0.00%
Div B - FICA	900	900	416	484	900	0.00%	900	0.00%
Div B - Life/Health Insurance	35	35	-	-	-	-100.00%	-	100.00%
Div B - Medicare	210	210	97	113	210	0.00%	210	0.00%
Div B - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	15,290	15,290	7,216	8,039	15,255		15,255	
OPERATING SERVICES:								
Div B - Ads, Dues & Subscriptions	400	400	227	173	400	0.00%	400	0.00%
Div B - Printing	750	750	-	750	750	0.00%	750	0.00%
Div B - Postage	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Div B - Telephone	2,625	2,625	600	2,025	2,625	0.00%	2,757	5.03%
Div B - Rentals	700	700	-	700	700	0.00%	700	0.00%
Div B - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Div B - Contractual Services	3,005	3,005	1,091	1,914	3,005	0.00%	3,156	5.02%
Div B - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	95	95	15	150	165	73.68%	240	45.45%
Div B - General Liability	330	330	101	174	275	-16.67%	285	3.64%
TOTAL OPERATING SERVICES	11,905	11,905	2,034	9,886	11,920		12,288	
MATERIALS & SUPPLIES:								
Div B - Office & Communications Equip.	7,300	7,300	-	7,300	7,300	0.00%	7,300	0.00%
Div B - Office Supplies	1,725	1,725	-	1,725	1,725	0.00%	1,725	0.00%
Div B - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	9,725	9,725	-	9,725	9,725		9,725	
OTHER CHARGES:								
Div B - Training & Travel	12,950	12,950	1,638	11,312	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	12,950	12,950	1,638	11,312	12,950		12,950	
TOTAL EXPENDITURES	49,870	49,870	10,888	38,962	49,850		50,218	

ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Ord/Proc - Ads, Dues & Subscriptions	30,000	30,000	13,670	13,330	27,000	-10.00%	30,000	11.11%
TOTAL OPERATING SERVICES	30,000	30,000	13,670	13,330	27,000		30,000	
TOTAL EXPENDITURES	30,000	30,000	13,670	13,330	27,000		30,000	

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Public Info - Salaries	86,500	86,500	32,679	44,321	77,000	-10.98%	86,500	12.34%
Public Info - Retirement	14,500	14,500	5,471	7,429	12,900	-11.03%	14,000	8.53%
Public Info - Health/Life Insurance	34,100	34,100	8,167	9,333	17,500	-48.68%	20,500	17.14%
Public Info - Workers Comp.	600	600	216	294	510	-15.00%	600	17.65%
Public Info - Unemployment Comp.	450	450	82	113	195	-56.67%	220	12.82%
Public Info - Medicare	1,300	1,300	452	648	1,100	-15.38%	1,300	18.18%
Public Info - Disability	400	400	130	175	305	-23.75%	375	22.95%
Public Info - Deferred Compensation	100	100	1	-	1	0.00%	-	-100.00%
Public Info - Dental Insurance	240	240	80	120	200	-16.67%	240	20.00%
Public Info - Miscellaneous	160	160	89	71	160	0.00%	160	0.00%
TOTAL PERSONAL SERVICES	138,350	138,350	47,367	62,504	109,871		123,895	
OPERATING SERVICES:								
Public Info - Ads, Dues & Subscriptions	5,320	5,320	1,232	4,088	5,320	0.00%	5,820	9.40%
Public Info - Printing	22,080	22,080	2,724	19,356	22,080	0.00%	31,530	42.80%
Public Info - Postage	13,500	13,500	-	13,500	13,500	0.00%	18,000	33.33%
Public Info - Telephone	2,500	2,500	600	1,900	2,500	0.00%	2,500	0.00%
Public Info - Rentals	3,175	3,175	-	3,175	3,175	0.00%	3,200	0.79%
Public Info - Maint. of Prop. & Equip.	27,500	27,500	5,284	22,216	27,500	0.00%	22,500	-18.18%
Public Info - Contractual Services	3,000	3,000	15,240	(12,240)	3,000	0.00%	52,700	1656.67%
Public Info - Professional Services	54,500	54,500	20,225	34,275	54,500	0.00%	58,000	6.42%
Public Info - Automobile Insurance	1,065	1,065	276	809	1,085	0.00%	1,270	17.05%
Public Info - Employee Liability	400	400	60	860	920	130.00%	1,350	46.74%
Public Info - General Liability	1,400	1,400	416	984	1,400	0.00%	1,545	10.36%
TOTAL OPERATING SERVICES	134,440	134,440	46,057	88,923	134,980		198,415	
MATERIALS & SUPPLIES:								
Public Info - Office & Comm. Equipment	3,100	3,100	911	2,189	3,100	0.00%	4,000	29.03%
Public Info - Office Supplies	2,950	2,950	312	2,638	2,950	0.00%	3,700	25.42%
Public Info - Food & Clothing	700	700	500	200	700	0.00%	700	0.00%
Public Info - Maint of Bldgs & Grounds	500	500	-	500	500	0.00%	500	0.00%
Public Info - Vehicle Supplies	500	500	105	395	500	0.00%	700	40.00%
TOTAL MATERIALS & SUPPLIES	7,750	7,750	1,828	5,922	7,750		9,600	

CONTINUED

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Public Info - Training & Travel	3,000	3,000	26	2,974	3,000	0.00%	3,000	0.00%
TOTAL OTHER CHARGES	3,000	3,000	26	2,974	3,000		3,000	
TOTAL EXPENDITURES	283,540	283,540	95,278	160,323	255,601		334,910	

POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Police Jury - Ads, Dues & Subscriptions	40,975	40,975	26,903	15,097	42,000	2.50%	42,000	0.00%
TOTAL OPERATING SERVICES	40,975	40,975	26,903	15,097	42,000		42,000	
TOTAL EXPENDITURES	40,975	40,975	26,903	15,097	42,000		42,000	

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist Crt - Non-PR Salaries/Benefits	308,000	308,000	129,831	165,169	295,000	-4.22%	310,000	5.08%
TOTAL PERSONAL SERVICES	308,000	308,000	129,831	165,169	295,000		310,000	
OPERATING SERVICES:								
Dist Crt - Ads, Dues & Subscriptions	8,000	8,000	1,204	6,796	8,000	0.00%	8,000	0.00%
Dist Crt - Printing	1,500	1,500	129	1,371	1,500	0.00%	1,500	0.00%
Dist Crt - Maint. of Property & Equip.	3,000	3,000	89	2,911	3,000	0.00%	3,000	0.00%
Dist Crt - Contractual Services	5,000	5,000	5,655	(655)	5,000	0.00%	80,000	1500.00%
Dist Crt - Professional Services	15,000	15,000	11,000	4,000	15,000	0.00%	15,000	0.00%
Dist Crt - Employee Liability	645	645	89	1,811	1,900	194.57%	2,175	14.47%
Dist Crt - General Liability	2,200	2,200	601	1,599	2,200	0.00%	2,475	12.50%
TOTAL OPERATING SERVICES	35,345	35,345	18,767	17,833	36,600		112,150	
MATERIALS & SUPPLIES:								
Dist Crt - Office & Communications Equip.	4,000	4,000	664	3,336	4,000	0.00%	4,000	0.00%
Dist Crt - Office Supplies	1,000	1,000	18	982	1,000	0.00%	1,000	0.00%
Dist Crt - Food & Clothing	5,000	5,000	630	4,370	5,000	0.00%	5,000	0.00%
TOTAL MATERIALS & SUPPLIES	10,000	10,000	1,312	8,688	10,000		10,000	
OTHER CHARGES:								
Dist Crt - Juror/Witness Fees	36,000	36,000	7,440	28,560	36,000	0.00%	36,000	0.00%
Dist Crt - Official Fees	35,000	35,000	13,982	21,018	35,000	0.00%	35,000	0.00%
TOTAL OTHER CHARGES	71,000	71,000	21,422	49,578	71,000		71,000	
CAPITAL OUTLAY:								
Dist Crt - Office Equipment	12,000	12,000	-	-	-	-100.00%	12,000	100.00%
TOTAL CAPITAL OUTLAY	12,000	12,000	-	-	-		12,000	
INTERGOVERNMENTAL:								
Dist Crt - Court Attendance	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
TOTAL INTERGOVERNMENTAL	15,000	15,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	451,345	451,345	171,332	256,268	427,600		530,150	

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 12,000	New Server for Docket System	

Grand Total Requested:

\$ 12,000

DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
D/C - Div C - Salaries	85,500	85,500	40,818	45,102	85,920	0.49%	87,000	1.26%
D/C - Div C - Non-PR Salaries/Benefits	67,430	115,430	50,618	61,382	112,000	-2.97%	195,360	74.43%
D/C - Div C - Retirement	14,500	14,500	6,837	7,663	14,500	0.00%	14,000	-3.45%
D/C - Div C - Health/Life Insurance	22,500	22,500	9,613	8,887	18,500	-17.78%	20,000	8.11%
D/C - Div C - Workmens Comp.	600	600	269	301	570	-5.00%	600	5.26%
D/C - Div C - Unemployment	450	450	102	113	215	-52.22%	220	2.33%
D/C - Div C - Medicare	800	800	368	432	800	0.00%	800	0.00%
D/C - Div C - Dental Insurance	100	100	36	39	75	-25.00%	100	33.33%
TOTAL PERSONAL SERVICES	191,880	239,880	108,661	123,919	232,580		318,080	
OPERATING SERVICES:								
D/C - Div C - Ads, Dues & Subsc.	5,000	5,000	4,623	377	5,000	0.00%	5,000	0.00%
D/C - Div C - Printing	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div C - Telephone	6,033	6,033	4,821	1,212	6,033	0.00%	6,033	0.00%
D/C - Div C - Rentals	2,070	2,070	861	1,209	2,070	0.00%	2,070	0.00%
D/C - Div C - Maint. of Prop. & Equip.	2,000	2,000	371	1,629	2,000	0.00%	2,000	0.00%
D/C - Div C - Contractual Services	50,000	2,000	933	1,067	2,000	0.00%	2,000	0.00%
D/C - Div C - Professional Services	-	-	170	(170)	-	0.00%	-	0.00%
D/C - Div C - Employee Liability	380	380	56	1,094	1,150	202.63%	1,300	13.04%
D/C - Div C - General Liability	1,325	1,325	390	910	1,300	-1.89%	1,490	14.62%
TOTAL OPERATING SERVICES	67,808	19,808	12,225	8,328	20,553		20,893	
MATERIALS & SUPPLIES:								
D/C - Div C - Office & Comm. Equipment	10,000	10,000	3,554	6,446	10,000	0.00%	10,000	0.00%
D/C - Div C - Office Supplies	3,500	3,500	1,268	2,232	3,500	0.00%	3,500	0.00%
TOTAL MATERIALS & SUPPLIES	13,500	13,500	4,822	8,678	13,500		13,500	
CAPITAL OUTLAY:								
D/C - Div C - Office Equipment	-	7,500	7,037	463	7,500		-	-100.00%
TOTAL CAPITAL OUTLAY	-	7,500	7,037	463	7,500		-	
TOTAL EXPENDITURES	273,188	280,688	132,745	141,388	274,133		352,473	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
D/C - Div D - Salaries	85,500	85,500	40,818	45,102	85,920	0.49%	87,000	1.26%
D/C - Div D - Non-PR Salaries/Benefits	116,600	116,600	55,602	49,398	105,000	-9.95%	110,000	4.76%
D/C - Div D - Retirement	14,500	14,500	6,837	7,663	14,500	0.00%	14,000	-3.45%
D/C - Div D - Health/Life Insurance	6,000	6,000	2,560	2,440	5,000	-16.67%	5,300	6.00%
D/C - Div D - Workmens Comp.	600	600	269	301	570	-5.00%	600	5.26%
D/C - Div D - Unemployment	450	450	102	113	215	-52.22%	220	2.33%
D/C - Div D - Medicare	1,300	1,300	591	659	1,250	-3.85%	1,300	4.00%
D/C - Div D - Dental Insurance	100	100	36	39	75		100	
D/C - Div D - Miscellaneous	-	-	51	(51)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	225,050	225,050	106,866	105,664	212,530		218,520	
OPERATING SERVICES:								
D/C - Div D - Ads, Dues & Subscriptions	7,500	7,500	3,603	3,897	7,500	0.00%	9,000	20.00%
D/C - Div D - Printing	1,000	1,000	171	829	1,000	0.00%	750	-25.00%
D/C - Div D - Telephone	7,000	7,000	4,821	2,179	7,000	0.00%	7,000	0.00%
D/C - Div D - Rentals	1,400	1,400	798	602	1,400	0.00%	1,400	0.00%
D/C - Div D - Maint. of Prop. & Equip.	1,000	1,000	-	1,000	1,000	0.00%	500	-50.00%
D/C - Div D - Contractual Services	33,000	33,000	9,365	23,635	33,000	0.00%	33,000	0.00%
D/C - Div D - Professional Services	48,220	48,220	10,230	37,990	48,220	0.00%	48,220	0.00%
D/C - Div D - Employee Liability	455	455	67	1,033	1,100	141.76%	1,625	47.73%
D/C - Div D - General Liability	1,585	1,585	466	1,179	1,645	3.79%	1,860	13.07%
TOTAL OPERATING SERVICES	101,160	101,160	29,521	72,344	101,865		103,355	
MATERIALS & SUPPLIES:								
D/C - Div D - Office & Comm. Equipment	5,000	5,000	3,448	1,552	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	3,300	3,300	1,308	1,992	3,300	0.00%	3,300	0.00%
D/C - Div D - Food & Clothing	1,500	1,500	101	1,399	1,500	0.00%	1,000	-33.33%
D/C - Div D - Maint of Bldg & Grds	-	-	92	(92)	-	0.00%	65	0.00%
TOTAL MATERIALS & SUPPLIES	9,800	9,800	4,949	4,851	9,800		9,365	
OTHER CHARGES:								
D/C - Div D - Training & Travel	5,000	5,000	1,000	4,000	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	5,000	5,000	1,000	4,000	5,000		5,000	

CONTINUED

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
CAPITAL OUTLAY:								
D/C - Div D - Office Equipment	8,000	8,000	-	8,000	8,000	0.00%	8,000	0.00%
TOTAL CAPITAL OUTLAY	8,000	8,000	-	8,000	8,000		8,000	
TOTAL EXPENDITURES	349,010	349,010	142,336	194,859	337,195		344,240	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 8,000	New Court Docket System to integrate with Clerk of Court Office	
Grand Total Requested:	\$ 8,000		

DISTRICT COURT - DIVISION E

ACCOUNT NUMBER: 001-400208

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
D/C - Div E - Salaries	85,500	85,500	40,818	45,102	85,920	0.49%	87,000	1.26%
D/C - Div E - Non-PR Salaries/Benefits	154,000	154,000	78,922	85,078	164,000	6.49%	169,000	3.05%
D/C - Div E - Retirement	14,500	14,500	6,837	7,663	14,500	0.00%	14,000	-3.45%
D/C - Div E - Health/Life Insurance	22,500	22,500	9,586	8,914	18,500	-17.78%	20,000	8.11%
D/C - Div E - Workmens Comp.	600	600	269	301	570	-5.00%	600	5.26%
D/C - Div E - Unemployment	450	450	102	113	215	-52.22%	220	2.33%
D/C - Div E - Medicare	800	800	378	422	800	0.00%	800	0.00%
D/C - Div E - Dental Insurance	100	100	36	39	75	-25.00%	100	33.33%
TOTAL PERSONAL SERVICES	278,450	278,450	136,948	147,632	284,580		291,720	
OPERATING SERVICES:								
D/C - Div E - Ads, Dues & Subscriptions	10,250	10,250	5,849	4,401	10,250	0.00%	10,950	6.83%
D/C - Div E - Printing	1,000	1,000	328	672	1,000	0.00%	1,000	0.00%
D/C - Div E - Postage	200	200	46	154	200	0.00%	200	0.00%
D/C - Div E - Telephone	8,200	8,200	4,821	3,379	8,200	0.00%	9,200	12.20%
D/C - Div E - Rentals	2,000	2,000	1,134	866	2,000	0.00%	2,000	0.00%
D/C - Div E - Maint. of Property & Equip.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div E - Contractual Services	3,500	3,500	2,113	1,387	3,500	0.00%	3,500	0.00%
D/C - Div E - Professional Services	7,500	7,500	2,705	4,795	7,500	0.00%	7,500	0.00%
D/C - Div E - Employee Liability	2,075	2,075	1,469	1,121	2,590	24.82%	3,180	22.78%
D/C - Div E - General Liability	1,435	1,435	419	1,146	1,565	9.06%	1,805	15.34%
TOTAL OPERATING SERVICES	37,160	37,160	18,884	18,921	37,805		40,335	
MATERIALS & SUPPLIES:								
D/C - Div E - Office & Comm. Equipment	4,000	4,000	1,088	2,912	4,000	0.00%	4,000	0.00%
D/C - Div E - Office Supplies	4,500	4,500	1,669	2,831	4,500	0.00%	4,500	0.00%
D/C - Div E - Food & Clothing	1,450	1,450	-	1,450	1,450	0.00%	1,200	-17.24%
TOTAL MATERIALS & SUPPLIES	9,950	9,950	2,757	7,193	9,950		9,700	
OTHER CHARGES:								
D/C - Div E - Training & Travel	4,000	4,000	2,815	1,185	4,000	0.00%	4,000	0.00%
D/C - Div E - Official Fees	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	6,000	6,000	2,815	3,185	6,000		6,000	
TOTAL EXPENDITURES	331,560	331,560	161,404	176,931	338,335		347,755	

GRAND JURY

ACCOUNT NUMBER: 001-400210

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
MATERIALS & SUPPLIES:								
Grand Jury - Food & Clothing	3,000	3,000	300	2,700	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	3,000	3,000	300	2,700	3,000		3,000	
OTHER CHARGES:								
Grand Jury - Juror/Witness Fees	9,000	9,000	4,590	4,410	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	5,000	5,000	800	4,200	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	14,000	14,000	5,390	8,610	14,000		14,000	
 TOTAL EXPENDITURES	 17,000	 17,000	 5,690	 11,310	 17,000		 17,000	

DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist Atty - Salaries	216,000	216,000	102,842	113,658	216,500	0.23%	218,100	0.74%
Dist Atty - Non-PR Salaries/Benefits	1,487,100	1,487,100	611,190	875,910	1,487,100	0.00%	1,487,100	0.00%
Dist Atty - FICA	1,450	1,450	-	-	-	0.00%	-	0.00%
Dist Atty - Retirement	24,700	24,700	10,541	11,109	21,650	-12.35%	17,000	-21.48%
Dist Atty - Workers Compensation	650	650	334	371	705	8.46%	710	0.71%
Dist Atty - Unemployment	900	900	204	226	430	-52.22%	430	0.00%
Dist Atty - Medicare	3,200	3,200	1,491	1,659	3,150	-1.56%	3,200	1.59%
TOTAL PERSONAL SERVICES	1,734,000	1,734,000	726,602	1,002,933	1,729,535		1,726,540	
OPERATING SERVICES:								
Dist Atty - Ads, Dues & Subscriptions	44,000	44,000	30,627	31,373	62,000	40.91%	65,000	4.84%
Dist Atty - Telephone	43,920	43,920	23,785	31,265	55,050	25.34%	55,100	0.09%
Dist Atty - Rentals	59,215	59,215	29,766	29,447	59,213	0.00%	59,213	0.00%
Dist Atty - Professional Services	36,000	36,000	12,864	23,518	36,382	1.06%	42,800	17.64%
Dist Atty - Property Insurance	250	250	-	250	250	0.00%	250	0.00%
Dist Atty - Performance Bond	26,000	26,000	21,394	606	22,000	-15.38%	26,000	18.18%
Dist Atty - Automobile Insurance	8,250	8,250	2,306	5,944	8,250	0.00%	8,250	0.00%
Dist Atty - Employee Liability	2,955	2,955	440	6,330	6,770	129.10%	9,970	47.27%
Dist Atty - General Liability	10,310	10,310	3,051	7,244	10,295	-0.15%	11,405	10.78%
TOTAL OPERATING SERVICES	230,900	230,900	124,233	135,977	260,210		277,988	
OTHER CHARGES:								
Dist Atty - Official Fees	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	2,000	2,000	-	2,000	2,000		2,000	
INTERGOVERNMENTAL:								
Dist Atty - Grants	36,784	36,784	18,392	18,393	36,785	0.00%	36,785	0.00%
Dist Atty - Grants Family/Youth Svcs	30,000	30,000	15,000	15,000	30,000	0.00%	30,000	0.00%
Dist Atty - Grants - JAIBG Family Srv Ctr	10,600	10,600	10,600	6,185	16,785	0.00%	10,600	-36.85%
Dist Atty - Juvenile Services	50,000	50,000	-	-	-	-100.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	127,384	127,384	43,992	39,578	83,570		77,385	
TOTAL EXPENDITURES	2,094,284	2,094,284	894,827	1,180,488	2,075,315		2,083,913	

WARD COURTS

ACCOUNT NUMBER: 001-400290

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Ward Courts - Salaries	104,000	104,000	49,551	54,749	104,300	0.29%	105,100	0.77%
Ward Courts - FICA	2,300	2,300	1,097	1,213	2,310	0.43%	2,400	3.90%
Ward Courts - Retirement	11,300	11,300	5,336	5,964	11,300	0.00%	10,850	-3.98%
Ward Courts - Medicare	1,300	1,300	616	684	1,300	0.00%	1,350	3.85%
TOTAL PERSONAL SERVICES	118,900	118,900	56,600	62,610	119,210		119,700	
OPERATING SERVICES:								
Ward Courts - Employee Liability	190	190	28	387	415	118.42%	615	48.19%
Ward Courts - General Liability	655	655	193	447	640	-2.29%	700	9.38%
TOTAL OPERATING SERVICES	845	845	221	834	1,055		1,315	
OTHER CHARGES:								
Ward Courts - Training & Travel	8,500	8,500	8,720	780	9,500	11.76%	10,000	5.26%
TOTAL OTHER CHARGES	8,500	8,500	8,720	780	9,500		10,000	
TOTAL EXPENDITURES	128,245	128,245	65,541	64,224	129,765		131,015	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
President - Salaries	340,500	340,500	164,089	160,411	324,500	-4.70%	308,000	-5.08%
President - FICA	500	500	85	215	300	-40.00%	500	66.67%
President - Retirement	39,500	39,500	15,656	17,144	32,800	-16.96%	32,500	-0.91%
President - Life/Health Insurance	53,700	53,700	22,870	21,130	44,000	-18.06%	47,000	6.82%
President - Workers Compensation	1,500	1,500	774	726	1,500	0.00%	1,400	-6.67%
President - Unemployment Comp.	1,250	1,250	293	272	565	-54.80%	525	-7.08%
President - Medicare	6,500	6,500	3,102	2,998	6,100	-6.15%	5,900	-3.28%
President - Disability	1,400	1,400	561	639	1,200	-14.29%	1,300	8.33%
President - Deferred Compensation	18,700	18,700	11,395	7,605	19,000	1.60%	15,000	-21.05%
President - Dental Insurance	1,200	1,200	549	551	1,100	-8.33%	1,100	0.00%
President - Miscellaneous	400	400	89	311	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	465,150	465,150	219,463	212,002	431,465		413,625	
OPERATING SERVICES:								
President - Ads, Dues & Subscriptions	2,300	2,300	1,383	917	2,300	0.00%	3,000	30.43%
President - Printing	4,410	4,410	44	4,366	4,410	0.00%	3,500	-20.63%
President - Telephone	5,000	5,000	1,654	3,346	5,000	0.00%	3,500	-30.00%
President - Maint. of Property & Equip.	3,150	3,150	71	3,079	3,150	0.00%	1,000	-68.25%
President - Contractual Services	475	475	-	475	475	0.00%	475	0.00%
President - Professional Services	7,100	7,100	2,100	5,000	7,100	0.00%	7,100	0.00%
President - Automobile Insurance	3,185	3,185	828	1,612	2,440	-23.39%	2,540	4.10%
President - Employee Liability	755	755	112	1,598	1,710	126.49%	2,510	46.78%
President - General Liability	2,630	2,630	779	1,821	2,600	-1.14%	2,870	10.38%
TOTAL OPERATING SERVICES	29,005	29,005	6,971	22,214	29,185		26,495	
MATERIALS & SUPPLIES:								
President - Office & Comm. Equipment	5,000	5,000	1,239	3,761	5,000	0.00%	4,000	-20.00%
President - Office Supplies	5,250	5,250	584	4,666	5,250	0.00%	5,000	-4.76%
President - Food & Clothing	2,500	2,500	628	1,872	2,500	0.00%	2,500	0.00%
President - Maintenance of Bldgs & Grnds	-	-	572	(572)	-	0.00%	-	0.00%
President - Vehicle Supplies	4,000	4,000	995	3,005	4,000	0.00%	4,000	0.00%
President - Equipment & Vehicle Parts	1,000	1,000	1,092	(92)	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	17,750	17,750	5,110	12,640	17,750		16,500	

CONTINUED

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
President - Training & Travel	14,600	14,600	7,548	7,052	14,600	0.00%	21,000	43.84%
President - Official Fees	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	14,700	14,700	7,548	7,152	14,700		21,100	
 TOTAL EXPENDITURES	526,605	526,605	239,092	254,008	493,100		477,720	

REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Reg of Voters - Salaries	56,600	56,600	24,295	28,705	53,000	-6.36%	57,000	7.55%
Reg of Voters - FICA	600	600	83	167	250	-58.33%	500	100.00%
Reg of Voters - Retirement	9,600	9,600	4,535	6,165	10,700	11.46%	12,000	12.15%
Reg of Voters - Life/Health Insurance	23,500	23,500	10,059	9,441	19,500	-17.02%	21,000	7.69%
Reg of Voters - Workers Compensation	400	400	160	190	350	-12.50%	400	14.29%
Reg of Voters - Unemployment	300	300	61	69	130	-56.67%	145	11.54%
Reg of Voters - Medicare	900	900	346	404	750	-16.67%	900	20.00%
Reg of Voters - Dental Insurance	240	240	120	120	240	0.00%	300	25.00%
TOTAL PERSONAL SERVICES	92,140	92,140	39,659	45,261	84,920		92,245	
OPERATING SERVICES:								
Reg of Voters - Ads, Dues & Subscriptions	2,850	2,850	707	2,143	2,850	0.00%	2,850	0.00%
Reg of Voters - Printing	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Reg of Voters - Postage	5,870	5,870	870	5,000	5,870	0.00%	5,870	0.00%
Reg of Voters - Telephone	2,000	2,000	755	1,245	2,000	0.00%	2,000	0.00%
Reg of Voters - Maint. of Property & Equip.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Reg of Voters - Contractual Services	1,000	1,000	155	845	1,000	0.00%	1,000	0.00%
Reg of Voters - Employee Liability	215	215	32	443	475	120.93%	700	47.37%
Reg of Voters - General Liability	740	740	220	510	730	-1.35%	800	9.59%
TOTAL OPERATING SERVICES	14,675	14,675	2,739	12,186	14,925		15,220	
MATERIALS & SUPPLIES:								
Reg of Voters - Office & Comm. Equip.	2,950	2,950	-	2,950	2,950	0.00%	2,950	0.00%
Reg of Voters - Office Supplies	1,200	1,200	70	1,130	1,200	0.00%	1,800	50.00%
TOTAL MATERIALS & SUPPLIES	4,150	4,150	70	4,080	4,150		4,750	
OTHER CHARGES:								
Reg of Voters - Training & Travel	9,250	9,250	5,039	4,211	9,250	0.00%	8,650	-6.49%
TOTAL OTHER CHARGES	9,250	9,250	5,039	4,211	9,250		8,650	
TOTAL EXPENDITURES	120,215	120,215	47,507	65,738	113,245		120,865	

ELECTIONS

ACCOUNT NUMBER: 001-400420

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Elections - Ads, Dues & Subscriptions	600	600	-	600	600	0.00%	600	0.00%
Elections - Printing	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Elections - Rentals	700	700	-	700	700	0.00%	700	0.00%
TOTAL OPERATING SERVICES	3,300	3,300	-	3,300	3,300		3,300	
OTHER CHARGES:								
Elections - Official Fees	23,045	23,045	22,576	469	23,045	0.00%	23,045	0.00%
TOTAL OTHER CHARGES	23,045	23,045	22,576	469	23,045		23,045	
TOTAL EXPENDITURES	26,345	26,345	22,576	3,769	26,345		26,345	

FINANCE

ACCOUNT NUMBER: 001-400510

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Finance - Salaries	707,400	707,400	346,711	378,289	725,000	2.49%	720,000	-0.69%
Finance - FICA	-	-	-	-	-	0.00%	1,400	0.00%
Finance - Retirement	118,500	118,500	58,071	63,429	121,500	2.53%	112,000	-7.82%
Finance - Life/Health Insurance	114,000	114,000	58,647	55,353	114,000	0.00%	118,000	3.51%
Finance - Workers Compensation	4,400	4,400	2,288	2,512	4,800	9.09%	5,000	4.17%
Finance - Unemployment	3,600	3,600	867	948	1,815	-49.58%	1,800	-0.83%
Finance - Medicare	10,300	10,300	4,915	5,385	10,300	0.00%	11,000	6.80%
Finance - Disability	3,000	3,000	1,493	1,507	3,000	0.00%	2,900	-3.33%
Finance - Deferred Compensation	26,400	26,400	17,935	13,065	31,000	17.42%	22,000	-29.03%
Finance - Dental Insurance	1,400	1,400	710	700	1,410	0.71%	1,400	-0.71%
Finance - Miscellaneous	220	220	178	47	225	2.27%	260	15.56%
TOTAL PERSONAL SERVICES	989,220	989,220	491,815	521,235	1,013,050		995,760	
OPERATING SERVICES:								
Finance - Ads, Dues & Subscriptions	4,250	4,250	1,747	1,998	3,745	-11.88%	3,745	0.00%
Finance - Printing	2,500	2,500	590	2,410	3,000	20.00%	3,250	8.33%
Finance - Postage	100	100	-	-	-	0.00%	-	0.00%
Finance - Telephone	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Finance - Maint. of Property & Equipment	1,500	1,500	-	500	500	-66.67%	1,000	100.00%
Finance - Contractual Services	1,000	1,000	-	500	500	-50.00%	550	10.00%
Finance - Professional Services	86,800	86,800	28,757	49,243	78,000	-10.14%	85,400	9.49%
Finance - Employee Liability	3,990	3,990	637	10,228	10,865	172.31%	16,110	48.27%
Finance - General Liability	13,980	13,980	4,422	11,703	16,125	15.34%	18,430	14.29%
TOTAL OPERATING SERVICES	115,320	115,320	36,753	77,182	113,935		129,685	
MATERIALS & SUPPLIES:								
Finance - Office & Communications Equip.	17,750	17,750	1,923	7,077	9,000	-49.30%	14,250	58.33%
Finance - Office Supplies	12,000	12,000	2,639	5,361	8,000	-33.33%	10,500	31.25%
Finance - Food & Clothing	2,600	2,600	1,186	1,414	2,600	0.00%	2,600	0.00%
Finance - Maint. of Bldgs. & Grounds	1,250	1,250	1,280	970	2,250	80.00%	2,350	4.44%
TOTAL MATERIALS & SUPPLIES	33,600	33,600	7,028	14,822	21,850		29,700	
OTHER CHARGES:								
Finance - Training & Travel	9,800	9,800	1,640	4,310	5,950	-39.29%	9,300	56.30%
Finance - Official Fees	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	9,900	9,900	1,640	4,410	6,050		9,400	
TOTAL EXPENDITURES	1,148,040	1,148,040	537,236	617,649	1,154,885		1,164,545	

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Purchasing - Salaries	442,000	442,000	207,937	195,063	403,000	-8.82%	366,000	-9.18%
Purchasing - FICA	300	300	-	-	-	-100.00%	-	0.00%
Purchasing - Retirement	60,000	60,000	28,319	31,681	60,000	0.00%	59,000	-1.67%
Purchasing - Life/Health Insurance	87,400	87,400	37,662	35,338	73,000	-16.48%	77,000	5.48%
Purchasing - Workers Compensation	4,700	4,700	2,329	2,371	4,700	0.00%	4,500	-4.26%
Purchasing - Unemployment	2,250	2,250	520	505	1,025	-54.44%	920	-10.24%
Purchasing - Medicare	6,450	6,450	2,945	2,855	5,800	-10.08%	5,500	-5.17%
Purchasing - Disability	1,800	1,800	890	760	1,650	-8.33%	1,500	-9.09%
Purchasing - Deferred Compensation	29,800	29,800	16,154	15,846	32,000	7.38%	28,500	-10.94%
Purchasing - Dental Insurance	360	360	180	180	360	0.00%	400	11.11%
Purchasing - Miscellaneous	820	820	-	820	820	0.00%	861	5.00%
TOTAL PERSONAL SERVICES	635,880	635,880	296,936	285,419	582,355		544,181	
OPERATING SERVICES:								
Purchasing - Ads, Dues & Subscriptions	7,700	7,700	2,073	5,627	7,700	0.00%	8,085	5.00%
Purchasing - Printing	6,000	6,000	734	5,266	6,000	0.00%	6,300	5.00%
Purchasing - Postage	575	575	74	501	575	0.00%	605	5.22%
Purchasing - Telephone	3,900	3,900	1,112	2,788	3,900	0.00%	4,095	5.00%
Purchasing - Rentals	2,400	2,400	149	2,251	2,400	0.00%	2,520	5.00%
Purchasing - Maint. of Property & Equip.	3,150	3,150	346	2,804	3,150	0.00%	3,310	5.08%
Purchasing - Contractual Services	8,800	8,800	3,320	5,480	8,800	0.00%	9,240	5.00%
Purchasing - Professional Services	27,000	27,000	188	26,812	27,000	0.00%	28,350	5.00%
Purchasing - Automobile Insurance	2,125	2,125	552	1,613	2,165	1.88%	2,540	17.32%
Purchasing - Employee Liability	1,115	1,115	166	2,289	2,455	120.18%	3,605	46.84%
Purchasing - General Liability	3,890	3,890	1,150	2,620	3,770	-3.08%	4,120	9.28%
TOTAL OPERATING SERVICES	66,655	66,655	9,864	58,051	67,915		72,770	
MATERIALS & SUPPLIES:								
Purchasing - Office & Comm. Equipment	17,000	17,000	4,596	12,404	17,000	0.00%	17,850	5.00%
Purchasing - Office Supplies	10,800	10,800	4,208	6,592	10,800	0.00%	11,304	4.67%
Purchasing - Educational, Recreational	-	-	250	(250)	-	0.00%	-	0.00%
Purchasing - Food & Clothing	2,900	2,900	1,395	1,505	2,900	0.00%	3,045	5.00%
Purchasing - Vehicle Supplies	7,000	7,000	2,615	4,385	7,000	0.00%	7,350	5.00%
Purchasing - Miscellaneous	250	250	-	250	250	0.00%	265	6.00%
Purchasing - Vehicle & Equipment Parts	1,360	1,360	901	459	1,360	0.00%	1,428	5.00%
Purchasing - Tools & Equipment	600	600	-	600	600	0.00%	630	5.00%
TOTAL MATERIALS & SUPPLIES	39,910	39,910	13,965	25,945	39,910		41,872	

CONTINUED

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Purchasing - Training & Travel	14,120	14,120	2,899	11,221	14,120	0.00%	14,826	5.00%
TOTAL OTHER CHARGES	14,120	14,120	2,899	11,221	14,120		14,826	
CAPITAL OUTLAY:								
Purchasing - Acquisition of Vehicles	-	-	-	-	-	0.00%	25,500	0.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-		25,500	
TOTAL EXPENDITURES	756,565	756,565	323,664	380,636	704,300		699,149	

PURCHASING

ACCOUNT NUMBER: 001-400530

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Motor Vehicles	\$ 25,500	New Vehicle to replace: Unit# 032 (2011 Ford 1/2ton pickup with 66,000 miles) Requesting a extended cab to help with transporting small/medium packages	

Grand Total Requested:

\$ 25,500

PERSONNEL

ACCOUNT NUMBER: 001-400540

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Personnel - Salaries	243,000	243,000	115,223	127,777	243,000	0.00%	288,500	18.72%
Personnel - Per Diem	3,600	3,600	780	1,220	2,000	-44.44%	3,600	80.00%
Personnel - FICA	250	250	65	85	150	-40.00%	300	100.00%
Personnel - Retirement	40,200	40,200	19,125	21,375	40,500	0.75%	46,000	13.58%
Personnel - Life/Health Insurance	51,300	51,300	29,363	27,137	56,500	10.14%	75,000	32.74%
Personnel - Workers Compensation	1,500	1,500	761	839	1,600	6.67%	2,000	25.00%
Personnel - Unemployment	800	800	288	332	620	-22.50%	720	16.13%
Personnel - Medicare	1,400	1,400	1,207	1,493	2,700	92.86%	3,500	29.63%
Personnel - Disability	1,000	1,000	491	509	1,000	0.00%	1,200	20.00%
Personnel - Deferred Compensation	8,500	8,500	6,216	7,784	14,000	64.71%	13,000	-7.14%
Personnel - Dental Insurance	240	240	120	120	240	0.00%	400	66.67%
Personnel - Miscellaneous	300	300	89	211	300	0.00%	300	0.00%
TOTAL PERSONAL SERVICES	352,090	352,090	173,728	188,882	362,610		434,520	
OPERATING SERVICES:								
Personnel - Ads, Dues & Subscriptions	5,000	5,000	699	2,301	3,000	-40.00%	5,000	66.67%
Personnel - Printing	2,500	2,500	669	1,331	2,000	-20.00%	3,000	50.00%
Personnel - Telephone	5,000	5,000	988	1,212	2,200	-56.00%	2,500	13.64%
Personnel - Contractual Services	1,000	1,000	2,925	575	3,500	250.00%	4,000	14.29%
Personnel - Professional Services	55,000	55,000	9,974	40,026	50,000	-9.09%	50,000	0.00%
Personnel - Automobile Insurance	1,065	1,065	276	4	280	0.00%	-	-100.00%
Personnel - Employee Liability	830	830	122	1,418	1,540	85.54%	2,230	44.81%
Personnel - General Liability	2,900	2,900	848	1,622	2,470	-14.83%	2,550	3.24%
TOTAL OPERATING SERVICES	73,295	73,295	16,501	48,489	64,990		69,280	
MATERIALS & SUPPLIES:								
Personnel - Office & Comm. Equipment	8,000	8,000	4,354	3,646	8,000	0.00%	8,000	0.00%
Personnel - Office Supplies	3,500	3,500	2,646	1,354	4,000	14.29%	4,500	12.50%
Personnel - Recreational/Cultural	10,000	10,000	7,646	2,354	10,000	0.00%	10,000	0.00%
Personnel - Food & Clothing	4,500	4,500	567	2,933	3,500	-22.22%	5,000	42.86%
TOTAL MATERIALS & SUPPLIES	26,000	26,000	15,213	10,287	25,500		27,500	
OTHER CHARGES:								
Personnel - Training & Travel	14,000	14,000	3,782	10,218	14,000	0.00%	14,000	0.00%
Personnel - Official Fees	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL OTHER CHARGES	17,000	17,000	3,782	13,218	17,000		17,000	
TOTAL EXPENDITURES	468,385	468,385	209,224	260,876	470,100		548,300	

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Legal - Salaries	241,000	241,000	115,029	126,971	242,000	0.41%	248,500	2.69%
Legal - FICA	300	300	150	150	300	0.00%	300	0.00%
Legal - Retirement	18,900	18,900	8,996	9,939	18,935	0.19%	19,000	0.34%
Legal - Life/Health Insurance	34,500	34,500	14,715	13,785	28,500	-17.39%	30,000	5.26%
Legal - Workers Compensation	1,200	1,200	612	698	1,310	9.17%	1,350	3.05%
Legal - Unemployment	1,250	1,250	288	332	620	-50.40%	620	0.00%
Legal - Medicare	3,500	3,500	1,629	1,871	3,500	0.00%	4,000	14.29%
Legal - Disability	1,000	1,000	484	486	970	-3.00%	1,000	3.09%
Legal - Deferred Compensation	11,500	11,500	5,598	6,402	12,000	4.35%	12,000	0.00%
Legal - Dental Insurance	240	240	120	120	240	0.00%	300	25.00%
Legal - Miscellaneous	336	336	-	336	336	0.00%	340	1.19%
TOTAL PERSONAL SERVICES	313,726	313,726	147,621	161,090	308,711		317,410	
OPERATING SERVICES:								
Legal - Ads, Dues & Subscriptions	3,225	3,225	5,055	1,945	7,000	117.05%	7,100	1.43%
Legal - Printing	1,750	1,750	140	1,610	1,750	0.00%	1,770	1.14%
Legal - Utilities - Electric	1,585	1,585	392	1,193	1,585	0.00%	1,602	1.07%
Legal - Utilities - Gas	238	238	-	238	238	0.00%	241	1.26%
Legal - Utilities - Water	323	323	76	247	323	0.00%	327	1.24%
Legal - Postage	1,934	1,934	-	1,890	1,890	-2.28%	1,911	1.11%
Legal - Telephone	2,600	2,600	1,673	927	2,600	0.00%	2,629	1.12%
Legal - Rentals	1,468	1,468	770	698	1,468	0.00%	1,484	1.09%
Legal - Maint. of Property & Equipment	840	840	274	566	840	0.00%	850	1.19%
Legal - Contractual Services	81,906	81,906	1,732	5,174	6,906	-91.57%	6,982	1.10%
Legal - Professional Services	15,363	15,363	-	15,363	15,363	0.00%	17,763	15.62%
Legal - Employee Liability	560	560	83	1,362	1,445	158.04%	2,145	48.44%
Legal - General Liability	1,955	1,955	578	1,557	2,135	9.21%	2,455	14.99%
TOTAL OPERATING SERVICES	113,747	113,747	10,773	32,770	43,543		47,259	
MATERIALS & SUPPLIES:								
Legal - Office & Communications Equip.	3,000	3,000	-	-	-	-100.00%	-	0.00%
Legal - Office Supplies	2,686	2,686	717	1,969	2,686	0.00%	2,716	1.12%
Legal - Food & Clothing	400	400	346	54	400	0.00%	400	0.00%
Legal - Maint of Buildings & Grounds	3,211	3,211	352	2,859	3,211	0.00%	3,246	1.09%
TOTAL MATERIALS & SUPPLIES	9,297	9,297	1,415	4,882	6,297		6,362	

CONTINUED

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Legal - Training & Travel	10,900	10,900	329	10,471	10,800	-0.92%	10,800	0.00%
Legal - Official Fees	2,500	2,500	125	2,375	2,500	0.00%	2,500	0.00%
TOTAL OTHER CHARGES	13,400	13,400	454	12,846	13,300		13,300	
TOTAL EXPENDITURES	450,170	450,170	160,263	211,588	371,851		384,331	

TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

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

TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
INTERGOVERNMENTAL:								
Taxation - Cost of Ad Valorem Tax Coll.	3,500	3,500	-	1,500	1,500	-57.14%	2,500	66.67%
Taxation - Cost of Sales Tax Collection	169,000	169,000	-	156,495	156,495	-7.40%	158,650	1.38%
TOTAL INTERGOVERNMENTAL	172,500	172,500	-	157,995	157,995		161,150	
TOTAL EXPENDITURES	172,500	172,500	-	157,995	157,995		161,150	

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
P & Z - Salaries	823,600	823,600	354,770	395,230	750,000	-8.94%	800,000	6.67%
P & Z - Per Diem	10,080	10,080	4,500	5,580	10,080	0.00%	10,080	0.00%
P & Z - FICA	600	600	246	354	600	0.00%	2,100	250.00%
P & Z - Retirement	136,500	136,500	58,759	65,241	124,000	-9.16%	123,000	-0.81%
P & Z - Life/Health Insurance	144,500	144,500	50,628	46,372	97,000	-32.87%	117,000	20.62%
P & Z - Workers Compensation	38,500	38,500	17,678	20,322	38,000	-1.30%	43,000	13.16%
P & Z - Unemployment	4,200	4,200	887	1,013	1,900	-54.76%	2,000	5.26%
P & Z - Medicare	10,200	10,200	4,134	4,866	9,000	-11.76%	9,700	7.78%
P & Z - Disability	3,400	3,400	1,509	1,516	3,025	-11.03%	3,200	5.79%
P & Z - Deferred Compensation	16,500	16,500	10,408	6,692	17,100	3.64%	18,000	5.26%
P & Z - Dental Insurance	1,400	1,400	459	461	920	-34.29%	1,000	8.70%
P & Z - Miscellaneous	870	870	157	713	870	0.00%	870	0.00%
TOTAL PERSONAL SERVICES	1,190,350	1,190,350	504,135	548,360	1,052,495		1,129,950	
OPERATING SERVICES:								
P & Z - Ads, Dues & Subscriptions	4,920	4,920	2,134	2,786	4,920	0.00%	4,920	0.00%
P & Z - Printing	11,625	11,625	6,446	5,179	11,625	0.00%	11,625	0.00%
P & Z - Postage	4,750	4,750	-	4,750	4,750	0.00%	4,750	0.00%
P & Z - Telephone	11,165	11,165	2,673	8,492	11,165	0.00%	11,165	0.00%
P & Z - Rentals	2,015	2,015	1,169	846	2,015	0.00%	2,015	0.00%
P & Z - Maint. of Property & Equipment	5,700	5,700	2,977	2,723	5,700	0.00%	5,700	0.00%
P & Z - Contractual Services	52,072	52,072	29,727	29,252	58,979	13.26%	73,040	23.84%
P & Z - Professional Services	532,422	608,172	48,103	365,775	413,878	-31.95%	263,644	-36.30%
P & Z - Property Insurance	6,670	6,670	2,707	7,223	9,930	48.88%	11,580	16.62%
P & Z - Automobile Insurance	9,555	9,555	2,484	6,451	8,935	-6.49%	10,155	13.65%
P & Z - Employee Liability	2,500	2,500	370	5,945	6,315	152.60%	9,365	48.30%
P & Z - General Liability	8,435	8,435	2,566	6,804	9,370	11.08%	10,715	14.35%
TOTAL OPERATING SERVICES	651,829	727,579	101,356	446,226	547,582		418,674	

CONTINUED

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
MATERIALS & SUPPLIES:								
P & Z - Office & Communications Equip.	23,145	23,145	3,293	19,852	23,145	0.00%	23,145	0.00%
P & Z - Office Supplies	12,800	12,800	3,256	9,544	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	400	400	3	397	400	0.00%	400	0.00%
P & Z - Food & Clothing	7,000	7,000	984	6,016	7,000	0.00%	7,000	0.00%
P & Z - Maint. of Buildings & Grounds	5,000	5,000	1,760	3,240	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	8,000	8,000	5,712	2,288	8,000	0.00%	8,000	0.00%
P & Z - Equipment & Vehicle Parts	1,848	1,848	23	1,825	1,848	0.00%	1,848	0.00%
P & Z - Tools & Equipment	720	720	83	637	720	0.00%	720	0.00%
TOTAL MATERIALS & SUPPLIES	58,913	58,913	15,114	43,799	58,913		58,913	
OTHER CHARGES:								
P & Z - Training & Travel	13,125	13,125	4,789	8,336	13,125	0.00%	13,125	0.00%
P & Z - Judgements/Damages	28,500	28,500	2,020	26,480	28,500	0.00%	28,500	0.00%
P & Z - Official Fees	24,300	24,300	4,921	19,379	24,300	0.00%	24,300	0.00%
TOTAL OTHER CHARGES	65,925	65,925	11,730	54,195	65,925		65,925	
CAPITAL OUTLAY:								
P & Z - Acquisition of Vehicles	-	-	-	-	-	0.00%	16,500	0.00%
P & Z - Office Equipment	11,325	11,325	-	11,325	11,325	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	11,325	11,325	-	11,325	11,325		16,500	
TOTAL EXPENDITURES	1,978,342	2,054,092	632,335	1,103,905	1,736,240		1,689,962	

PLANNING & ZONING

ACCOUNT NUMBER: 001-400610

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Motor Vehicles	\$ 16,500	New Vehicle to replace: Unit# 509 (1998 Ford pickup with 151,011 miles)	\$ 16,500

Grand Total Requested:

\$ 16,500

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
CZM - Salaries	116,000	116,000	55,256	61,244	116,500	0.43%	118,500	1.72%
CZM - Retirement	19,500	19,500	9,255	10,245	19,500	0.00%	19,000	-2.56%
CZM - Life/Health Insurance	24,000	24,000	10,840	13,660	24,500	2.08%	30,000	22.45%
CZM - Workers Compensation	750	750	365	405	770	2.67%	800	3.90%
CZM - Unemployment	600	600	138	162	300	-50.00%	300	0.00%
CZM - Medicare	1,700	1,700	769	881	1,650	-2.94%	1,800	9.09%
CZM - Disability	500	500	238	237	475	-5.00%	500	5.26%
CZM - Deferred Compensation	4,400	4,400	1,964	2,236	4,200	-4.55%	5,000	19.05%
CZM - Miscellaneous	78	78	-	78	78	0.00%	78	0.00%
TOTAL PERSONAL SERVICES	167,528	167,528	78,825	89,148	167,973		175,978	
OPERATING SERVICES:								
CZM - Ads, Dues & Subscriptions	1,100	1,100	127	973	1,100	0.00%	1,100	0.00%
CZM - Printing	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
CZM - Postage	13,500	13,500	-	13,500	13,500	0.00%	13,500	0.00%
CZM - Rentals	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
CZM - Maint. of Property & Equipment	75,000	75,000	-	75,000	75,000	0.00%	122,000	62.67%
CZM - Contractual Services	-	-	-	-	-	0.00%	175,000	100.00%
CZM - Professional Services	122,000	122,000	7,666	314,334	322,000	163.93%	522,000	62.11%
CZM - Property Insurance	-	-	-	3,300	3,300	0.00%	4,615	39.85%
CZM - Automobile Insurance	1,065	1,065	276	809	1,085	1.88%	1,270	17.05%
CZM - Employee Liability	605	605	89	1,206	1,295	114.05%	1,895	46.33%
CZM - General Liability	2,115	2,115	619	1,376	1,995	-5.67%	2,170	8.77%
TOTAL OPERATING SERVICES	219,385	219,385	8,777	414,498	423,275		847,550	
MATERIALS & SUPPLIES:								
CZM - Office & Communications Equip.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
CZM - Office Supplies	1,200	1,200	27	1,173	1,200	0.00%	1,200	0.00%
CZM - Food & Clothing	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
CZM - Maint of Buildings & Grounds	300	300	-	300	300	0.00%	300	0.00%
CZM - Vehicle Supplies	1,800	1,800	301	1,499	1,800	0.00%	1,800	0.00%
CZM - Gravel, Sand, Dirt & Shells	-	-	73,735	26,265	100,000	100.00%	20,000	-80.00%
CZM - Vehicle & Equipment Parts	350	350	-	350	350	0.00%	350	0.00%
TOTAL MATERIALS & SUPPLIES	5,900	5,900	74,063	31,837	105,900		25,900	

CONTINUED

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
CZM - Training & Travel	5,000	5,000	1,451	3,549	5,000	0.00%	5,000	0.00%
CZM - Official Fees	200	200	63	137	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	5,200	5,200	1,514	3,686	5,200		5,200	
CAPITAL OUTLAY:								
CZM - Improvements other than Buildings	325,000	3,102,100	878,870	2,223,230	3,102,100	0.00%	1,818,446	-41.38%
CZM - Major Repairs	-	-	9,622	(9,622)	-	0.00%	-	0.00%
CZM - Other Fees	-	-	497	-	497	0.00%	1,000	0.00%
TOTAL CAPITAL OUTLAY	325,000	3,102,100	888,989	2,213,608	3,102,597		1,819,446	
INTERGOVERNMENTAL								
CZM - Grants	10,000	10,000	19,000	-	19,000	0.90	19,000	0.00%
TOTAL INTERGOVERNMENTAL	10,000	10,000	19,000	-	19,000		19,000	
TOTAL EXPENDITURES	733,013	3,510,113	1,071,168	2,752,777	3,823,945		2,893,074	

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 1,818,446	Wetland Watcher Park	\$ 1,818,446
Other Fees	\$ 1,000	CIAP Required Advisement	\$ 1,000
Grand Total Requested:	\$ 1,819,446		

ICC BUILDING CODES

ACCOUNT NUMBER: 001-400612

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Bldg Code - Salaries	66,500	66,500	32,052	35,948	68,000	2.26%	145,000	113.24%
Bldg Code - Retirement	11,200	11,200	5,369	6,131	11,500	2.68%	23,500	104.35%
Bldg Code - Life/Health Insurance	8,600	8,600	3,679	3,421	7,100	-17.44%	13,500	90.14%
Bldg Code - Workers Compensation	450	450	212	238	450	0.00%	1,000	122.22%
Bldg Code - Unemployment	350	350	80	90	170	-51.43%	365	114.71%
Bldg Code - Medicare	1,000	1,000	455	545	1,000	0.00%	2,100	110.00%
Bldg Code - Disability	300	300	138	162	300	0.00%	600	100.00%
Bldg Code - Dental Insurance	100	100	30	30	60	-40.00%	300	400.00%
Bldg Code - Miscellaneous	39	39	23	16	39	0.00%	39	0.00%
TOTAL PERSONAL SERVICES	88,539	88,539	42,038	46,581	88,619		186,404	
OPERATING SERVICES:								
Bldg Code - Ads, Dues & Subscriptions	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Bldg Code - Printing	2,500	2,500	624	1,876	2,500	0.00%	2,500	0.00%
Bldg Code - Postage	250	250	-	250	250	0.00%	250	0.00%
Bldg Code - Telephone	1,049	1,049	-	1,049	1,049	0.00%	1,049	0.00%
Bldg Code - Maint. of Prop & Eqpt	500	500	-	500	500	0.00%	500	0.00%
Bldg Code - Contractual Services	3,773	3,773	-	3,773	3,773	0.00%	3,415	-9.49%
Bldg Code - Professional Services	270,000	270,000	95,260	174,740	270,000	0.00%	248,000	-8.15%
Bldg Code - Employee Liability	565	565	81	1,164	1,245	120.35%	1,830	46.99%
Bldg Code - General Liability	1,970	1,970	561	1,329	1,890	-4.06%	2,095	10.85%
TOTAL OPERATING SERVICES	281,607	281,607	96,526	185,681	282,207		260,639	
MATERIALS & SUPPLIES:								
Bldg Code - Office & Comm. Equip.	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Bldg Code - Office Supplies	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Bldg Code - Food & Clothing	400	400	-	400	400	0.00%	400	0.00%
Bldg Code - Vehicle Supplies	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Bldg Code - Vehicle & Equipment Parts	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	7,400	7,400	-	7,400	7,400		7,400	
OTHER CHARGES:								
Bldg Code - Training & Travel	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Bldg Code - Official Fees	2,700	2,700	-	2,700	2,700	0.00%	-	-100.00%
TOTAL OTHER CHARGES	6,700	6,700	-	6,700	6,700		4,000	
TOTAL EXPENDITURES	384,246	384,246	138,564	246,362	384,926		458,443	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Data Proc - Printing	5,000	5,000	2,558	1,442	4,000	-20.00%	5,000	25.00%
Data Proc - Postage	24,000	24,000	8,155	12,845	21,000	-12.50%	24,000	14.29%
Data Proc - Telephone	3,300	3,300	1,081	1,419	2,500	-24.24%	2,800	12.00%
Data Proc - Rentals	2,000	2,000	820	840	1,660	0.00%	1,800	8.43%
Data Proc - Maint. of Property & Eqpt	1,850	1,850	-	1,100	1,100	-40.54%	1,500	36.36%
Data Proc - Contractual Services	76,450	76,450	31,880	28,320	60,200	-21.26%	73,050	21.35%
Data Proc - Professional Services	90,000	90,000	11,615	55,385	67,000	-25.56%	85,000	26.87%
TOTAL OPERATING SERVICES	202,600	202,600	56,109	101,351	157,460		193,150	
MATERIALS & SUPPLIES:								
Data Proc - Office & Comm. Equipment	12,000	12,000	8,663	5,537	14,200	18.33%	10,500	-26.06%
Data Proc - Office Supplies	10,500	10,500	2,902	4,598	7,500	-28.57%	9,000	20.00%
Data Proc - Small Tools & Equipment	500	500	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	23,000	23,000	11,565	10,135	21,700		19,500	
OTHER CHARGES:								
Data Proc - Training & Travel	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
TOTAL OTHER CHARGES	1,500	1,500	-	500	500		1,500	
CAPITAL OUTLAY:								
Data Proc - Office Equipment	44,500	44,500	5,250	27,500	32,750	-26.40%	35,000	0.00%
TOTAL CAPITAL OUTLAY	44,500	44,500	5,250	27,500	32,750		35,000	
TOTAL EXPENDITURES	271,600	271,600	72,924	139,486	212,410		249,150	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 35,000	Scanning Equipment and Software New Copy Machine	\$ 15,000 20,000

Grand Total Requested:

\$ 35,000

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Info Tech - Salaries	283,000	283,000	138,105	158,895	297,000	4.95%	300,500	1.18%
Info Tech - FICA	600	600	448	902	1,350	125.00%	1,000	-25.93%
Info Tech - Retirement	45,800	45,800	21,922	24,578	46,500	1.53%	46,000	-1.08%
Info Tech - Life/Health Insurance	47,800	47,800	20,952	19,548	40,500	-15.27%	43,000	6.17%
Info Tech - Workers Compensation	3,300	3,300	2,122	3,178	5,300	60.61%	4,500	-15.09%
Info Tech - Unemployment	1,450	1,450	345	400	745	-48.62%	750	0.67%
Info Tech - Medicare	4,200	4,200	1,976	2,324	4,300	2.38%	4,500	4.65%
Info Tech - Disability	1,200	1,200	562	588	1,150	-4.17%	1,200	4.35%
Info Tech - Deferred Compensation	3,450	3,450	2,770	3,830	6,600	91.30%	8,000	21.21%
Info Tech - Dental Insurance	300	300	126	129	255	-15.00%	300	17.65%
Info Tech - Miscellaneous	400	400	178	(178)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	391,500	391,500	189,506	214,194	403,700		409,750	
OPERATING SERVICES:								
Info Tech - Ads, Dues & Subscriptions	880	880	25,893	(25,013)	880	0.00%	880	0.00%
Info Tech - Printing	2,950	2,950	740	2,210	2,950	0.00%	2,950	0.00%
Info Tech - Utilities-Electric	3,600	3,600	-	3,600	3,600	0.00%	3,600	0.00%
Info Tech - Postage	500	500	33	717	750	50.00%	750	0.00%
Info Tech - Telephone	7,628	7,628	2,199	5,429	7,628	0.00%	7,628	0.00%
Info Tech - Maint. of Property & Eqpt	17,050	17,050	1,430	15,620	17,050	0.00%	19,050	11.73%
Info Tech - Contractual Services	283,750	283,750	157,721	141,029	298,750	5.29%	272,746	-8.70%
Info Tech - Professional Services	114,750	114,750	10,441	87,559	98,000	-14.60%	108,000	10.20%
Info Tech - Property Insurance	3,640	3,640	773	1,592	2,365	-35.03%	2,230	-5.71%
Info Tech - Automobile Insurance	3,005	3,005	828	2,417	3,245	7.99%	3,810	17.41%
Info Tech - Employee Liability	1,255	1,255	187	2,748	2,935	133.86%	4,325	47.36%
Info Tech - General Liability	4,370	4,370	1,298	3,142	4,440	1.60%	4,945	11.37%
TOTAL OPERATING SERVICES	443,378	443,378	201,543	241,050	442,593		430,914	
MATERIALS & SUPPLIES:								
Info Tech - Office & Comm. Equipment	22,500	22,500	45,174	(25,174)	20,000	-11.11%	19,500	-2.50%
Info Tech - Office Supplies	15,000	15,000	1,988	11,012	13,000	-13.33%	15,000	15.38%
Info Tech - Food & Clothing	1,800	1,800	482	1,318	1,800	0.00%	1,800	0.00%
Info Tech - Maint. of Bldgs & Grounds	4,600	4,600	824	3,776	4,600	0.00%	4,600	0.00%
Info Tech - Vehicle Supplies	5,000	5,000	1,490	3,510	5,000	0.00%	5,000	0.00%
Info Tech - Equipment & Vehicle Parts	4,250	4,250	150	4,100	4,250	0.00%	4,500	5.88%
TOTAL MATERIALS & SUPPLIES	53,150	53,150	50,108	(1,458)	48,650		50,400	

CONTINUED

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Info Tech - Training & Travel	20,000	20,000	1,872	18,128	20,000	0.00%	20,000	0.00%
TOTAL OTHER CHARGES	20,000	20,000	1,872	18,128	20,000		20,000	
CAPITAL OUTLAY:								
Info Tech - Acquisition of Motor Vehicles	-	-	-	-	-	0.00%	25,000	100.00%
Info Tech - Office Equipment	152,550	152,550	13,160	181,840	195,000	27.83%	177,000	-9.23%
TOTAL CAPITAL OUTLAY	152,550	152,550	13,160	181,840	195,000		202,000	
TOTAL EXPENDITURES	1,060,578	1,060,578	456,189	653,754	1,109,943		1,113,064	

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Motor Vehicles	\$ 25,000	GIS Truck	
Office Equipment	\$ 177,000	Phone System for Remote Sites & Additional PRI	\$ 50,000
		GIS Equipment	50,000
		Networking Hardware	25,000
		Technical Software (Inventory Tracking, Webex, Archiving)	20,000
		ArcView Software (GIS)	22,000
		GIS Server	10,000

Grand Total Requested:

\$ 202,000

RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Research/Inv - Professional Services	106,500	106,500	44,710	62,990	107,700	1.13%	112,500	4.46%
TOTAL OPERATING SERVICES	106,500	106,500	44,710	62,990	107,700		112,500	
TOTAL EXPENDITURES	106,500	106,500	44,710	62,990	107,700		112,500	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Cable TV Admin - Ads, Dues & Subsc.	750	750	-	750	750	0.00%	750	0.00%
Cable TV Admin - Professional Services	15,250	15,250	-	15,250	15,250	0.00%	15,250	0.00%
TOTAL OPERATING SERVICES	16,000	16,000	-	16,000	16,000		16,000	
MATERIALS & SUPPLIES:								
Cable TV Admin - Office & Comm. Eqpt	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL MATERIALS & SUPPLIES	2,000	2,000	-	2,000	2,000		2,000	
OTHER CHARGES:								
Cable TV Admin - Training & Travel	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	2,000	2,000	-	2,000	2,000		2,000	
CAPITAL OUTLAY:								
Cable TV Admin - Office Equipment	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
TOTAL CAPITAL OUTLAY	30,000	30,000	-	30,000	30,000		30,000	
TOTAL EXPENDITURES	50,000	50,000	-	50,000	50,000		50,000	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 30,000	New Video Cameras in Council Chambers	
Grand Total Requested:	\$ 30,000		

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Gen Govt - Salaries	682,000	682,000	297,763	347,237	645,000	-5.43%	725,000	12.40%
Gen Govt - FICA	2,400	2,400	1,038	1,062	2,100	-12.50%	2,000	-4.76%
Gen Govt - Retirement	108,000	108,000	42,926	50,074	93,000	-13.89%	98,000	5.38%
Gen Govt - Life/Health Insurance	131,000	131,000	42,673	38,327	81,000	-38.17%	100,000	23.46%
Gen Govt - Workers Compensation	49,000	49,000	23,215	29,785	53,000	8.16%	50,000	-5.66%
Gen Govt - Unemployment	3,450	3,450	745	955	1,700	-50.72%	1,800	5.88%
Gen Govt - Medicare	9,000	9,000	4,192	4,908	9,100	1.11%	11,000	20.88%
Gen Govt - Disability	2,600	2,600	1,148	1,252	2,400	-7.69%	2,800	16.67%
Gen Govt - Deferred Compensation	2,300	2,300	2,297	3,703	6,000	160.87%	9,000	50.00%
Gen Govt - Dental Insurance	1,600	1,600	670	660	1,330	-16.88%	1,500	12.78%
Gen Govt - Miscellaneous	2,000	2,000	445	1,555	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	993,350	993,350	417,112	479,518	896,630		1,003,100	
OPERATING SERVICES:								
Gen Govt - Ads, Dues & Subscriptions	1,000	1,000	9	991	1,000	0.00%	1,000	0.00%
Gen Govt - Printing	300	300	494	6	500	66.67%	500	0.00%
Gen Govt - Utilities - Electric	414,500	414,500	92,971	127,029	220,000	-46.92%	325,000	47.73%
Gen Govt - Utilities - Gas	1,000	1,000	318	482	800	-20.00%	1,600	100.00%
Gen Govt - Utilities - Water	57,600	57,600	14,280	21,720	36,000	-37.50%	50,000	38.89%
Gen Govt - Telephone	46,750	46,750	20,136	26,614	46,750	0.00%	46,750	0.00%
Gen Govt - Rentals	47,000	47,000	22,825	22,175	45,000	-4.26%	49,000	8.89%
Gen Govt - Maint of Property & Equip	150,000	150,000	82,297	82,703	165,000	10.00%	175,000	6.06%
Gen Govt - Contractual Services	478,000	478,000	52,963	57,037	110,000	-76.99%	178,320	62.11%
Gen Govt - Professional Services	112,100	112,100	-	110,000	110,000	-1.87%	110,000	0.00%
Gen Govt - Property Insurance	364,965	364,965	81,627	385,033	466,660	27.86%	541,500	16.04%
Gen Govt - Automobile Insurance	10,175	10,175	2,760	8,060	10,820	6.34%	12,695	17.33%
Gen Govt - Employee Liability	3,705	3,705	559	8,821	9,380	153.17%	13,890	48.08%
Gen Govt - General Liability	12,940	12,940	3,879	10,091	13,970	7.96%	15,890	13.74%
Gen Govt - Boiler Policy	10,735	10,735	2,785	10,360	13,145	22.45%	16,315	24.12%
TOTAL OPERATING SERVICES	1,710,770	1,710,770	377,903	871,122	1,249,025		1,537,460	

CONTINUED

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual Vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Gen Govt - Office & Comm. Equipment	5,000	5,000	4,751	5,249	10,000	100.00%	10,000	0.00%
Gen Govt - Office Supplies	2,000	2,000	646	854	1,500	-25.00%	1,650	100.00%
Gen Govt - Medical Supplies	1,200	1,200	717	783	1,500	25.00%	1,500	0.00%
Gen Govt - Food & Clothing	6,000	6,000	871	2,129	3,000	-50.00%	3,000	0.00%
Gen Govt - Maint. of Bldgs. & Grounds	150,000	150,000	66,463	83,537	150,000	0.00%	165,000	10.00%
Gen Govt - Vehicle Supplies	18,000	18,000	4,700	13,300	18,000	0.00%	18,000	0.00%
Gen Govt - Miscellaneous	1,000	1,000	906	1,094	2,000	100.00%	2,000	0.00%
Gen Govt - Sand, Gravel & Dirt	3,000	3,000	300	(300)	-	0.00%	2,000	0.00%
Gen Govt - Equipment & Vehicle Parts	4,000	4,000	2,227	1,773	4,000	0.00%	4,000	0.00%
Gen Govt - Misc. Chemicals	11,000	11,000	75	2,925	3,000	0.00%	3,000	0.00%
Gen Govt - Tools & Equipment	5,000	5,000	2,076	2,424	4,500	-10.00%	5,000	11.11%
TOTAL MATERIALS & SUPPLIES	206,200	206,200	83,732	113,768	197,500		215,150	
OTHER CHARGES:								
Gen Govt - Training & Travel	5,000	5,000	-	-	-	-100.00%	1,500	100.00%
Gen Govt - Official Fees	2,000	2,000	(80)	80	-	-100.00%	2,000	100.00%
TOTAL OTHER CHARGES	7,000	7,000	(80)	80	-		3,500	
CAPITAL OUTLAY:								
Gen Govt - Improvements Other than Bldg	640,000	1,148,052	6,096	1,041,956	1,048,052	-8.71%	100,000	100.00%
Gen Govt - Buildings & Grounds	5,650,000	8,795,919	1,411,479	1,984,440	3,395,919	-61.39%	4,161,000	100.00%
Gen Govt - Heavy Movable Equipment	9,000	9,000	-	-	-	-100.00%	9,000	100.00%
Gen Govt - Office Equipment	200,000	200,000	-	200,000	200,000	0.00%	100,000	-50.00%
Gen Govt - Major Repairs	74,000	74,000	95,126	44,874	140,000	0.00%	75,000	-46.43%
Gen Govt - Architectural/Engineering Fees	555,000	639,991	62,057	137,943	200,000	-68.75%	429,000	114.50%
Gen Govt - Other Fees	11,000	11,000	90	10,910	11,000	0.00%	10,000	100.00%
TOTAL CAPITAL OUTLAY	7,139,000	10,877,962	1,574,848	3,420,123	4,994,971		4,884,000	
TOTAL EXPENDITURES	10,056,320	13,795,282	2,453,515	4,884,611	7,338,126		7,643,210	

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 100,000	Improvements to P&Z/DMV parking lot New Sign for P&Z, Legal, DMV, Econ Dev, Library Miscellaneous Unexpected	\$ 50,000 20,000 30,000
Buildings & Grounds	\$ 4,161,000	Courthouse Renovations of 3rd Floor (previously the jail)	\$ 4,161,000
Heavy Movable Equipment	\$ 9,000	Exmark Mower	\$ 9,000
Office Equipment	\$ 100,000	Shelving for Courthouse (3rd Floor Renovation) Furniture for Courthouse (3rd Floor Renovation) File Cabinets for Courthouse (3rd Floor Renovation) Furniture & File Cabinets for Miscellaneous Locations	\$ 15,000 60,000 10,000 15,000
Major Repairs	\$ 75,000	Repairs to Elevator Hydraulic System Repairs to Elevator Electronics Repairs/Replace AC/Heating Chillers Repairs to Generator Miscellaneous Equipment/Repairs	\$ 30,000 10,000 15,000 10,000 10,000
Architectural/Engineering Fees	\$ 429,000	Renovate 3rd floor of Courthouse (previously the jail) Courthouse Security Checkpoint (set-up) Miscellaneous Fees	\$ 389,000 30,000 10,000
Other Fees	\$ 10,000	Fees for Courthouse Renovations & Security	\$ 10,000
Grand Total Requested:	\$ 4,884,000		

RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
INTERGOVERNMENTAL:								
Ad Valorem Tax Deduction- Sheriff Ret.	122,800	122,800	121,548	2	121,550	-1.02%	134,000	10.24%
TOTAL INTERGOVERNMENTAL	122,800	122,800	121,548	2	121,550		134,000	
TOTAL EXPENDITURES	122,800	122,800	121,548	2	121,550		134,000	

RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Retired Employees - Group Health Ins.	85,600	85,600	49,534	50,466	100,000	16.82%	111,485	11.49%
GASB 45 - Net Post Employment Benefits	1,500,000	2,500,000	-	2,500,000	2,500,000	0.00%	-	-100.00%
TOTAL PERSONAL SERVICES	1,585,600	2,585,600	49,534	2,550,466	2,600,000		111,485	
TOTAL EXPENDITURES	1,585,600	2,585,600	49,534	2,550,466	2,600,000		111,485	

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Risk Mngt - Salaries	206,500	206,500	73,239	105,761	179,000	-13.32%	245,000	36.87%
Risk Mngt - FICA	850	850	402	398	800	-5.88%	1,100	37.50%
Risk Mngt - Retirement	32,500	32,500	11,182	16,018	27,200	-16.31%	37,000	36.03%
Risk Mngt - Life/Health Insurance	17,500	17,500	7,399	11,601	19,000	8.57%	36,000	89.47%
Risk Mngt - Workers Compensation	1,300	1,300	483	717	1,200	-7.69%	1,650	37.50%
Risk Mngt - Unemployment	1,100	1,100	183	317	500	-54.55%	620	24.00%
Risk Mngt - Medicare	3,000	3,000	1,045	1,555	2,600	-13.33%	4,000	53.85%
Risk Mngt - Disability	800	800	287	363	650	-18.75%	1,000	53.85%
Risk Mngt - Deferred Compensation	2,900	2,900	1,302	1,598	2,900	0.00%	3,100	6.90%
Risk Mngt - Dental Insurance	120	120	60	110	170	41.67%	400	135.29%
Risk Mngt - Miscellaneous	1,000	1,000	89	911	1,000	0.00%	2,000	100.00%
TOTAL PERSONAL SERVICES	267,570	267,570	95,671	139,349	235,020		331,870	
OPERATING SERVICES:								
Risk Mngt - Ads, Dues & Subscriptions	5,000	1,000	1,467	1,533	3,000	200.00%	6,000	100.00%
Risk Mngt - Printing	1,200	200	-	200	200	0.00%	1,200	500.00%
Risk Mngt - Utilities - Electrical	4,000	-	-	-	-	0.00%	-	0.00%
Risk Mngt - Postage	250	250	8	242	250	0.00%	250	0.00%
Risk Mngt - Telephone	4,500	4,500	976	3,744	4,720	4.89%	5,000	5.93%
Risk Mngt - Rentals	500	500	-	500	500	0.00%	500	0.00%
Risk Mngt - Maint of Property & Equip	2,000	2,000	203	1,797	2,000	0.00%	6,000	200.00%
Risk Mngt - Contractual Services	6,000	3,000	327	2,673	3,000	0.00%	5,496	83.20%
Risk Mngt - Professional Services	-	-	-	10,000	10,000	100.00%	10,000	0.00%
Risk Mngt - Property Insurance	95	95	20	1,595	1,615	1600.00%	2,230	38.08%
Risk Mngt - Employee Liability	345	345	51	1,039	1,090	215.94%	1,635	50.00%
Risk Mngt - General Liability	1,200	1,200	354	1,186	1,540	28.33%	1,870	21.43%
TOTAL OPERATING SERVICES	25,090	13,090	3,406	24,509	27,915		40,181	

CONTINUED

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Risk Mngt - Office & Comm. Equipment	9,000	5,000	759	4,241	5,000	0.00%	12,000	140.00%
Risk Mngt - Office Supplies	4,500	4,500	1,076	3,424	4,500	0.00%	6,000	33.33%
Risk Mngt - Educational	8,000	3,000	40	7,960	8,000	166.67%	10,000	25.00%
Risk Mngt - Medical & Drugs	1,000	-	-	1,000	1,000	0.00%	1,000	0.00%
Risk Mngt - Food & Clothing	3,500	1,500	-	1,500	1,500	0.00%	6,000	300.00%
Risk Mngt - Maint of Bldg & Grds	2,000	2,000	721	1,279	2,000	0.00%	2,000	0.00%
Risk Mngt - Vehicle Supplies	5,000	3,000	414	2,586	3,000	0.00%	7,500	150.00%
Risk Mngt - Miscellaneous	-	-	602	898	1,500	100.00%	1,500	0.00%
Risk Mngt - Vehicle Parts & Equipment	5,000	5,000	1,442	3,558	5,000	0.00%	7,500	50.00%
Risk Mngt - Vehicle Parts & Equipment	-	-	-	-	-	0.00%	1,000	100.00%
TOTAL MATERIALS & SUPPLIES	38,000	24,000	5,054	26,446	31,500		54,500	
OTHER CHARGES:								
Risk Mngt - Training & Travel	12,000	12,000	2,676	9,324	12,000	0.00%	15,000	25.00%
Risk Mngt - Miscellaneous	-	-	-	-	-	0.00%	1,000	100.00%
TOTAL OTHER CHARGES	12,000	12,000	2,676	9,324	12,000		16,000	
CAPITAL OUTLAY:								
Risk Mngt - Acquisition of Motor Vehicle	-	26,000	-	26,000	26,000	100.00%	-	100.00%
TOTAL CAPITAL OUTLAY	-	26,000	-	26,000	26,000		-	
TOTAL EXPENDITURES	342,660	342,660	106,807	225,628	332,435		442,551	

GRANTS ADMINISTRATION

ACCOUNT NUMBER: 001-400680

Description	Current Year					Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual Vs Proposed	% Change
EXPENDITURES:									
PERSONAL SERVICES:									
Grants - Salaries	174,000	174,000	85,686	94,314	180,000	3.45%	184,100	2.28%	
Grants - FICA	-	-	90	-	90	100.00%	-	-100.00%	
Grants - Retirement	29,200	29,200	14,110	15,740	29,850	2.23%	29,500	-1.17%	
Grants - Life/Health Insurance	30,000	30,000	12,388	11,912	24,300	-19.00%	26,500	9.05%	
Grants - Workers Compensation	1,100	1,100	566	619	1,185	7.73%	1,250	5.49%	
Grants - Unemployment	900	900	214	236	450	-50.00%	460	2.22%	
Grants - Medicare	2,550	2,550	1,233	1,367	2,600	1.96%	2,700	3.85%	
Grants - Disability	750	750	351	369	720	-4.00%	800	11.11%	
Grants - Deferred Compensation	1,900	1,900	1,798	2,202	4,000	110.53%	5,000	25.00%	
Grants - Dental Insurance	240	240	110	120	230	-4.17%	300	30.43%	
Grants - Miscellaneous	100	100	-	100	100	0.00%	100	0.00%	
TOTAL PERSONAL SERVICES	240,740	240,740	116,546	126,979	243,525		250,710		
OPERATING SERVICES:									
Grants - Ads, Dues & Subscriptions	500	500	-	500	500	0.00%	250	-50.00%	
Grants - Printing	200	200	72	128	200	0.00%	200	0.00%	
Grants - Postage	250	250	23	227	250	0.00%	250	0.00%	
Grants - Telephone	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%	
Grants - Maint of Property & Equipment	500	500	-	500	500	0.00%	500	0.00%	
Grants - Contractual Services	400	400	248	152	400	0.00%	500	25.00%	
Grants - Employee Liability	380	380	59	786	845	122.37%	1,235	46.15%	
Grants - General Liability	1,320	1,320	406	899	1,305	-1.14%	1,415	8.43%	
TOTAL OPERATING SERVICES	4,750	4,750	1,408	3,792	5,200		5,550		
MATERIALS & SUPPLIES:									
Grants - Office & Comm. Equipment	2,000	2,000	23	1,977	2,000	0.00%	1,500	-25.00%	
Grants - Office Supplies	1,200	1,200	543	657	1,200	0.00%	1,200	0.00%	
Grants - Food & Clothing	600	600	610	(10)	600	0.00%	600	0.00%	
TOTAL MATERIALS & SUPPLIES	3,800	3,800	1,176	2,624	3,800		3,300		
OTHER CHARGES:									
Grants - Training & Travel	10,000	10,000	149	9,851	10,000	0.00%	10,000	0.00%	
TOTAL OTHER CHARGES	10,000	10,000	149	9,851	10,000		10,000		
TOTAL EXPENDITURES	259,290	259,290	119,279	143,246	262,525		269,560		

SHERIFF

ACCOUNT NUMBER: 001-410100

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Sheriff - Utilities - Electric	4,622	4,622	1,525	2,615	4,140	-10.43%	4,430	7.00%
Sheriff - Utilities - Gas	578	578	253	347	600	3.81%	642	7.00%
Sheriff - Utilities - Water	514	514	245	343	588	14.40%	629	6.97%
Sheriff - Maint of Property & Equipment	7,400	7,400	-	1,000	1,000	-86.49%	1,000	0.00%
Sheriff - Contractual Services	14,200	14,200	6,278	7,280	13,558	-4.52%	14,425	6.39%
Sheriff - Professional Services	2,000	2,000	-	-	-	-100.00%	2,000	0.00%
Sheriff - Property Insurance	9,590	9,590	4,583	8,977	13,560	41.40%	15,065	11.10%
Sheriff - Employee Liability	2,560	2,560	377	5,083	5,460	113.28%	8,005	46.61%
Sheriff - General Liability	8,930	8,930	2,619	5,816	8,435	-5.54%	9,160	8.60%
TOTAL OPERATING SERVICES	50,394	50,394	15,880	31,461	47,341		55,356	
MATERIALS & SUPPLIES:								
Sheriff - Maint of Buildings & Grounds	2,400	2,400	6,298	1,625	7,923	230.13%	4,900	-38.15%
Sheriff - Sand, Shell, Gravel	2,000	2,000	56	(56)	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	4,400	4,400	6,354	1,569	7,923		4,900	
OTHER CHARGES:								
Sheriff - Deputies	30,000	30,000	19,592	10,408	30,000	0.00%	30,000	0.00%
TOTAL OTHER CHARGES	30,000	30,000	19,592	10,408	30,000		30,000	
INTERGOVERNMENTAL:								
Sheriff - Feeding & Maint. of Prisoners	1,557,911	1,557,911	495,678	1,062,233	1,557,911	0.00%	1,557,911	0.00%
Sheriff - Transportation of Inmates	12,000	12,000	4,586	7,414	12,000	0.00%	12,000	0.00%
Sheriff - Court Attendance	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
Sheriff - Canine Supplies	1,680	1,680	420	1,260	1,680	0.00%	1,680	0.00%
TOTAL INTERGOVERNMENTAL	1,596,591	1,596,591	500,684	1,095,907	1,596,591		1,596,591	
TOTAL EXPENDITURES	1,681,385	1,681,385	542,510	1,139,345	1,681,855		1,686,847	

JUVENILE

ACCOUNT NUMBER: 001-410530

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Juvenile - Contractual Services	156,000	156,000	29,685	105,180	134,865	-13.55%	156,000	15.67%
Juvenile - Employee Liability	255	255	38	477	515	101.96%	750	45.63%
Juvenile - General Liability	885	885	262	543	805	-9.04%	860	6.83%
TOTAL OPERATING SERVICES	157,140	157,140	29,985	106,200	136,185		157,610	
TOTAL EXPENDITURES	157,140	157,140	29,985	106,200	136,185		157,610	

EMERGENCY PREPAREDNESS

ACCOUNT NUMBER: 001-410710

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Emerg Prep - Salaries	286,500	286,500	135,523	153,477	289,000	0.87%	284,000	-1.73%
Emerg Prep - Retirement	48,000	48,000	22,700	25,800	48,500	1.04%	46,000	-5.15%
Emerg Prep - Life/Health Insurance	58,000	58,000	23,566	22,934	46,500	-19.83%	50,500	8.60%
Emerg Prep - Workers Compensation	13,500	13,500	894	1,006	1,900	-85.93%	2,000	5.26%
Emerg Prep - Unemployment	1,500	1,500	339	381	720	-52.00%	710	-1.39%
Emerg Prep - Medicare	4,200	4,200	1,906	2,144	4,050	-3.57%	4,500	11.11%
Emerg Prep - Disability	1,200	1,200	565	600	1,165	-2.92%	1,200	3.00%
Emerg Prep - Deferred Compensation	3,500	3,500	1,606	1,894	3,500	0.00%	4,000	14.29%
Emerg Prep - Dental Insurance	360	360	170	180	350	-2.78%	400	14.29%
Emerg Prep - Miscellaneous	320	320	-	320	320	0.00%	320	0.00%
TOTAL PERSONAL SERVICES	417,080	417,080	187,269	208,736	396,005		393,630	
OPERATING SERVICES:								
Emerg Prep - Ads, Dues & Subscriptions	-	-	209	(209)	-	0.00%	-	0.00%
Emerg Prep - Telephone	-	-	500	(500)	-	0.00%	-	0.00%
Emerg Prep - Employee Liability	745	745	87	1,278	1,365	83.22%	2,005	46.89%
Emerg Prep - General Liability	2,605	2,605	606	1,459	2,065	-20.73%	2,295	11.14%
TOTAL OPERATING SERVICES	3,350	3,350	1,402	2,028	3,430		4,300	
MATERIALS & SUPPLIES:								
Emerg Prep - Food & Clothing	800	800	544	250	794	-0.75%	800	0.76%
TOTAL MATERIALS & SUPPLIES	800	800	544	250	794		800	
TOTAL EXPENDITURES	421,230	421,230	189,215	211,014	400,229		398,730	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Emerg Prep Sub - Salaries	41,500	41,500	2,211	3,599	5,810	-86.00%	7,000	20.48%
Emerg Prep Sub - FICA	2,700	2,700	137	238	375	-86.11%	450	20.00%
Emerg Prep Sub - Workers Compensation	300	300	15	25	40	-86.67%	45	12.50%
Emerg Prep Sub - Unemployment	225	225	6	19	25	-88.89%	20	-20.00%
Emerg Prep Sub - Medicare	600	600	32	58	90	-85.00%	100	11.11%
Emerg Prep Sub - Miscellaneous	-	-	178	(178)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	45,325	45,325	2,579	3,761	6,340		7,615	
OPERATING SERVICES:								
Emerg Prep Sub - Ads, Dues & Subscript.	2,275	2,275	1,745	155	1,900	-16.48%	1,900	0.00%
Emerg Prep Sub - Printing	20,200	20,200	802	19,398	20,200	0.00%	7,500	-62.87%
Emerg Prep Sub - Utilities - Electric	30,300	30,300	687	(687)	-	-100.00%	45,000	0.00%
Emerg Prep Sub - Utilities - Gas	420	420	-	-	-	0.00%	1,200	0.00%
Emerg Prep Sub - Utilities - Water	3,600	3,600	118	(118)	-	-100.00%	3,000	0.00%
Emerg Prep Sub - Telephone	19,210	19,210	8,593	11,727	20,320	5.78%	20,650	1.62%
Emerg Prep Sub - Rentals	600	600	-	300	300	0.00%	600	100.00%
Emerg Prep Sub - Maint of Prop & Equip	32,500	32,500	5,941	23,559	29,500	-9.23%	34,500	16.95%
Emerg Prep Sub - Contractual Services	108,700	871,198	25,166	63,284	88,450	-89.85%	94,600	6.95%
Emerg Prep Sub - Professional Services	7,500	192,615	-	2,500	2,500	-98.70%	6,500	160.00%
Emerg Prep Sub - Property Insurance	21,090	21,090	671	3,729	4,400	-79.14%	5,220	18.64%
Emerg Prep Sub - Automobile Insurance	2,125	2,125	552	1,613	2,165	1.88%	2,540	17.32%
Emerg Prep Sub - Employee Liability	3,140	3,140	384	1,196	1,580	-49.68%	1,885	19.30%
Emerg Prep Sub - General Liability	18,165	18,165	8,547	1,368	9,915	-45.42%	8,040	-18.91%
TOTAL OPERATING SERVICES	269,825	1,217,438	53,206	128,024	181,230		233,135	
MATERIALS & SUPPLIES:								
Emerg Prep Sub - Office & Comm. Equip.	34,800	34,800	1,783	45,903	47,686	37.03%	92,050	93.03%
Emerg Prep Sub - Office Supplies	4,500	4,500	1,540	2,960	4,500	0.00%	4,500	0.00%
Emerg Prep Sub - Medical Supplies	200	200	111	89	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	7,500	7,500	868	6,632	7,500	0.00%	11,500	53.33%
Emerg Prep Sub - Maint of Bldgs & Grnds	2,750	2,750	980	1,770	2,750	0.00%	3,250	18.18%
Emerg Prep Sub - Vehicle Supplies	6,000	6,000	2,202	3,798	6,000	0.00%	11,000	83.33%
Emerg Prep Sub - Equip & Vehicle Parts	2,000	2,000	177	1,823	2,000	0.00%	3,000	50.00%
TOTAL MATERIALS & SUPPLIES	57,750	57,750	7,661	62,975	70,636		125,500	

CONTINUED

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Emerg Prep Sub - Training & Travel	22,300	22,300	8,772	13,528	22,300	0.00%	25,400	13.90%
TOTAL OTHER CHARGES	22,300	22,300	8,772	13,528	22,300		25,400	
CAPITAL OUTLAY:								
Emerg Prep Sub - Acquisition of Vehicle	-	109,476	-	-	103,876	-5.12%	-	-100.00%
Emerg Prep Sub - Bldgs, Grds, General Plt	-	1,618,011	1,049,142	568,869	1,618,011	0.00%	-	0.00%
Emerg Prep Sub - Office Equipment	280,000	280,000	45,168	356,832	402,000	43.57%	-	0.00%
Emerg Prep Sub - Communications Equip	285,000	1,101,701	-	135,000	135,000	-87.75%	70,000	-48.15%
Emer Prep Sub - Arch/Eng Fees	-	149,097	47,705	101,392	149,097	0.00%	-	0.00%
Emer Prep Sub - Other Fees	-	16,118	266	15,852	16,118	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	565,000	3,274,403	1,142,281	1,177,945	2,424,102		70,000	
TOTAL EXPENDITURES	960,200	4,617,216	1,214,499	1,386,233	2,704,608		461,650	
FUNDING SOURCE:								
General Fund	742,712	2,950,568	401,789	314,807	820,472	-72.19%	461,650	-43.73%
Hazard Mitigation Grant	-	663,767	62,710	601,057	663,767	0.00%	-	-100.00%
Department of Homeland Security	-	960,191	750,000	210,191	960,191	0.00%	-	0.00%
Facility, Planning & Control	217,488	42,690	-	260,178	260,178	0.00%	-	0.00%
TOTAL	960,200	4,617,216	1,214,499	1,386,233	2,704,608		461,650	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Communication Equipment	\$ 70,000	Higher Ground (Telephone Recording System) School Emergency Alert Radios	\$ 35,000 35,000
Grand Total Requested:	\$ 70,000		

EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
EOC 24 Hrs - Salaries	357,000	357,000	177,471	228,029	405,500	13.59%	438,000	8.01%
EOC 24 Hrs - FICA	-	-	-	-	-	0.00%	2,000	100.00%
EOC 24 Hrs - Retirement	60,000	60,000	29,726	38,174	67,900	13.17%	65,100	-4.12%
EOC 24 Hrs - Life/Health Insurance	68,500	68,500	29,725	29,775	59,500	-13.14%	65,200	9.58%
EOC 24 Hrs - Workers Compensation	2,200	2,200	1,171	1,529	2,700	22.73%	3,000	11.11%
EOC 24 Hrs - Unemployment	1,800	1,800	444	581	1,025	-43.06%	1,100	7.32%
EOC 24 Hrs - Medicare	5,200	5,200	2,527	3,273	5,800	11.54%	6,500	12.07%
EOC 24 Hrs - Disability	1,200	1,200	581	669	1,250	4.17%	1,400	12.00%
EOC 24 Hrs - Deferred Compensation	13,300	13,300	7,307	6,193	13,500	1.50%	14,000	3.70%
EOC 24 Hrs - Dental Insurance	480	480	250	300	550	14.58%	700	27.27%
EOC 24 Hrs - Miscellaneous	480	480	89	391	480	0.00%	480	0.00%
TOTAL PERSONAL SERVICES	510,160	510,160	249,291	308,914	558,205		597,480	
OPERATING SERVICES:								
EOC 24 Hrs - Ads, Dues & Subscriptions	375	375	300	75	375	0.00%	450	0.00%
EOC 24 Hrs - Telephone	4,670	4,670	2,423	1,707	4,130	-11.56%	4,490	8.72%
EOC 24 Hrs - Contractual Services	-	-	422	578	1,000	100.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	745	745	113	1,622	1,735	132.89%	2,555	47.26%
EOC 24 Hrs - General Liability	2,605	2,605	781	1,854	2,635	1.15%	2,920	10.82%
TOTAL OPERATING SERVICES	8,395	8,395	4,039	5,836	9,875		11,415	
MATERIALS & SUPPLIES:								
EOC 24 Hrs - Food & Clothing	1,000	1,000	888	6	894	-10.60%	1,200	34.23%
TOTAL MATERIALS & SUPPLIES	1,000	1,000	888	6	894		1,200	
OTHER CHARGES:								
EOC 24 Hrs - Training & Travel	16,500	16,500	1,458	5,832	7,290	-55.82%	16,500	126.34%
TOTAL OTHER CHARGES	16,500	16,500	1,458	5,832	7,290		16,500	
TOTAL EXPENDITURES	536,055	536,055	255,676	320,588	576,264		626,595	

MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Motor Vehicles - Salaries	20,000	20,000	8,998	10,502	19,500	-2.50%	20,200	3.59%
Motor Vehicles - FICA	1,250	1,250	558	642	1,200	-4.00%	1,300	8.33%
Motor Vehicles - Workers Compensation	125	125	59	71	130	4.00%	135	3.85%
Motor Vehicles - Unemployment	100	100	23	27	50	-50.00%	50	0.00%
Motor Vehicles - Medicare	300	300	130	170	300	0.00%	300	0.00%
Motor Vehicles - Miscellaneous	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	21,855	21,855	9,768	11,492	21,260		22,065	
OPERATING SERVICES:								
Motor Vehicles - Utilities - Electrical	4,800	4,800	1,216	2,784	4,000	-16.67%	4,800	20.00%
Motor Vehicles - Utilities - Gas	250	250	-	-	-	-100.00%	-	0.00%
Motor Vehicles - Utilities - Water	1,200	1,200	134	326	460	-61.67%	900	95.65%
Motor Vehicles - Property Insurance	3,780	3,780	755	3,940	4,695	24.21%	4,140	-11.82%
Motor Vehicles - Employee Liability	75	75	11	104	115	53.33%	160	39.13%
Motor Vehicles - General Liability	260	260	77	118	195	-25.00%	185	-5.13%
TOTAL OPERATING SERVICES	10,365	10,365	2,193	7,272	9,465		10,185	
MATERIALS & SUPPLIES:								
Motor Vehicles - Office Supplies	500	500	-	500	500	0.00%	500	0.00%
Motor Vehicles - Food & Clothing	100	100	-	100	100	0.00%	100	0.00%
Motor Vehicles - Maint of Bldgs & Grnds	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	1,100	1,100	-	1,100	1,100		1,100	
TOTAL EXPENDITURES	33,320	33,320	11,961	19,864	31,825		33,350	
FUNDING SOURCE:								
General Fund	(3,680)	(3,680)	(3,510)	(2,115)	(5,625)	52.85%	(3,650)	-35.11%
Motor Vehicle Transaction Fee	36,000	36,000	15,471	21,029	36,500	1.39%	36,000	-1.37%
Driver's License Reinstatement Fee	1,000	1,000	-	950	950	-5.00%	1,000	5.26%
TOTAL	33,320	33,320	11,961	19,864	31,825		33,350	

CORONER

ACCOUNT NUMBER: 001-430160

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Coroner - Salaries	152,000	152,000	73,103	84,197	157,300	3.49%	159,500	1.40%
Coroner - FICA	5,500	5,500	2,565	2,835	5,400	-1.82%	4,000	-25.93%
Coroner - Retirement	11,000	11,000	5,315	7,985	13,300	20.91%	15,500	16.54%
Coroner - Life/Health Insurance	35,000	35,000	3,593	14,607	18,200	-48.00%	30,000	0.00%
Coroner - Workers Compensation	500	500	264	336	600	20.00%	600	0.00%
Coroner - Unemployment	600	600	141	159	300	-50.00%	310	3.33%
Coroner - Medicare	2,200	2,200	1,058	1,242	2,300	4.55%	2,500	8.70%
Coroner - Disability	-	-	17	3	20	100.00%	115	475.00%
Coroner - Dental Insurance	-	-	30	60	90	100.00%	120	33.33%
Coroner - Miscellaneous	500	500	-	89	89	-82.20%	500	461.80%
TOTAL PERSONAL SERVICES	207,300	207,300	86,086	111,513	197,599		213,145	
OPERATING SERVICES:								
Coroner - Ads, Dues & Subscriptions	1,200	1,200	1,150	-	1,150	-4.17%	1,400	21.74%
Coroner - Printing	1,500	1,500	25	1,475	1,500	0.00%	1,500	0.00%
Coroner - Water	-	-	-	80	80	100.00%	180	125.00%
Coroner - Postage	500	500	151	198	349	-30.20%	600	71.92%
Coroner - Telephone	-	-	469	531	1,000	100.00%	1,000	0.00%
Coroner - Rentals	400	400	302	198	500	25.00%	500	0.00%
Coroner - Maint. Of Property & Equipment	12,500	12,500	129	12,371	12,500	0.00%	12,500	0.00%
Coroner - Contractual Services	5,300	5,300	728	4,572	5,300	0.00%	5,300	0.00%
Coroner - Professional Services	80,000	80,000	35,865	44,135	80,000	0.00%	80,000	0.00%
Coroner - Property Insurance	-	-	-	1,054	1,054	100.00%	1,475	39.94%
Coroner - Automobile Insurance	1,065	1,065	276	806	1,082	1.60%	1,270	17.38%
Coroner - Employee Liability	520	520	79	1,133	1,212	133.08%	1,785	47.28%
Coroner - General Liability	1,815	1,815	547	1,296	1,843	1.54%	2,045	10.96%
TOTAL OPERATING SERVICES	104,800	104,800	39,721	67,849	107,570		109,555	
MATERIALS & SUPPLIES:								
Coroner - Office & Communications Equip.	16,500	16,500	860	9,140	10,000	-39.39%	16,500	65.00%
Coroner - Office Supplies	3,500	3,500	1,905	1,595	3,500	0.00%	4,000	14.29%
Coroner - Food & Clothing	3,400	3,400	-	-	-	-100.00%	3,400	100.00%
Coroner - Maint. Of Building & Grounds	2,000	2,000	18	1,982	2,000	0.00%	2,000	0.00%
Coroner - Vehicle Supplies	7,000	7,000	1,564	3,436	5,000	-28.57%	7,000	40.00%
Coroner - Miscellaneous	500	500	-	500	500	0.00%	500	0.00%
Coroner - Equipment & Vehicle Parts	7,000	7,000	1,096	3,904	5,000	-28.57%	7,000	40.00%
Coroner - Miscellaneous Materials	2,100	2,100	-	2,100	2,100	0.00%	2,100	0.00%
TOTAL MATERIALS & SUPPLIES	42,000	42,000	5,443	22,657	28,100		42,500	

CONTINUED

CORONER

ACCOUNT NUMBER: 001-430160

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Coroner - Training & Travel	20,290	20,290	2,699	12,301	15,000	-26.07%	20,290	35.27%
Coroner - Official Fees	400	400	-	400	400	0.00%	400	0.00%
TOTAL OTHER CHARGES	20,690	20,690	2,699	12,701	15,400		20,690	
TOTAL EXPENDITURES	374,790	374,790	133,949	214,720	348,669		385,890	
FUNDING SOURCE:								
General Fund	350,790	350,790	118,269	199,500	317,769	-9.41%	357,890	12.63%
Coroner - Other Fees	8,000	8,000	4,880	5,020	9,900	23.75%	9,000	-9.09%
Institutional Charges	16,000	16,000	10,800	10,200	21,000	31.25%	19,000	-9.52%
TOTAL	374,790	374,790	133,949	214,720	348,669		385,890	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Animal - Salaries	340,500	340,500	159,745	191,255	351,000	3.08%	350,000	-0.28%
Animal - FICA	500	500	128	372	500	0.00%	500	0.00%
Animal - Retirement	56,000	56,000	26,413	29,787	56,200	0.36%	55,000	-2.14%
Animal - Life/Health Insurance	104,500	104,500	44,765	41,335	86,100	-17.61%	91,000	5.69%
Animal - Workers Compensation	33,700	33,700	17,157	20,843	38,000	12.76%	34,000	-10.53%
Animal - Unemployment	1,750	1,750	399	501	900	-48.57%	875	-2.78%
Animal - Medicare	5,000	5,000	2,267	2,733	5,000	0.00%	5,100	2.00%
Animal - Disability	1,250	1,250	609	611	1,220	-2.40%	1,300	6.56%
Animal - Deferred Compensation	5,000	5,000	3,827	4,273	8,100	62.00%	8,500	4.94%
Animal - Dental Insurance	480	480	240	240	480	0.00%	500	4.17%
Animal - Miscellaneous	800	800	178	622	800	0.00%	1,500	87.50%
TOTAL PERSONAL SERVICES	549,480	549,480	255,728	292,572	548,300		548,275	
OPERATING SERVICES:								
Animal - Ads, Dues & Subscriptions	520	520	41	479	520	0.00%	520	0.00%
Animal - Printing	2,500	2,500	201	2,299	2,500	0.00%	2,500	0.00%
Animal - Utilities - Electric	20,330	20,330	9,555	10,775	20,330	0.00%	21,753	7.00%
Animal - Utilities - Gas	5,700	5,700	-	5,700	5,700	0.00%	5,000	-12.28%
Animal - Utilities - Water	6,100	6,100	1,257	4,843	6,100	0.00%	6,530	7.05%
Animal - Postage	350	350	-	350	350	0.00%	350	0.00%
Animal - Telephone	6,000	6,000	2,897	3,103	6,000	0.00%	12,000	100.00%
Animal - Rentals	3,500	29,500	1,061	2,439	3,500	-88.14%	4,200	20.00%
Animal - Maint of Property & Equipment	10,500	10,500	110	10,390	10,500	0.00%	15,500	47.62%
Animal - Contractual Services	26,500	26,500	9,096	16,204	25,300	-4.53%	24,460	-3.32%
Animal - Professional Services	40,000	40,000	4,189	35,811	40,000	0.00%	40,000	0.00%
Animal - Property Insurance	19,030	19,030	1,534	20,376	21,910	15.13%	29,765	35.85%
Animal - Automobile Insurance	6,370	6,370	1,656	4,839	6,495	1.96%	7,620	17.32%
Animal - Employee Liability	1,110	1,110	171	2,599	2,770	149.55%	4,095	47.83%
Animal - General Liability	3,875	3,875	1,183	2,977	4,160	7.35%	4,685	12.62%
TOTAL OPERATING SERVICES	152,385	178,385	32,951	123,184	156,135		178,978	

CONTINUED

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Animal - Office & Communications Equip.	7,000	7,000	1,678	5,322	7,000	0.00%	7,000	0.00%
Animal - Office Supplies	5,000	5,000	127	4,873	5,000	0.00%	5,000	0.00%
Animal - Medical Supplies	10,000	10,000	3,035	6,965	10,000	0.00%	10,000	0.00%
Animal - Food & Clothing	17,000	17,000	4,203	12,797	17,000	0.00%	17,000	0.00%
Animal - Maint of Buildings & Grounds	48,000	48,000	9,033	38,967	48,000	0.00%	48,000	0.00%
Animal - Vehicle Supplies	20,700	20,700	5,366	15,334	20,700	0.00%	22,150	7.00%
Animal - Equipment & Vehicle Parts	12,500	12,500	1,722	10,778	12,500	0.00%	12,500	0.00%
Animal - Miscellaneous Chemicals	24,000	24,000	1,185	22,815	24,000	0.00%	24,000	0.00%
Animal - Tools & Equipment	6,000	6,000	2,776	3,224	6,000	0.00%	6,000	0.00%
TOTAL MATERIALS & SUPPLIES	150,200	150,200	29,125	121,075	150,200		151,650	
OTHER CHARGES:								
Animal - Training & Travel	7,500	7,500	40	7,460	7,500	0.00%	7,500	0.00%
TOTAL OTHER CHARGES	7,500	7,500	40	7,460	7,500		7,500	
CAPITAL OUTLAY:								
Animal - Improvement Other than Building	-	-	-	-	-		344,500	100.00%
Animal - Building, Ground & Plant	92,000	66,000	-	-	-	-100.00%	-	0.00%
Animal - Architectural/Engineering Fees	-	-	-	-	-	0.00%	29,000	100.00%
TOTAL CAPITAL OUTLAY	92,000	66,000	-	-	-		373,500	
TOTAL EXPENDITURES	951,565	951,565	317,844	544,291	862,135		1,259,903	
FUNDING SOURCE:								
General Fund	946,565	946,565	316,175	542,660	858,835	-9.27%	1,254,903	46.12%
Animal Control	5,000	5,000	1,669	1,631	3,300	-34.00%	5,000	51.52%
TOTAL	951,565	951,565	317,844	544,291	862,135		1,259,903	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 344,500	Generator for New Animal Shelter	\$ 344,500
Architect/Engineering Fees	\$ 29,000	Generator for New Animal Shelter	\$ 29,000

Grand Total Requested:

\$ 373,500

HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
H&S Rehab - Salaries	13,000	13,000	9,352	9,773	19,125	0.00%	18,300	100.00%
H&S Rehab - FICA	800	800	580	575	1,155	0.00%	1,200	100.00%
H&S Rehab - Workers Compensation	950	950	741	759	1,500	0.00%	1,400	100.00%
H&S Rehab - Unemployment	75	75	23	37	60	0.00%	50	100.00%
H&S Rehab - Medicare	200	200	136	164	300	0.00%	270	100.00%
TOTAL PERSONAL SERVICES	15,025	15,025	10,832	11,308	22,140		21,220	
OPERATING SERVICES:								
H&S Rehab - Maint of Prop & Equipment	35,000	35,000	17,447	12,688	30,135	-13.90%	38,000	26.10%
H&S Rehab - Professional Services	-	-	3,955	-	3,955	0.00%	-	-100.00%
TOTAL OPERATING SERVICES	35,000	35,000	21,402	12,688	34,090		38,000	
MATERIALS & SUPPLIES:								
H&S Rehab - Maint of Bldg & Grds	-	-	39	(39)	-	0.00%	-	0.00%
H&S Rehab - Miscellaneous	-	-	5,472	(5,472)	5,910	0.00%	-	0.00%
H&S Rehab - Eqpt & Vehicle Repairs	-	-	71	5,839	-	0.00%	-	0.00%
H&S Rehab - Tools & Equipment	-	-	10	(10)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	-	-	5,592	318	5,910		-	
TOTAL EXPENDITURES	50,025	50,025	37,826	24,314	62,140		59,220	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Comm Svcs - Salaries	271,000	271,000	136,829	123,671	260,500	-3.87%	248,000	-4.80%
Comm Svcs - Per Diem	9,360	9,360	2,220	7,080	9,300	-0.64%	9,360	0.65%
Comm Svcs - FICA	500	500	306	144	450	-10.00%	600	33.33%
Comm Svcs - Retirement	44,200	44,200	20,379	20,621	41,000	-7.24%	38,500	-6.10%
Comm Svcs - Life/Health Insurance	58,000	58,000	24,248	26,952	51,200	-11.72%	59,500	16.21%
Comm Svcs - Workers Compensation	1,700	1,700	906	844	1,750	2.94%	1,700	-2.86%
Comm Svcs - Unemployment	1,400	1,400	343	327	670	-52.14%	620	-7.46%
Comm Svcs - Medicare	3,350	3,350	1,644	1,456	3,100	-7.46%	3,000	-3.23%
Comm Svcs - Disability	1,100	1,100	509	476	985	-10.45%	1,000	1.52%
Comm Svcs - Deferred Compensation	7,300	7,300	3,323	2,677	6,000	-17.81%	6,000	0.00%
Comm Svcs - Dental Insurance	700	700	342	338	680	-2.86%	700	2.94%
Comm Svcs - Miscellaneous	640	640	267	533	800	25.00%	640	-20.00%
TOTAL PERSONAL SERVICES	399,250	399,250	191,316	185,119	376,435		369,620	
OPERATING SERVICES:								
Comm Svcs - Ads, Dues & Subscriptions	2,908	2,908	1,915	779	2,694	-7.36%	2,908	7.94%
Comm Svcs - Printing	1,223	1,223	374	600	974	-20.36%	1,223	25.56%
Comm Svcs - Utilities - Electric	6,996	6,996	98	6,262	6,360	-9.09%	6,996	10.00%
Comm Svcs - Utilities - Gas	6,050	6,050	532	5,520	6,052	0.03%	6,050	-0.03%
Comm Svcs - Utilities - Water	3,750	3,750	1,861	1,854	3,715	-0.93%	3,750	0.94%
Comm Svcs - Postage	1,088	1,088	451	548	999	-8.18%	1,088	8.91%
Comm Svcs - Telephone	11,598	11,598	4,146	5,516	9,662	-16.69%	11,598	20.04%
Comm Svcs - Rentals	5,709	5,709	1,237	4,422	5,659	-0.88%	5,709	0.88%
Comm Svcs - Maint of Property & Equip	2,310	2,310	357	1,380	1,737	-24.81%	2,310	32.99%
Comm Svcs - Contractual Services	9,101	9,101	4,313	4,000	8,313	-8.66%	9,101	9.48%
Comm Svcs - Professional Services	1,820	1,820	-	1,800	1,800	-1.10%	1,820	1.11%
Comm Svcs - Property Insurance	2,730	2,730	2,580	1,775	4,355	59.52%	3,185	-26.87%
Comm Svcs - Automobile Insurance	5,125	5,125	1,380	4,840	6,220	21.37%	7,620	22.51%
Comm Svcs - Employee Liability	1,060	1,060	185	2,160	2,345	121.23%	3,400	44.99%
Comm Svcs - General Liability	3,705	3,705	1,113	1,987	3,100	-16.33%	3,135	1.13%
TOTAL OPERATING SERVICES	65,173	65,173	20,542	43,443	63,985		69,893	

CONTINUED

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Comm Svcs - Office & Comm. Equip.	3,800	3,800	881	1,919	2,800	-26.32%	3,800	35.71%
Comm Svcs - Office Supplies	7,000	7,000	1,854	4,997	6,851	-2.13%	7,000	2.17%
Comm Svcs - Medical Supplies	2,250	2,250	306	1,870	2,176	-3.29%	2,250	3.40%
Comm Svcs - Food & Clothing	8,800	8,800	4,507	3,436	7,943	-9.74%	8,800	10.79%
Comm Svcs - Maint of Buildings & Ground	3,000	3,000	1,024	1,705	2,729	-9.03%	3,000	9.93%
Comm Svcs - Vehicle Supplies	4,700	4,700	1,824	2,695	4,519	-3.85%	4,700	4.01%
Comm Svcs - Equipment & Vehicle Parts	770	770	-	600	600	-22.08%	700	16.67%
Comm Svcs - Tools & Equipment	-	-	81	(81)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	30,320	30,320	10,477	17,141	27,618		30,250	
OTHER CHARGES:								
Comm Svcs - Training & Travel	12,000	12,000	2,770	8,607	11,377	-5.19%	12,000	5.48%
TOTAL OTHER CHARGES	12,000	12,000	2,770	8,607	11,377		12,000	
CAPITAL OUTLAY:								
Comm Svcs - Acquisition of Motor Vehicles	19,500	19,500	-	20,515	20,515	5.21%	-	0.00%
Comm Svcs - Bldgs, Grounds, Gen Plant	300,000	300,000	-	-	-	-100.00%	335,000	0.00%
TOTAL CAPITAL OUTLAY	319,500	319,500	-	20,515	20,515		335,000	
 TOTAL EXPENDITURES	 826,243	 826,243	 225,105	 274,825	 499,930		 816,763	
 FUNDING SOURCE:								
General Fund	826,143	826,143	225,105	274,825	499,930	-39.49%	816,663	63.36%
Medicaid Interview	100	100	-	-	-	-100.00%	100	0.00%
TOTAL	826,243	826,243	225,105	274,825	499,930		816,763	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Building, Ground & General Plant	\$ 335,000	Killona Community Center	
Grand Total Requested:	\$ 335,000		

ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Energy - Salaries	14,600	14,600	6,921	7,679	14,600	0.00%	15,200	4.11%
Energy - Retirement	2,500	2,500	1,159	1,281	2,440	-2.40%	2,450	0.41%
Energy - Life/Health Insurance	2,300	2,300	964	1,136	2,100	-8.70%	2,500	19.05%
Energy - Workers Compensation	90	90	46	54	100	11.11%	100	0.00%
Energy - Unemployment	80	80	17	23	40	-50.00%	40	0.00%
Energy - Medicare	225	225	97	113	210	-6.67%	220	4.76%
Energy - Disability	60	60	27	33	60	0.00%	65	8.33%
Energy - Deferred Compensation	500	500	188	162	350	-30.00%	400	14.29%
Energy - Dental	50	50	21	29	50	0.00%	55	10.00%
TOTAL PERSONAL SERVICES	20,405	20,405	9,440	10,510	19,950		21,030	
OPERATING SERVICES:								
Energy - Ads, Dues & Subscriptions	-	-	62	(62)	-	0.00%	-	0.00%
Energy - Utilities - Electric	255,780	255,780	220,745	35,597	256,342	0.22%	261,780	2.12%
Energy - Utilities - Gas	13,790	13,790	12,024	1,751	13,775	-0.11%	18,790	36.41%
Energy - Professional Services	-	-	-	207	207	0.00%	-	-100.00%
TOTAL OPERATING SERVICES	269,570	269,570	232,831	37,493	270,324		280,570	
TOTAL EXPENDITURES	289,975	289,975	242,271	48,003	290,274		301,600	
FUNDING SOURCE:								
General Fund	(25)	(25)	(9,665)	35,134	25,469	-101976.00%	11,600	-54.45%
Federal Grant	290,000	290,000	251,936	12,869	264,805	-8.69%	290,000	9.51%
TOTAL	289,975	289,975	242,271	48,003	290,274		301,600	

SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Summer Feed - Salaries	35,000	35,000	16,432	13,641	30,073	-14.08%	31,000	3.08%
Summer Feed - FICA	2,200	2,200	1,019	846	1,865	-15.23%	1,900	1.88%
Summer Feed - Workers Compensation	2,500	2,500	1,295	1,074	2,369	-5.24%	2,400	1.31%
Summer Feed - Unemployment	200	200	41	34	75	-62.50%	100	33.33%
Summer Feed - Medicare	500	500	238	198	436	-12.80%	450	3.21%
Summer Feed - Miscellaneous	801	801	534	178	712	-11.11%	748	5.06%
TOTAL PERSONAL SERVICES	41,201	41,201	19,559	15,971	35,530		36,598	
OPERATING SERVICES:								
Summer Feed - Ads, Dues & Subscriptions	43	43	44	-	44	2.33%	46	4.55%
Summer Feed - Printing	700	700	815	(158)	657	0.00%	690	5.02%
Summer Feed - Rentals	5,203	5,203	-	7,318	7,318	40.65%	7,684	5.00%
Summer Feed - Professional Services	15,389	15,389	-	17,114	17,114	11.21%	17,970	5.00%
Summer Feed - Employee Liability	110	110	16	244	260	136.36%	385	48.08%
Summer Feed - General Liability	385	385	109	281	390	1.30%	440	12.82%
TOTAL OPERATING SERVICES	21,830	21,830	984	24,799	25,783		27,215	
MATERIALS & SUPPLIES:								
Summer Feed - Office Supplies	122	122	933	(933)	-	-100.00%	-	0.00%
Summer Feed - Educational, Recreational	-	-	-	15	15	0.00%	16	6.67%
Summer Feed - Food & Clothing	14,951	14,951	7,383	4,443	11,826	-20.90%	12,471	5.45%
Summer Feed - Maint of Bldgs & Grounds	1,346	1,346	374	472	846	-37.15%	888	4.96%
TOTAL MATERIALS & SUPPLIES	16,419	16,419	8,690	3,997	12,687		13,375	
OTHER CHARGES:								
Summer Feed - Training & Travel	801	801	-	698	698	-12.86%	732	4.87%
TOTAL OTHER CHARGES	801	801	-	698	698		732	
TOTAL EXPENDITURES	80,251	80,251	29,233	45,465	74,698		77,920	
FUNDING SOURCE:								
General Fund	60,251	60,251	14,968	38,000	52,968	-12.09%	57,920	9.35%
Federal Grant	20,000	20,000	14,265	7,465	21,730	8.65%	20,000	-7.96%
TOTAL	80,251	80,251	29,233	45,465	74,698		77,920	

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
CS Centers - Salaries	62,000	62,000	24,888	28,012	52,900	-14.68%	57,000	7.75%
CS Centers - FICA	1,400	1,400	525	525	1,050	-25.00%	1,300	23.81%
CS Centers - Retirement	6,600	6,600	2,751	3,049	5,800	-12.12%	5,750	-0.86%
CS Centers - Life/Health Insurance	17,100	17,100	7,303	6,747	14,050	-17.84%	15,000	6.76%
CS Centers - Workers Compensation	400	400	164	186	350	-12.50%	400	14.29%
CS Centers - Unemployment	350	350	62	73	135	-61.43%	145	7.41%
CS Centers - Medicare	900	900	360	440	800	-11.11%	1,000	25.00%
CS Centers - Disability	200	200	71	74	145	-27.50%	150	3.45%
CS Centers - Dental Insurance	120	120	60	60	120	0.00%	120	0.00%
TOTAL PERSONAL SERVICES	89,070	89,070	36,184	39,166	75,350		80,865	
OPERATING SERVICES:								
CS Centers - Ads, Dues & Subscriptions	240	240	16	254	270	12.50%	270	0.00%
CS Centers - Utilities - Electric	4,224	4,224	879	754	1,633	-61.34%	4,032	146.91%
CS Centers - Utilities - Water	792	792	156	161	317	-59.97%	756	138.49%
CS Centers - Maint of Property & Equip	600	600	50	(20)	30	0.00%	60	100.00%
CS Centers - Contractual Services	13,264	13,264	3,970	2,474	6,444	-51.42%	13,264	105.83%
CS Centers - Professional Services	2,400	2,400	640	1,535	2,175	-9.38%	2,400	10.34%
CS Centers - Employee Liability	110	110	19	346	365	0.00%	545	49.32%
CS Centers - General Liability	380	380	134	396	530	0.00%	625	17.92%
TOTAL OPERATING SERVICES	22,010	22,010	5,864	5,900	11,764		21,952	
MATERIALS & SUPPLIES:								
CS Centers - Office & Comm. Equip.	2,000	2,000	-	2,305	2,305	15.25%	3,400	47.51%
CS Centers - Office Supplies	600	600	2,533	(1,133)	1,400	133.33%	1,700	21.43%
CS Centers - Educational & Recreational	-	-	691	(691)	-	0.00%	-	0.00%
CS Centers - Food & Clothing	200	200	344	(344)	-	-100.00%	-	0.00%
CS Centers - Maint of Bldg & Grds	-	-	506	(506)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	2,800	2,800	4,074	(369)	3,705		5,100	

CONTINUED

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
CS Centers - Judgement & Damages	200	200	-	377	377	0.00%	400	6.10%
TOTAL OTHER CHARGES	200	200	-	377	377		400	
TOTAL EXPENDITURES	114,080	114,080	46,122	45,074	91,196		108,317	
<i>General Fund</i>	<i>84,080</i>	<i>84,080</i>	<i>46,122</i>	<i>15,074</i>	<i>61,196</i>	<i>-27.22%</i>	<i>78,317</i>	<i>27.98%</i>
<i>SPILT - Community Services</i>	<i>30,000</i>	<i>30,000</i>	<i>-</i>	<i>30,000</i>	<i>30,000</i>	<i>-</i>	<i>30,000</i>	<i>-</i>
TOTAL	114,080	114,080	46,122	45,074	91,196		108,317	

COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
CS Subgrants - Professional Services	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OPERATING SERVICES	5,000	5,000	-	5,000	5,000		5,000	
MATERIALS & SUPPLIES:								
CS Subgrants - Food & Clothing	1,050	1,050	127	3,663	3,790	0.00%	3,790	0.00%
TOTAL MATERIALS & SUPPLIES	1,050	1,050	127	3,663	3,790		3,790	
TOTAL EXPENDITURES	6,050	6,050	127	8,663	8,790		8,790	
FUNDING SOURCE:								
General Fund	1,050	1,050	127	3,663	3,790	0.00%	3,790	0.00%
LACAP - Client Education	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL	6,050	6,050	127	8,663	8,790		8,790	

FEMA

ACCOUNT NUMBER: 001-430238

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
FEMA - Rentals	-	-	-	-	-	0.00%	9,000	100.00%
TOTAL OPERATING SERVICES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		9,000	
TOTAL EXPENDITURES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>		9,000	
FUNDING SOURCE:								
General Fund	(5,000)	(5,000)	-	(5,000)	(5,000)	0.00%	4,000	0.00%
Federal Grant	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		9,000	

CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
CSBG-Admin - Salaries	8,700	8,700	3,134	5,327	8,461	-2.75%	4,150	-50.95%
CSBG-Admin - Retirement	1,500	1,500	511	906	1,417	-5.53%	700	-50.60%
CSBG-Admin - Life/Health Insurance	2,400	2,400	863	4,874	5,737	139.04%	1,200	-79.08%
CSBG-Admin - Workers Compensation	60	60	20	32	52	-13.33%	30	-42.31%
CSBG-Admin - Unemployment	50	50	8	13	21	-58.00%	10	-52.38%
CSBG-Admin - Medicare	130	130	43	80	123	-5.38%	60	-51.22%
CSBG-Admin - Disability	40	40	12	5	17	-57.50%	20	17.65%
CSBG-Admin - Deferred Compensation	300	300	86	14	100	-66.67%	30	-70.00%
CSBG-Admin - Dental	25	25	7	2	9	-64.00%	10	11.11%
TOTAL PERSONAL SERVICES	13,205	13,205	4,684	11,253	15,937		6,210	
OPERATING SERVICES:								
CSBG-Admin - Employee Liability	25	25	3	42	45	80.00%	65	44.44%
CSBG-Admin - General Liability	70	70	19	46	65	-7.14%	75	15.38%
TOTAL OPERATING SERVICES	95	95	22	88	110		140	
TOTAL EXPENDITURES	13,300	13,300	4,706	11,341	16,047		6,350	
FUNDING SOURCE:								
General Fund	(3,915)	(3,915)	455	1,018	1,473	-137.62%	(8,224)	-658.32%
CSBG-Administration	17,215	17,215	4,251	10,323	14,574	-15.34%	14,574	0.00%
TOTAL	13,300	13,300	4,706	11,341	16,047		6,350	

CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
CSBG-Prog Act - Salaries	94,000	94,000	42,843	48,158	91,001	-3.19%	86,600	-4.84%
CSBG-Prog Act - Retirement	16,000	16,000	6,879	8,364	15,243	-4.73%	14,000	-8.15%
CSBG-Prog Act - Life/Health Insurance	21,300	21,300	8,834	6,732	15,566	-26.92%	19,100	22.70%
CSBG-Prog Act - Workers Compensation	600	600	271	284	555	-7.50%	600	8.11%
CSBG-Prog Act - Unemployment	500	500	103	125	228	-54.40%	220	-3.51%
CSBG-Prog Act - Medicare	1,100	1,100	451	869	1,320	20.00%	1,000	-24.24%
CSBG-Prog Act - Disability	400	400	168	152	320	-20.00%	400	25.00%
CSBG-Prog Act - Deferred Compensation	3,500	3,500	1,376	1,194	2,570	-26.57%	2,600	1.17%
CSBG-Prog Act - Dental	225	225	100	93	193	-14.22%	225	16.58%
TOTAL PERSONAL SERVICES	137,625	137,625	61,025	65,971	126,996		124,745	
OPERATING SERVICES:								
CSBG-Prog Act - Utilities -Electric	-	-	-	-	-	0.00%	450	100.00%
CSBG-Prog Act - Utilities -Gas	-	-	-	-	-	0.00%	150	100.00%
CSBG-Prog Act - Utilities -Water	-	-	1,459	358	1,817	0.00%	1,800	-0.94%
CSBG-Prog Act - Rentals	758	758	606	152	758	0.00%	658	-13.19%
CSBG-Prog Act - Employee Liability	190	190	-	-	-	-100.00%	-	100.00%
CSBG-Prog Act - General Liability	650	650	174	486	660	1.54%	760	15.15%
TOTAL OPERATING SERVICES	1,598	1,598	2,239	996	3,235		3,818	
MATERIALS & SUPPLIES:								
CSBG-Prog Act - Medical & Drugs	117	117	617	-	617	100.00%	500	-11700.00%
CSBG-Prog Act - Food & Clothing	-	-	-	-	-		300	30000.00%
TOTAL MATERIALS & SUPPLIES	117	117	617	-	617		800	18300.00%
TOTAL EXPENDITURES	139,340	139,340	63,881	66,967	130,848		129,363	
FUNDING SOURCE:								
General Fund	7,867	7,867	10,314	16,687	27,001	243.22%	25,516	-5.50%
CSBG-Program Activities	131,473	131,473	53,567	50,280	103,847	-21.01%	103,847	0.00%
TOTAL	139,340	139,340	63,881	66,967	130,848		129,363	

HOME PROGRAM

ACCOUNT NUMBER: 001-430250

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Home Program - Salaries	40,100	40,100	19,107	21,113	40,220	0.30%	41,710	3.70%
Home Program - Retirement	6,750	6,750	3,200	3,550	6,750	0.00%	6,700	-0.74%
Home Program - Life/Health Insurance	17,050	17,050	7,303	6,747	14,050	-17.60%	15,000	6.76%
Home Program - Workers Compensation	250	250	126	139	265	6.00%	300	13.21%
Home Program - Unemployment	200	200	48	52	100	-50.00%	105	5.00%
Home Program - Medicare	600	600	257	283	540	-10.00%	625	15.74%
Home Program - Disability	170	170	82	83	165	-2.94%	200	21.21%
Home Program - Dental	120	120	60	60	120	0.00%	120	0.00%
Home Program - Miscellaneous	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	65,320	65,320	30,183	32,107	62,290		64,840	
OPERATING SERVICES:								
Home Program - Ads, Dues & Subs	272	272	-	250	250	-8.09%	250	0.00%
Home Program - Postage	220	220	-	200	200	-9.09%	220	10.00%
Home Program - Maint of Prop & Equip	240,000	240,000	81,638	30,000	111,638	-53.48%	140,000	25.41%
Home Program - Professional Services	40,925	40,925	3,300	30,775	34,075	-16.74%	35,075	2.93%
Home Program - Employee Liability	160	160	24	346	370	131.25%	545	47.30%
Home Program - General Liability	555	555	165	395	560	0.90%	625	11.61%
TOTAL OPERATING SERVICES	282,132	282,132	85,127	61,966	147,093		176,715	
MATERIALS & SUPPLIES:								
Home Program - Office & Comm. Equip.	1,000	1,000	207	750	957	-4.30%	1,000	4.49%
Home Program - Office Supplies	1,000	1,000	-	974	974	-2.60%	1,000	2.67%
Home Program - Food & Clothing	-	-	200	(200)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	2,000	2,000	407	1,524	1,931		2,000	
OTHER CHARGES:								
Home Program - Training & Travel	3,500	3,500	670	1,799	2,469	-29.46%	3,500	41.76%
Home Program - Official Fees	1,530	1,530	235	980	1,215	-20.59%	1,050	-13.58%
TOTAL OTHER CHARGES	5,030	5,030	905	2,779	3,684		4,550	
TOTAL EXPENDITURES	354,482	354,482	116,622	98,376	214,998		248,105	
FUNDING SOURCE:								
General Fund	259,482	259,482	116,622	27,876	144,498	-44.31%	177,605	22.91%
Federal Grant	95,000	95,000	-	70,500	70,500	-25.79%	70,500	0.00%
TOTAL	354,482	354,482	116,622	98,376	214,998		248,105	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Com.Center - Salaries	-	-	-	-	-	0.00%	6,000	100.00%
Com.Center - FICA	-	-	-	-	-	0.00%	375	100.00%
Com.Center - Workers Compensation	-	-	-	-	-	0.00%	475	100.00%
Com.Center - Unemployment	-	-	-	-	-	0.00%	15	100.00%
Com.Center - Medicare	-	-	-	-	-	0.00%	90	100.00%
Com.Center - Miscellaneous	-	-	-	-	-	0.00%	525	100.00%
TOTAL PERSONAL SERVICES	-	-	-	-	-		7,480	
OPERATING SERVICES:								
Com.Center - Ads, Dues & Subscriptions	-	-	-	-	-	0.00%	735	100.00%
Com.Center - Printing	-	-	-	-	-	0.00%	3,600	100.00%
Com.Center - Utilities - Electric	-	-	-	-	-	0.00%	96,000	100.00%
Com.Center - Utilities - Gas	-	-	-	-	-	0.00%	960	100.00%
Com.Center - Utilities - Water	-	-	-	-	-	0.00%	7,080	100.00%
Com.Center - Postage	-	-	-	-	-	0.00%	250	100.00%
Com.Center - Rentals	-	-	-	-	-	0.00%	1,000	100.00%
Com.Center - Maint of Property & Equip	-	-	-	-	-	0.00%	5,000	100.00%
Com.Center - Contractual Services	-	-	-	-	-	0.00%	71,759	100.00%
Com.Center - Professional Services	-	-	-	-	-	0.00%	193,360	100.00%
Com.Center - Property Insurance	-	-	-	-	-	0.00%	105,000	100.00%
Com.Center - Employee Liability	-	-	-	-	-	0.00%	1,800	100.00%
Com.Center - General Liability	-	-	-	-	-	0.00%	2,100	100.00%
TOTAL OPERATING SERVICES	-	-	-	-	-		488,644	
MATERIALS & SUPPLIES:								
Com.Center - Office & Comm. Equipment	-	-	-	-	-	0.00%	1,000	100.00%
Com.Center - Office Supplies	-	-	-	-	-	0.00%	1,000	100.00%
Com.Center - Medical & Drugs	-	-	-	-	-	0.00%	300	100.00%
Com.Center - Food & Clothing	-	-	-	-	-	0.00%	700	100.00%
Com.Center - Maint of Buildings & Ground	-	-	-	-	-	0.00%	2,000	100.00%
Com.Center - Vehicle Supplies	-	-	-	-	-	0.00%	2,730	100.00%
TOTAL MATERIALS & SUPPLIES	-	-	-	-	-		7,730	
TOTAL EXPENDITURES	-	-	-	-	-		503,854	

PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Farm Agent - Non-PR Salaries/Benefits	41,812	41,812	19,406	22,406	41,812	0.00%	45,412	8.61%
TOTAL PERSONAL SERVICES	41,812	41,812	19,406	22,406	41,812		45,412	
OPERATING SERVICES:								
Farm Agent - Utilities - Electric	4,200	4,200	2,061	2,139	4,200	0.00%	4,500	7.14%
Farm Agent - Utilities - Water	350	350	102	248	350	0.00%	300	-14.29%
Farm Agent - Rentals	22,800	22,800	11,400	11,400	22,800	0.00%	22,800	0.00%
Farm Agent - Maint of Property & Equip	1,200	1,200	-	1,200	1,200	0.00%	1,000	-16.67%
Farm Agent - Contractual Services	7,500	7,500	3,288	4,212	7,500	0.00%	7,000	-6.67%
Farm Agent - Property Insurance	245	245	52	223	275	12.24%	315	14.55%
Farm Agent - Employee Liability	130	130	19	261	280	115.38%	410	46.43%
Farm Agent - General Liability	440	440	129	296	425	-3.41%	465	9.41%
TOTAL OPERATING SERVICES	36,865	36,865	17,051	19,979	37,030		36,790	
MATERIALS & SUPPLIES:								
Farm Agent - Office & Comm. Equipment	1,000	1,000	-	1,000	1,000	0.00%	500	-50.00%
Farm Agent - Office Supplies	1,000	1,000	511	489	1,000	0.00%	1,000	0.00%
Farm Agent - Maint of Buildings & Ground	3,400	3,400	1,037	2,363	3,400	0.00%	3,200	-5.88%
TOTAL MATERIALS & SUPPLIES	5,400	5,400	1,548	3,852	5,400		4,700	
OTHER CHARGES:								
Farm Agent - Training & Travel	1,200	1,200	885	315	1,200	0.00%	2,400	100.00%
Farm Agent - Official Fees	-	-	-	-	-	0.00%	200	100.00%
TOTAL OTHER CHARGES	1,200	1,200	885	315	1,200		2,600	
TOTAL EXPENDITURES	85,277	85,277	38,890	46,552	85,442		89,502	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Econ Dev - Salaries	211,700	211,700	101,276	112,724	214,000	1.09%	219,500	2.57%
Econ Dev - FICA	250	250	97	103	200	-20.00%	300	50.00%
Econ Dev - Retirement	35,000	35,000	16,701	18,499	35,200	0.57%	35,000	-0.57%
Econ Dev - Life/Health Insurance	23,800	23,800	10,175	9,425	19,600	-17.65%	21,000	7.14%
Econ Dev - Workers Compensation	1,300	1,300	668	782	1,450	11.54%	1,500	3.45%
Econ Dev - Unemployment	1,100	1,100	253	297	550	-50.00%	550	0.00%
Econ Dev - Medicare	3,100	3,100	1,450	1,650	3,100	0.00%	3,200	3.23%
Econ Dev - Disability	900	900	429	446	875	-2.78%	900	2.86%
Econ Dev - Deferred Compensation	8,700	8,700	6,087	913	7,000	-19.54%	9,000	28.57%
Econ Dev - Dental Insurance	360	360	180	180	360	0.00%	360	0.00%
Econ Dev - Miscellaneous	240	240	-	240	240	0.00%	240	0.00%
TOTAL PERSONAL SERVICES	286,450	286,450	137,316	145,259	282,575		291,550	
OPERATING SERVICES:								
Econ Dev - Ads, Dues & Subscriptions	28,515	28,515	15,736	11,333	27,069	-5.07%	27,335	0.98%
Econ Dev - Printing	9,000	9,000	501	8,499	9,000	0.00%	9,000	0.00%
Econ Dev - Utilities - Electric	1,250	1,250	392	858	1,250	0.00%	1,250	0.00%
Econ Dev - Utilities - Gas	110	110	52	148	200	81.82%	200	0.00%
Econ Dev - Utilities - Water	200	200	76	114	190	-5.00%	225	18.42%
Econ Dev - Postage	1,000	1,000	954	46	1,000	0.00%	1,000	0.00%
Econ Dev - Telephone	1,900	1,900	890	910	1,800	-5.26%	1,900	5.56%
Econ Dev - Rentals	135	135	110	25	135	0.00%	135	0.00%
Econ Dev - Maint of Property & Equip	2,250	2,250	-	1,750	1,750	-22.22%	1,750	0.00%
Econ Dev - Contractual Services	5,760	5,760	3,865	2,265	6,130	6.42%	6,122	-0.13%
Econ Dev - Professional Services	52,000	39,500	-	35,000	35,000	-11.39%	52,000	48.57%
Econ Dev - Property Insurance	9,720	9,720	3,828	9,822	13,650	40.43%	15,945	16.81%
Econ Dev - Automobile Insurance	1,065	1,065	276	809	1,085	1.88%	1,270	17.05%
Econ Dev - Employee Liability	785	785	115	1,560	1,675	113.38%	2,450	46.27%
Econ Dev - General Liability	2,740	2,740	801	1,779	2,580	-5.84%	2,805	8.72%
TOTAL OPERATING SERVICES	116,430	103,930	27,596	74,918	102,514		123,387	

CONTINUED

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Econ Dev - Office & Comm. Equipment	6,250	5,250	98	5,152	5,250	0.00%	6,250	19.05%
Econ Dev - Office Supplies	3,250	3,250	173	1,577	1,750	-46.15%	2,750	57.14%
Econ Dev - Medical & Drugs	200	200	33	167	200	0.00%	200	0.00%
Econ Dev - Food & Clothing	550	550	397	153	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	2,200	2,200	393	1,287	1,680	-23.64%	2,165	28.87%
Econ Dev - Vehicle Supplies	2,000	2,000	707	1,093	1,800	-10.00%	2,000	11.11%
Econ Dev - Equip. & Vehicle Parts	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	15,450	14,450	1,801	10,429	12,230		14,915	
OTHER CHARGES:								
Econ Dev - Training & Travel	24,000	19,000	6,821	14,679	21,500	13.16%	27,000	25.58%
Econ Dev - Official Fees	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	24,100	19,100	6,821	14,779	21,600		27,100	
CAPITAL OUTLAY:								
Econ Dev - Acquisition of Vehicles	-	18,500	18,378	-	18,378	-0.66%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	18,500	18,378	-	18,378		-	
INTERGOVERNMENTAL:								
Econ Dev - Grants	380,658	380,658	85,581	295,419	381,000	0.09%	196,000	-48.56%
TOTAL INTERGOVERNMENTAL	380,658	380,658	85,581	295,419	381,000		196,000	
TOTAL EXPENDITURES	823,088	823,088	277,493	540,804	818,297		652,952	

TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Tourist Ctr - Salaries	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL PERSONAL SERVICES	3,000	3,000	-	3,000	3,000		3,000	
OPERATING SERVICES:								
Tourist Ctr - Ads, Dues & Subscription	32,060	32,060	4,637	58,098	62,735	95.68%	32,145	-48.76%
Tourist Ctr - Printing	12,800	12,800	241	11,559	11,800	-7.81%	12,800	8.47%
Tourist Ctr - Utilities - Electric	1,000	1,000	213	587	800	-20.00%	800	0.00%
Tourist Ctr - Postage	500	500	-	200	200	-60.00%	200	0.00%
Tourist Ctr - Telephone	650	650	269	376	645	-0.77%	650	0.78%
Tourist Ctr - Maint of Property & Equip	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Tourist Ctr - Contractual Services	2,300	2,300	794	1,333	2,127	-7.52%	2,230	4.84%
Tourist Ctr - Professional Services	8,100	8,100	-	19,864	19,864	145.23%	8,100	-59.22%
Tourist Ctr - Property Insurance	940	940	199	721	920	-2.13%	1,010	9.78%
TOTAL OPERATING SERVICES	59,850	59,850	6,353	94,238	100,591		59,435	
MATERIALS & SUPPLIES								
Tourist Ctr - Office Supplies	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Medical	-	-	-	-	200	100.00%	200	0.00%
Tourist Ctr - Food & Clothing	300	300	-	300	300	0.00%	300	0.00%
Tourist Ctr - Maint of Bldgs & Grounds	900	900	-	1,100	1,100	22.22%	1,100	0.00%
TOTAL MATERIALS & SUPPLIES	1,400	1,400	-	1,600	1,800		1,800	
OTHER CHARGES:								
Tourist Ctr - Training & Travel	8,000	8,000	-	4,000	4,000	-50.00%	8,000	100.00%
TOTAL OTHER CHARGES	8,000	8,000	-	4,000	4,000		8,000	
INTERGOVERNMENTAL:								
Tourist Ctr - Grants	30,000	30,000	15,000	15,000	30,000	0.00%	27,000	-10.00%
TOTAL INTERGOVERNMENTAL	30,000	30,000	15,000	15,000	30,000		27,000	
TOTAL EXPENDITURES	102,250	102,250	21,353	117,838	139,391		99,235	

VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
VA - Non-PR Salaries/Benefits	8,630	8,630	5,033	3,597	8,630	0.00%	8,630	0.00%
TOTAL PERSONAL SERVICES	8,630	8,630	5,033	3,597	8,630		8,630	
TOTAL EXPENDITURES	8,630	8,630	5,033	3,597	8,630		8,630	

PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Public Housing - Per Diem	3,600	3,600	1,140	1,860	3,000	-16.67%	3,600	20.00%
TOTAL PERSONAL SERVICES	<u>3,600</u>	<u>3,600</u>	<u>1,140</u>	<u>1,860</u>	<u>3,000</u>		<u>3,600</u>	
TOTAL EXPENDITURES	<u><u>3,600</u></u>	<u><u>3,600</u></u>	<u><u>1,140</u></u>	<u><u>1,860</u></u>	<u><u>3,000</u></u>		<u><u>3,600</u></u>	

DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

Description	Current Year					% Change Actual Result at Year End	Upcoming Year	
	Original 2011 Original Budget	2011 Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End Estimate		Proposed 2012 Requested Budget	% Change Projected Actual vs Proposed 2011
EXPENDITURES:								
DEBT SERVICE:								
Debt Service - Paying Agent	3,500	3,500	-	2,500	2,500	-28.57%	3,500	40.00%
TOTAL DEBT SERVICE	3,500	3,500	-	2,500	2,500		3,500	
 TOTAL EXPENDITURES	 3,500	 3,500	 -	 2,500	 2,500		 3,500	

TRANSFERS

ACCOUNT NUMBER: 001-480000

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
TRANSFERS:								
Transfer to WB Hurricane Levee Const.	18,787,376	19,999,376	-	295,940	295,940	-98.52%	19,703,436	6557.92%
Transfer to Road & Drainage M & O	-	465,525	-	465,525	465,525	0.00%	-	-100.00%
Transfer to RSVP	220,000	220,000	100,000	75,000	175,000	-20.45%	200,000	14.29%
Transfer to Recreation	2,960,560	2,805,560	-	2,045,600	2,045,600	-27.09%	100,000	-95.11%
Transfer to Solid Waste	50,000	50,000	-	59,965	59,965	19.93%	65,000	8.40%
Transfer to Wastewater	600,000	600,000	-	600,000	600,000	0.00%	-	100.00%
TOTAL TRANSFERS	22,617,936	24,140,461	100,000	3,542,030	3,642,030		20,068,436	
TOTAL EXPENDITURES	22,617,936	24,140,461	100,000	3,542,030	3,642,030		20,068,436	

SPECIAL REVENUE FUNDS

SUMMARY STATEMENT

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	17,702,485	38,524,690			38,240,362		17,824,383	
CURRENT YEAR REVENUES	48,903,829	50,504,584	28,413,417	22,235,839	50,649,256	0.29%	41,484,705	-18.09%
TOTAL MEANS OF FINANCING	66,606,314	89,029,274	28,413,417	22,235,839	88,889,618		59,309,088	
EXPENDITURES:								
PERSONAL SERVICES	15,679,325	15,679,325	6,834,625	7,309,726	14,144,351	-9.79%	15,270,255	7.96%
OPERATING SERVICES	7,780,050	7,780,050	2,470,159	4,739,091	7,209,250	-7.34%	6,472,674	-10.22%
MATERIALS & SUPPLIES	5,019,212	5,019,212	1,888,234	3,003,919	4,892,153	-2.53%	4,898,595	0.13%
OTHER CHARGES	164,775	164,775	53,085	95,550	148,635	-9.80%	151,720	2.08%
CAPITAL OUTLAY	20,671,048	42,856,807	2,852,238	33,199,659	36,051,897	-15.88%	14,532,294	-59.69%
INTERGOVERNMENTAL	6,490,056	6,490,056	4,319,665	2,066,203	6,385,868	-1.61%	6,102,021	-4.44%
TRANSFERS	2,195,090	2,195,090	1,651,604	581,477	2,233,081	1.73%	2,227,095	-0.27%
TOTAL EXPENDITURES	57,999,556	80,185,315	20,069,610	50,995,625	71,065,235		49,654,654	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(9,095,727)	(29,680,731)			(20,415,979)		(8,169,949)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	8,606,758	8,843,959			17,824,383		9,654,434	

PARISH TRANSPORTATION

FUND NUMBER: 102

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	470,222	470,222			621,885		547,385	
REVENUES:								
Parish Road Fund	450,000	450,000	150,158	349,842	500,000	11.11%	500,000	0.00%
Interest Earnings	1,400	1,400	253	247	500	-64.29%	500	0.00%
TOTAL REVENUES	451,400	451,400	150,411	350,089	500,500		500,500	
TOTAL MEANS OF FINANCING	921,622	921,622	150,411	350,089	1,122,385		1,047,885	
EXPENDITURES:								
CAPITAL OUTLAY:								
Paved Sts - Imp other than Buildings	500,000	500,000	-	500,000	500,000	0.00%	500,000	0.00%
Paved Sts - Engineering	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Paved Sts - Other Fees	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
TOTAL CAPITAL OUTLAY	575,000	575,000	-	575,000	575,000		575,000	
TOTAL EXPENDITURES	575,000	575,000	-	575,000	575,000		575,000	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(123,600)	(123,600)			(74,500)		(74,500)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	346,622	346,622			547,385		472,885	

PARISH TRANSPORTATION

FUND NUMBER: 102

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 500,000	2014 Road Maintenance Program	
Arch./Engineering Fees	\$ 50,000	2014 Road Maintenance Manuals	
Other Fees	\$ 25,000	2014 Road Maintenance Program	
Grand Total Requested:	\$ 575,000		

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	1,863,303	1,863,303			2,302,487		2,231,067	
REVENUES:								
Ad Valorem Taxes	1,540,000	1,540,000	1,634,756	2,180	1,636,936	6.29%	1,645,000	0.49%
State Payment in Lieu of Taxes	7,000	7,000	4,476	2,238	6,714	-4.09%	6,700	-0.21%
Interest Earnings	2,000	2,000	212	5,288	5,500	175.00%	5,000	-9.09%
TOTAL REVENUES	1,549,000	1,549,000	1,639,444	9,706	1,649,150		1,656,700	
TOTAL MEANS OF FINANCING	3,412,303	3,412,303	1,639,444	9,706	3,951,637		3,887,767	
EXPENDITURES:								
PERSONAL SERVICES:								
Road Lighting - Salaries	34,000	34,000	14,055	17,445	31,500	-7.35%	33,000	4.76%
Road Lighting - FICA	230	230	73	77	150	-34.78%	300	100.00%
Road Lighting - Retirement	5,100	5,100	2,156	2,494	4,650	-8.82%	4,700	1.08%
Road Lighting - Life/Health Insurance	8,000	8,000	2,034	1,711	3,745	-53.19%	4,000	6.81%
Road Lighting - Workers Compensation	210	210	93	107	200	-4.76%	225	12.50%
Road Lighting - Unemployment	170	170	35	40	75	-55.88%	85	13.33%
Road Lighting - Medicare	500	500	200	250	450	-10.00%	500	11.11%
Road Lighting - Disability	125	125	54	61	115	-8.00%	125	8.70%
Road Lighting - Post-Emp. Health Care	5,100	5,100	2,321	2,179	4,500	0.00%	4,700	4.44%
Road Lighting - Deferred Compensation	800	800	358	842	1,200	50.00%	1,600	33.33%
Road Lighting - Dental Insurance	100	100	37	43	80	-20.00%	100	25.00%
Road Lighting - Miscellaneous	200	200	-	200	200	0.00%	200	0.00%
TOTAL PERSONAL SERVICES	54,535	54,535	21,416	25,449	46,865		49,535	
OPERATING SERVICES:								
Road Lighting - Ads, Dues & Subscriptions	250	250	64	196	260	4.00%	260	0.00%
Road Lighting - Printing	800	800	-	650	650	-18.75%	650	0.00%
Road Lighting - Utilities - Electric	1,050,000	1,050,000	392,971	432,029	825,000	-21.43%	948,750	15.00%
Road Lighting - Telephone	1,350	1,350	2,279	2,971	5,250	288.89%	5,250	0.00%
Road Lighting - Rentals	700	700	178	522	700	0.00%	700	0.00%
Road Lighting - Maint of Prop & Equip	200,000	200,000	46,375	168,625	215,000	7.50%	215,000	0.00%
Road Lighting - Contractual Services	1,000	1,000	127	873	1,000	0.00%	1,000	0.00%
Road Lighting - Professional Services	2,000	2,000	-	1,500	1,500	-25.00%	1,500	0.00%
Road Lighting - Property Insurance	1,095	1,095	230	5	235	-78.54%	1,000	325.53%
Road Lighting - Automobile Insurance	2,125	2,125	552	1,613	2,165	1.88%	2,540	17.32%
Road Lighting - Employee Liability	2,200	2,200	325	4,160	4,485	103.86%	6,555	46.15%
Road Lighting - General Liability	7,675	7,675	2,256	4,759	7,015	-8.60%	7,500	6.91%
TOTAL OPERATING SERVICES	1,269,195	1,269,195	445,357	617,903	1,063,260		1,190,705	

CONTINUED

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Road Lighting - Office & Comm. Equip.	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Road Lighting - Office Supplies	2,000	2,000	536	1,464	2,000	0.00%	2,000	0.00%
Road Lighting - Food & Clothing	500	500	162	338	500	0.00%	500	0.00%
Road Lighting - Maint of Bldgs & Grounds	43,000	43,000	1,644	41,356	43,000	0.00%	43,000	0.00%
Road Lighting - Vehicle Supplies	1,380	1,380	121	1,129	1,250	-9.42%	1,250	0.00%
Road Lighting - Equipment & Vehicle Parts	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	50,280	50,280	2,463	47,687	50,150		50,150	
OTHER CHARGES:								
Road Lighting - Training & Travel	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	2,000	2,000	-	2,000	2,000		2,000	
CAPITAL OUTLAY:								
Road Lighting - Imp other than Buildings	195,000	350,000	31,390	318,165	349,555	-0.13%	30,000	-91.42%
Road Lighting - Major Repairs	80,000	80,000	-	80,000	80,000	100.00%	80,000	0.00%
Road Lighting - Architectural/Engineering	20,000	20,000	-	20,000	20,000	100.00%	20,000	0.00%
Road Lighting - Other Fees	7,500	7,500	-	7,500	7,500	100.00%	7,500	0.00%
TOTAL CAPITAL OUTLAY	302,500	457,500	31,390	425,665	457,055		137,500	
INTERGOVERNMENTAL:								
Road Lighting - Ad Val Tax Ded - Sheriff	56,500	56,500	54,740	-	54,740	-3.12%	61,000	11.44%
Road Lighting - Cost of Ad Val Tax Coll.	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL INTERGOVERNMENTAL	58,000	58,000	54,740	1,500	56,240		62,500	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	45,000	45,000	-	45,000	45,000	0.00%	45,000	0.00%
TOTAL TRANSFERS	45,000	45,000	-	45,000	45,000		45,000	
TOTAL EXPENDITURES	1,781,510	1,936,510	555,366	1,165,204	1,720,570		1,537,390	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(232,510)	(387,510)			(71,420)		119,310	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	1,630,793	1,475,793			2,231,067		2,350,377	

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 30,000	Street Light Installations	\$ 30,000
Major Repairs	\$ 80,000	Other Miscellaneous Repairs	
Architectural/Engineering Fees	\$ 20,000	Engineering Fees for Lighting Projects	
Other Fees	\$ 7,500	Contract Recordation & Other Fees for Lighting Projects	

Grand Total Requested:

\$ 137,500

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	Current Year					Upcoming Year		
	Original 2011 Original Budget	Last Adopted 2011 Original Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End Estimate	% Change Last Adopted vs Projected Actual	Proposed 2012 Requested Budget	% Change Projected Actual vs Proposed 2,011.00
FUND BALANCE	-	-			-		-	-
REVENUES:								
NEG - Isaac Grant	-	-	285,539	6,300	291,839	100.00%	-	-100.00%
Dept. of Labor - Adult Program	406,300	406,300	71,000	166,050	237,050	-41.66%	276,319	16.57%
Dept. of Labor - Dislocated Worker	309,779	309,779	99,976	134,000	233,976	-24.47%	235,346	0.59%
Dept. of Labor - Youth Program	339,564	339,564	230,392	189,000	419,392	23.51%	273,385	-34.81%
National Emergency Grant (NEG)	-	-	10,635	-	10,635	100.00%	-	-100.00%
BP Oil Spill Grant	390,000	390,000	270,500	-	270,500	-30.64%	-	0.00%
TOTAL REVENUES	1,445,643	1,445,643	968,042	495,350	1,463,392		785,050	
TOTAL MEANS OF FINANCING	1,445,643	1,445,643	968,042	495,350	1,463,392		785,050	
EXPENDITURES:								
PERSONAL SERVICES:								
Salaries & Other Wages	415,000	415,000	463,737	208,233	671,970	61.92%	363,000	-45.98%
FICA	2,200	2,200	17,049	1,481	18,530	0.00%	-	-100.00%
Retirement	64,000	64,000	30,393	32,227	62,620	-2.16%	58,100	-7.22%
Life/Health Insurance	84,000	84,000	35,942	33,058	69,000	-17.86%	82,000	18.84%
Workers Compensation	3,500	3,500	49,274	2,616	51,890	1382.57%	2,550	-95.09%
Unemployment	1,900	1,900	454	481	935	-50.79%	900	-3.74%
Medicare	6,000	6,000	6,541	3,079	9,620	60.33%	5,275	-45.17%
Disability	1,600	1,600	780	755	1,535	-4.06%	1,500	-2.28%
Post-Employee Health Care	55,000	55,000	23,130	18,870	42,000	-23.64%	45,000	7.14%
Deferred Compensation	7,000	7,000	3,297	2,678	5,975	-14.64%	4,300	-28.03%
Dental Insurance	1,100	1,100	542	543	1,085	-1.36%	1,080	-0.46%
Miscellaneous	1,000	1,000	2,131	869	3,000	200.00%	1,000	-66.67%
TOTAL PERSONAL SERVICES	642,300	642,300	633,270	304,890	938,160		564,705	

CONTINUED

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	Current Year					Upcoming Year		
	Original 2011 Original Budget	Last Adopted 2011 Original Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End Estimate	% Change Last Adopted vs Projected Actual	Proposed 2012 Requested Budget	% Change Projected Actual vs Proposed 2,011.00
EXPENDITURES: (CONT.)								
OPERATING SERVICES:								
Ads, Dues & Subscriptions	2,500	2,500	6,529	1,071	7,600	204.00%	3,000	-60.53%
Printing & Duplications	1,500	1,500	1,160	1,340	2,500	66.67%	2,000	-20.00%
Utilities - Electric	8,000	8,000	3,072	5,328	8,400	5.00%	8,500	1.19%
Utilities - Water	1,200	1,200	190	310	500	-58.33%	600	20.00%
Postage	1,500	1,500	589	611	1,200	-20.00%	1,300	8.33%
Telephone	20,000	20,000	9,143	9,292	18,435	-7.83%	10,000	-45.76%
Rentals	40,000	40,000	21,643	19,857	41,500	3.75%	30,000	-27.71%
Maint of Property & Equipment	5,000	5,000	3,556	2,444	6,000	20.00%	1,000	-83.33%
Contractual Services	7,000	7,000	5,875	6,125	12,000	71.43%	12,000	0.00%
Professional Services	490,000	490,000	261,297	60,865	322,162	-34.25%	80,000	-75.17%
Property Insurance	3,655	3,655	620	6,460	7,080	93.71%	8,935	26.20%
Automobile Insurance	9,456	9,456	2,484	5,642	8,126	-14.07%	8,745	7.62%
Employee Liability	2,315	2,315	308	4,370	4,678	102.07%	6,770	44.72%
General Liability	8,015	8,015	2,138	4,998	7,136	-10.97%	7,495	5.03%
TOTAL OPERATING SERVICES	600,141	600,141	318,604	128,713	447,317		180,345	
MATERIALS & SUPPLIES:								
Non-Consumable Office Supplies	2,000	2,000	812	1,188	2,000	0.00%	2,000	0.00%
Office Supplies	10,000	10,000	4,043	4,872	8,915	-10.85%	9,000	0.95%
Educational Supplies	172,202	172,202	40,338	19,662	60,000	-65.16%	20,000	-66.67%
Food & Clothing	5,000	5,000	359	41	400	100.00%	1,000	150.00%
Vehicle Supplies	4,000	4,000	1,064	1,436	2,500	-37.50%	2,500	0.00%
Equipment & Vehicle Parts	5,000	5,000	1,057	1,043	2,100	-58.00%	2,500	19.05%
TOTAL MATERIALS & SUPPLIES	198,202	198,202	47,673	28,242	75,915		37,000	
OTHER CHARGES:								
Training & Travel	5,000	5,000	1,419	581	2,000	-60.00%	3,000	50.00%
TOTAL OTHER CHARGES	5,000	5,000	1,419	581	2,000		3,000	
TOTAL EXPENDITURES	1,445,643	1,445,643	1,000,966	462,426	1,463,392		785,050	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

CRIMINAL COURT FUND

FUND NUMBER: 110

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	4,349	4,349			2,564		2,551	
REVENUES:								
Court Costs, Fees & Charges	110,000	110,000	53,997	51,003	105,000	-4.55%	108,000	2.86%
Court Fines	1,005,000	1,005,000	530,982	519,018	1,050,000	4.48%	1,032,000	-1.71%
Interest on Bonds & Fines	4,700	4,700	-	5,613	5,613	19.43%	5,000	-10.92%
Aff. Reins. - Court Fines	30,000	30,000	16,738	20,262	37,000	23.33%	36,000	-2.70%
Drug Asst. - Juvenile Fees	4,200	4,200	2,466	1,534	4,000	-4.76%	3,600	-10.00%
Interest Earnings	50	50	13	12	25	-50.00%	20	-20.00%
TOTAL REVENUES	1,153,950	1,153,950	604,196	597,442	1,201,638		1,184,620	
TOTAL MEANS OF FINANCING	1,158,299	1,158,299	604,196	597,442	1,204,202		1,187,171	
EXPENDITURES:								
PERSONAL SERVICES	352,650	352,650	167,279	181,221	348,500	-1.18%	357,170	2.49%
OPERATING SERVICES	231,000	231,000	118,313	158,687	277,000	19.91%	239,700	-13.47%
MATERIALS & SUPPLIES	6,600	6,600	2,215	4,385	6,600	0.00%	7,500	13.64%
INTERGOVERNMENTAL	562,000	562,000	277,570	284,430	562,000	0.00%	573,000	1.96%
TRANSFERS	5,523	5,523	-	7,551	7,551	36.72%	7,400	-2.00%
TOTAL EXPENDITURES	1,157,773	1,157,773	565,377	636,274	1,201,651		1,184,770	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,823)	(3,823)			(13)		(150)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	526	526			2,551		2,401	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist Crt - Salaries	127,250	127,250	60,601	66,954	127,555	0.24%	128,100	0.43%
Dist Crt - Retirement	21,500	21,500	10,150	11,250	21,400	-0.47%	20,500	-4.21%
Dist Crt - Health/Life Insurance	31,000	31,000	13,041	12,959	26,000	-16.13%	26,500	1.92%
Dist Crt - Workmen's Comp	800	800	400	445	845	5.62%	850	0.59%
Dist Crt - Unemployment	650	650	152	173	325	-50.00%	320	-1.54%
Dist Crt - Medicare	1,300	1,300	578	647	1,225	-5.77%	1,250	2.04%
Dist Crt - Dental	150	150	73	77	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	182,650	182,650	84,995	92,505	177,500		177,670	
MATERIALS & SUPPLIES:								
Dist Crt - Maint. Of Building & Grounds	3,000	3,000	979	2,021	3,000	0.00%	3,500	16.67%
TOTAL MATERIALS & SUPPLIES	3,000	3,000	979	2,021	3,000		3,500	
INTERGOVERNMENTAL:								
Dist Crt - Statutory Charges	300,000	300,000	150,230	149,770	300,000	0.00%	306,000	2.00%
TOTAL INTERGOVERNMENTAL	300,000	300,000	150,230	149,770	300,000		306,000	
TOTAL EXPENDITURES	485,650	485,650	236,204	244,296	480,500		487,170	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist Atty - Non-PR Salaries/Benefits	170,000	170,000	82,284	88,716	171,000	0.59%	179,500	4.97%
TOTAL PERSONAL SERVICES	170,000	170,000	82,284	88,716	171,000		179,500	
OPERATING SERVICES:								
Dist Atty - Professional Services	231,000	231,000	118,313	158,687	277,000	19.91%	239,700	-13.47%
TOTAL OPERATING SERVICES	231,000	231,000	118,313	158,687	277,000		239,700	
MATERIALS & SUPPLIES:								
Dist Atty - Maint. Of Building & Grounds	3,600	3,600	1,236	2,364	3,600	0.00%	4,000	11.11%
TOTAL MATERIALS & SUPPLIES	3,600	3,600	1,236	2,364	3,600		4,000	
INTERGOVERNMENTAL:								
Dist Atty - Statutory Charges	131,000	131,000	63,670	67,330	131,000	0.00%	133,500	1.91%
TOTAL INTERGOVERNMENTAL	131,000	131,000	63,670	67,330	131,000		133,500	
TOTAL EXPENDITURES	535,600	535,600	265,503	317,097	582,600		556,700	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
INTERGOVERNMENTAL:								
Dist Atty - Statutory Charges	131,000	131,000	63,670	67,330	131,000	0.00%	133,500	1.91%
TOTAL INTERGOVERNMENTAL	131,000	131,000	63,670	67,330	131,000		133,500	
TOTAL EXPENDITURES	131,000	131,000	63,670	67,330	131,000		133,500	

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

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
TRANSFERS:								
Transfers to General Fund	523	523	-	2,551	2,551	387.76%	2,400	-5.92%
Transfer - Indirect Cost Allocation	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL TRANSFERS	5,523	5,523	-	7,551	7,551		7,400	
TOTAL EXPENDITURES	5,523	5,523	-	7,551	7,551		7,400	

ROAD & DRAINAGE
FUND NUMBER: 112

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	14,021,250	34,498,282			34,452,241		14,462,504	
REVENUES:								
Ad Valorem Taxes	6,321,000	6,321,000	6,802,432	10,518	6,812,950	7.78%	6,840,000	0.40%
General Sales Tax - 1%	20,528,254	20,528,254	7,057,862	9,868,540	16,926,402	-17.55%	14,596,085	-13.77%
Disaster Relief - Federal	-	577,718	-	360,398	360,398	100.00%	-	-100.00%
FEMA Hazard Mitigation Grants	1,389,490	1,389,490	-	4,391,781	4,391,781	216.07%	561,199	-87.22%
Federal Highway Admin	973,750	1,459,847	185,926	1,857,577	2,043,503	39.98%	-	-100.00%
Conservation of Natural Resources	100,000	100,000	91,387	58,613	150,000	50.00%	150,000	0.00%
Flood Control Act	4,000	4,000	-	3,981	3,981	-0.48%	3,981	0.00%
Dept. of Transportation Grant	-	87,715	-	87,715	87,715	0.00%	3,112,000	3447.85%
State Payment in Lieu of Taxes	45,000	45,000	45,357	-	45,357	0.79%	45,000	-0.79%
Sale of Maps & Publications	-	-	2,098	-	2,098	0.00%	-	-100.00%
Culvert Fees	2,250	2,250	1,500	1,250	2,750	22.22%	2,250	-18.18%
Miscellaneous Fees	3,000	3,000	2,160	1,001	3,161	5.37%	3,000	-5.09%
Interest Earnings	74,000	74,000	23,113	61,887	85,000	14.86%	80,000	-5.88%
Royalties	-	-	-	4,500	4,500	100.00%	18,000	300.00%
Compensation of Loss of Assets	1,441	1,441	32	-	32	100.00%	-	-100.00%
Transfer from Component Units	-	-	-	80,000	80,000	100.00%	-	-100.00%
Transfer from General Fund	-	465,525	-	465,525	465,525	0.00%	-	-100.00%
TOTAL REVENUES	29,442,185	31,059,240	14,211,867	17,253,286	31,465,153		25,411,515	
TOTAL MEANS OF FINANCING	43,463,435	65,557,522	14,211,867	17,253,286	65,917,394		39,874,019	
EXPENDITURES:								
PERSONAL SERVICES	11,917,425	11,917,425	4,784,730	5,463,901	10,248,631	-14.00%	11,652,200	13.70%
OPERATING SERVICES	3,941,695	3,941,695	916,381	2,789,522	3,705,903	-5.98%	2,946,979	-20.48%
MATERIALS & SUPPLIES	4,347,230	4,347,230	1,568,844	2,722,486	4,291,330	-1.29%	4,378,145	2.02%
OTHER CHARGES	70,500	70,500	16,723	40,057	56,780	-19.46%	56,750	-0.05%
CAPITAL OUTLAY	16,016,548	37,718,434	2,385,501	30,005,116	32,390,617	-14.13%	13,528,794	-58.23%
INTERGOVERNMENTAL	432,092	432,092	228,344	183,285	411,629	-4.74%	436,316	6.00%
TRANSFERS	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL EXPENDITURES	37,075,490	58,777,376	9,900,523	41,554,367	51,454,890		33,349,184	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(7,633,305)	(27,718,136)			(19,989,737)		(7,937,669)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	6,387,945	6,780,146			14,462,504		6,524,835	

ROAD & DRAINAGE
FLOOD CONTROL
ACCOUNT NUMBER: 112-410740

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Flood Control-Equipment Rentals	223,975	223,975	19,160	-	19,160	-91.45%	-	-100.00%
Flood Control-Maint of Property & Equip	2,000	2,000	36,160	4,394	40,554	100.00%	-	-100.00%
Flood Control-Contractual Services	-	-	325	-	325	100.00%	-	-100.00%
Flood Control-Employee Liability	275	275	41	1,328	1,369	397.82%	2,091	52.74%
Flood Control-General Liability	960	960	285	1,519	1,804	87.92%	2,931	62.47%
TOTAL OPERATING SERVICES	227,210	227,210	55,971	7,241	63,212		5,022	
MATERIALS & SUPPLIES:								
Flood Control-Food & Clothing	11,500	11,500	-	11,500	11,500	100.00%	11,500	0.00%
Flood Control-Vehicle Supplies	184,350	184,350	3,800	180,550	184,350	100.00%	184,350	0.00%
Flood Control-Miscellaneous	500	500	43,819	96	43,915	8683.00%	-	-100.00%
Flood Control-Shells/Sand/Dirt/Gravel	13,700	13,700	-	13,700	13,700	0.00%	13,700	100.00%
Flood Control-Vehicle & Equip Parts	1,500	1,500	3,235	-	3,235	100.00%	1,500	-53.63%
Flood Control-Tools & Equipment	400	400	505	-	505	100.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	211,950	211,950	51,359	205,846	257,205		211,550	
OTHER CHARGES:								
Flood Control-Official Fees	-	-	30	-	30	100.00%	-	-100.00%
TOTAL OTHER CHARGES	-	-	30	-	30		-	
CAPITAL OUTLAY:								
Flood Control-Bldgs/Ground/Plant	24,000	24,000	-	24,000	24,000	0.00%	24,000	100.00%
Flood Control-Major Repairs	-	-	226,651	67,642	294,293	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	24,000	24,000	226,651	91,642	318,293		24,000	
INTERGOVERNMENTAL:								
Flood Control-Grants	-	-	585	-	585	100.00%	-	-100.00%
TOTAL INTERGOVERNMENTAL	-	-	585	-	585		-	
TOTAL EXPENDITURES	463,160	463,160	334,596	304,729	639,325		240,572	

ROAD & DRAINAGE

FLOOD CONTROL

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
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	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Paved Sts - Salaries	2,830,000	2,830,000	1,138,300	1,336,700	2,475,000	-12.54%	2,726,000	10.14%
Paved Sts - FICA	12,000	12,000	5,118	6,382	11,500	-4.17%	5,200	-54.78%
Paved Sts - Retirement	445,000	445,000	176,186	208,814	385,000	-13.48%	428,000	11.17%
Paved Sts - Life/Health Insurance	625,000	625,000	257,540	254,460	512,000	-18.08%	615,000	20.12%
Paved Sts - Workers Compensation	390,000	390,000	166,652	198,348	365,000	-6.41%	336,000	-7.95%
Paved Sts - Unemployment	15,000	15,000	2,846	3,354	6,200	-58.67%	6,800	9.68%
Paved Sts - Medicare	41,000	41,000	15,994	19,006	35,000	-14.63%	40,000	14.29%
Paved Sts - Disability	9,700	9,700	4,107	4,293	8,400	-13.40%	9,600	14.29%
Paved Sts - Post-Emp. Health Care	125,000	125,000	58,278	57,722	116,000	-7.20%	130,000	12.07%
Paved Sts - Deferred Compensation	26,000	26,000	12,386	14,114	26,500	1.92%	25,000	-5.66%
Paved Sts - Dental Insurance	6,000	6,000	2,360	2,640	5,000	-16.67%	6,000	20.00%
Paved Sts - Miscellaneous	12,000	12,000	3,269	5,431	8,700	-27.50%	9,135	5.00%
TOTAL PERSONAL SERVICES	4,536,700	4,536,700	1,843,036	2,111,264	3,954,300		4,336,735	
OPERATING SERVICES:								
Paved Sts - Ads, Dues & Subscriptions	2,580	2,580	119	2,011	2,130	-17.44%	2,130	0.00%
Paved Sts - Printing	11,715	11,715	1,012	10,488	11,500	-1.84%	12,080	5.04%
Paved Sts - Utilities - Electric	33,270	33,270	11,422	17,038	28,460	-14.46%	29,885	5.01%
Paved Sts - Utilities - Gas	11,635	11,635	6,950	9,660	16,610	42.76%	17,440	5.00%
Paved Sts - Utilities - Water	1,795	1,795	658	1,137	1,795	0.00%	1,885	5.01%
Paved Sts - Postage	200	200	-	200	200	0.00%	200	0.00%
Paved Sts - Telephone	40,895	40,895	14,317	21,373	35,690	-12.73%	37,475	5.00%
Paved Sts - Rentals	143,545	143,545	49,229	57,321	106,550	-25.77%	111,880	5.00%
Paved Sts - Maint of Property & Equip	266,240	266,240	34,788	175,122	209,910	-21.16%	204,655	-2.50%
Paved Sts - Contractual Services	125,660	125,660	33,071	76,474	109,545	-12.82%	104,693	-4.43%
Paved Sts - Professional Services	64,150	64,150	25,595	38,555	64,150	0.00%	79,150	23.38%
Paved Sts - Property Insurance	33,535	33,535	10,824	32,089	42,913	27.96%	48,912	13.98%
Paved Sts - Automobile Insurance	74,050	74,050	19,870	63,673	83,543	12.82%	100,285	20.04%
Paved Sts - Employee Liability	9,820	9,820	1,443	21,144	22,587	130.01%	33,301	47.43%
Paved Sts - General Liability	34,265	34,265	10,015	24,186	34,201	-0.19%	38,092	11.38%
TOTAL OPERATING SERVICES	853,355	853,355	219,313	550,471	769,784		822,063	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Paved Sts - Office & Comm. Equipment	55,550	55,550	34,909	35,276	70,185	26.35%	40,550	-42.22%
Paved Sts - Office Supplies	32,450	32,450	9,844	15,156	25,000	-22.96%	25,000	0.00%
Paved Sts - Medical	2,070	2,070	989	611	1,600	-22.71%	1,760	10.00%
Paved Sts - Food & Clothing	25,760	25,760	8,288	11,822	20,110	-21.93%	21,120	5.02%
Paved Sts - Maint of Buildings & Grounds	42,140	42,140	8,328	(1,963)	6,365	-84.90%	37,405	487.67%
Paved Sts - Vehicle Supplies	376,145	376,145	138,530	160,340	298,870	-20.54%	313,815	5.00%
Paved Sts - Miscellaneous	266,800	266,800	93,740	156,640	250,380	-6.15%	262,900	5.00%
Paved Sts - Shells/Sand/Dirt/Gravel	154,880	154,880	50,506	159,109	209,615	35.34%	136,100	-35.07%
Paved Sts - Culverts & Fittings	-	-	-	2,805	2,805	100.00%	3,090	10.16%
Paved Sts - Equipment & Vehicle Parts	375,685	375,685	123,178	204,872	328,050	-12.68%	344,455	5.00%
Paved Sts - Asphalt/Concrete	185,020	185,020	51,996	133,024	185,020	0.00%	194,275	5.00%
Paved Sts - Miscellaneous Materials	7,105	7,105	739	4,356	5,095	-28.29%	5,095	0.00%
Paved Sts - Tools & Equipment	60,000	60,000	12,020	33,300	45,320	-24.47%	47,590	5.01%
TOTAL MATERIALS & SUPPLIES	1,583,605	1,583,605	533,067	915,348	1,448,415		1,433,155	
OTHER CHARGES:								
Paved Sts - Training & Travel	10,000	10,000	420	7,580	8,000	-20.00%	8,000	0.00%
Paved Sts - Judgements & Damages	1,500	1,500	-	750	750	-50.00%	750	0.00%
Paved Sts - Miscellaenous	10,000	10,000	1,102	3,898	5,000	-50.00%	5,000	0.00%
TOTAL OTHER CHARGES	21,500	21,500	1,522	12,228	13,750		13,750	
CAPITAL OUTLAY:								
Paved Sts - Imp other than Buildings	1,230,000	1,822,762	104,881	1,748,288	1,853,169	1.67%	4,084,131	120.39%
Paved Sts - Acquisition of Vehicles	47,000	47,000	-	37,065	37,065	0.00%	36,000	100.00%
Paved Sts - Buildings/Grounds/Plant	115,000	115,000	34,977	78,723	113,700	-1.13%	17,000	-85.05%
Paved Sts - Heavy Movable Equipment	270,000	270,000	124,079	135,836	259,915	0.00%	164,000	0.00%
Paved Sts - Office Equipment	47,500	47,500	-	41,260	41,260	-13.14%	22,500	-45.47%
Paved Sts - Major Repairs	50,000	50,000	7,617	42,383	50,000	100.00%	50,000	0.00%
Paved Sts - Architectural/Engineering	294,220	456,571	135,805	412,313	548,118	20.05%	619,855	13.09%
Paved Sts - Other Fees	140,000	174,810	11,528	163,282	174,810	0.00%	78,467	-55.11%
TOTAL CAPITAL OUTLAY	2,193,720	2,983,643	418,887	2,659,150	3,078,037		5,071,953	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
INTERGOVERNMENTAL:								
Paved Sts - Ad Val Tax Ded - Sheriff	240,240	240,240	227,759	-	227,759	-5.20%	250,000	9.77%
Paved Sts - Cost of Ad Valore Tax Coll	9,000	9,000	-	5,000	5,000	-44.44%	5,000	0.00%
Paved Sts - Cost of Sales Tax Collection	91,426	91,426	-	89,142	89,142	-2.50%	90,658	1.70%
TOTAL INTERGOVERNMENTAL	340,666	340,666	227,759	94,142	321,901		345,658	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL TRANSFERS	350,000	350,000	-	350,000	350,000		350,000	
TOTAL EXPENDITURES	9,879,546	10,669,469	3,243,584	6,692,603	9,936,187		12,373,314	

ROAD & DRAINAGE

PAVED STREETS

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 4,084,131	2014 Road Maintenance Contract Ormond Blvd Project ADA Curb Crossing	\$ 700,000 3,376,131 8,000
Acquisition of Vehicles	\$ 36,000	Two (2) 4door Pickups for Grasscutters (\$18,000/each) to replace: Unit# 216 (1999 Dodge pick-up with 214,694 miles) Unit# 150 (1997 Ford pick-up with 143,812 miles)	
Buildings, Grounds, General Plant	\$ 17,000	Two (2) Exmark Mowers (\$8,500 each)	\$ 17,000
Heavy Moveable Equipment	\$ 164,000	Two (2) Single-axle Dump Trucks (\$82,000 each) to replace: Unit# 144 (1998 International dump truck with 151,962 miles) Unit# 205 (1995 Ford with 125,975 miles)	\$ 164,000
Office Equipment	\$ 22,500	Replacement for Server Software/Custom Databases	\$ 12,500 10,000
Major Repairs	\$ 50,000	Major Repairs to Capitalize	
Architectural/Engineering Fees	\$ 619,855	2014 Road Maintenance Program Ormond Blvd Project	\$ 150,000 469,855
Other Fees	\$ 78,467	2014 Road Maintenance Program Ormond Blvd Project	\$ 50,000 28,467
Grand Total Requested:	\$5,071,953		

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
CAPITAL OUTLAY:								
Sidewalks - Imp other than Buildings	1,025,000	2,444,290	196,510	2,092,760	2,289,270	-6.34%	-	-100.00%
Sidewalks - Architectural/Engineering	125,000	224,770	179,942	287,983	467,925	108.18%	-	-100.00%
Sidewalks - Other Fees	82,000	359,293	18,388	152,607	170,995	-52.41%	-	-100.00%
TOTAL CAPITAL OUTLAY	1,232,000	3,028,353	394,840	2,533,350	2,928,190		-	
TOTAL EXPENDITURES	1,232,000	3,028,353	394,840	2,533,350	2,928,190		-	

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Drainage - Salaries	4,870,000	4,870,000	1,974,326	2,305,674	4,280,000	-12.11%	4,975,000	16.24%
Drainage - FICA	14,000	14,000	5,431	10,569	16,000	14.29%	17,500	9.38%
Drainage - Retirement	740,000	740,000	296,970	337,030	634,000	-14.32%	713,000	12.46%
Drainage - Life/Health Insurance	1,115,000	1,115,000	391,414	384,586	776,000	-30.40%	945,000	21.78%
Drainage - Workers Compensation	310,000	310,000	127,012	149,988	277,000	-10.65%	304,000	9.75%
Drainage - Unemployment	25,000	25,000	4,936	6,064	11,000	-56.00%	12,450	13.18%
Drainage - Medicare	67,000	67,000	26,039	30,567	56,606	-15.51%	70,000	23.66%
Drainage - Disability	17,000	17,000	7,138	7,862	15,000	-11.76%	18,000	20.00%
Drainage - Post-Emp. Health Care	100,000	100,000	51,635	48,365	100,000	0.00%	125,000	25.00%
Drainage - Deferred Compensation	98,000	98,000	45,788	60,212	106,000	8.16%	110,000	3.77%
Drainage - Dental Insurance	9,000	9,000	3,244	3,756	7,000	-22.22%	9,000	28.57%
Drainage - Miscellaneous	15,725	15,725	7,761	7,964	15,725	0.00%	16,515	5.02%
TOTAL PERSONAL SERVICES	7,380,725	7,380,725	2,941,694	3,352,637	6,294,331		7,315,465	
OPERATING SERVICES:								
Drainage - Ads, Dues & Subscriptions	12,635	12,635	321	12,569	12,890	2.02%	12,890	0.00%
Drainage - Printing	2,750	2,750	389	3,211	3,600	30.91%	3,600	0.00%
Drainage - Utilities - Electric	251,550	251,550	119,127	170,688	289,815	15.21%	318,800	10.00%
Drainage - Utilities - Gas	74,535	74,535	15,584	33,191	48,775	-34.56%	51,215	5.00%
Drainage - Utilities - Water	21,210	21,210	5,184	15,706	20,890	-1.51%	22,980	10.00%
Drainage - Postage	1,000	1,000	4	796	800	-20.00%	800	0.00%
Drainage - Telephone	50,505	50,505	14,466	16,684	31,150	-38.32%	32,710	5.01%
Drainage - Rentals	229,120	229,120	30,869	114,741	145,610	-36.45%	152,550	4.77%
Drainage - Maint of Property & Equipment	585,050	585,050	162,067	426,563	588,630	0.61%	618,065	5.00%
Drainage - Contractual Services	277,490	277,490	96,315	192,955	289,270	4.25%	274,260	-5.19%
Drainage - Professional Services	1,079,450	1,079,450	129,016	990,274	1,119,290	3.69%	253,780	-77.33%
Drainage - Property Insurance	131,710	131,710	29,923	128,494	158,417	20.28%	179,892	13.56%
Drainage - Automobile Insurance	70,565	70,565	18,490	42,717	61,207	-13.26%	67,280	9.92%
Drainage - Employee Liability	16,380	16,380	2,436	38,818	41,254	151.86%	61,138	48.20%
Drainage - General Liability	57,180	57,180	16,906	44,403	61,309	7.22%	69,934	14.07%
TOTAL OPERATING SERVICES	2,861,130	2,861,130	641,097	2,231,810	2,872,907		2,119,894	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Drainage - Office & Communications Equip	66,550	66,550	21,673	44,877	66,550	0.00%	71,885	8.02%
Drainage - Office Supplies	20,000	20,000	7,630	12,370	20,000	0.00%	20,000	0.00%
Drainage - Medical Supplies	1,000	1,000	683	917	1,600	60.00%	1,600	0.00%
Drainage - Food & Clothing	15,610	15,610	4,532	9,818	14,350	-8.07%	15,070	5.02%
Drainage - Maint of Buildings & Grounds	258,310	258,310	87,457	169,198	256,655	-0.64%	269,490	5.00%
Drainage - Vehicle Supplies	946,405	946,405	563,598	646,002	1,209,600	27.81%	1,270,080	5.00%
Drainage - Miscellaneous	479,520	479,520	113,048	277,972	391,020	-18.46%	431,825	10.44%
Drainage - Shells/Sand/Dirt/Gravel	66,000	66,000	4,035	38,965	43,000	-34.85%	45,150	5.00%
Drainage - Culverts & Fittings	227,030	227,030	37,280	158,670	195,950	-13.69%	205,750	5.00%
Drainage - Equipment & Vehicle Parts	265,340	265,340	72,308	89,957	162,265	-38.85%	170,380	5.00%
Drainage - Asphalt, Concrete	100,910	100,910	41,835	83,765	125,600	24.47%	131,880	5.00%
Drainage - Miscellaneous Materials	30,000	30,000	11,784	12,336	24,120	-19.60%	25,330	5.02%
Drainage - Tools & Equipment	75,000	75,000	18,555	56,445	75,000	0.00%	75,000	0.00%
TOTAL MATERIALS & SUPPLIES	2,551,675	2,551,675	984,418	1,601,292	2,585,710		2,733,440	
OTHER CHARGES:								
Drainage - Training & Travel	30,000	30,000	10,677	19,323	30,000	0.00%	30,000	0.00%
Drainage- Judgement & Damages	12,500	12,500	3,500	3,000	6,500	-48.00%	6,500	0.00%
Drainage - Official Fees	6,500	6,500	994	5,506	6,500	0.00%	6,500	0.00%
TOTAL OTHER CHARGES	49,000	49,000	15,171	27,829	43,000		43,000	
CAPITAL OUTLAY:								
Drainage - Acquisition of Land	200,000	1,195,262	-	920,300	920,300	-23.00%	60,000	-93.48%
Drainage - Acquisition of Buildings	95,000	95,000	54,194	40,531	94,725	-0.29%	60,000	-36.66%
Drainage - Improvements other than Bldgs	7,389,487	19,955,894	550,172	16,821,880	17,372,052	-12.95%	2,028,265	-88.32%
Drainage - Acquisition of Vehicles	20,000	20,000	18,558	-	18,558	100.00%	36,000	93.99%
Drainage - Buildings/Grounds/Plant	959,000	959,000	14,631	400,029	414,660	-56.76%	711,000	71.47%
Drainage - Heavy Movable Equipment	481,000	481,000	5,401	476,826	482,227	0.00%	242,000	100.00%
Drainage - Office Equipment	146,000	238,332	23,191	209,499	232,690	-2.37%	141,790	-39.06%
Drainage - Major Repairs	736,000	736,000	296,178	439,822	736,000	100.00%	766,860	4.19%
Drainage - Architectural/Engineering Fees	2,040,341	5,751,910	358,514	3,980,035	4,338,549	-24.57%	4,254,426	-1.94%
Drainage - Other Fees	500,000	2,250,040	24,284	1,432,052	1,456,336	-35.28%	132,500	-90.90%
TOTAL CAPITAL OUTLAY	12,566,828	31,682,438	1,345,123	24,720,974	26,066,097		8,432,841	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
INTERGOVERNMENTAL:								
Drainage - Cost of Tax Collection	91,426	91,426	-	89,143	89,143	-2.50%	90,658	1.70%
TOTAL INTERGOVERNMENTAL	91,426	91,426	-	89,143	89,143		90,658	
TOTAL EXPENDITURES	25,500,784	44,616,394	5,927,503	32,023,685	37,951,188		20,735,298	

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Land	\$ 60,000	Hill Heights Servitude Acquisition	\$ 60,000
Acquisition of Building	\$ 60,000	Small Buildings/Canopy Cover	\$ 60,000
Improvements other than Building	\$ 2,028,265	Major Canal Stabilization - Dunleith Phae V	\$ 600,000
		Sunset Drainage Building Rehab	500,000
		Sunset Drainage Pump Station	928,265
Acquisition of Vehicles	\$ 36,000	Two (2) 4door Pickups for Grasscutters (\$18,000/each) to replace: Unit# 209 (1998 Ford pick-up with 145,338 miles) Unit# 133 (1997 Ford pick-up with 152,852 miles)	\$ 36,000
Buildings/Grounds/Equipment	\$ 711,000	Two (2) Cargo Containers (\$5,000 each)	\$ 10,000
		Mower Attachment for Small Marsh Buggy	22,000
		Bobcat w/ Grabber Bucket (for debris removal at Pump Stations)	32,000
		Four (4) Flap Gates for Fashion II (\$8,000 each)	32,000
		44,000lb Tilt Deck Equipment Trailer	55,000
		Randolph Pump Station - Electric Motor Replacement	60,000
		Walker Pump Station - Electric Motor	60,000
		Schexnayder Pump Station - New Diesel Engine	70,000
		Tippy Pump Station - New Diesel Engine	70,000
		Two (2) 24in Portable Hydraulic Pumps (\$150,000 each)	300,000
Heavy Moveable Equipment	\$ 242,000	Tandem Dump Truck Chassis Unit# 218 (2000 International dump truck with 111,430 miles)	\$ 97,000
		33,000 lb Excavator	145,000

CONTINUED

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Cont.)			
Office Equipment	\$ 141,790	AutoCad Upgrade	\$ 5,790
		Customized Software Databases	25,000
		Server Replacement	12,500
		Surveillance Systems	33,000
		GIS Equipment	18,000
		(60% Cost Share; Shared with Info Technology; Planning & Zoning; and Waterworks)	
		Radio Equipment	20,000
		Technology Software (Inv. Tracking, Webex, Archiving)	12,000
		(60% Cost Share; Shared with Info Technology; Planning & Zoning; and Waterworks)	
		Pictometry Aerials	15,500
		(60% Cost Share; Shared with Info Technology; Planning & Zoning; and Waterworks)	
Major Repairs	\$ 766,860	General Maintenance & Repairs to Equipment	\$ 300,000
		Repair Subsurfacing for ditch drainage of Dejaun Crab Factory to Grand Maris	\$ 16,860
		Repair Two (2) 871 Detroit Diesel Engines	90,000
		Rebuild Two (2) 48in Pumps at Cousin's Pump Station	180,000
		Rebuild Two (2) 48in Pumps at 80 Arpent Pump Station	180,000
Arch/Engineering Fees	\$ 4,254,426	Major Canal Stabilization - Dunleith Phae V	\$ 126,000
		Major Canal Stabilization - Montz	\$ 15,000
		Sunset Drainage Building Rehab	42,600
		Sunset Drainage Pump Station	70,826
		Westbank Levee - General	2,469,832
		Westbank Levee - Ellington Levee	1,530,168
Other Fees	\$ 132,500	Major Canal Stabilization - Dunleith Phae V	\$ 60,000
		Sunset Drainage Building Rehab	32,500
		Sunset Drainage Pump Station	40,000
Grand Total Requested:	\$ 8,432,841		

RECREATION

FUND NUMBER: 113

Description	Current Year					Upcoming Year		
	Original	Last Adopted	Actual Year-to-Date	Estimate Remaining for	Projected Actual Result at	% Change Last Adopted vs	Proposed	% Change Projected Actual
FUND BALANCE	987,954	1,333,127			488,128		233,507	
REVENUES:								
Ad Valorem Taxes	3,155,000	3,155,000	3,400,964	5,172	3,406,136	7.96%	3,420,000	0.41%
Office of Community Development	-	138,700	89,019	49,681	138,700	0.00%	-	-100.00%
Miscellaneous Revenues	-	-	1,081	493	1,574	100.00%	-	-100.00%
Rental of Parks & Buildings	3,000	3,000	9,686	150	9,836	227.87%	3,000	-69.50%
Admission Fees	10,000	10,000	1,148	24,325	25,473	154.73%	10,000	-60.74%
Reg Fees - Adult	17,000	17,000	3,600	9,400	13,000	-23.53%	13,000	0.00%
Reg Fees - Summer Camp	125,000	125,000	109,331	5,225	114,556	-8.36%	110,000	-3.98%
Reg Fees - Youth Tournaments	500	500	1,500	-	1,500	200.00%	500	-66.67%
Youth/Senior Special Fees	18,000	18,000	20,993	10,140	31,133	72.96%	20,000	-35.76%
Interest Earnings	1,200	1,200	1,033	267	1,300	8.33%	950	-26.92%
Gifts/Donations	-	-	-	200	200	100.00%	-	-100.00%
Transfer from General Fund	2,960,560	2,805,560	-	2,045,600	2,045,600	-27.09%	100,000	-95.11%
TOTAL REVENUES	6,290,260	6,273,960	3,638,355	2,150,653	5,789,008		3,677,450	
TOTAL MEANS OF FINANCING	7,278,214	7,607,087	3,638,355	2,150,653	6,277,136		3,910,957	
EXPENDITURES:								
PERSONAL SERVICES	2,476,875	2,476,875	1,108,046	1,240,699	2,348,745	-5.17%	2,432,825	3.58%
OPERATING SERVICES	487,505	487,505	193,135	284,086	477,221	-2.11%	504,476	5.71%
MATERIALS & SUPPLIES	383,100	383,100	259,409	181,949	441,358	15.21%	396,500	-10.16%
OTHER CHARGES	34,000	34,000	5,965	26,035	32,000	-5.88%	36,000	12.50%
CAPITAL OUTLAY	3,777,000	4,105,873	435,347	2,193,878	2,629,225	-35.96%	291,000	-88.93%
INTERGOVERNMENTAL	116,300	116,300	113,880	1,200	115,080	-1.05%	126,200	9.66%
TOTAL EXPENDITURES	7,274,780	7,603,653	2,115,782	3,927,847	6,043,629		3,787,001	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(984,520)	(1,329,693)			(254,621)		(109,551)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	3,434	3,434			233,507		123,956	

RECREATION

ACCOUNT NUMBER: 113-450100

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Recreation - Salaries	1,652,000	1,652,000	741,826	848,174	1,590,000	-3.75%	1,630,000	2.52%
Recreation - FICA	18,000	18,000	8,908	12,092	21,000	16.67%	15,500	-26.19%
Recreation - Retirement	225,000	225,000	98,321	118,179	216,500	-3.78%	222,000	2.54%
Recreation - Life/Health Insurance	302,000	302,000	125,676	129,324	255,000	-15.56%	283,000	10.98%
Recreation - Workers Compensation	64,000	64,000	29,784	36,716	66,500	3.91%	63,500	-4.51%
Recreation - Unemployment	8,300	8,300	1,855	2,170	4,025	-51.51%	4,075	1.24%
Recreation - Medicare	23,500	23,500	10,007	11,993	22,000	-6.38%	23,000	4.55%
Recreation - Disability	5,600	5,600	2,660	2,740	5,400	-3.57%	5,850	8.33%
Recreation - Post-Emp. Health Care	11,625	11,625	3,391	2,809	6,200	-46.67%	6,000	-3.23%
Recreation - Deferred Compensation	23,000	23,000	12,273	14,827	27,100	17.83%	28,000	3.32%
Recreation - Dental Insurance	3,000	3,000	1,370	1,530	2,900	-3.33%	3,300	13.79%
Recreation - Miscellaneous	8,000	8,000	1,316	3,684	5,000	-37.50%	8,000	60.00%
TOTAL PERSONAL SERVICES	2,344,025	2,344,025	1,037,387	1,184,238	2,221,625		2,292,225	
OPERATING SERVICES:								
Recreation - Ads, Dues & Subscriptions	29,500	29,500	16,593	12,907	29,500	0.00%	29,500	0.00%
Recreation - Printing	3,000	3,000	6,641	859	7,500	150.00%	10,500	40.00%
Recreation - Utilities - Electric	27,000	27,000	14,082	15,873	29,955	10.94%	30,000	0.15%
Recreation - Utilities - Gas	250	250	59	191	250	0.00%	250	0.00%
Recreation - Utilities - Water	6,000	6,000	2,282	4,918	7,200	20.00%	7,200	0.00%
Recreation - Postage	600	600	51	549	600	0.00%	5,200	766.67%
Recreation - Telephone	15,000	15,000	4,473	8,027	12,500	-16.67%	14,450	15.60%
Recreation - Rentals	89,000	89,000	31,861	53,089	84,950	-4.55%	67,655	-20.36%
Recreation - Maint of Property & Equip	65,000	65,000	25,159	39,841	65,000	0.00%	67,000	3.08%
Recreation - Contractual Services	39,000	39,000	29,079	20,921	50,000	28.21%	34,296	-31.41%
Recreation - Professional Services	145,000	145,000	43,126	66,874	110,000	-24.14%	145,000	31.82%
Recreation - Property Insurance	15,675	15,675	4,259	15,182	19,441	24.03%	22,360	15.01%
Recreation - Automobile Insurance	25,840	25,840	6,623	22,568	29,191	12.97%	35,545	21.77%
Recreation - Employee Liability	4,680	4,680	690	9,724	10,414	122.52%	15,315	47.06%
Recreation - General Liability	19,700	19,700	7,818	11,123	18,941	-3.85%	17,520	-7.50%
TOTAL OPERATING SERVICES	485,245	485,245	192,796	282,646	475,442		501,791	

CONTINUED

RECREATION

ACCOUNT NUMBER: 113-450100

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Recreation - Office & Comm. Equipment	8,500	8,500	1,363	5,637	7,000	-17.65%	8,500	21.43%
Recreation - Office Supplies	6,000	6,000	2,391	3,609	6,000	0.00%	6,000	0.00%
Recreation - Culture	67,000	67,000	42,697	24,303	67,000	0.00%	73,500	9.70%
Recreation - Medical	600	600	90	4,370	4,460	643.33%	600	-86.55%
Recreation - Food & Clothing	9,000	9,000	3,134	5,866	9,000	0.00%	6,500	-27.78%
Recreation - Maint of Buildings & Grounds	102,500	102,500	80,905	34,095	115,000	12.20%	117,500	2.17%
Recreation - Vehicle Supplies	85,000	85,000	32,671	47,329	80,000	-5.88%	80,000	0.00%
Recreation - Miscellaneous	3,000	3,000	498	1,502	2,000	-33.33%	2,000	0.00%
Recreation - Shells/Sand/Dirt/Gravel	20,000	20,000	8,942	6,058	15,000	-25.00%	20,000	33.33%
Recreation - Equipment & Vehicle Parts	40,000	40,000	18,258	16,742	35,000	-12.50%	40,000	14.29%
Recreation - Asphalt/Concrete	4,000	4,000	20	2,980	3,000	-25.00%	4,000	33.33%
Recreation - Miscellaneous	3,000	3,000	2,531	1,969	4,500	50.00%	3,000	-33.33%
Recreation - Tools *& Equipment	5,000	5,000	58,491	8,509	67,000	1240.00%	5,000	-92.54%
TOTAL MATERIALS & SUPPLIES	353,600	353,600	251,991	162,969	414,960		366,600	
OTHER CHARGES:								
Recreation - Training & Travel	8,000	8,000	3,172	4,828	8,000	0.00%	10,000	25.00%
Recreation - Participant Travel	25,000	25,000	1,680	20,320	22,000	-12.00%	25,000	13.64%
Recreation - Official Fees	1,000	1,000	1,113	887	2,000	100.00%	1,000	-50.00%
TOTAL OTHER CHARGES	34,000	34,000	5,965	26,035	32,000		36,000	
CAPITAL OUTLAY:								
Recreation - Imp other than Buildings	3,552,000	3,793,373	172,460	2,106,525	2,278,985	-39.92%	190,000	-91.66%
Recreation - Acquisition of Vehicles	100,000	100,000	94,780	220	95,000	100.00%	56,000	-41.05%
Recreation - Recreational/Cultural	65,000	65,000	-	10,000	10,000	0.00%	5,000	0.00%
Recreation - Buildings/Grounds	20,000	20,000	-	-	-	0.00%	-	0.00%
Recreation - Heavy Movable Equipment	-	-	13,428	72	13,500	0.00%	-	0.00%
Recreation - Major Repairs	-	-	31,370	(31,370)	-	100.00%	-	0.00%
Recreation - Architectural/Engineering	30,000	67,500	55,764	100,976	156,740	132.21%	30,000	-80.86%
Recreation - Other Fees	10,000	60,000	67,545	7,455	75,000	0.00%	10,000	-86.67%
TOTAL CAPITAL OUTLAY	3,777,000	4,105,873	435,347	2,193,878	2,629,225		291,000	
INTERGOVERNMENTAL:								
Recreation - Ad Val Tax Ded - Sheriff	115,100	115,100	113,880	-	113,880	-1.06%	125,000	9.76%
Recreation - Cost of Ad Valorem Tax Coll.	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL INTERGOVERNMENTAL	116,300	116,300	113,880	1,200	115,080		126,200	
TOTAL EXPENDITURES	7,110,170	7,439,043	2,037,366	3,850,966	5,888,332		3,613,816	

RECREATION

FUND NUMBER: 113

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 190,000	Eastbank Tennis Court Resurface Monsanto Payground Equipment St. Rose Park Improvements (GF Transfer) Various Field & Playground Improvements Westbank Walking Path	\$ 10,000 50,000 100,000 10,000 20,000
Acquisition of Motor Vehicles	\$ 56,000	Two () New Pick-up Trucks Unit# 321 (2006 Ford Explorer with 90,653 miles) Unit# 310 (2006 Ford F150 with 131,894 miles)	
Recreational & Cultural	\$ 5,000	John Deer Field Maintenance Tractor (drag till & plow attachment)	
Architecture & Engineering	\$ 30,000	New Recreation Storage Building	
Other Fees	\$ 10,000	Other Project Fees	
Grand Total Requested:	\$ 291,000		

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Rec-Summer Camp - Salaries	110,200	110,200	57,379	49,346	106,725	-3.15%	117,000	9.63%
Rec-Summer Camp - FICA	7,000	7,000	3,558	3,062	6,620	-5.43%	7,300	10.27%
Rec-Summer Camp - Workers Comp	6,000	6,000	3,317	2,853	6,170	2.83%	6,800	10.21%
Rec-Summer Camp - Unemployment	550	550	144	126	270	-50.91%	300	11.11%
Rec-Summer Camp - Medicare	1,600	1,600	832	718	1,550	-3.13%	1,700	9.68%
Rec-Summer Camp - Miscellaneous	7,500	7,500	5,429	356	5,785	-22.87%	7,500	29.65%
TOTAL PERSONAL SERVICES	132,850	132,850	70,659	56,461	127,120		140,600	
OPERATING SERVICES:								
Rec-Summer Camp - Printing	500	500	-	-	-	-100.00%	500	100.00%
Rec-Summer Camp - Telephone	500	500	-	372	372	100.00%	500	34.41%
Rec-Summer Camp - Employee Liability	280	280	43	498	541	93.21%	785	45.10%
Rec-Summer Camp - General Liability	980	980	296	570	866	-11.63%	900	3.93%
TOTAL OPERATING SERVICES	2,260	2,260	339	1,440	1,779		2,685	
MATERIALS & SUPPLIES:								
Rec-Summer Camp - Office Supplies	-	-	413	1	414	100.00%	400	-3.38%
Rec-Summer Camp - Educational/Recr	25,000	25,000	5,839	18,307	24,146	-3.42%	25,000	3.54%
Rec-Summer Camp - Food & Clothing	3,000	3,000	540	614	1,154	-61.53%	3,000	159.97%
Rec-Summer Camp - Maint of B&G	1,500	1,500	626	58	684	-54.40%	1,500	119.30%
TOTAL MATERIALS & SUPPLIES	29,500	29,500	7,418	18,980	26,398		29,900	
TOTAL EXPENDITURES	164,610	164,610	78,416	76,881	155,297		173,185	
FUNDING SOURCE:								
Reduction of Fund Balance	39,610	39,610	(30,915)	71,656	40,741	0.03	63,185	0.55
Reg Fees - Summer Camp	125,000	125,000	109,331	5,225	114,556	(0.08)	110,000	(0.04)
TOTAL	164,610	164,610	78,416	76,881	155,297		173,185	

MOSQUITO CONTROL

FUND NUMBER: 114

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	312,859	312,859			337,050		337,747	
REVENUES:								
Ad Valorem Taxes	1,169,000	1,169,000	1,259,644	1,917	1,261,561	7.92%	1,265,000	0.27%
Interest Earnings	600	600	486	114	600	0.00%	600	0.00%
TOTAL REVENUES	1,169,600	1,169,600	1,260,130	2,031	1,262,161		1,265,600	
TOTAL MEANS OF FINANCING	1,482,459	1,482,459	1,260,130	2,031	1,599,211		1,603,347	
EXPENDITURES:								
PERSONAL SERVICES:								
Mosquito - Salaries	34,000	34,000	13,940	16,060	30,000	-11.76%	33,000	10.00%
Mosquito - FICA	235	235	76	84	160	-31.91%	300	87.50%
Mosquito - Retirement	5,100	5,100	2,131	2,469	4,600	-9.80%	4,700	2.17%
Mosquito - Life/Health Insurance	8,000	8,000	2,039	1,711	3,750	-53.13%	4,000	6.67%
Mosquito - Workers Compensation	210	210	92	108	200	-4.76%	225	12.50%
Mosquito - Unemployment	170	170	35	40	75	-55.88%	85	13.33%
Mosquito - Medicare	500	500	198	232	430	-14.00%	500	16.28%
Mosquito - Disability	125	125	54	56	110	-12.00%	125	13.64%
Mosquito - Deferred Compensation	800	800	348	852	1,200	50.00%	1,600	33.33%
Mosquito - Dental Insurance	100	100	37	43	80	-20.00%	100	25.00%
Mosquito - Miscellaneous	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	49,340	49,340	18,950	21,755	40,705		44,735	
OPERATING SERVICES:								
Mosquito - Ads, Dues & Subscriptions	550	550	39	511	550	0.00%	550	0.00%
Mosquito - Printing, Duplication	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,172,324	1,172,324	456,608	696,372	1,152,980	-1.65%	1,317,919	14.31%
Mosquito - Professional Services	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Property Insurance	1,095	1,095	230	1	231	-78.90%	-	-100.00%
Mosquito - Employee Liability	135	135	20	170	190	40.74%	265	39.47%
Mosquito - General Liability	465	465	137	193	330	-29.03%	300	-9.09%
TOTAL OPERATING SERVICES	1,174,969	1,174,969	457,034	697,647	1,154,681		1,319,434	
MATERIALS & SUPPLIES:								
Mosquito - Office Supplies	300	300	-	300	300	0.00%	300	0.00%
TOTAL MATERIALS & SUPPLIES	300	300	-	300	300		300	

CONTINUED

MOSQUITO CONTROL

FUND NUMBER: 114

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Mosquito - Training & Travel	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Mosquito - Official Fees	100	100	-	100	100	0.00%	100	0.00%
	2,600	2,600	-	2,600	2,600		2,600	
INTERGOVERNMENTAL:								
Mosquito - Ad Val Tax Ded - Sheriff	42,700	42,700	42,178	-	42,178	-1.22%	47,000	11.43%
Mosquito - Cost of Ad Valorem Tax Coll.	1,100	1,100	-	1,000	1,000	-9.09%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	43,800	43,800	42,178	1,000	43,178		48,000	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	18,000	18,000	-	20,000	20,000	11.11%	20,000	0.00%
TOTAL TRANSFERS	18,000	18,000	-	20,000	20,000		20,000	
TOTAL EXPENDITURES	1,289,009	1,289,009	518,162	743,302	1,261,464		1,435,069	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(119,409)	(119,409)			697		(169,469)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	193,450	193,450			337,747		168,278	

COUNCIL ON AGING

FUND NUMBER: 115

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
Ad Valorem Taxes	1,020,000	1,020,000	1,099,348	1,463	1,100,811	7.92%	1,105,000	0.38%
Interest Earnings	25	25	23	1	24	-4.00%	10	-58.33%
TOTAL REVENUES	1,020,025	1,020,025	1,099,371	1,464	1,100,835		1,105,010	
TOTAL MEANS OF FINANCING	1,020,025	1,020,025	1,099,371	1,464	1,100,835		1,105,010	
EXPENDITURES:								
OPERATING SERVICES:								
Elderly - Property Insurance	6,025	6,025	3,309	5,801	9,110	51.20%	10,270	12.73%
Elderly - Employee Liability	15	15	2	19	21	40.00%	30	42.86%
Elderly - General Liability	45	45	12	21	33	-26.67%	35	6.06%
TOTAL OPERATING SERVICES	6,085	6,085	3,323	5,841	9,164		10,335	
INTERGOVERNMENTAL:								
Elderly - Ad Val Tax Ded - Sheriff	37,200	37,200	36,810	-	36,810	-1.05%	41,000	11.38%
Elderly - Cost of Ad Valorem Tax Collection	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Elderly - Grants	974,540	974,540	1,043,250	9,411	1,052,661	8.02%	1,051,475	-0.11%
TOTAL INTERGOVERNMENTAL	1,012,940	1,012,940	1,080,060	10,611	1,090,671		1,093,675	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL TRANSFERS	1,000	1,000	-	1,000	1,000		1,000	
TOTAL EXPENDITURES	1,020,025	1,020,025	1,083,383	17,452	1,100,835		1,105,010	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF	-	-			-		-	

RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	42,548	42,548			36,007		9,622	
REVENUES:								
RSVP - Federal Grant	54,900	54,900	-	56,400	56,400	2.73%	56,400	0.00%
RSVP - Local Grant	12,000	12,000	6,000	6,000	12,000	0.00%	12,000	0.00%
RSVP - Grant - St John Parish	20,000	20,000	20,000	-	20,000	0.00%	20,000	0.00%
Miscellaneous Revenues	100	100	-	-	-	100.00%	-	0.00%
Interest Earnings	60	60	20	5	25	-58.33%	35	40.00%
RSVP - Donations	1,000	1,000	205	-	205	100.00%	-	-100.00%
Transfer from General Fund	220,000	220,000	100,000	75,000	175,000	-20.45%	200,000	14.29%
TOTAL REVENUES	308,060	308,060	126,225	137,405	263,630		288,435	
TOTAL MEANS OF FINANCING	350,608	350,608	126,225	137,405	299,637		298,057	
EXPENDITURES:								
PERSONAL SERVICES	186,200	186,200	100,934	71,811	172,745	-7.23%	169,085	-2.12%
OPERATING SERVICES	37,745	37,745	13,996	25,019	39,015	3.36%	38,400	-1.58%
MATERIALS & SUPPLIES	32,000	32,000	7,570	17,430	25,000	-21.88%	27,500	10.00%
OTHER CHARGES	50,675	50,675	28,978	24,277	53,255	5.09%	51,370	-3.54%
TOTAL EXPENDITURES	306,620	306,620	151,478	138,537	290,015		286,355	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	1,440	1,440			(26,385)		2,080	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	43,988	43,988			9,622		11,702	

RETIRED SENIOR VOLUNTEER PROGRAM
FEDERAL
ACCOUNT NUMBER: 116-430251

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
RSVP - Fed - Salaries	28,650	28,650	17,147	12,353	29,500	2.97%	26,590	-9.86%
RSVP - Fed - Retirement	4,850	4,850	2,099	2,101	4,200	-13.40%	4,255	1.31%
RSVP - Fed - Life/Health Insurance	2,400	2,400	837	3,378	4,215	75.63%	7,815	85.41%
RSVP - Fed - Workers Compensation	180	180	113	117	230	27.78%	175	-23.91%
RSVP - Fed - Unemployment	150	150	43	42	85	-43.33%	65	-23.53%
RSVP - Fed - Medicare	450	450	244	256	500	11.11%	385	-23.00%
RSVP - Fed - Disability	120	120	49	71	120	0.00%	110	-8.33%
RSVP - Fed - Deferred Comp	1,900	1,900	798	2	800	-57.89%	-	-100.00%
RSVP - Fed - Dental	50	50	18	32	50	0.00%	65	30.00%
TOTAL PERSONAL SERVICES	38,750	38,750	21,348	18,352	39,700		39,460	
OPERATING SERVICES:								
RSVP - Fed - Ads, Dues & Subscriptions	700	700	185	515	700	0.00%	700	0.00%
RSVP - Fed - Printing	500	500	-	500	500	0.00%	500	0.00%
RSVP - Fed - Postage	500	500	-	500	500	0.00%	500	0.00%
RSVP - Fed - Telephone	100	100	-	100	100	0.00%	100	0.00%
TOTAL OPERATING SERVICES	1,800	1,800	185	1,615	1,800		1,800	
OTHER CHARGES:								
RSVP - Fed - Training & Travel	2,000	2,000	516	1,484	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	2,000	2,000	516	1,484	2,000		2,000	
TOTAL EXPENDITURES	42,550	42,550	22,049	21,451	43,500		43,260	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
RSVP - Fed-Vol - Insurance	1,000	1,000	760	(760)	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	1,000	1,000	760	(760)	-		-	
OTHER CHARGES:								
RSVP - Fed-Vol - Participant Travel	2,000	2,000	1,705	1,195	2,900	100.00%	3,000	3.45%
RSVP - Fed-Vol - Recognition	9,350	9,350	20,051	(10,051)	10,000	6.95%	10,140	1.40%
TOTAL OTHER CHARGES	11,350	11,350	21,756	(8,856)	12,900		13,140	
TOTAL EXPENDITURES	12,350	12,350	22,516	(9,616)	12,900		13,140	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
RSVP - State - Salaries	10,270	10,270	4,880	5,390	10,270	0.00%	10,380	1.07%
RSVP - State - FICA	640	640	303	337	640	0.00%	645	0.78%
RSVP - State - Workers Compensation	63	63	32	28	60	-4.76%	70	16.67%
RSVP - State - Unemployment	52	52	12	13	25	-51.92%	25	0.00%
RSVP - State - Medicare	150	150	71	79	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	11,175	11,175	5,298	5,847	11,145		11,270	
OTHER CHARGES:								
RSVP - State - Training & Travel	3,000	3,000	228	2,772	3,000	0.00%	3,000	0.00%
TOTAL OTHER CHARGES	3,000	3,000	228	2,772	3,000		3,000	
TOTAL EXPENDITURES	14,175	14,175	5,526	8,619	14,145		14,270	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
RSVP - State-Vol - Printing/Duplication	-	-	1,753	(1,753)	-	0.00%	-	0.00%
RSVP - State-Vol - Insurance	2,000	2,000	2,000	-	2,000	0.00%	2,000	0.00%
TOTAL OPERATING SERVICES	2,000	2,000	3,753	(1,753)	2,000		2,000	
OTHER CHARGES:								
RSVP - State-Vol - Training & Travel	4,000	4,000	1,334	2,666	4,000	0.00%	4,000	0.00%
RSVP - State-Vol - Recognition	11,825	11,825	-	11,855	11,855	0.25%	11,730	-1.05%
TOTAL OTHER CHARGES	15,825	15,825	1,334	14,521	15,855		15,730	
TOTAL EXPENDITURES	17,825	17,825	5,087	12,768	17,855		17,730	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
RSVP - Local - Salaries	98,000	98,000	57,170	33,830	91,000	-7.14%	82,750	-9.07%
RSVP - Local - FICA	600	600	184	166	350	-41.67%	620	77.14%
RSVP - Local - Retirement	15,000	15,000	7,642	5,033	12,675	-15.50%	11,640	-8.17%
RSVP - Local - Life/Health Insurance	11,000	11,000	4,335	3,565	7,900	-28.18%	12,685	60.57%
RSVP - Local - Workers Compensation	600	600	377	248	625	4.17%	545	-12.80%
RSVP - Local - Unemployment	500	500	143	87	230	-54.00%	200	-13.04%
RSVP - Local - Medicare	1,450	1,450	814	516	1,330	-8.28%	1,200	-9.77%
RSVP - Local - Disability	400	400	187	118	305	-23.75%	300	-1.64%
RSVP - Local - Post-Emp. Health Care	4,725	4,725	1,772	3,763	5,535	17.14%	7,900	42.73%
RSVP - Local - Deferred Compensation	3,500	3,500	1,482	3	1,485	-57.57%	-	-100.00%
RSVP - Local - Dental Insurance	200	200	93	72	165	-17.50%	175	6.06%
RSVP - Local - Miscellaneous	300	300	89	211	300	0.00%	340	13.33%
TOTAL PERSONAL SERVICES	136,275	136,275	74,288	47,612	121,900		118,355	
OPERATING SERVICES:								
RSVP - Local - Ads, Dues & Subscriptions	1,000	1,000	122	878	1,000	0.00%	1,000	0.00%
RSVP - Local - Printing	3,000	3,000	2,401	2,599	5,000	66.67%	3,000	-40.00%
RSVP - Local - Utilities - Electrical	3,150	3,150	-	-	-	-100.00%	-	0.00%
RSVP - Local - Utilities - Natural Gas	-	-	-	30	30	100.00%	-	-100.00%
RSVP - Local - Postage	4,000	4,000	950	1,050	2,000	-50.00%	2,000	0.00%
RSVP - Local - Telephone	5,000	5,000	887	1,113	2,000	-60.00%	2,500	25.00%
RSVP - Local - Rentals	2,000	2,000	1,110	890	2,000	0.00%	2,000	0.00%
RSVP - Local - Maint of Property & Equip	3,000	3,000	1,400	1,100	2,500	-16.67%	2,500	0.00%
RSVP - Local - Contractual Services	5,000	5,000	1,052	2,448	3,500	-30.00%	3,500	0.00%
RSVP - Local - Professional Services	500	500	290	12,210	12,500	2400.00%	12,500	0.00%
RSVP - Local - Property Insurance	735	735	154	1	155	-78.91%	-	-100.00%
RSVP - Local - Automobile Insurance	1,065	1,065	276	809	1,085	1.88%	1,270	17.05%
RSVP - Local - Employee Liability	1,330	1,330	83	927	1,010	-24.06%	1,460	44.55%
RSVP - Local - General Liability	1,965	1,965	573	1,062	1,635	-16.79%	1,670	2.14%
TOTAL OPERATING SERVICES	31,745	31,745	9,298	25,117	34,415		33,400	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
RSVP - Local - Office & Comm. Equip.	16,000	16,000	792	9,208	10,000	-37.50%	5,000	0.00%
RSVP - Local - Office Supplies	2,500	2,500	1,870	1,130	3,000	20.00%	2,500	-16.67%
RSVP - Local - Food & Clothing	2,500	2,500	4,109	1,891	6,000	140.00%	6,000	0.00%
RSVP - Local - Maint of Bldgs & Grounds	2,000	2,000	629	871	1,500	-25.00%	1,500	0.00%
RSVP - Local - Vehicle Supplies	3,000	3,000	170	1,330	1,500	-50.00%	1,500	0.00%
RSVP - Local - Equipment & Vehicle Parts	6,000	6,000	-	3,000	3,000	-50.00%	11,000	266.67%
TOTAL MATERIALS & SUPPLIES	32,000	32,000	7,570	17,430	25,000		27,500	
OTHER CHARGES:								
RSVP - Local - Training & Travel	5,000	5,000	76	2,924	3,000	-40.00%	3,000	0.00%
TOTAL OTHER CHARGES	5,000	5,000	76	2,924	3,000		3,000	
TOTAL EXPENDITURES	205,020	205,020	91,232	93,083	184,315		182,255	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
RSVP - Local-Vol - Employee Liaibility	1,200	1,200	-	800	800	-33.33%	1,200	0.00%
TOTAL OPERATING SERVICES	1,200	1,200	-	800	800		1,200	
OTHER CHARGES:								
RSVP - Local-Vol - Training & Travel	2,500	2,500	193	2,307	2,500	0.00%	2,500	0.00%
RSVP - Local-Vol - Recognition	11,000	11,000	4,875	9,125	14,000	27.27%	12,000	-14.29%
TOTAL OTHER CHARGES	13,500	13,500	5,068	11,432	16,500		14,500	
TOTAL EXPENDITURES	14,700	14,700	5,068	12,232	17,300		15,700	

FIRE PROTECTION FUND

FUND NUMBER: 118

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
Ad Valorem Taxes	1,625,000	1,625,000	1,752,051	2,333	1,754,384	7.96%	1,760,000	0.32%
General Sales Tax - 1/8%	2,566,031	2,566,031	882,236	1,233,564	2,115,800	-17.55%	1,824,510	-13.77%
2% Fire Insurance Rebate	150,000	150,000	214,114	-	214,114	42.74%	150,000	-29.94%
Interest Earnings	120	120	98	22	120	0.00%	95	-20.83%
TOTAL REVENUES	4,341,151	4,341,151	2,848,499	1,235,919	4,084,418		3,734,605	
TOTAL MEANS OF FINANCING	4,341,151	4,341,151	2,848,499	1,235,919	4,084,418		3,734,605	
EXPENDITURES:								
OPERATING SERVICES:								
Fire Prot - Professional Services	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OPERATING SERVICES	1,000	1,000	-	1,000	1,000		1,000	
INTERGOVERNMENTAL:								
Fire Prot - Misc Ret Sys/Ded	59,300	59,300	58,665	-	58,665	-1.07%	65,000	10.80%
Fire Prot - Cost of Ad Valorem Tax Coll.	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Fire Prot - Cost of Sales Tax Coll.	24,107	24,107	-	22,287	22,287	-7.55%	22,664	1.69%
Fire Prot - Grants	1,684,213	1,684,213	1,690,200	189,966	1,880,166	11.63%	1,814,931	-3.47%
Fire Prot - Miscellaneous	2,399,704	2,399,704	696,228	1,353,124	2,049,352	-14.60%	1,756,635	-14.28%
TOTAL INTERGOVERNMENTAL	4,168,824	4,168,824	2,445,093	1,566,877	4,011,970		3,660,730	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Transfer to 1/8% Sinking	166,327	166,327	32,469	33,979	66,448	-60.05%	67,875	2.15%
TOTAL TRANSFERS	171,327	171,327	32,469	38,979	71,448		72,875	
TOTAL EXPENDITURES	4,341,151	4,341,151	2,477,562	1,606,856	4,084,418		3,734,605	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

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

FUND NUMBER: 120

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
Ad Valorem Taxes	1,052,000	1,052,000	1,133,677	1,510	1,135,187	7.91%	1,140,000	0.42%
Interest Earnings	485	485	300	5	305	-37.11%	200	-34.43%
TOTAL REVENUES	1,052,485	1,052,485	1,133,977	1,515	1,135,492		1,140,200	
TOTAL MEANS OF FINANCING	1,052,485	1,052,485	1,133,977	1,515	1,135,492		1,140,200	
EXPENDITURES:								
INTERGOVERNMENTAL:								
Comm - Retirement System Deduction	38,500	38,500	37,960	-	37,960	-1.40%	42,000	10.64%
Comm - Cost of Ad Valorem Tax Coll.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	39,500	39,500	37,960	1,000	38,960		43,000	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Transfer to Communications District	1,011,985	1,011,985	1,011,985	83,547	1,095,532	8.26%	1,096,200	0.06%
TOTAL TRANSFERS	1,012,985	1,012,985	1,011,985	84,547	1,096,532		1,097,200	
TOTAL EXPENDITURES	1,052,485	1,052,485	1,049,945	85,547	1,135,492		1,140,200	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

HEALTH UNIT

FUND NUMBER: 122

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
Ad Valorem	680,000	680,000	732,869	975	733,844	7.92%	735,000	0.16%
Interest Earnings	70	70	31	4	35	-50.00%	20	-42.86%
TOTAL REVENUES	680,070	680,070	732,900	979	733,879		735,020	
TOTAL MEANS OF FINANCING	680,070	680,070	732,900	979	733,879		735,020	
EXPENDITURES:								
OPERATING SERVICES:								
Health Unit - Printing, Duplication	500	500	-	500	500	0.00%	500	0.00%
Health Unit - Utilities - Electric	3,000	3,000	-	-	-	-100.00%	-	0.00%
Health Unit - Contractual Services	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Health Unit - Property Insurance	19,875	19,875	3,938	22,963	26,901	35.35%	33,465	24.40%
Health Unit - Employee Liability	80	80	10	98	108	35.00%	155	43.52%
Health Unit - General Liability	260	260	68	112	180	-30.77%	180	0.00%
TOTAL OPERATING SERVICES	30,715	30,715	4,016	30,673	34,689		41,300	
MATERIALS & SUPPLIES:								
Health Unit - Maint of Buildings & Grounds	1,500	1,500	60	1,440	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	1,500	1,500	60	1,440	1,500		1,500	
INTERGOVERNMENTAL:								
Health Unit - Cost of Ad Valorem Tax Coll.	25,000	25,000	24,540	-	24,540	-1.84%	27,000	10.02%
Health Unit - Grants	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	56,600	56,600	39,840	16,300	56,140		58,600	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Transfer to Health Unit Operating Fund	561,255	561,255	607,150	4,400	611,550	8.96%	603,620	-1.30%
TOTAL TRANSFERS	591,255	591,255	607,150	34,400	641,550		633,620	
TOTAL EXPENDITURES	680,070	680,070	651,066	82,813	733,879		735,020	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

DEBT SERVICE FUNDS

SUMMARY STATEMENT

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	4,751,517	4,751,517			4,650,261		4,634,579	
CURRENT YEAR REVENUES	3,884,916	3,884,916	4,026,698	3,095,003	7,121,701	83.32%	3,699,261	-48.06%
TOTAL MEANS OF FINANCING	8,636,433	8,636,433			11,771,962		8,333,840	
EXPENDITURES:								
OPERATING SERVICES	1,205	1,205	152	193	345	-71.37%	605	75.36%
DEBT SERVICE	3,494,004	3,494,004	3,060,515	3,515,481	6,575,996	88.21%	3,328,936	-49.38%
INTERGOVERNMENTAL	112,500	112,500	108,512	2,488	111,000	-1.33%	112,500	1.35%
TRANSFERS	2,814	2,814	448,832	1,210	450,042	15892.96%	1,396	-99.69%
TOTAL EXPENDITURES	3,610,523	3,610,523	3,618,011	3,519,372	7,137,383		3,443,437	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	274,393	274,393			(15,682)		255,824	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	5,025,910	5,025,910			4,634,579		4,890,403	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING
Volunteer Fire Department

FUND NUMBER: 203

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
FUND BALANCE	68,183	68,183			67,934		28,713	
REVENUES:								
Miscellaneous Revenue	-	-	69,650	-	69,650		-	(69,650.00)
Interest Earnings	113	113	8	6	14	-87.61%	30	114.29%
Transfer from Fire M & O	166,377	166,377	32,469	34,694	67,163	-59.63%	68,443	1.91%
Transfer from 1/8% Reserve	692	692	79,000	60	79,060	11324.86%	90	-99.89%
TOTAL REVENUES	167,182	167,182	181,127	34,760	215,887		68,563	
TOTAL MEANS OF FINANCING	235,365	235,365			283,821		97,276	
EXPENDITURES:								
OPERATING SERVICES:								
Debt Service - Professional Services	400	400	-	-	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	400	400	-	-	-		-	
DEBT SERVICE:								
Debt Service - Bond Principal	115,000	115,000	185,000	25,000	210,000	82.61%	30,000	-85.71%
Debt Service - Bond Interest	48,128	48,128	23,563	19,970	43,533	-9.55%	38,563	-11.42%
Debt Service - Fiscal Paying Agent	800	800	925	500	1,425	78.13%	500	-64.91%
TOTAL DEBT SERVICE	163,928	163,928	209,488	45,470	254,958		69,063	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	200	200	-	150	150	(0.25)	100	(0.33)
TOTAL TRANSFERS	200	200	-	150	150		100	
TOTAL EXPENDITURES	164,528	164,528	209,488	45,620	255,108		69,163	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	2,654	2,654			(39,221)		(600)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	70,837	70,837			28,713		28,113	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE
Volunteer Fire Department

FUND NUMBER: 204

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	168,282	168,282			168,282		89,282	
REVENUES:								
Interest Earnings	248	248	35	25	60	-75.81%	90	50.00%
TOTAL REVENUES	248	248	35	25	60		90	
TOTAL MEANS OF FINANCING	168,530	168,530			168,342		89,372	
EXPENDITURES:								
TRANSFERS:								
Transfer to 1/8% PIST Sinking	692	692	79,000	60	79,060	11324.86%	90	-99.89%
TOTAL TRANSFERS	692	692	79,000	60	79,060		90	
TOTAL EXPENDITURES	692	692	79,000	60	79,060		90	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(444)	(444)			(79,000)		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	167,838	167,838			89,282		89,282	

1/2% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 206

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
FUND BALANCE	237,629	237,629			175,680		197,618	
REVENUES:								
General Sales Tax (1/2%)	360,634	360,634	65,666	295,287	360,953	0.09%	360,147	-0.22%
Interest Earnings	490	490	68	42	110	-77.55%	160	45.45%
Transfer from 1/2% PIST Reserve	832	832	-	888	888	0.00%	906	2.03%
TOTAL REVENUES	361,956	361,956	65,734	296,217	361,951		361,213	
TOTAL MEANS OF FINANCING	599,585	599,585			537,631		558,831	
EXPENDITURES:								
OPERATING SERVICES:								
Debt Service - Professional Services	105	105	50	50	100	-4.76%	105	5.00%
TOTAL OPERATING SERVICES	105	105	50	50	100		105	
DEBT SERVICE:								
Debt Service - Bond Principal	306,000	306,000	-	306,000	306,000	0.00%	308,000	0.65%
Debt Service - Bond Interest	29,475	29,475	19,176	14,737	33,913	15.06%	27,945	-17.60%
TOTAL DEBT SERVICE	335,475	335,475	19,176	320,737	339,913		335,945	
TOTAL EXPENDITURES	335,580	335,580	19,226	320,787	340,013		336,050	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	26,376	26,376			21,938		25,163	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	264,005	264,005			197,618		222,781	

SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	3,377,178	3,377,178			3,337,088		3,818,539	
REVENUES:								
Ad Valorem Taxes	3,007,000	3,007,000	3,240,677	4,917	3,245,594	7.93%	2,990,000	-7.88%
Interest Earnings	5,860	5,860	478	3,522	4,000	-31.74%	5,000	25.00%
TOTAL REVENUES	3,012,860	3,012,860	3,241,155	8,439	3,249,594		2,995,000	
TOTAL MEANS OF FINANCING	6,390,038	6,390,038			6,586,682		6,813,539	
EXPENDITURES:								
OPERATING SERVICES:								
Debt Service - Professional Services	300	300	50	50	100	-66.67%	100	0.00%
TOTAL OPERATING SERVICES	300	300	50	50	100		100	
DEBT SERVICE:								
Debt Service - Bond Principal	2,290,000	2,290,000	2,290,000	-	2,290,000	0.00%	2,375,000	3.71%
Debt Service - Bond Interest	366,793	366,793	204,293	162,500	366,793	0.00%	277,500	-24.34%
Debt Service - Fiscal Paying Agent	600	600	250	-	250	-58.33%	600	140.00%
TOTAL DEBT SERVICE	2,657,393	2,657,393	2,494,543	162,500	2,657,043		2,653,100	
INTERGOVERNMENTAL:								
Debt Service - Ad Val Tax Ded - Sheriff	110,000	110,000	108,512	(12)	108,500	-1.36%	110,000	1.38%
Debt Service - Cost of Ad Valorem Tax Coll.	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL INTERGOVERNMENTAL	112,500	112,500	108,512	2,488	111,000		112,500	
TOTAL EXPENDITURES	2,770,193	2,770,193	2,603,105	165,038	2,768,143		2,765,700	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	242,667	242,667			481,451		229,300	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	3,619,845	3,619,845			3,818,539		4,047,839	

3/8% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 208

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	168,688	168,688			168,832		138,425	
REVENUES:								
General Sales Tax (3/8%)	340,800	340,800	168,604	135,416	304,020	-10.79%	273,920	-9.90%
Interest Earnings	230	230	72	34	106	-53.91%	175	65.09%
Issuance of Refunding Bonds	-	-	-	2,576,350	2,576,350	100.00%	-	-100.00%
Premium on Bond Issuance	-	-	-	43,650	43,650	100.00%	-	-100.00%
Transfer from 3/8% PIST Bond Reserve	550	550	369,694	-	369,694	67117.09%	-	-100.00%
TOTAL REVENUES	341,580	341,580	538,370	2,755,450	3,293,820		274,095	
TOTAL MEANS OF FINANCING	510,268	510,268			3,462,652		412,520	
EXPENDITURES:								
OPERATING SERVICES:								
Debt Service - Professional Services	400	400	52	93	145	-63.75%	400	175.86%
TOTAL OPERATING SERVICES	400	400	52	93	145		400	
DEBT SERVICE:								
Debt Service - Bond Principal	220,000	220,000	220,000	-	220,000	0.00%	220,000	0.00%
Debt Service - Bond Interest	117,208	117,208	117,208	-	117,208	0.00%	50,828	-56.63%
Debt Service - Expenses of Bond Sale	-	-	-	33,224	33,224		-	
Debt Service - Transfer to Redemption Acct	-	-	100	2,953,550	2,953,650		-	
TOTAL DEBT SERVICE	337,208	337,208	337,308	2,986,774	3,324,082		270,828	
TOTAL EXPENDITURES	337,608	337,608	337,360	2,986,867	3,324,227		271,228	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	3,972	3,972			(30,407)		2,867	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	172,660	172,660			138,425		141,292	

1/2% PUBLIC IMP. SALES TAX BOND RESERVE

FUND NUMBER: 209

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	362,002	362,002			362,890	-	362,002	
REVENUES:								
Interest Earnings	540	540	138	112	250	-53.70%	300	20.00%
TOTAL REVENUES	540	540	138	112	250		300	
TOTAL MEANS OF FINANCING	362,542	362,542			363,140		362,302	
EXPENDITURES:								
TRANSFERS:								
Transfer to General Fund	540	540	138	112	250	-53.70%	300	20.00%
Transfer to 1/2% P/I S/T Sinking Bond	832	832	-	888	888	0.00%	906	2.03%
TOTAL TRANSFERS	1,372	1,372	138	1,000	1,138		1,206	
TOTAL EXPENDITURES	1,372	1,372	138	1,000	1,138		1,206	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(832)	(832)			(888)		(906)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	361,170	361,170			362,002		361,096	

3/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

FUND NUMBER: 210

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	369,555	369,555			369,555		-	
REVENUES:								
Interest Earnings	550	550	139	-	139	-74.73%		-100.00%
TOTAL REVENUES	550	550	139	-	139		-	
TOTAL MEANS OF FINANCING	370,105	370,105			369,694		-	
EXPENDITURES:								
TRANSFERS:								
Transfer to 3/8% PIST Bond Sinking	550	550	369,694	-	369,694	67117.09%		-100.00%
TOTAL TRANSFERS	550	550	369,694	-	369,694		-	
TOTAL EXPENDITURES	550	550	369,694	-	369,694		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			(369,555)		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	369,555	369,555			-		-	

CAPITAL PROJECTS FUNDS

SUMMARY STATEMENT

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	3,698,831	3,698,831			3,430,276	-	3,269,773	
CURRENT YEAR REVENUES	22,940,627	27,842,409	2,374,216	3,950,214	6,324,430	-77.28%	24,400,309	285.81%
TOTAL MEANS OF FINANCING	26,639,458	31,541,240			9,754,706		27,670,082	
EXPENDITURES:								
CAPITAL OUTLAY	23,255,068	28,156,850	2,525,028	3,959,755	6,484,783	-76.97%	26,075,921	302.11%
TRANSFERS	2,500	2,500	-	150	150	-94.00%	2,500	100.00%
TOTAL EXPENDITURES	23,257,568	28,159,350	2,525,028	3,959,905	6,484,933		26,078,421	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(316,941)	(316,941)			(160,503)		(1,678,112)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	3,381,890	3,381,890			3,269,773		1,591,661	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
FUND BALANCE	576,643	576,643			576,940		577,255	
REVENUES:								
Interest Earnings	350	350	220	95	315	-10.00%	240	-23.81%
TOTAL REVENUES	350	350	220	95	315		240	
TOTAL MEANS OF FINANCING	576,993	576,993			577,255		577,495	
EXPENDITURES:								
CAPITAL OUTLAY:								
Recreation - Imp other than Buildings	575,000	575,000	-	-	-	-100.00%	575,500	100.00%
TOTAL CAPITAL OUTLAY	575,000	575,000	-	-	-		575,500	
TOTAL EXPENDITURES	575,000	575,000	-	-	-		575,500	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(574,650)	(574,650)			315		(575,260)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	1,993	1,993			577,255		1,995	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 575,500	Bayou Gauche Park Improvements	\$ 53,000
		Boutte Park Improvements	139,500
		Hahnville Park Improvements	57,500
		Destrehan Park Improvements	69,500
		St. Rose Park Improvements	256,000

Grand Total Requested:

\$ 575,500

WEST BANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	2,153,225	2,153,225			1,884,367		1,806,677	
REVENUES:								
Office of Coastal Protection & Restoration	1,619,848	1,619,848	-	1,780,253	1,780,253	9.90%	1,487,627	-9.01%
Facility Plan & Control	500,000	1,025,000	-	-	-	-100.00%	1,025,000	100.00%
Dept. of Transportation & Development	2,028,733	2,028,733	-	1,079,610	1,079,610	-46.78%	2,181,306	100.00%
Interest Earnings	1,320	1,320	542	518	1,060	100.00%	1,060	24.53%
Transfer from General Fund	18,787,376	19,999,376	-	295,940	295,940	-98.52%	19,703,436	6248.37%
TOTAL REVENUES	22,937,277	24,674,277	542	3,156,321	3,156,863		24,398,429	
TOTAL MEANS OF FINANCING	25,090,502	26,827,502			5,041,230		26,205,106	
EXPENDITURES:								
CAPITAL OUTLAY:								
Drainage - Acquisition of Land	-	-	-	387,500	387,500	100.00%	-	0.00%
Drainage - Improvements other than Bldgs	21,970,810	23,707,810	-	1,542,300	1,542,300	-93.49%	22,827,639	100.00%
Drainage - Other Fees	709,258	709,258	62,694	1,242,059	1,304,753	83.96%	2,154,580	65.13%
TOTAL CAPITAL OUTLAY	22,680,068	24,417,068	62,694	3,171,859	3,234,553		24,982,219	
TOTAL EXPENDITURES	22,680,068	24,417,068	62,694	3,171,859	3,234,553		24,982,219	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	257,209	257,209			(77,690)		(583,790)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	2,410,434	2,410,434			1,806,677		1,222,887	

WESTBANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:		AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$	22,827,639	West Bank Hurricane Protection Levee	
Other Fees	\$	2,154,580	West Bank Hurricane Protection Levee	

Grand Total Requested:

\$	24,982,219
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LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
LCDBG Grant (Sewer)	-	800,000	22,943	777,057	800,000	0.00%	-	-100.00%
LCDBG Grant (Govt Bldg)	-	2,364,782	2,350,278	14,504	2,364,782	0.00%	-	-100.00%
TOTAL REVENUES	-	3,164,782	2,373,221	791,561	3,164,782		-	
TOTAL MEANS OF FINANCING	-	3,164,782			3,164,782		-	
EXPENDITURES:								
CAPITAL OUTLAY:								
LCDBG - Govt Bldg - Bldg, Grds, Mnt	-	2,330,164	2,330,164	-	2,330,164	0.00%	-	-100.00%
LCDBG - Govt Bldg - Arch/Eng Fees	-	9,469	9,469	-	9,469	0.00%	-	-100.00%
LCDBG - Govt Bldg - Other Fees	-	25,149	16,559	8,590	25,149	0.00%	-	-100.00%
LCDBG - Sewer - Imp. Other than Bldgs.	-	800,000	106,142	693,858	800,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	3,164,782	2,462,334	702,448	3,164,782		-	
TOTAL EXPENDITURES	-	3,164,782	2,462,334	702,448	3,164,782		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	968,963	968,963			968,969		885,841	
REVENUES:								
Interest Earnings	3,000	3,000	233	2,237	2,470	-17.67%	1,640	-33.60%
TOTAL REVENUES	3,000	3,000	233	2,237	2,470		1,640	
TOTAL MEANS OF FINANCING	971,963	971,963			971,439		887,481	
EXPENDITURES:								
CAPITAL OUTLAY:								
Paved Streets - Improv. Other than Bldgs	-	-	-	-	-	0.00%	513,869	100.00%
Paved Streets - Architect/Engineering Fees	-	-	-	-	-	0.00%	4,333	100.00%
Paved Streets - Other Fees	-	-	-	85,448	85,448	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	-	-	85,448	85,448		518,202	
TRANSFERS:								
GF Indirect Cost Allocation	2,500	2,500	-	150	150	-94.00%	2,500	100.00%
TOTAL TRANSFERS	2,500	2,500	-	150	150		2,500	
TOTAL EXPENDITURES	2,500	2,500	-	85,598	85,598		520,702	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	500	500			(83,128)		(519,062)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	969,463	969,463			885,841		366,779	

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Paved Streets - Improvements Other than Buildings	\$ 513,869	Ormond Boulevard Paving Project	
Paved Streets - Other Fees	\$ 4,333	Ormond Boulevard Paving Project	
Grand Total Requested:	\$ 518,202		

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2013

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	98,580,177	98,580,177			102,711,267		98,715,784	
Restricted for Debt Service	3,187,763	3,187,763			2,857,321		2,765,680	
Restricted for Capital Projects	5,857,251	5,857,251			7,864,064		5,150,910	
Unrestricted	7,996,050	7,996,030			3,379,723		6,099,916	
CURRENT YEAR REVENUES	25,324,115	25,324,115	9,098,274	14,382,624	23,480,898	-7.28%	24,213,647	3.12%
EXPENDITURES:								
PERSONAL SERVICES	9,965,720	9,965,720	4,309,333	4,948,772	9,258,105	-7.10%	9,707,275	4.85%
OPERATING SERVICES	7,455,754	7,455,754	3,077,488	4,671,354	7,748,842	3.93%	7,985,252	3.05%
MATERIALS & SUPPLIES	2,728,897	2,728,897	1,194,958	1,479,071	2,674,029	-2.01%	2,594,447	-2.98%
OTHER CHARGES	6,887,914	6,887,914	27,192	6,135,780	6,162,972	-10.52%	6,191,972	0.47%
DEBT SERVICE	1,335,854	1,335,854	-	1,335,854	1,335,854	0.00%	1,290,775	-3.37%
INTERGOVERNMENTAL	372,000	372,000	99,816	265,365	365,181	-1.83%	372,000	1.87%
TRANSFERS	13,500	13,500	-	16,000	16,000	18.52%	16,000	0.00%
TOTAL EXPENDITURES	28,759,639	28,759,639	8,708,787	18,852,196	27,560,983		28,157,721	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,435,524)	(3,435,524)			(4,080,085)		(3,944,074)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	(3,435,524)	(3,435,524)			(4,080,085)		(3,944,074)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	100,480,722	100,480,722			98,715,784		100,091,566	
Restricted for Debt Service	2,765,061	2,765,061			2,765,680		2,762,080	
Restricted for Capital Projects	4,300,352	4,300,352			5,150,910		4,542,291	
Unrestricted	4,639,582	4,639,562			6,099,916		1,392,279	

WASTEWATER FUND

FUND NUMBER: 401

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	67,728,631	67,728,631			71,922,034		66,443,640	
Restricted for Debt Service	1,091,225	1,091,225			744,383		667,642	
Restricted for Capital Projects	2,691,251	2,691,251			3,325,915		2,724,240	
Unrestricted	3,166,688	3,166,668			(424,950)		1,997,185	
REVENUES:								
DEQ Bond Proceeds	1,862,459	1,862,459	-	375,279	375,279	100.00%	1,520,027	305.04%
Sales of Maps & Publications	-	-	-	3	3	100.00%	-	-100.00%
Sewerage Charges	7,800,000	7,800,000	2,450,284	5,349,716	7,800,000	0.00%	8,000,000	2.56%
Non-Domestic Sewer Charges	-	-	-	-	-	0.00%	250,000	100.00%
Connection Charges	100,000	100,000	19,525	102,410	121,935	21.94%	121,935	0.00%
Inspection Fees	6,500	6,500	1,300	2,200	3,500	-46.15%	3,500	0.00%
Interest Earnings	6,100	6,100	(286)	2,981	2,695	-55.82%	2,335	-13.36%
Rents/Leases	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Transfer from General Fund	600,000	600,000	-	600,000	600,000	0.00%	-	100.00%
TOTAL REVENUES	10,378,059	10,378,059	2,470,823	6,435,589	8,906,412		9,900,797	
EXPENDITURES:								
PERSONAL SERVICES	4,695,900	4,695,900	2,020,199	2,401,031	4,421,230	-5.85%	4,565,145	3.26%
OPERATING SERVICES	2,237,576	2,237,576	913,137	1,603,237	2,516,374	12.46%	2,591,627	2.99%
MATERIALS & SUPPLIES	1,185,950	1,185,950	532,577	717,063	1,249,640	5.37%	1,167,950	-6.54%
OTHER CHARGES	4,923,980	4,923,980	12,591	4,193,497	4,206,088	-14.58%	4,206,088	0.00%
DEBT SERVICE	29,574	29,574	-	29,574	29,574	0.00%	17,995	-39.15%
INTERGOVERNMENTAL	225,000	225,000	90,907	127,274	218,181	-3.03%	225,000	3.13%
TOTAL EXPENDITURES	13,297,980	13,297,980	3,569,411	9,071,676	12,641,087		12,773,805	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(2,919,921)	(2,919,921)			(3,734,675)		(2,873,008)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	(2,919,921)	(2,919,921)			(3,734,675)		(2,873,008)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	70,480,700	70,480,700			66,443,640		67,017,613	
Restricted for Debt Service	670,623	670,623			667,642		667,642	
Restricted for Capital Projects	2,454,931	2,454,931			2,724,240		2,724,240	
Unrestricted	(1,848,380)	(1,848,400)			1,997,185		(1,449,796)	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Wastewater/Admin-Salaries	306,500	306,500	102,420	114,580	217,000	-29.20%	221,000	1.84%
Wastewater/Admin-FICA	500	500	200	300	500	0.00%	200	-60.00%
Wastewater/Admin-Retirement	50,000	50,000	16,615	18,485	35,100	-29.80%	35,000	-0.28%
Wastewater/Admin-Health/Life Insurance	52,000	52,000	20,715	20,285	41,000	-21.15%	45,000	9.76%
Wastewater/Admin-Workers Compensation	2,000	2,000	680	770	1,450	-27.50%	1,500	3.45%
Wastewater/Admin-Unemployment	1,550	1,550	256	299	555	-64.19%	550	-0.90%
Wastewater/Admin-Medicare	4,500	4,500	1,437	1,613	3,050	-32.22%	3,200	4.92%
Wastewater/Admin-Disability	1,250	1,250	429	431	860	-31.20%	900	4.65%
Wastewater/Admin-Post-Emp. Health Care	44,000	44,000	26,502	27,848	54,350	23.52%	68,640	26.29%
Wastewater/Admin-Deferred Compensation	7,500	7,500	2,291	2,534	4,825	-35.67%	5,100	5.70%
Wastewater/Admin-Dental Insurance	400	400	180	180	360	-10.00%	360	0.00%
Wastewater/Admin-Miscellaneous	500	500	-	500	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	470,700	470,700	171,725	187,825	359,550		381,950	
OPERATING SERVICES:								
Wastewater/Admin-Ads, Dues & Subscription	2,000	2,000	225	1,775	2,000	0.00%	2,000	0.00%
Wastewater/Admin-Printing	450	450	71	329	400	-11.11%	400	0.00%
Wastewater/Admin-Postage	850	850	103	547	650	-23.53%	650	0.00%
Wastewater/Admin-Telephone	2,150	2,150	625	1,375	2,000	-6.98%	2,000	0.00%
Wastewater/Admin-Maint of Property & Equi	5,000	5,000	1,543	3,457	5,000	0.00%	5,000	0.00%
Wastewater/Admin-Contractual Services	17,801	17,801	895	11,105	12,000	-32.59%	12,000	0.00%
Wastewater/Admin-Professional Services	23,000	23,000	252	22,748	23,000	0.00%	23,000	0.00%
Wastewater/Admin-Property Insurance	24,995	24,995	6,227	18,768	24,995	0.00%	37,302	49.24%
Wastewater/Admin-Automobile Insurance	3,370	3,370	828	2,542	3,370	0.00%	3,808	13.00%
Wastewater/Admin-Employee Liability	1,005	1,005	148	857	1,005	0.00%	3,228	221.19%
Wastewater/Admin-General Liability	3,500	3,500	1,030	2,470	3,500	0.00%	3,692	5.49%
TOTAL OPERATING SERVICES	84,121	84,121	11,947	65,973	77,920		93,080	
MATERIALS & SUPPLIES:								
Wastewater/Admin-Office & Comm. Equip	7,500	7,500	1,008	4,992	6,000	-20.00%	6,000	0.00%
Wastewater/Admin-Office Supplies	5,500	5,500	1,555	4,245	5,800	5.45%	5,800	0.00%
Wastewater/Admin-Food & Clothing	1,600	1,600	330	1,170	1,500	-6.25%	1,500	0.00%
Wastewater/Admin-Maint of Bldgs & Ground	1,200	1,200	219	581	800	-33.33%	800	0.00%
Wastewater/Admin-Vehicle Supplies	8,000	8,000	1,873	5,381	7,254	-9.33%	8,000	10.28%
Wastewater/Admin-Miscellaneous	350	350	5,353	(3,853)	1,500	328.57%	1,500	0.00%
Wastewater/Admin-Equipment & Vehicle Par	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL MATERIALS & SUPPLIES	26,150	26,150	10,338	14,516	24,854		25,600	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Wastewater/Admin-Training & Travel	10,000	10,000	19	9,981	10,000	0.00%	10,000	0.00%
Wastewater/Admin-Judgements & Damages	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	3,000	3,000	-	2,000	2,000	-33.33%	2,000	0.00%
Wastewater/Admin-Depreciation	26,592	26,592	-	25,699	25,699	-3.36%	25,699	0.00%
Wastewater/Admin-Miscellaneous	57,000	57,000	-	57,000	57,000	0.00%	57,000	0.00%
TOTAL OTHER CHARGES	97,092	97,092	19	95,180	95,199		95,199	
DEBT SERVICE:								
Wastewater/Admin-Interest	29,574	29,574	-	29,574	29,574	0.00%	17,995	-39.15%
TOTAL DEBT SERVICE	29,574	29,574	-	29,574	29,574		17,995	
INTERGOVERNMENTAL:								
Wastewater/Admin-Intergovernmental Charge	225,000	225,000	90,907	127,274	218,181	-3.03%	225,000	3.13%
TOTAL INTERGOVERNMENTAL	225,000	225,000	90,907	127,274	218,181		225,000	
TOTAL EXPENDITURES	932,637	932,637	284,936	520,342	805,278		838,824	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Wastewater/C&M-Salaries	1,605,000	1,605,000	732,790	824,210	1,557,000	-2.99%	1,590,000	2.12%
Wastewater/C&M-FICA	-	-	194	336	530	100.00%	500	0.00%
Wastewater/C&M-Retirement	270,000	270,000	122,218	132,782	255,000	-5.56%	253,000	-0.78%
Wastewater/C&M-Health/Life Insurance	380,000	380,000	144,845	145,155	290,000	-23.68%	340,000	17.24%
Wastewater/C&M-Workers Compensation	121,000	121,000	60,141	65,859	126,000	4.13%	133,000	5.56%
Wastewater/C&M-Unemployment	8,100	8,100	1,832	2,268	4,100	-49.38%	3,975	-3.05%
Wastewater/C&M-Medicare	22,000	22,000	9,722	12,278	22,000	0.00%	24,000	9.09%
Wastewater/C&M-Disability	5,800	5,800	2,684	2,716	5,400	-6.90%	6,000	11.11%
Wastewater/C&M-Deferred Compensation	31,000	31,000	15,685	20,815	36,500	17.74%	30,000	-17.81%
Wastewater/C&M-Dental Insurance	3,000	3,000	1,080	1,120	2,200	-26.67%	2,500	13.64%
Wastewater/C&M-Miscellaneous	4,000	4,000	1,540	2,160	3,700	-7.50%	4,000	8.11%
TOTAL PERSONAL SERVICES	2,449,900	2,449,900	1,092,731	1,209,699	2,302,430		2,386,975	
OPERATING SERVICES:								
Wastewater/C&M-Ads, Dues & Subscriptions	1,300	1,300	135	1,365	1,500	15.38%	1,500	0.00%
Wastewater/C&M-Printing	500	500	44	306	350	-30.00%	350	0.00%
Wastewater/C&M-Utilities - Electric	297,000	297,000	178,731	252,269	431,000	45.12%	475,000	10.21%
Wastewater/C&M-Utilities - Gas	100	100	22	78	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	5,000	5,000	751	3,061	3,812	-23.76%	4,000	4.93%
Wastewater/C&M-Postage	250	250	16	234	250	0.00%	250	0.00%
Wastewater/C&M-Telephone	13,500	13,500	5,893	9,607	15,500	14.81%	16,000	3.23%
Wastewater/C&M-Rentals	123,800	123,800	16,315	104,367	120,682	-2.52%	120,682	0.00%
Wastewater/C&M-Maint of Property & Equip	185,500	185,500	94,351	115,649	210,000	13.21%	200,000	-4.76%
Wastewater/C&M-Contractual Services	178,000	178,000	88,819	110,517	199,336	11.99%	194,800	-2.28%
Wastewater/C&M-Professional Services	35,000	35,000	8,023	61,977	70,000	100.00%	70,000	0.00%
Wastewater/C&M-Automobile Insurance	30,235	30,235	8,003	22,232	30,235	0.00%	38,083	25.96%
Wastewater/C&M-Employee Liability	10,465	10,465	1,543	8,922	10,465	0.00%	33,088	216.18%
Wastewater/C&M-General Liability	36,515	36,515	10,709	25,806	36,515	0.00%	37,848	3.65%
TOTAL OPERATING SERVICES	917,165	917,165	413,355	716,390	1,129,745		1,191,701	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Wastewater/C&M-Office & Comm. Equip.	25,000	25,000	2,485	22,015	24,500	-2.00%	24,500	0.00%
Wastewater/C&M-Office Supplies	2,450	2,450	1,374	2,426	3,800	55.10%	3,800	0.00%
Wastewater/C&M-Medical Supplies	550	550	184	366	550	0.00%	550	0.00%
Wastewater/C&M-Food & Clothing	9,300	9,300	4,908	5,092	10,000	7.53%	10,000	0.00%
Wastewater/C&M-Maint of Bldgs & Grounds	47,000	47,000	15,764	29,236	45,000	-4.26%	45,000	0.00%
Wastewater/C&M-Vehicle Supplies	125,000	125,000	53,498	91,502	145,000	16.00%	145,000	0.00%
Wastewater/C&M-Miscellaneous	180,000	180,000	101,514	98,486	200,000	11.11%	180,000	-10.00%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	18,000	18,000	9,035	8,965	18,000	0.00%	18,000	0.00%
Wastewater/C&M-Equipment & Vehicle Part	45,000	45,000	8,361	36,639	45,000	0.00%	30,000	-33.33%
Wastewater/C&M-Asphalt & Filler	2,500	2,500	80	2,420	2,500	0.00%	2,500	0.00%
Wastewater/C&M-Misc. Materials	13,000	13,000	2,585	7,415	10,000	-23.08%	10,000	0.00%
Wastewater/C&M-Tools & Equipment	45,000	45,000	29,603	20,397	50,000	11.11%	50,000	0.00%
Wastewater/C&M-Small Pumps/Mech.	150,000	150,000	82,365	67,635	150,000	0.00%	150,000	0.00%
TOTAL MATERIALS & SUPPLIES	662,800	662,800	311,756	392,594	704,350		669,350	
OTHER CHARGES:								
Wastewater/C&M-Training & Travel	13,000	13,000	7,772	7,228	15,000	15.38%	15,000	0.00%
Wastewater/C&M-Judgements & Damages	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/C&M-Official Fees	1,250	1,250	1,005	245	1,250	0.00%	1,250	0.00%
Wastewater/C&M-Depreciation	2,902,933	2,902,933	-	2,531,389	2,531,389	-12.80%	2,531,389	0.00%
Wastewater/C&M-Loss on Deleted FA	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
TOTAL OTHER CHARGES	2,920,433	2,920,433	8,777	2,542,112	2,550,889		2,550,889	
TOTAL EXPENDITURES	6,950,298	6,950,298	1,826,619	4,860,795	6,687,414		6,798,915	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Wastewater/Trmt-Salaries	1,200,000	1,200,000	523,187	711,813	1,235,000	2.92%	1,247,000	0.97%
Wastewater/Trmt-Retirement	198,000	198,000	87,634	119,366	207,000	4.55%	200,000	-3.38%
Wastewater/Trmt-Health/Life Insurance	240,000	240,000	84,070	85,930	170,000	-29.17%	190,000	11.76%
Wastewater/Trmt-Workers Compensation	88,000	88,000	42,007	56,993	99,000	12.50%	101,000	2.02%
Wastewater/Trmt-Unemployment	6,000	6,000	1,308	1,742	3,050	-49.17%	3,120	2.30%
Wastewater/Trmt-Medicare	17,100	17,100	7,437	9,763	17,200	0.58%	18,500	7.56%
Wastewater/Trmt-Disability	3,700	3,700	1,686	1,914	3,600	-2.70%	4,100	13.89%
Wastewater/Trmt-Deferred Compensation	20,000	20,000	7,699	14,301	22,000	10.00%	30,000	36.36%
Wastewater/Trmt-Dental Insurance	1,500	1,500	670	730	1,400	-6.67%	1,500	7.14%
Wastewater/Trmt-Miscellaneous	1,000	1,000	45	955	1,000	0.00%	1,000	0.00%
TOTAL PERSONAL SERVICES	1,775,300	1,775,300	755,743	1,003,507	1,759,250		1,796,220	
OPERATING SERVICES:								
Wastewater/Trmt-Ads, Dues & Subscriptions	900	900	-	900	900	0.00%	900	0.00%
Wastewater/Trmt-Printing	500	500	-	550	550	10.00%	550	0.00%
Wastewater/Trmt-Utilities - Electric	500,000	500,000	238,286	333,714	572,000	14.40%	562,000	-1.75%
Wastewater/Trmt-Utilities - Gas	100	100	-	100	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	4,450	4,450	68	3,096	3,164	-28.90%	3,500	10.62%
Wastewater/Trmt-Telephone	19,500	19,500	10,519	15,481	26,000	33.33%	26,000	0.00%
Wastewater/Trmt-Rentals	123,000	123,000	3,979	90,521	94,500	-23.17%	74,500	-21.16%
Wastewater/Trmt-Maint of Property & Equip	320,000	320,000	131,403	199,729	331,132	3.48%	311,132	-6.04%
Wastewater/Trmt-Contractual Services	40,000	40,000	15,752	27,271	43,023	7.56%	43,023	0.00%
Wastewater/Trmt-Professional Services	145,500	145,500	67,934	87,066	155,000	6.53%	155,000	0.00%
Wastewater/Trmt-Property Insurance	44,660	44,660	9,533	35,127	44,660	0.00%	71,066	59.13%
Wastewater/Trmt-Automobile Insurance	3,190	3,190	828	2,362	3,190	0.00%	3,808	19.37%
Wastewater/Trmt-Employee Liability	8,140	8,140	1,201	6,939	8,140	0.00%	25,779	216.70%
Wastewater/Trmt-General Liability	26,350	26,350	8,332	18,018	26,350	0.00%	29,488	11.91%
TOTAL OPERATING SERVICES	1,236,290	1,236,290	487,835	820,874	1,308,709		1,306,846	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Wastewater/Trmt-Office & Comm. Equip.	40,000	40,000	7,777	37,223	45,000	12.50%	30,000	-33.33%
Wastewater/Trmt-Office Supplies	3,500	3,500	1,708	2,292	4,000	14.29%	4,000	0.00%
Wastewater/Trmt-Medical Supplies	500	500	236	264	500	0.00%	500	0.00%
Wastewater/Trmt-Food & Clothing	3,000	3,000	1,007	2,493	3,500	16.67%	3,500	0.00%
Wastewater/Trmt-Maint of Bldgs & Grnds	25,000	25,000	12,097	12,903	25,000	0.00%	25,000	0.00%
Wastewater/Trmt-Vehicle Supplies	30,000	30,000	8,528	18,908	27,436	-8.55%	20,000	-27.10%
Wastewater/Trmt-Miscellaneous	175,000	175,000	94,113	105,887	200,000	14.29%	180,000	-10.00%
Wastewater/Trmt-Gravel, Sand, Dirt etc	20,000	20,000	3,389	11,611	15,000	-25.00%	10,000	-33.33%
Wastewater/Trmt-Equip & Vehicle Parts	40,000	40,000	13,098	26,902	40,000	0.00%	40,000	0.00%
Wastewater/Trmt-Asphalt/Asphalt Filler	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Wastewater/Trmt-Lab Chemicals/Supplies	20,000	20,000	6,209	8,791	15,000	-25.00%	15,000	0.00%
Wastewater/Trmt-Miscellaneous	85,000	85,000	58,850	36,150	95,000	11.76%	95,000	0.00%
Wastewater/Trmt-Tools & Equipment	25,000	25,000	1,055	23,945	25,000	0.00%	25,000	0.00%
Wastewater/Trmt-Small Tools/Mech.	25,000	25,000	2,416	17,584	20,000	-20.00%	20,000	0.00%
TOTAL MATERIALS & SUPPLIES	497,000	497,000	210,483	309,953	520,436		473,000	
OTHER CHARGES:								
Wastewater/Trmt-Training & Travel	9,000	9,000	3,735	5,265	9,000	0.00%	9,000	0.00%
Wastewater/Trmt-Official Fees	1,000	1,000	60	940	1,000	0.00%	1,000	0.00%
Wastewater/Trmt-Depreciation	1,896,455	1,896,455	-	1,550,000	1,550,000	-18.27%	1,550,000	0.00%
TOTAL OTHER CHARGES	1,906,455	1,906,455	3,795	1,556,205	1,560,000		1,560,000	
TOTAL EXPENDITURES	5,415,045	5,415,045	1,457,856	3,690,539	5,148,395		5,136,066	

FUND NUMBER: 401

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Equipment Collection & Maintenance	\$ 375,000	Major Repairs	\$ 375,000

Grand Total Requested:

\$375,000

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	30,851,546	30,851,546			30,789,233		32,272,144	
Restricted for Debt Service	2,096,538	2,096,538			2,112,938		2,098,038	
Restricted for Capital Projects	3,166,000	3,166,000			4,538,149		2,426,670	
Unrestricted	3,462,676	3,462,676			2,366,108		2,632,691	
REVENUES:								
Hazard Mitigation Grant	199,939	199,939	-	100,000	100,000	100.00%	200,000	100.00%
Bookkeeping/Adm. Charges	6,500	6,500	-	6,500	6,500	0.00%	6,500	0.00%
Facility, Planning, & Control Grant	73,027	73,027	-	127,170	127,170	0.00%	-	-100.00%
Office of Community Development	142,800	142,800	142,800	142,800	285,600	100.00%	-	-100.00%
Water Sales	10,077,280	10,077,280	4,502,361	5,004,140	9,506,501	-5.66%	9,526,300	0.21%
Service Fees	57,125	57,125	37,975	19,150	57,125	0.00%	57,125	0.00%
Connection Fees	116,250	116,250	65,495	53,630	119,125	2.47%	122,250	2.62%
Delinquent Charges	424,100	424,100	249,555	249,445	499,000	17.66%	499,000	0.00%
Billing Fees	237,600	237,600	99,816	137,784	237,600	0.00%	237,600	0.00%
Miscellaneous Income	29,500	29,500	48,231	11,969	60,200	104.07%	29,500	-51.00%
Interest Earnings	28,760	28,760	171	12,379	12,550	-56.36%	12,550	0.00%
Proceeds from Sale of Assets	1,000	1,000	-	1,000	1,000	0.00%	5,000	400.00%
Compensation for Loss of Assets	1,500	1,500	1,447	53	1,500	0.00%	1,500	0.00%
TOTAL REVENUES	11,395,381	11,395,381	5,147,851	5,866,020	11,013,871		10,697,325	
EXPENDITURES:								
PERSONAL SERVICES	5,220,675	5,220,675	2,270,399	2,525,636	4,796,035	-8.13%	5,097,495	6.29%
OPERATING SERVICES	1,834,758	1,834,758	602,276	1,236,092	1,838,368	0.20%	1,945,425	5.82%
MATERIALS & SUPPLIES	1,512,947	1,512,947	656,088	737,801	1,393,889	-7.87%	1,395,997	0.15%
OTHER CHARGES	1,943,234	1,943,234	13,697	1,917,487	1,931,184	-0.62%	1,960,184	1.50%
DEBT SERVICE	1,306,280	1,306,280	-	1,306,280	1,306,280	0.00%	1,272,780	-2.56%
INTERGOVERNMENTAL	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL EXPENDITURES	11,942,894	11,942,894	3,542,460	7,848,296	11,390,756		11,796,881	

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(547,513)	(547,513)			(376,885)		(1,099,556)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	(547,513)	(547,513)			(376,885)		(1,099,556)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	30,000,022	30,000,022			32,272,144		33,073,953	
Restricted for Debt Service	2,094,438	2,094,438			2,098,038		2,094,438	
Restricted for Capital Projects	1,845,421	1,845,421			2,426,670		1,818,051	
Unrestricted	5,089,366	5,089,366			2,632,691		1,343,545	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - Admin - Salaries	265,000	265,000	136,502	168,498	305,000	15.09%	350,000	14.75%
W/W - Admin - FICA	600	600	161	239	400	-33.33%	600	50.00%
W/W - Admin - Retirement	40,000	40,000	20,789	27,311	48,100	20.25%	51,500	7.07%
W/W - Admin - Health/Life Insurance	53,000	53,000	24,290	28,710	53,000	0.00%	62,000	16.98%
W/W - Admin - Workers Compensation	2,800	2,800	2,365	4,635	7,000	150.00%	11,000	57.14%
W/W - Admin - Unemployment	1,325	1,325	341	434	775	-41.51%	875	12.90%
W/W - Admin - Medicare	3,850	3,850	1,943	2,457	4,400	14.29%	5,100	15.91%
W/W - Admin - Disability	1,100	1,100	561	639	1,200	9.09%	1,350	12.50%
W/W - Admin - Post-Emp. Health Care	97,000	97,000	51,649	47,851	99,500	2.58%	100,100	0.60%
W/W - Admin - Deferred Compensation	12,000	12,000	5,520	5,480	11,000	-8.33%	13,000	18.18%
W/W - Admin - Dental Insurance	100	100	19	81	100	0.00%	100	0.00%
W/W - Admin - Miscellaneous	150	150	-	150	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	476,925	476,925	244,140	286,485	530,625		595,775	
OPERATING SERVICES:								
W/W - Admin - Ads, Dues & Subscriptions	5,200	5,200	389	4,986	5,375	3.37%	5,200	-3.26%
W/W - Admin - Printing	7,452	7,452	1,716	1,336	3,052	-59.04%	3,252	6.55%
W/W - Admin - Utilities - Gas	1,300	1,300	381	919	1,300	0.00%	1,300	0.00%
W/W - Admin - Postage	10,000	10,000	1,461	2,539	4,000	-60.00%	4,000	0.00%
W/W - Admin - Telephone	40,000	40,000	12,353	22,647	35,000	-12.50%	35,000	0.00%
W/W - Admin - Rentals	5,835	5,835	4,330	1,522	5,852	0.29%	6,085	3.98%
W/W - Admin - Maint of Property & Equip	6,470	6,470	7,610	3,060	10,670	64.91%	7,170	-32.80%
W/W - Admin - Contractual Services	55,841	55,841	28,805	24,004	52,809	-5.43%	53,034	0.43%
W/W - Admin - Professional Services	30,000	30,000	-	30,000	30,000	0.00%	31,000	3.33%
W/W - Admin - Property Insurance	18,000	18,000	5,006	16,509	21,515	19.53%	25,600	18.99%
W/W - Admin - Automobile Insurance	1,000	1,000	276	809	1,085	8.50%	1,270	17.05%
W/W - Admin - Employee Liability	1,000	1,000	158	2,242	2,400	140.00%	3,420	42.50%
W/W - Admin - General Liability	3,850	3,850	1,096	2,484	3,580	-7.01%	3,910	9.22%
TOTAL OPERATING SERVICES	185,948	185,948	63,581	113,057	176,638		180,241	

CONTINUED

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

Description	Current Year					% Change Last Adopted vs Projected Actual	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
W/W - Admin - Office & Comm. Equip.	10,000	10,000	1,760	3,240	5,000	-50.00%	5,000	0.00%
W/W - Admin - Office Supplies	5,700	5,700	2,393	3,307	5,700	0.00%	5,700	0.00%
W/W - Admin - Medical Supplies	150	150	72	78	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	750	750	268	482	750	0.00%	750	0.00%
W/W - Admin - Maint of Bldgs & Grounds	2,500	2,500	1,853	647	2,500	0.00%	2,500	0.00%
W/W - Admin - Vehicle Supplies	1,833	1,833	556	1,194	1,750	-4.53%	1,833	4.74%
W/W - Admin - Equipment & Vehicle Parts	750	750	-	750	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	21,783	21,783	6,902	9,798	16,700		16,783	
OTHER CHARGES:								
W/W - Admin - Training & Travel	10,000	10,000	5,454	9,046	14,500	45.00%	19,000	31.03%
W/W - Admin - Judgements & Damages	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
W/W - Admin - Official Fees	850	850	679	821	1,500	76.47%	1,000	-33.33%
W/W - Admin - Depreciation	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
W/W - Admin - Miscellaneous	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	32,850	32,850	6,133	31,867	38,000		42,000	
DEBT SERVICE:								
W/W - Admin - Interest	1,276,538	1,276,538	-	1,276,538	1,276,538	0.00%	1,243,038	-2.62%
W/W - Admin - Paying Agent Fees	3,500	3,500	-	3,500	3,500	0.00%	3,500	0.00%
W/W - Admin - Amort of Bond Issue Costs	26,242	26,242	-	26,242	26,242	0.00%	26,242	0.00%
TOTAL DEBT SERVICE	1,306,280	1,306,280	-	1,306,280	1,306,280		1,272,780	
INTERGOVERNMENTAL:								
W/W - Admin - Intergovernmental Charges	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL INTERGOVERNMENTAL	125,000	125,000	-	125,000	125,000		125,000	
TOTAL EXPENDITURES	2,148,786	2,148,786	320,756	1,872,487	2,193,243		2,232,579	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - B&C - Salaries	381,000	381,000	178,498	199,002	377,500	-0.92%	391,000	3.58%
W/W - B&C - Retirement	64,000	64,000	29,898	33,302	63,200	-1.25%	63,000	-0.32%
W/W - B&C - Health/Life Insurance	105,000	105,000	45,627	45,873	91,500	-12.86%	100,000	9.29%
W/W - B&C - Workers Compensation	2,400	2,400	1,178	1,322	2,500	4.17%	2,600	4.00%
W/W - B&C - Unemployment	1,900	1,900	446	499	945	-50.26%	975	3.17%
W/W - B&C - Medicare	5,600	5,600	2,492	2,808	5,300	-5.36%	5,700	7.55%
W/W - B&C - Disability	1,600	1,600	769	781	1,550	-3.13%	1,600	3.23%
W/W - B&C - Deferred Compensation	10,000	10,000	5,272	3,828	9,100	-9.00%	10,000	9.89%
W/W - B&C - Dental Insurance	1,000	1,000	420	420	840	-16.00%	900	7.14%
W/W - B&C - Miscellaneous	150	150	-	150	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	572,650	572,650	264,600	287,985	552,585		575,925	
OPERATING SERVICES:								
W/W - B&C - Ads, Dues & Subscriptions	700	700	397	303	700	0.00%	712	1.71%
W/W - B&C - Printing	31,795	31,795	12,225	19,570	31,795	0.00%	31,795	0.00%
W/W - B&C - Postage	112,700	112,700	54,000	58,700	112,700	0.00%	112,700	0.00%
W/W - B&C - Maint of Property & Equip	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
W/W - B&C - Contractual Services	43,720	43,720	31,576	9,442	41,018	-6.18%	44,320	8.05%
W/W - B&C - Professional Services	35,700	35,700	13,205	11,495	24,700	-30.81%	30,700	24.29%
W/W - B&C - Employee Liability	1,175	1,175	205	2,815	3,020	157.02%	4,430	46.69%
W/W - B&C - General Liability	4,820	4,820	1,422	3,228	4,650	-3.53%	5,070	9.03%
TOTAL OPERATING SERVICES	232,110	232,110	113,030	107,053	220,083		231,227	
MATERIALS & SUPPLIES:								
W/W - B&C - Office & Comm. Equip.	20,000	20,000	1,054	8,946	10,000	-50.00%	10,000	0.00%
W/W - B&C - Office Supplies	13,750	13,750	3,624	5,126	8,750	-36.36%	8,750	0.00%
W/W - B&C - Food & Clothing	1,500	1,500	225	1,275	1,500	0.00%	1,500	0.00%
W/W - B&C - Maint of Bldgs & Grounds	500	500	-	250	250	-50.00%	250	0.00%
W/W - B&C - Tools & Equipment	50	50	-	50	50	0.00%	50	0.00%
TOTAL MATERIALS & SUPPLIES	35,800	35,800	4,903	15,647	20,550		20,550	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
W/W - B&C - Training & Travel	8,000	8,000	353	7,647	8,000	0.00%	8,000	0.00%
W/W - B&C - Depreciation	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
W/W - B&C - Miscellaneous	31,250	31,250	-	21,250	21,250	-32.00%	21,250	0.00%
TOTAL OTHER CHARGES	89,250	89,250	353	78,897	79,250		79,250	
TOTAL EXPENDITURES	929,810	929,810	382,886	489,582	872,468		906,952	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - Meter - Salaries	362,000	362,000	155,241	150,259	305,500	-15.61%	307,000	0.49%
W/W - Meter - Retirement	61,000	61,000	26,003	25,997	52,000	-14.75%	49,000	-5.77%
W/W - Meter - Health/Life Insurance	70,000	70,000	30,124	28,876	59,000	-15.71%	62,000	5.08%
W/W - Meter - Workers Compensation	25,000	25,000	11,539	11,161	22,700	-9.20%	23,000	1.32%
W/W - Meter - Unemployment	1,900	1,900	388	387	775	-59.21%	765	-1.29%
W/W - Meter - Medicare	5,500	5,500	2,198	2,302	4,500	-18.18%	5,000	11.11%
W/W - Meter - Disability	1,200	1,200	600	600	1,200	0.00%	1,100	-8.33%
W/W - Meter - Deferred Compensation	3,000	3,000	401	599	1,000	-66.67%	1,500	50.00%
W/W - Meter - Dental Insurance	1,000	1,000	368	432	800	-20.00%	900	12.50%
W/W - Meter - Miscellaneous	1,500	1,500	1,327	173	1,500	0.00%	1,500	0.00%
TOTAL PERSONAL SERVICES	532,100	532,100	228,189	220,786	448,975		451,765	
OPERATING SERVICES:								
W/W - Meter - Ads, Dues & Subscriptions	120	120	-	120	120	0.00%	120	0.00%
W/W - Meter - Printing	30	30	-	30	30	0.00%	30	0.00%
W/W - Meter - Rentals	3,673	3,673	1,093	2,580	3,673	0.00%	3,673	0.00%
W/W - Meter - Maint of Bldgs & Grounds	15,306	15,306	4,035	11,271	15,306	0.00%	15,306	0.00%
W/W - Meter - Contractual Services	6,550	6,550	688	7,252	7,940	21.22%	6,550	-17.51%
W/W - Meter - Professional Services	2,300	2,300	-	1,300	1,300	-43.48%	2,000	53.85%
W/W - Meter - Automobile Insurance	9,500	9,500	2,208	7,292	9,500	0.00%	11,425	20.26%
W/W - Meter - Employee Liability	1,200	1,200	215	2,785	3,000	150.00%	4,400	46.67%
W/W - Meter - General Liability	4,000	4,000	1,495	3,205	4,700	17.50%	5,000	6.38%
TOTAL OPERATING SERVICES	42,679	42,679	9,734	35,835	45,569		48,504	
MATERIALS & SUPPLIES:								
W/W - Meter - Office & Comm. Equip.	12,000	12,000	330	1,670	2,000	-83.33%	2,000	0.00%
W/W - Meter - Office Supplies	950	950	132	818	950	0.00%	950	0.00%
W/W - Meter - Medical Supplies	250	250	-	250	250	0.00%	250	0.00%
W/W - Meter - Food & Clothing	1,250	1,250	861	389	1,250	0.00%	1,250	0.00%
W/W - Meter - Maint of Bldgs & Grounds	1,600	1,600	374	1,226	1,600	0.00%	1,600	0.00%
W/W - Meter - Vehicle Supplies	33,275	33,275	10,215	18,060	28,275	-15.03%	28,275	0.00%
W/W - Meter - Miscellaneous	8,300	8,300	1,776	8,524	10,300	24.10%	8,300	-19.42%
W/W - Meter - Gravel, Sand, Dirt & Shells	500	500	-	500	500	100.00%	500	0.00%
W/W - Meter - Equipment & Vehicle Parts	13,000	13,000	18,194	4,806	23,000	76.92%	15,000	-34.78%
W/W - Meter - Tools & Equipment	227,500	227,500	201,028	26,472	227,500	0.00%	227,500	0.00%
TOTAL MATERIALS & SUPPLIES	298,625	298,625	232,910	62,715	295,625		285,625	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
W/W - Meter - Training & Travel	6,000	6,000	201	5,799	6,000	0.00%	6,000	0.00%
W/W - Meter - Official Fees	550	550	130	420	550	0.00%	550	0.00%
W/W - Meter - Depreciation	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
W/W - Meter - Miscellaneous	500	500	-	500	500	0.00%	500	0.00%
TOTAL OTHER CHARGES	37,050	37,050	331	36,719	37,050		37,050	
TOTAL EXPENDITURES	910,454	910,454	471,164	356,055	827,219		822,944	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - Dist - Salaries	1,050,000	1,050,000	459,620	556,380	1,016,000	-3.24%	1,038,000	2.17%
W/W - Dist - FICA	2,000	2,000	391	609	1,000	-50.00%	2,000	100.00%
W/W - Dist - Retirement	171,000	171,000	75,931	91,069	167,000	-2.34%	166,000	-0.60%
W/W - Dist - Health/Life Insurance	260,000	260,000	94,557	87,443	182,000	-30.00%	205,000	12.64%
W/W - Dist - Workers Compensation	71,000	71,000	33,531	40,469	74,000	4.23%	77,000	4.05%
W/W - Dist - Unemployment	5,300	5,300	1,149	1,351	2,500	-52.83%	2,590	3.60%
W/W - Dist - Medicare	14,000	14,000	6,080	7,420	13,500	-3.57%	15,000	11.11%
W/W - Dist - Disability	3,500	3,500	1,608	1,592	3,200	-8.57%	3,500	9.38%
W/W - Dist - Deferred Compensation	40,000	40,000	15,613	14,887	30,500	-23.75%	32,000	4.92%
W/W - Dist - Dental Insurance	2,000	2,000	708	742	1,450	-27.50%	1,600	10.34%
W/W - Dist - Miscellaneous	1,500	1,500	284	1,216	1,500	0.00%	1,500	0.00%
TOTAL PERSONAL SERVICES	1,620,300	1,620,300	689,472	803,178	1,492,650		1,544,190	
OPERATING SERVICES:								
W/W - Dist - Ads, Dues & Subscriptions	720	720	25	695	720	0.00%	720	0.00%
W/W - Dist - Printing	100	100	-	100	100	0.00%	100	0.00%
W/W - Dist - Utilities - Electric	24,097	24,097	7,979	16,118	24,097	0.00%	24,097	0.00%
W/W - Dist - Utilities - Gas	450	450	184	266	450	100.00%	450	0.00%
W/W - Dist - Rentals	7,157	7,157	8,276	3,981	12,257	71.26%	8,157	-33.45%
W/W - Dist - Maint of Property & Equip	75,275	75,275	18,050	45,225	63,275	-15.94%	63,275	0.00%
W/W - Dist - Contractual Services	34,764	34,764	17,259	21,335	38,594	11.02%	35,444	-8.16%
W/W - Dist - Professional Services	6,000	6,000	-	8,000	8,000	33.33%	6,000	-25.00%
W/W - Dist - Property Insurance	7,000	7,000	1,779	14,321	16,100	130.00%	20,100	24.84%
W/W - Dist - Automobile Insurance	12,000	12,000	3,312	9,588	12,900	7.50%	15,300	18.60%
W/W - Dist - Employee Liability	4,000	4,000	655	9,845	10,500	162.50%	15,000	42.86%
W/W - Dist - General Liability	14,000	14,000	4,546	10,854	15,400	10.00%	17,095	11.01%
TOTAL OPERATING SERVICES	185,563	185,563	62,065	140,328	202,393		205,738	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
W/W - Dist - Office & Comm. Equip.	8,000	8,000	330	2,670	3,000	-62.50%	3,000	0.00%
W/W - Dist - Office Supplies	3,500	3,500	1,524	1,976	3,500	0.00%	3,500	0.00%
W/W - Dist - Medical Supplies	350	350	739	(389)	350	0.00%	350	0.00%
W/W - Dist - Food & Clothing	4,600	4,600	1,230	3,370	4,600	0.00%	4,600	0.00%
W/W - Dist - Maint of Bldgs & Grounds	13,000	13,000	3,452	6,548	10,000	-23.08%	10,000	0.00%
W/W - Dist - Vehicle Supplies	60,000	60,000	21,515	38,485	60,000	0.00%	60,000	0.00%
W/W - Dist - Miscellaneous	191,000	191,000	83,337	107,663	191,000	0.00%	191,000	0.00%
W/W - Dist - Sand/Shells/Dirt/Gravel	12,500	12,500	4,058	5,942	10,000	-20.00%	10,000	0.00%
W/W - Dist - Equipment & Vehicle Parts	46,500	46,500	18,068	23,432	41,500	-10.75%	41,500	0.00%
W/W - Dist - Asphalt/Concrete	2,500	2,500	8	2,492	2,500	0.00%	2,500	0.00%
W/W - Dist - Lab Supplies	12,000	12,000	203	4,797	5,000	-58.33%	5,000	0.00%
W/W - Dist - Chemicals	4,100	4,100	-	2,000	2,000	-51.22%	2,000	0.00%
W/W - Dist - Tools & Equipment	55,000	55,000	18,142	21,858	40,000	-27.27%	40,000	0.00%
TOTAL MATERIALS & SUPPLIES	413,050	413,050	152,606	220,844	373,450		373,450	
OTHER CHARGES:								
W/W - Dist - Training & Travel	12,000	12,000	1,977	10,023	12,000	0.00%	12,000	0.00%
W/W - Dist - Judgements & Damages	5,000	5,000	-	2,500	2,500	-50.00%	2,500	0.00%
W/W - Dist - Official Fees	1,200	1,200	768	732	1,500	25.00%	1,500	0.00%
W/W - Dist - Depreciation	900,000	900,000	-	900,000	900,000	0.00%	920,000	2.22%
W/W - Dist - Miscellaneous	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	920,200	920,200	2,745	915,255	918,000		938,000	
TOTAL EXPENDITURES	3,139,113	3,139,113	906,888	2,079,605	2,986,493		3,061,378	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - Plant - Salaries	1,370,000	1,370,000	572,685	642,315	1,215,000	-11.31%	1,336,000	9.96%
W/W - Plant - Retirement	230,000	230,000	95,925	109,075	205,000	-10.87%	214,000	4.39%
W/W - Plant - Health/Life Insurance	255,000	255,000	100,765	90,235	191,000	-25.10%	204,000	6.81%
W/W - Plant - Workers Compensation	94,000	94,000	42,311	47,689	90,000	-4.26%	99,000	10.00%
W/W - Plant - Unemployment	7,000	7,000	1,432	1,668	3,100	-55.71%	3,340	7.74%
W/W - Plant - Medicare	17,000	17,000	6,402	7,598	14,000	-17.65%	17,000	21.43%
W/W - Plant - Disability	4,200	4,200	1,895	1,905	3,800	-9.52%	4,000	5.26%
W/W - Plant - Deferred Compensation	38,000	38,000	21,544	24,456	46,000	21.05%	49,000	6.52%
W/W - Plant - Dental Insurance	2,000	2,000	884	916	1,800	-10.00%	2,000	11.11%
W/W - Plant - Miscellaneous	1,500	1,500	155	1,345	1,500	0.00%	1,500	0.00%
TOTAL PERSONAL SERVICES	2,018,700	2,018,700	843,998	927,202	1,771,200		1,929,840	
OPERATING SERVICES:								
W/W - Plant - Ads, Dues & Subscriptions	1,950	1,950	-	1,950	1,950	0.00%	1,950	0.00%
W/W - Plant - Printing	100	100	-	100	100	0.00%	100	0.00%
W/W - Plant - Utilities - Electric	531,690	531,690	178,742	283,258	462,000	-13.11%	462,000	0.00%
W/W - Plant - Utilities - Gas	18,950	18,950	6,808	10,792	17,600	-7.12%	17,600	0.00%
W/W - Plant - Rentals	11,500	11,500	5,015	6,485	11,500	0.00%	11,500	0.00%
W/W - Plant - Maint of Property & Equip	205,315	205,315	35,665	134,650	170,315	-17.05%	160,315	-5.87%
W/W - Plant - Contractual Services	95,273	95,273	56,872	23,698	80,570	-15.43%	82,370	2.23%
W/W - Plant - Professional Services	67,680	67,680	19,127	40,053	59,180	-12.56%	61,180	3.38%
W/W - Plant - Property Insurance	220,000	220,000	41,507	302,743	344,250	56.48%	425,750	23.67%
W/W - Plant - Automobile Insurance	6,000	6,000	1,656	4,844	6,500	8.33%	7,650	17.69%
W/W - Plant - Employee Liability	7,000	7,000	1,067	14,553	15,620	123.14%	23,000	47.25%
W/W - Plant - General Liability	23,000	23,000	7,407	16,693	24,100	4.78%	26,300	9.13%
TOTAL OPERATING SERVICES	1,188,458	1,188,458	353,866	839,819	1,193,685		1,279,715	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
W/W - Plant - Office & Comm. Equip.	22,100	22,100	2,443	9,657	12,100	-45.25%	10,000	-17.36%
W/W - Plant - Office Supplies	13,800	13,800	1,988	8,812	10,800	-21.74%	10,800	0.00%
W/W - Plant - Medical Supplies	1,000	1,000	104	896	1,000	0.00%	1,000	0.00%
W/W - Plant - Food & Clothing	5,200	5,200	5,917	7,725	13,642	162.35%	5,200	-61.88%
W/W - Plant - Maint of Bldgs & Grounds	17,000	17,000	5,211	11,789	17,000	0.00%	17,000	0.00%
W/W - Plant - Vehicle Supplies	24,200	24,200	7,765	12,235	20,000	-17.36%	22,200	11.00%
W/W - Plant - Lab/Operating Supplies	51,000	51,000	11,695	29,305	41,000	-19.61%	41,000	0.00%
W/W - Plant - Sand/Shell/Dirt/Gravel	1,500	1,500	855	645	1,500	0.00%	1,500	0.00%
W/W - Plant - Equipment & Vehicle Parts	26,000	26,000	3,064	12,936	16,000	-38.46%	16,000	0.00%
W/W - Plant - Asphalt/Concrete	3,000	3,000	80	2,920	3,000	0.00%	3,000	0.00%
W/W - Plant - Lab Supplies	50,000	50,000	25,864	26,136	52,000	4.00%	50,000	-3.85%
W/W - Plant - Chemicals	471,889	471,889	162,248	287,274	449,522	-4.74%	471,889	4.98%
W/W - Plant - Tools & Equipment	57,000	57,000	31,533	18,467	50,000	-12.28%	50,000	0.00%
TOTAL MATERIALS & SUPPLIES	743,689	743,689	258,767	428,797	687,564		699,589	
OTHER CHARGES:								
W/W - Plant - Training & Travel	29,000	29,000	3,123	25,877	29,000	0.00%	29,000	0.00%
W/W - Plant - Official Fees	4,884	4,884	1,012	3,872	4,884	0.00%	4,884	0.00%
W/W - Plant - Depreciation	825,000	825,000	-	825,000	825,000	0.00%	825,000	0.00%
W/W - Plant - Miscellaneous	5,000	5,000	-	-	-	-100.00%	5,000	100.00%
TOTAL OTHER CHARGES	863,884	863,884	4,135	854,749	858,884		863,884	
TOTAL EXPENDITURES	4,814,731	4,814,731	1,460,766	3,050,567	4,511,333		4,773,028	

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Canal Crossing	\$ 30,000	Move above ground canal crossing to underneath crossings (2 locations @ \$15,000 each)	
Distribution Equipment and Improvements	\$ 461,250	Warehouse - Normal & Emergency equipment replacement New WB Warehouse - Metal Building with shelving Forklift for New Warehouse 403 Milling - Exterior Renovations Inserta Valves Insulate 2000' of Elevated 12" waterlines GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) Replace vehicles: Unit# 812 (2008 1/2ton Pickup Truck with 108,794 miles) Unit# 813 (2008 1/2ton Pickup Truck with 100,281 miles) Unit# 830 (2007 1/2ton Pickup Truck with 103,345 miles)	\$ 10,000 200,000 25,000 15,000 40,000 100,000 11,250 20,000 20,000 20,000
Billing Equipment and Improvements	\$ 55,000	Billing equipment upgrades & replacements Replace 2006 bill folding/envelope stuffer equipment Server - Utility Billing System	\$ 10,000 37,000 8,000
Admininstration Equipment and Improvements	\$ 54,500	Administrative equipment replacement/upgrade Security System Upgrades - Westbank Office Server - Windows Replace 2007 Copier -ID/Cashiers Replace 2007 Copier -WB Office Replace Vehicle: Unit# 864 (2000 ExMark Mower w/ high maintenance costs)	\$ 10,000 7,500 8,000 6,000 13,000 10,000
Meter Reading Equipment and Improvements	\$ 50,000	Meter Reading equipment system replacements/upgrades Replace vehicles: Unit# 806 (2008 Ford Ranger Truck with 88,114 miles) Unit# 808 (2008 Ford Ranger Truck with 88,462 miles)	10,000 20,000 20,000

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2014**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Cont.)			
Water Towers and Tanks	\$ 684,801	Baffle Curtains - Additions to Two (2) Ground Water Tanks	\$ 120,000
		Utility Service Co Annual Pymt Installments:	
		WB GST #1 - YR4	57,223
		WB GST #2 - YR5	32,043
		WB GST #3 - YR6	47,500
		WB GST #4 - YR7	24,825
		EB GST #1 - YR4	79,384
		EB GST #2 - YR3	72,022
		EB GST #3 - New Nov08	-
		EB GST #4 - YR6	62,512
		EB GST #5 - New Nov08	-
		St. Rose Tower - YR6	34,288
		Taft Tower - YR6	53,047
		Des Allemands Tower - YR3	61,299
		Montz Tower - YR3	40,658
Water Treatment Plant Improvements	\$ 582,500	Refurbish WB B Plant Clarifier	\$ 300,000
		WB Plant - Chlorinators (includes installation)	25,000
		WB Plant - Control Room A/C	10,000
		Electric Actuator Valves (3 @ \$7,500 each)	22,500
		WB Chlorine Cylinder Room Modifications	80,000
		Analytical & Normal equipment for West Bank	60,000
		Analytical & Normal equipment for East Bank	60,000
		New Vehicle - 2014 Quad Pickup Truck	25,000
	\$ 1,918,051	Total proposed 2013 Capital Projects	

SOLID WASTE COLLECTION & DISPOSAL

FUND NUMBER: 450

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	-	-			-		-	
Restricted for Debt Service	-	-			-		-	
Restricted for Capital Projects	-	-			-		-	
Unrestricted	1,366,686	1,366,686			1,438,565		1,470,040	
REVENUES:								
Waste Collection & Disposal Fees	3,500,000	3,500,000	1,479,118	2,020,882	3,500,000	0.00%	3,550,000	1.43%
Recycling Collection Fees	75	75	16	34	50	0.00%	75	50.00%
Interest Earnings	600	600	466	134	600	0.00%	450	-25.00%
Transfer from General Fund	50,000	50,000	-	59,965	59,965	19.93%	65,000	8.40%
TOTAL REVENUES	3,550,675	3,550,675	1,479,600	2,081,015	3,560,615		3,615,525	
EXPENDITURES:								
PERSONAL SERVICES	49,145	49,145	18,735	22,105	40,840	-16.90%	44,635	9.29%
OPERATING SERVICES	3,383,420	3,383,420	1,562,075	1,832,025	3,394,100	0.32%	3,448,200	1.59%
MATERIALS & SUPPLIES	30,000	30,000	6,293	24,207	30,500	1.67%	30,500	0.00%
OTHER CHARGES	20,700	20,700	904	24,796	25,700	24.15%	25,700	0.00%
INTERGOVERNMENTAL	22,000	22,000	8,909	13,091	22,000	0.00%	22,000	0.00%
TRANSFERS	13,500	13,500	-	16,000	16,000	18.52%	16,000	0.00%
TOTAL EXPENDITURES	3,518,765	3,518,765	1,596,916	1,932,224	3,529,140		3,587,035	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	31,910	31,910			31,475		28,490	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	31,910	31,910			31,475		28,490	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	-	-			-		-	
Restricted for Debt Service	-	-			-		-	
Restricted for Capital Projects	-	-			-		-	
Unrestricted	1,398,596	1,398,596			1,470,040		1,498,530	

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Waste Coll - Salaries	34,000	34,000	13,788	16,432	30,220	-11.12%	33,000	9.20%
Waste Coll - FICA	230	230	73	87	160	-30.43%	300	87.50%
Waste Coll - Retirement	5,000	5,000	2,111	2,489	4,600	-8.00%	4,700	2.17%
Waste Coll - Life/Health Insurance	8,000	8,000	2,006	1,694	3,700	-53.75%	4,000	8.11%
Waste Coll - Workers Compensation	210	210	91	104	195	-7.14%	225	15.38%
Waste Coll - Unemployment	170	170	34	41	75	-55.88%	85	13.33%
Waste Coll - Medicare	500	500	196	304	500	0.00%	500	0.00%
Waste Coll - Disability	135	135	53	57	110	-18.52%	125	13.64%
Waste Coll - Deferred Compensation	800	800	347	853	1,200	50.00%	1,600	33.33%
Waste Coll - Dental Insurance	100	100	36	44	80	-20.00%	100	25.00%
TOTAL PERSONAL SERVICES	49,145	49,145	18,735	22,105	40,840		44,635	
OPERATING SERVICES:								
Waste Coll - Ads, Dues & Subscriptions	300	300	-	300	300	0.00%	300	0.00%
Waste Coll - Contractual Services	3,346,000	3,346,000	1,549,153	1,813,427	3,362,580	0.50%	3,411,800	1.46%
Waste Coll - Professional Services	200	200	-	200	200	0.00%	200	0.00%
Waste Coll - Property Insurance	1,095	1,095	230	5	235	-78.54%	-	-100.00%
Waste Coll - Employee Liability	185	185	27	268	295	59.46%	420	42.37%
Waste Coll - General Liability	640	640	185	305	490	-23.44%	480	-2.04%
TOTAL OPERATING SERVICES	3,348,420	3,348,420	1,549,595	1,814,505	3,364,100		3,413,200	
MATERIALS & SUPPLIES:								
Waste Coll - Food & Clothing	-	-	344	156	500	100.00%	500	0.00%
Waste Coll - Miscellaneous	30,000	30,000	5,949	24,051	30,000	0.00%	30,000	0.00%
TOTAL MATERIALS & SUPPLIES	30,000	30,000	6,293	24,207	30,500		30,500	
OTHER CHARGES:								
Waste Coll - Training & Travel	5,500	5,500	904	4,596	5,500	0.00%	5,500	0.00%
Waste Coll - Official Fees	200	200	-	200	200	0.00%	200	0.00%
Waste Coll - Miscellaneous	15,000	15,000	-	20,000	20,000	33.33%	20,000	0.00%
TOTAL OTHER CHARGES	20,700	20,700	904	24,796	25,700		25,700	

CONTINUED

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	Current Year					% Change Last Adopted vs Projected Actual	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
INTERGOVERNMENTAL:								
Waste Coll - Intergovernmental	22,000	22,000	8,909	13,091	22,000	0.00%	22,000	0.00%
TOTAL INTERGOVERNMENTAL	22,000	22,000	8,909	13,091	22,000		22,000	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	13,500	13,500	-	16,000	16,000	18.52%	16,000	0.00%
TOTAL TRANSFERS	13,500	13,500	-	16,000	16,000		16,000	
TOTAL EXPENDITURES	3,483,765	3,483,765	1,584,436	1,914,704	3,499,140		3,552,035	

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

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Recycling Coll - Contractual Services	35,000	35,000	12,480	17,520	30,000	-14.29%	35,000	16.67%
TOTAL OPERATING SERVICES	35,000	35,000	12,480	17,520	30,000		35,000	
TOTAL EXPENDITURES	35,000	35,000	12,480	17,520	30,000		35,000	

**2014 ST. CHARLES PARISH ANNUAL BUDGET
SUMMARY OF POSITIONS**

FUND CODE	DEPARTMENT	2009	2009	2010	2010	2011	2012	2013	2014
		BUDGET	ACTUAL	BUDGET	URRENT	BUDGET	BUDGET	BUDGET	BUDGET
001 - 400110	COUNCIL	13.00	14.00	13.00	13.00	13.00	12.00	12.00	12.00
001 - 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400118	COUNCIL DIVISION A	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 400140	PUBLIC INFORMATION	3.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00
001 - 400205	DISTRICT COURT	0.19	0.19	-	-	-	-	-	-
001 - 400206	a) DISTRICT COURT DIVISION C	2.27	2.27	2.34	2.33	2.34	1.51	1.51	1.52
001 - 400207	b) DISTRICT COURT DIVISION D	2.27	2.27	2.33	2.33	2.33	1.51	1.51	1.52
001 - 400208	c) DISTRICT COURT DIVISION E	2.27	2.27	2.33	2.33	2.33	1.51	1.51	1.52
001 - 400235	DISTRICT ATTORNEY	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
001 - 400290	WARD COURTS	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
001 - 400310	PRESIDENT	5.00	5.00	5.00	4.00	4.00	5.00	5.00	5.00
001 - 400410	REGISTRAR OF VOTERS	5.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
001 - 400510	d) FINANCE	14.51	12.52	12.50	12.52	12.50	13.00	13.00	14.00
001 - 400530	e) PURCHASING	8.00	9.00	9.00	9.00	9.00	9.00	9.00	7.00
001 - 400540	f) PERSONNEL	5.00	5.00	5.00	6.00	6.00	6.00	5.00	6.00
001 - 400545	LEGAL SERVICES	4.00	4.00	4.00	5.00	5.00	5.00	4.00	4.00
001 - 400610	g) PLANNING & ZONING	19.00	15.00	19.00	15.00	19.00	19.30	19.30	20.30
001 - 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
001 - 400612	h) ICC BUILDING CODE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00
001 - 400625	i) INFORMATION TECHNOLOGY	6.00	5.00	5.00	6.00	6.00	7.20	6.20	7.20
001 - 400640	j) GENERAL GOVERNMENT BUILDINGS	20.00	24.00	24.00	22.00	24.00	24.00	23.00	23.25
001 - 400675	k) RISK MANAGEMENT	4.00	2.00	3.00	5.00	5.00	4.00	5.00	7.00
001 - 400680	GRANTS ADMINISTRATION	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
001 - 410710	EMERGENCY PREPAREDNESS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001 - 410711	l) EMERGENCY PREPAREDNESS-SUBSIDIARY	2.00	3.00	3.00	3.00	3.00	3.00	4.00	2.00
001 - 410712	m) EMERGENCY PREPAREDNESS-24 HOUR	7.00	6.00	6.00	5.00	5.00	5.00	5.00	7.00
001 - 410800	MOTOR VEHICLE	2.00	3.00	2.00	2.00	2.00	2.00	1.00	1.00
001 - 430160	CORONER	5.00	7.00	9.00	9.00	9.00	9.00	9.00	9.00
001 - 430180	ANIMAL CONTROL	6.00	6.00	7.00	8.00	8.00	10.00	10.00	10.00
001 - 430220	COMMUNITY SERVICES-JOB ONE	-	-	6.00	3.00	-	-	-	-
001 - 430225	COMMUNITY SERVICES-H & S REHABILITATION	0.25	-	1.13	-	0.06	-	1.00	1.00
001 - 430231	n) COMMUNITY SERVICES-COMMUNITY ACTION	6.75	5.75	9.00	8.80	7.80	6.96	7.71	7.61
001 - 430232	o) COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.45
001 - 430233	p) COMMUNITY SERVICES-SUMMER FEEDING	17.00	19.00	30.00	24.00	22.00	18.00	22.00	20.00
001 - 430234	q) COMMUNITY SERVICES-COMM SRV CTRS	-	19.00	-	24.00	-	2.00	5.00	6.00
001 - 430241	COMMUNITY SERVICES-EITC OUTREACH	-	-	1.00	-	-	-	-	-
001 - 430242	COMMUNITY SERVICES-ARRA WEATHERIZATION	-	-	-	-	0.94	0.13	-	-
001 - 430244	COMMUNITY SERVICES-ARRA CSBG PGM ACT	-	-	0.75	-	-	-	-	-
001 - 430246	COMMUNITY SERVICES-LIHEAP WEATHERIZATION	0.34	1.00	0.87	1.00	-	0.87	-	-
001 - 430247	r) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.94	0.90	0.90	0.54	0.18	0.13	0.14	0.08
001 - 430248	s) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.96	2.00	2.00	2.13	2.68	1.56	1.80	1.86
001 - 430249	COMMUNITY SERVICES-DOE WEATHERIZATION	0.41	-	-	-	-	-	-	-
001 - 430250	COMMUNITY SERVICES-HOME PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001 - 450300	t) COMMUNITY CENTER	-	1.00	-	1.00	-	-	-	5.00
001 - 465230	ECONOMIC DEVELOPMENT	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001 - 465235	TOURISM	1.00	-	1.00	-	1.00	1.00	1.00	1.00
105 - 420270	ROAD LIGHTING	1.33	1.66	1.66	1.66	1.66	1.66	1.00	1.00
107 - 465300	u) WORKFORCE INVESTMENT ACT	24.49	230.48	24.50	62.48	10.50	11.00	41.00	9.00
110 - 400205	v) CRIMINAL COURT FUND	-	230.48	-	62.48	-	2.47	2.47	2.44
112 - 420210	w) PAVED STREETS	69.00	57.00	69.00	63.00	71.00	66.00	68.00	67.00
112 - 420260	x) DRAINAGE	85.25	84.25	89.50	88.50	101.50	108.70	111.70	112.70
113 - 450100	y) RECREATION	60.25	84.25	66.25	74.25	66.25	65.25	65.25	64.00
113 - 450112	RECREATION SUMMER CAMP	76.00	93.00	93.00	79.00	79.00	82.00	64.00	64.00
114 - 430170	z) MOSQUITO CONTROL	1.34	1.68	1.68	1.68	1.68	1.68	1.00	1.01
116 - 430251	aa) RSVP - FEDERAL	1.20	1.20	1.20	1.20	0.61	0.55	0.35	0.53

FUND CODE	DEPARTMENT	2009 BUDGET	2009 ACTUAL	2010 BUDGET	2010 URRENT	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET
116 - 430260	RSVP - STATE/OTHER	0.95	0.95	0.95	0.95	1.00	1.00	1.00	1.00
116 - 430270	bb) RSVP - LOCAL	1.85	2.85	2.85	0.85	3.39	4.45	3.65	3.47
401 - 420451	cc) WASTEWATER-ADMINISTRATION	6.25	6.25	5.00	5.00	6.00	7.00	7.00	5.00
401 - 420452	dd) WASTEWATER-COLLECTION & MAINTENANCE	30.00	30.00	31.00	30.00	31.00	30.00	30.00	33.00
401 - 420453	WASTEWATER-TREATMENT	18.00	15.00	17.00	16.00	18.00	18.00	19.00	19.00
430 - 420541	ee) WATERWORKS - ADMINISTRATION	5.25	6.25	6.25	5.25	4.25	5.55	5.55	6.55
430 - 420542	WATERWORKS -BILLING & COLLECTING	8.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00
430 - 420543	ff) WATERWORKS - METER READERS	7.00	6.33	7.00	5.83	7.49	8.49	8.16	7.16
430 - 420544	gg) WATERWORKS - DISTRIBUTION	22.00	17.33	22.00	22.83	22.49	22.49	22.16	16.16
430 - 420545	WATERWORKS -PLANT	18.00	17.34	17.00	18.34	18.02	19.02	18.68	18.68
450 - 420430	hh) SOLID WASTE	1.33	1.66	1.66	1.66	1.66	1.66	1.00	0.99
TOTAL		648.00	#####	708.00	800.29	681.00	690.00	709.00	681.00

- a) Adjusted the allocation of the two Court Reporters salary due to anticipated cost of living increase and the static nature of the Juvenile Supplement which is part of salary paid from Criminal Court Fund.
- b) Adjusted the allocation of the two Court Reporters salary due to anticipated cost of living increase and the static nature of the Juvenile Supplement which is part of salary paid from Criminal Court Fund.
- c) Adjusted the allocation of the two Court Reporters salary due to anticipated cost of living increase and the static nature of the Juvenile Supplement which is part of salary paid from Criminal Court Fund.
- d) Replaced one Accountant I with one Accountant II, replaced one Payroll Technician with one Payroll Tech II in 2013 and one Temporary position is being budgeted in 2014 to work with Department scanning implementation if needed.
- e) One Procurement Contract Tech upgraded to Procurement Agent in 2013, Purchasing Officer position was vacated in 2013 and not budgeted in 2014 and one Temporary position not budgeted in 2014.
- f) A Training Specialist is being budgeted for 2014.
- g) One additional Summer Temporary position and two Community Outreach Specialist Temporary positions are budgeted in 2014 and two Permit Officer positions are being reallocated to the ICC Building Code Department in 2014.
- h) Two Permit Officer positions are reallocated from Planning & Zoning Department in 2014.
- i) One additional Summer Temporary position is budgeted for 2014.
- j) One Temporary Maintenance Worker position was replaced with a Groundskeeper position in 2013 and budgeted for 2014, the reallocation of the Chief Operating Officer position resulted in 25% of the salary being charged here.
- k) An Administrative Assistant and one additional Summer Temporary position is being budgeted for 2014.
- l) The Temporary Emergency Coordinator was reallocated to the Emg. Prep. 24 Hr. Department and one less Summer Temporary position was budgeted for 2014.
- m) One additional Emergency Coordinator was hired in 2013 and the Temporary Emergency Coordinator position was reallocated from Emg. Prep. Sub. Department in 2014.
- n) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in other grant funding for this department and in 2013 the Clerk I position was replaced with a CSBG Coordinator position, the Assistance Pgm Supervisor was replaced with a Special Pgm Coordinator position and budgeted as such in 2014.
- o) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- p) In 2014 budgeted the number of positions actually hired to operate program in 2013.
- q) An Assistant Coordinator-Enrichment was hired, two CS CTR Summer Temporary positions changed to Summer Worker-Enrichment and CS CTR Coordinator-PT changed to Coordinator-Enrichment in 2013 and budgeted as such in 2014.
- r) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding from this source and CSBG Coordinator replaced the Assistance Pgm Supervisor position for allocation to this Department.
- s) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding from this source and CSBG Coordinator replaced the Assistance Pgm Supervisor position and the Special Pgm Coordinator replaced one Comm. Svcs. Application Clk for allocation to this Department.
- t) Budgeted five Temporary positions to setup events in new Community Center in 2014.
- u) Removed thirty-two Summer Youth Program Participants in 2014 as funding for program not budgeted.
- v) Adjusted the allocation of the six Court Reporters salary due to anticipated cost of living increase and the static nature of the Juvenile Supplement which is part of salary paid from Criminal Court Fund.
- w) An Accounting Clerk II was moved from Drainage, a Groundskeeper was added, a Grass Cutter III was removed and two Laborer positions were removed in 2014.
- x) One Accounting Clerk II moved to Paved Streets, one Clerk Receptionist, two Grass Cutter II, one Inspector and two Laborer positions removed. One Clerk Temporary, four Electrician Helper, one Sunset Drainage Foreman and one Sunset Drainage Operator were added in 2013 and budgeted as such in 2014. One additional Q. A. Coordinator was added and an Environmental Manager were budgeted in 2014.
- y) The reallocation of the Chief Operating Officer position resulted in removing the 25% of that salary, removed one Field Maint. Worker/Summer, two Field Maint. Worker/Temp positions and added one Gym Attendant and one Rec. Community Ctr Coordinator position in 2014.
- z) In 2013 a slight change in allocation of salary of Clerk I resulted in a fraction increase and is budgeted as such for 2014.
- aa) In 2013 the reduction of salary and changes in the source and amount of grant funding resulted in the reallocation of salaries

FUND CODE	DEPARTMENT	2009 BUDGET	2009 ACTUAL	2010 BUDGET	2010 CURRENT	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET
	for the RSVP Director in 2014.								
bb)	In 2013 the reduction of salary and changes in the source and amount of grant funding resulted in the reallocation of salaries for the RSVP Director in 2014.								
cc)	The Assistant Superintendent position was eliminated in 2013 and one less Summer Temporary position was hired in 2013 and were not budgeted in 2014.								
dd)	Two Summer Laborer and one Wastewater Operations Mgr positions were added in 2013 and budgeted in 2014.								
ee)	One Waterworks Operations Mgr position added in 2013 and budgeted in 2014.								
ff)	One less Meter Reader/Dist. Maint. position is being budgeted for 2014.								
gg)	Six Summer Temporary positions were not hired in 2013 and are not being budgeted for 2014.								
hh)	In 2013 a slight change in allocation of salary of Clerk I resulted in a fraction decrease and is budgeted as such for 2014.								



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

	2003	2004	2005	2006
Governmental activities				
Invested in capital assets, net of related debt	\$ 54,608,406	\$ 69,591,175	\$ 73,264,359	\$ 88,518,346
Restricted for:	11,858,098	9,918,330	8,994,356	8,164,263
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Unrestricted	37,633,367	31,521,752	42,608,063	54,768,676
Total governmental activities net position	\$ 104,099,871	\$ 111,031,257	\$ 124,866,778	\$ 151,451,285
Business-type activities				
Invested in capital assets, net of related debt	\$ 99,324,370	\$ 96,899,668	\$ 95,294,688	\$ 97,596,993
Restricted for:	5,206,894	4,958,811	5,597,147	7,417,357
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Unrestricted	2,445,334	2,659,978	2,933,159	4,759,642
Total business-type activities net position	\$ 106,976,598	\$ 104,518,457	\$ 103,824,994	\$ 109,773,992
Primary government				
Invested in capital assets, net of related debt	\$ 153,932,776	\$ 166,490,843	\$ 168,559,047	\$ 186,115,339
Restricted	17,064,992	14,877,141	14,591,503	15,581,620
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Special Revenue	-	-	-	-
Unrestricted	40,078,701	34,181,730	45,541,222	59,528,318
Total primary government net position	\$ 211,076,469	\$ 215,549,714	\$ 228,691,772	\$ 261,225,277

Source: Audited Comprehensive Annual Financial Report.

Note: The parish began to report accrual information when it implemented GASB Statement 34 in 2003.

Exhibit E-1

2007	2008	2009	2010	2011	2012
\$ 97,956,951	\$ 99,123,500	\$ 103,427,078	\$ 120,409,754	\$ 140,450,577	\$ 159,338,478
7,840,421	7,872,433	10,301,562	10,381,950	33,691,897	
-	-	-	-	-	31,584,479
-	-	-	-	-	4,591,657
-	-	-	-	-	1,884,367
-	-	-	-	-	3,263,986
64,562,997	77,137,128	64,931,061	61,097,588	35,099,858	33,236,679
<u>\$ 170,360,369</u>	<u>\$ 184,133,061</u>	<u>\$ 178,659,700</u>	<u>\$ 191,889,292</u>	<u>\$ 209,242,332</u>	<u>\$ 233,899,646</u>
\$ 99,051,543	\$ 94,825,477	\$ 96,566,346	\$ 102,256,875	\$ 102,829,417	\$ 102,711,267
7,130,258	8,137,231	8,954,936	9,447,895	10,437,856	
-	-	-	-	-	-
-	-	-	-	-	2,857,321
-	-	-	-	-	7,864,064
-	-	-	-	-	-
8,675,669	10,892,319	17,914,946	8,944,554	6,016,479	3,379,723
<u>\$ 114,857,470</u>	<u>\$ 113,855,027</u>	<u>\$ 123,436,228</u>	<u>\$ 120,649,324</u>	<u>\$ 119,283,752</u>	<u>\$ 116,812,375</u>
\$ 197,008,494	\$ 193,948,977	\$ 199,993,424	\$ 222,666,629	\$ 243,279,994	\$ 262,049,745
14,970,679	16,009,664	19,256,498	19,829,845	44,129,753	
-	-	-	-	-	31,584,479
-	-	-	-	-	7,448,978
-	-	-	-	-	9,748,431
-	-	-	-	-	3,263,986
73,238,666	88,029,447	82,846,007	70,042,142	41,116,337	36,616,402
<u>\$ 285,217,839</u>	<u>\$ 297,988,088</u>	<u>\$ 302,095,929</u>	<u>\$ 312,538,616</u>	<u>\$ 328,526,084</u>	<u>\$ 350,712,021</u>

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
General government	\$ 9,047,181	\$ 9,190,975	\$ 9,482,176	\$ 10,234,268	\$ 14,131,681	\$ 10,755,610	\$ 20,824,397	\$ 14,405,243	\$ 15,314,299	\$ 18,011,540
Public safety	4,754,617	6,188,003	13,831,891	7,107,232	6,675,265	12,165,599	8,410,575	7,399,524	9,664,188	13,628,616
Public works	10,476,106	17,615,424	17,810,336	19,485,320	20,662,921	20,372,591	22,000,978	23,739,793	27,220,169	24,944,066
Health and welfare	2,730,086	2,916,691	3,817,755	3,648,387	4,208,703	4,424,586	5,098,084	5,286,588	6,021,742	5,637,053
Culture and recreation	1,895,257	2,497,697	2,492,969	2,482,841	2,724,819	3,130,278	4,661,002	4,412,734	4,136,517	4,362,368
Economic development and assistance	2,802,533	3,295,347	3,867,097	4,189,764	2,754,328	2,931,667	3,258,521	2,711,225	1,894,222	1,936,176
Interest & other charges on long-term debt	2,410,284	2,693,612	2,470,056	2,027,512	2,357,075	1,699,323	1,595,120	1,339,967	1,068,932	926,822
Total governmental activities expenses	34,116,064	44,397,749	53,772,280	49,175,324	53,514,792	55,479,654	65,848,677	59,295,074	65,320,069	69,446,641
Business-type activities:										
Waterworks utility system	6,803,241	7,201,101	6,732,560	7,582,875	9,140,058	9,671,422	10,005,765	10,186,293	10,144,371	10,768,117
Wastewater utility system	10,060,717	9,712,537	10,393,030	10,388,352	11,677,372	11,795,239	11,376,790	11,199,581	10,473,738	10,728,800
Solid waste collection and disposal	2,818,109	2,820,247	2,814,602	3,139,169	3,528,908	3,743,783	3,736,594	3,750,725	3,382,763	3,387,198
Total business-type activities expenses	19,682,067	19,733,885	19,940,192	21,110,396	24,346,338	25,210,444	25,119,149	25,136,599	24,000,872	24,884,115
Total primary government expenses	53,798,131	64,131,634	73,712,472	70,285,720	77,861,130	80,690,098	90,967,826	84,431,673	89,320,941	94,330,756
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,503,272	\$ 1,988,564	\$ 2,763,968	\$ 3,379,117	\$ 3,699,399	\$ 3,701,130	\$ 3,624,990	\$ 2,873,262	\$ 2,926,954	\$ 3,073,497
Public works	52,201	12,148	16,795	5,088	12,946	8,605	11,341	34,984	48,876	20,896
Culture and recreation	49,422	45,358	50,622	62,060	66,270	82,189	107,877	138,657	199,330	244,226
Operating grants and contributions	4,828,524	5,214,681	14,727,200	8,459,923	4,971,050	9,320,506	9,656,650	6,590,029	7,793,403	11,948,264
Capital grants and contributions	2,154,492	1,986,394	2,336,922	14,576,941	9,727,281	2,176,208	2,653,233	9,790,431	12,638,224	10,593,138
Total governmental activities program revenues	9,587,911	9,247,145	19,895,507	26,483,129	18,476,946	15,288,638	16,054,091	19,427,363	23,606,787	25,880,021
Business-type activities:										
Charges for services:										
Waterworks utility system	5,459,475	5,409,933	7,010,523	9,290,495	10,636,932	10,709,725	11,037,959	10,865,178	11,055,175	10,426,391
Wastewater utility system	6,812,540	6,661,740	7,036,979	8,584,119	7,717,179	7,283,534	7,365,461	7,199,368	7,286,282	7,619,198
Solid waste collection and disposal	2,600,665	2,651,656	2,381,887	3,386,105	3,696,745	3,711,229	3,965,403	3,998,917	3,536,887	3,604,549
Operating grants and contributions	168,958	125,965	296,671	-	2,543,557	980,396	143,186	89,784	248,643	227,161
Capital grants and contributions	-	1,247,247	1,437,791	4,400,226	3,120,601	558,703	40,125	14,111	258,951	283,430
Total business-type activities program revenues	15,041,638	16,096,541	18,163,851	25,660,945	27,715,014	23,243,587	22,552,134	22,167,358	22,385,938	22,160,729
Total primary government program revenues	\$ 24,629,549	\$ 25,343,686	\$ 38,059,358	\$ 52,144,074	\$ 46,191,960	\$ 38,532,225	\$ 38,606,225	\$ 41,594,721	\$ 45,992,725	\$ 48,040,750
Net (expenses)/revenue										
Governmental activities	\$ (24,528,153)	\$ (35,150,604)	\$ (33,876,773)	\$ (22,692,195)	\$ (35,037,846)	\$ (40,191,016)	\$ (49,794,586)	\$ (39,867,711)	\$ (41,713,282)	\$ (43,566,620)
Business-type activities	(4,640,429)	(3,637,344)	(1,776,341)	4,550,549	3,368,676	(1,966,857)	(2,567,015)	(2,969,241)	(1,614,934)	(2,723,386)
Total primary government net expenses	\$ (29,168,582)	\$ (38,787,948)	\$ (35,653,114)	\$ (18,141,646)	\$ (31,669,170)	\$ (42,157,873)	\$ (52,361,601)	\$ (42,836,952)	\$ (43,328,216)	\$ (46,290,006)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Revenues & Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 17,225,420	\$ 17,011,703	\$ 17,619,869	\$ 17,789,328	\$ 19,003,307	\$ 20,524,233	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758
Sales taxes	18,043,803	20,304,470	24,489,895	28,935,942	29,571,279	32,221,461	32,710,536	28,288,787	34,268,437	41,172,766
Alcoholic beverage tax	57,616	60,995	61,352	62,072	54,518	53,028	52,382	50,737	45,892	50,889
Airport expansion agreement	279,991	217,059	190,432	178,166	165,256	144,877	-	-	-	1,381,602
Cable TV franchise tax	482,355	500,816	393,388	549,090	615,232	633,810	638,467	666,451	695,297	732,974
Investment earnings	885,459	955,368	1,591,960	3,061,811	3,865,138	2,678,483	975,318	534,967	401,819	313,348
Additions to Claims & Judgments	-	-	-	-	-	(1,109,227)	-	-	-	-
Implementation of GASB 45	-	-	-	-	-	(2,103,010)	-	-	-	-
Miscellaneous	871,533	1,591,747	2,658,353	217,386	676,300	661,709	195,205	600,259	1,708,946	943,492
Gain (loss) on disposal of capital assets	-	99,118	1,587,045	(567,093)	-	143,598	-	-	-	-
Transfer - Capital Contributions	-	-	-	0	-	-	-	-	-	76,941
Transfer (to) from other funds	(913,000)	(1,556,208)	(880,000)	(950,000)	(4,100)	(84,955)	(11,708,386)	120,733	(191,553)	(213,836)
Total governmental activities	36,933,177	39,185,068	47,712,294	49,276,702	53,946,930	53,764,007	44,321,222	53,097,303	59,066,322	68,223,934
Business-type activities:										
Taxes										
Ad valorem taxes	-	-	-	11	445	12	-	-	-	-
Investment earnings	137,953	84,261	202,878	448,438	1,533,868	879,447	439,830	54,906	46,625	37,265
Miscellaneous	-	-	-	-	-	-	-	248,164	11,184	908
Gain (loss) on disposal of capital assets	-	(461,266)	-	-	-	-	-	-	-	-
Transfer (to) from other funds	913,000	1,556,208	880,000	950,000	4,100	84,955	11,708,386	(120,733)	191,553	213,836
Total business-type activities	1,050,953	1,179,203	1,082,878	1,398,449	1,538,413	964,414	12,148,216	182,337	249,362	252,009
Total primary government	37,984,130	40,364,271	48,795,172	50,675,151	55,485,343	54,728,421	56,469,438	53,279,640	59,315,684	68,475,943
Change in Net Position										
Governmental activities	\$ 12,405,024	\$ 4,034,464	\$ 13,835,521	\$ 26,584,507	\$ 18,909,084	\$ 13,572,991	\$ (5,473,364)	\$ 13,229,592	\$ 17,353,040	\$ 24,657,314
Business-type activities	(3,589,476)	(2,458,141)	(693,463)	5,948,998	4,907,089	(1,002,443)	9,581,201	(2,786,904)	(1,365,572)	(2,471,377)
Total primary government	\$ 8,815,548	\$ 1,576,323	\$ 13,142,058	\$ 32,533,505	\$ 23,816,173	\$ 12,570,548	\$ 4,107,837	\$ 10,442,688	\$ 15,987,468	\$ 22,185,937

Source: Audited Comprehensive Annual Financial Report.

Note: The parish began to report accrual information when it implemented GASB Statement 34 in 2003.

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

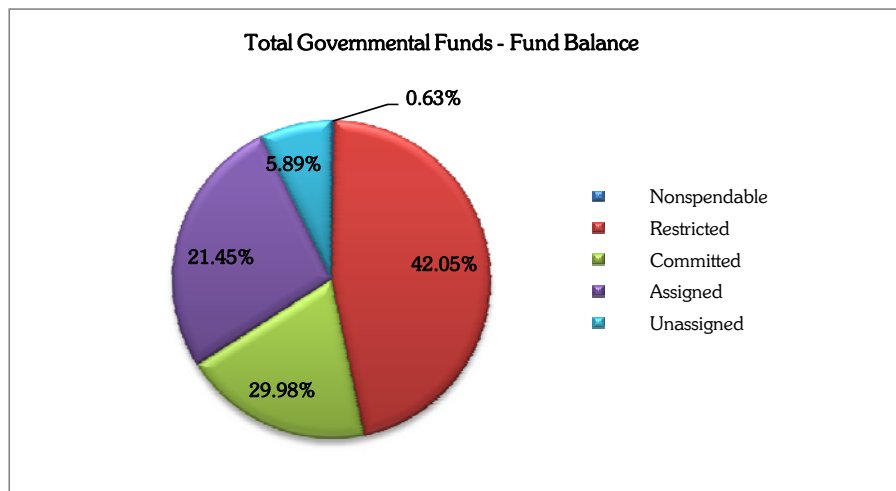
	2003	2004	2005	2006
General Fund				
Reserved	\$ 143,342	\$ 130,549	\$ 43,824	\$ 175,141
Unreserved, reported in:				
General Fund	18,454,081	16,125,137	22,074,709	28,178,035
Deisgnated for Insurance	-	-	-	-
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 18,597,423</u>	<u>\$ 16,255,686</u>	<u>\$ 22,118,533</u>	<u>\$ 28,353,176</u>
All other governmental funds				
Reserved	\$ 12,446,104	\$ 8,890,313	\$ 8,994,726	\$ 7,078,607
Unreserved, reported in:				
Special revenue funds	18,194,815	14,495,814	18,537,294	25,761,273
Capital projects funds	3,719,956	2,438,013	2,546,540	2,279,133
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 34,360,875</u>	<u>\$ 25,824,140</u>	<u>\$ 30,078,560</u>	<u>\$ 35,119,013</u>

Source: Audited Comprehensive Annual Financial Report.

Note: The parish began to report accrual information when it implemented GASB Statement 34 in 2003.
The parish began to report Fund Balance Reporting when it implemented GASB Statement 54 in 2011.

Exhibit E-3

2007	2008	2009	2010	2011	2012
\$ 234,239	\$ 81,050	\$ 291,322	\$ 303,998	\$ -	\$ -
34,373,118	41,750,290	33,822,823	35,816,102	-	-
1,373,577	1,436,279	1,374,700	1,264,575	-	-
-	-	-	-	417,043	202,327
-	-	-	-	3,055,030	260,178
-	-	-	-	15,012,261	12,052,002
-	-	-	-	16,880,927	23,845,305
-	-	-	-	4,758,040	6,466,751
<u>\$ 35,980,934</u>	<u>\$ 43,267,619</u>	<u>\$ 35,488,845</u>	<u>\$ 37,384,675</u>	<u>\$ 40,123,301</u>	<u>\$ 42,826,563</u>
\$ 6,230,000	\$ 6,759,906	\$ 10,302,990	\$ 5,664,793	\$ -	\$ -
30,797,386	36,346,746	34,379,718	34,330,891	-	-
1,744,101	1,850,417	1,862,172	2,396,037	-	-
-	-	-	-	91,749	67,546
-	-	-	-	30,636,867	41,064,311
-	-	-	-	9,006,227	5,160,704
-	-	-	-	304,264	36,007
-	-	-	-	(23,846)	(7,669)
<u>\$ 38,771,487</u>	<u>\$ 44,957,069</u>	<u>\$ 46,544,880</u>	<u>\$ 42,391,721</u>	<u>\$ 40,015,261</u>	<u>\$ 46,320,899</u>



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

	2003	2004	2005	2006
Revenues				
Taxes:				
Ad valorem taxes	\$ 17,225,420	\$ 17,011,703	\$ 17,619,869	\$ 17,789,328
Sales taxes	18,043,803	20,304,470	24,489,895	28,935,942
Other taxes	819,962	778,870	645,172	789,328
Licenses and permits	769,681	827,931	839,675	1,242,174
Intergovernmental revenues	6,935,577	7,163,825	16,953,679	8,650,916
Fees, charges, and commissions	1,329,576	703,083	1,373,984	1,461,908
Fines and forfeitures	553,077	552,306	728,169	835,566
Investment earnings	885,459	955,368	1,591,960	3,061,811
Miscellaneous	865,645	1,591,747	2,658,353	217,386
Total revenues	<u>47,428,200</u>	<u>49,889,303</u>	<u>66,900,756</u>	<u>62,984,359</u>
Expenditures				
Current:				
General government	8,653,378	8,752,033	9,124,143	9,878,954
Public safety	4,677,689	6,102,878	13,732,493	7,006,258
Public works	4,776,529	11,197,567	10,882,350	12,101,696
Health and welfare	2,699,458	2,834,907	3,714,756	3,536,016
Culture and recreation	1,714,087	2,281,202	2,256,210	2,237,601
Economic development & assistance	2,751,965	3,251,584	3,813,076	4,142,637
Debt service:				
Principal	6,220,000	6,860,000	3,975,000	4,905,000
Interest and other charges	3,106,265	2,608,305	2,311,855	1,935,264
Capital outlay	21,547,523	16,259,490	3,569,569	6,455,670
Total expenditures	<u>56,146,894</u>	<u>60,147,966</u>	<u>53,379,452</u>	<u>52,199,096</u>
Excess (deficiency) of revenues over expenditures	\$ (8,718,694)	\$ (10,258,663)	\$ 13,521,304	\$ 10,785,263
Other financing sources (uses)				
Transfer in	315,733	3,480,424	1,819,393	992,998
Transfer out	(1,228,733)	(5,036,632)	(2,699,393)	(1,942,998)
Insurance Recoveries	-	-	-	1,439,833
Issuance of Debt	-	-	-	-
Bond proceeds	27,428,797	790,978	7,170,000	-
Premium (discount) on debt issued	-	-	53,018	-
Payment to refunded bond escrow agent	(22,351,339)	-	(9,747,055)	-
Proceeds from sale of assets	-	145,421	-	-
Compensation for Loss/Damaged Assets	5,888	-	-	-
Total other financing sources (uses)	<u>4,170,346</u>	<u>(619,809)</u>	<u>(3,404,037)</u>	<u>489,833</u>
Net change in fund balance	<u>\$ (4,548,348)</u>	<u>\$ (10,878,472)</u>	<u>\$ 10,117,267</u>	<u>\$ 11,275,096</u>
Debt service as a percentage of noncapital expenditures	27.0%	21.6%	12.6%	15.0%

Source: Audited Comprehensive Annual Financial Report.

Exhibit E-4

	2007	2008	2009	2010	2011	2012
\$	19,003,307	\$ 20,524,233	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758
	29,571,279	32,221,461	32,710,536	28,288,787	34,268,437	41,172,766
	835,006	831,715	690,849	717,188	741,189	2,165,465
	888,645	1,057,834	1,224,314	1,161,535	1,220,781	1,229,153
	5,630,392	10,429,886	12,309,883	16,380,460	20,431,627	22,541,402
	1,947,317	1,646,809	1,588,923	806,151	784,418	864,930
	990,057	1,150,017	930,971	1,079,217	1,169,961	1,244,536
	3,865,138	2,678,484	975,318	534,967	401,819	313,348
	676,300	800,780	195,205	505,998	1,708,592	758,428
	<u>63,407,441</u>	<u>71,341,219</u>	<u>72,083,699</u>	<u>72,309,672</u>	<u>82,864,308</u>	<u>94,055,786</u>
	11,083,755	11,878,304	12,728,576	13,398,419	13,457,653	14,222,928
	6,458,952	11,923,099	8,213,440	7,212,336	9,504,072	13,524,991
	13,011,540	12,581,356	14,010,111	14,964,380	18,895,378	16,780,029
	4,102,703	4,311,443	4,961,591	5,133,224	5,874,174	5,511,268
	2,442,864	2,826,658	3,471,293	3,814,620	3,224,064	3,337,795
	2,712,710	2,900,060	3,236,146	2,701,925	1,878,426	1,918,806
	4,765,000	4,990,000	5,060,000	5,280,000	2,430,000	2,530,000
	1,753,490	1,596,006	1,500,361	1,303,810	1,098,587	971,725
	8,036,457	4,972,114	13,384,662	20,973,281	25,948,589	26,320,572
	<u>54,367,471</u>	<u>57,979,040</u>	<u>66,566,180</u>	<u>74,781,995</u>	<u>82,310,943</u>	<u>85,118,114</u>
\$	9,039,970	\$ 13,362,179	\$ 5,517,519	\$ (2,472,323)	\$ 553,365	\$ 8,937,672
	735,729	687,339	627,029	4,049,795	3,014,402	3,828,016
	(739,829)	(781,478)	(12,335,512)	(3,929,062)	(3,205,955)	(4,041,852)
	-	4,527	-	-	-	-
	920,000	-	-	-	-	-
	-	-	-	-	-	12,500,000
	-	-	-	-	-	-
	-	-	-	-	-	(12,400,000)
	-	-	-	91,457	-	181,853
	-	-	-	2,804	354	3,211
	<u>915,900</u>	<u>(89,612)</u>	<u>(11,708,483)</u>	<u>214,994</u>	<u>(191,199)</u>	<u>71,228</u>
\$	<u>9,955,870</u>	<u>\$ 13,272,567</u>	<u>\$ (6,190,964)</u>	<u>\$ (2,257,329)</u>	<u>\$ 362,166</u>	<u>\$ 9,008,900</u>
	14.1%	12.4%	12.3%	12.2%	6.3%	6.0%

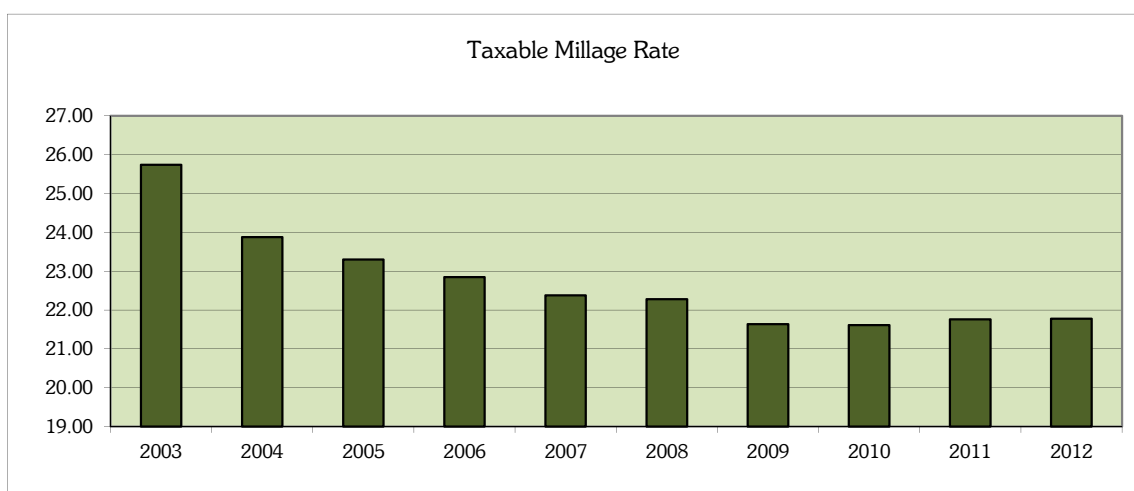
Parish of St. Charles
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)

Year Ended	Real Property		Other	Less:	Total Taxable	Total	Estimated	Assessed
	Residential Property	Commercial Property	Public Utilities	Homestead Exemption	Assessed Value	Direct Tax Rate	Actual Taxable Value	Value ¹ as a Percentage of Actual Value
2003	132,558,312	383,943,464	231,796,340	78,904,793	669,393,323	25.74	6,693,933,230	0.11%
2004	137,764,899	435,865,585	225,066,890	81,202,746	717,494,628	23.88	7,174,946,280	0.11%
2005	166,911,478	456,320,073	224,844,170	87,570,698	760,505,023	23.30	7,605,050,230	0.11%
2006	178,109,193	472,543,810	221,985,090	90,270,665	782,367,428	22.85	7,823,674,280	0.11%
2007	189,266,443	529,530,663	223,842,200	92,088,489	850,550,817	22.38	8,505,508,170	0.11%
2008	208,301,915	584,940,947	224,620,630	94,652,223	923,211,269	22.28	9,232,112,690	0.11%
2009	227,792,803	645,781,488	223,139,430	96,921,335	999,792,386	21.64	9,997,923,860	0.11%
2010	231,964,163	696,197,177	223,173,070	98,326,155	1,053,008,255	21.61	10,530,082,550	0.11%
2011	233,568,556	662,374,477	222,954,530	99,064,440	1,019,833,123	21.76	10,198,331,230	0.11%
2012	227,756,650	733,775,511	235,895,035	99,009,811	1,098,417,385	21.78	10,984,173,850	0.11%

Source: St. Charles Parish Tax Collector, 2011 Tax Roll
 St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.

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

¹ Includes tax-exempt property.

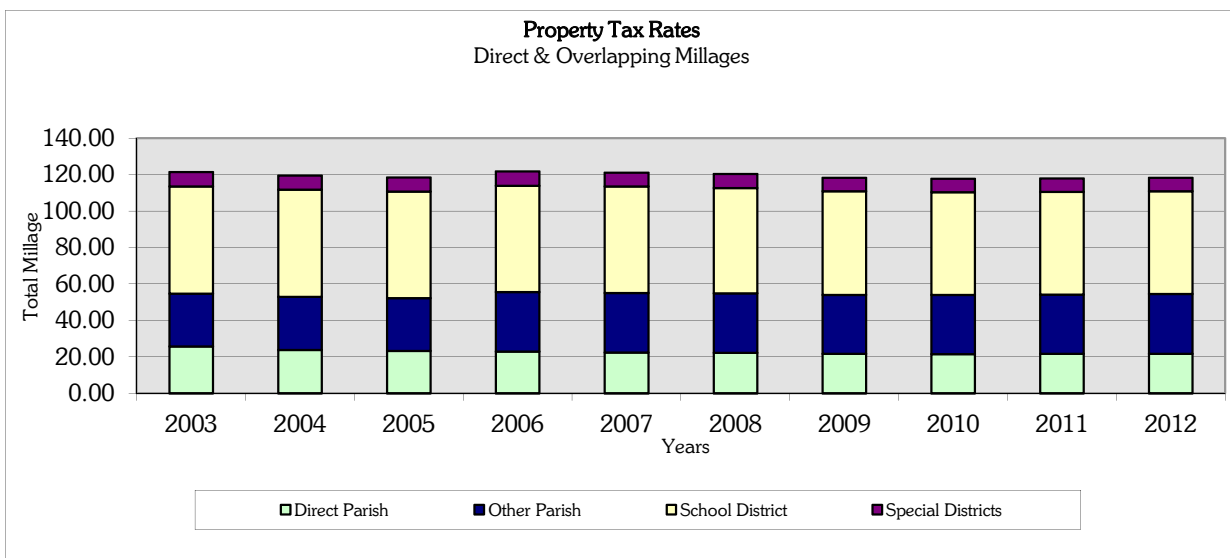


**Parish of St. Charles
Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

Year	St. Charles Parish			Overlapping Rates ¹								Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District					
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage	Special Districts		
2003	18.41	7.33	25.74	26.5	2.46	28.96	51.97	6.86	58.83	7.91	121.44	
2004	18.41	5.47	23.88	26.63	2.46	29.09	51.97	6.86	58.83	7.76	119.56	
2005	18.51	4.79	23.30	26.59	2.46	29.05	51.97	6.36	58.33	7.76	118.44	
2006	18.51	4.34	22.85	30.34	2.46	32.8	51.97	6.36	58.33	7.76	121.74	
2007	18.81	3.57	22.38	30.31	2.46	32.77	51.97	6.36	58.33	7.72	121.20	
2008	19.00	3.28	22.28	30.11	2.46	32.57	51.55	6.36	57.91	7.67	120.43	
2009	18.66	2.98	21.64	29.95	2.46	32.41	50.51	6.36	56.87	7.43	118.35	
2010	18.66	2.95	21.61	29.94	2.46	32.40	50.51	5.86	56.37	7.43	117.81	
2011	18.81	2.95	21.76	29.94	2.46	32.40	50.51	5.86	56.37	7.42	117.95	
2012	18.83	2.95	21.78	29.63	3.16	32.79	50.51	5.86	56.37	7.42	118.36	

Source: St. Charles Parish Tax Collector, 2011 Tax Roll

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



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

<u>Taxpayer</u>	<u>Industry Type</u>	<u>2012</u>		<u>2003</u>	
		<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Taxable Assessed Value</u>
Entergy Louisiana, Inc.	Public Utility	\$ 186,227,540	17.0%	\$ 198,846,700	26.6%
Union Carbide Corporation	Chemical Plant	137,013,155	12.5%	63,083,712	8.4%
Motiva Enterprises, LLC	Oil Refinery	84,772,448	7.7%	38,033,221 *	5.8%
Monsanto	Chemical Plant	54,619,084	5.0%	28,214,259	3.8%
Shell Oil Company	Oil Refinery	54,332,494	4.9%	39,327,388	5.3%
Valero Marketing & Supply	Oil Refinery	50,996,168	4.6%	- **	0.0%
Valero Refining - New Orleans	Oil Refinery	44,869,810	4.1%	-	0.0%
Motiva Enterprises, LLC	Chemical Plant	23,187,870	2.1%	38,033,221	5.1%
Occidental Chemical Corp	Chemical Plant	21,487,546	2.0%	10,310,246	1.4%
Bunge Corporation	Grain Elevator	6,120,880	0.6%	-	-
		<u>\$ 663,626,995</u>	<u>60.4%</u>	<u>\$ 415,848,747</u>	<u>56.4%</u>

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

* Shell changed its name to Motiva

** Valero bought Transamerica

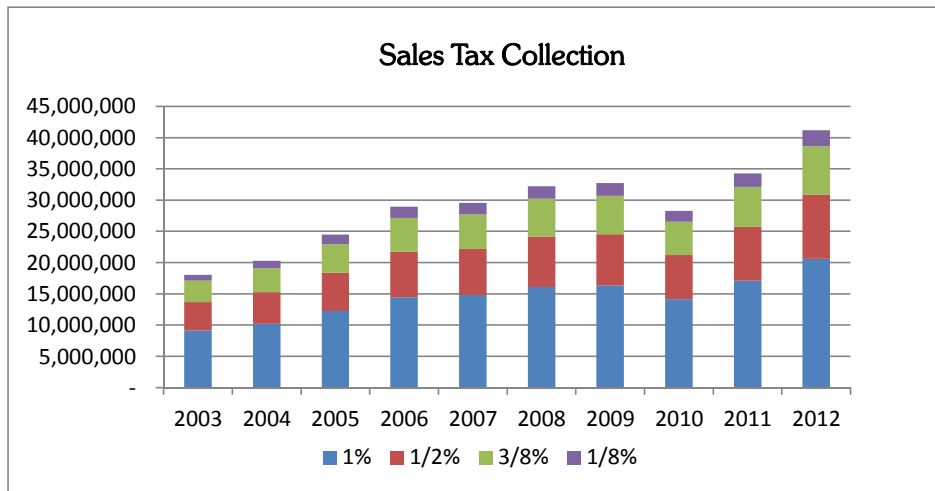
**Parish of St. Charles
Sales Tax Collections
Last Ten Years
(Unaudited)**

<u>Year</u>	<u>1% Road and Drainage Maintenance</u>	<u>1/2% General Parish</u>	<u>3/8% General Parish</u>	<u>1/8% Fire Protection</u>	<u>Total Sales Tax</u>
2003	9,121,885	4,560,953	3,420,717	940,248	18,043,803
2004	10,180,674	5,090,347	3,817,762	1,215,687	20,304,470
2005	12,245,421	6,122,240	4,591,681	1,530,553	24,489,895
2006	14,467,034	7,234,464	5,425,848	1,808,596	28,935,942
2007	14,785,650	7,392,825	5,544,618	1,848,186	29,571,279
2008	16,110,012	8,055,006	6,041,254	2,015,189	32,221,461
2009	16,356,823	8,178,411	6,133,808	2,041,494	32,710,536
2010	14,144,907	7,072,454	5,304,341	1,767,085	28,288,787
2011	17,134,228	8,567,114	6,425,335	2,141,760	34,268,437
2012	20,586,376	10,293,197	7,719,897	2,573,296	41,172,766

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2011.

	<u>Parish</u>	<u>School Board</u>	<u>State</u>	<u>Total</u>
St. Charles	2.00%	3.00%	4.00%	9.00%

Source: St. Charles Parish School Board - Remittance Sheet

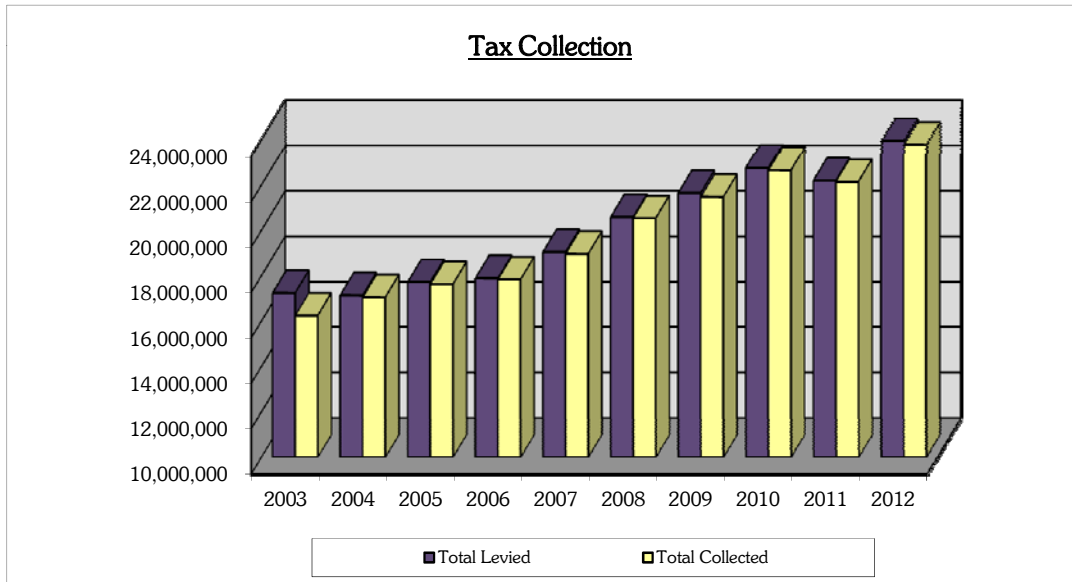


**Parish of St. Charles
Property Tax Levies and Collections
Last Ten Years
(Unaudited)**

Year	Total Tax Levy	Collected within Year of the Levy		Collections from Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2003	17,228,710	16,226,706	94.2	7,894	16,234,600	94.2
2004	17,132,216	17,003,843	99.3	34,549	17,038,392	99.5
2005	17,718,224	17,585,630	99.3	24,903	17,610,533	99.4
2006	17,875,653	17,764,436	99.4	59,713	17,824,149	99.7
2007	19,034,037	18,944,040	99.5	219	18,944,259	99.5
2008	20,567,684	20,524,026	99.8	-	20,524,026	99.8
2009	21,633,802	21,370,644	98.8	87,056	21,457,700	99.2
2010	22,753,618	22,506,970	98.9	128,399	22,635,369	99.5
2011	22,189,594	22,133,407	99.7	4,077	22,137,484	99.8
2012	23,921,115	23,763,105	99.3	2,653	23,765,758	99.4

Source: St. Charles Parish Tax Collector.

* Settlements of taxes paid in protest from prior years.





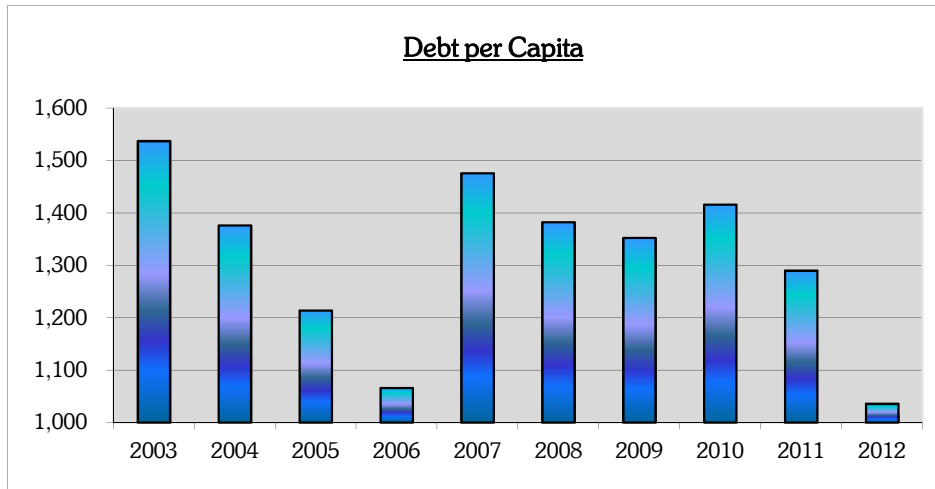
Parish of St. Charles
Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)

<u>Year</u>	<u>Governmental Activities</u>			
	<u>General Obligation Bonds</u>	<u>Public Improvement Bonds</u>	<u>Less: Deferred Amount on Refunding</u>	<u>Less: Bond Amortization Costs</u>
2003	38,410,000	24,180,000	(526,489)	-
2004	34,890,000	21,630,000	(461,848)	131,599
2005	32,620,000	17,605,000	(639,267)	45,053
2006	30,245,000	15,075,000	(523,215)	76,673
2007	28,100,000	13,375,000	(407,163)	78,817
2008	25,860,000	10,625,000	(291,111)	108,358
2009	23,670,000	7,755,000	(175,059)	134,755
2010	21,380,000	11,265,000	(74,001)	88,164
2011	19,265,000	4,450,000	(49,333)	128,755
2012	17,165,000	4,120,000	(24,665)	180,488

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

Business-Type Activities					
Revenue Bonds	Less: Bond Amortization Costs	Less: Deferred Amount on Refunding	Total Primary Government	Percentage of Personal Income	Per Capita
13,455,000	(127,847)	-	75,390,664	5.99%	1,537
12,620,000	(114,389)	(537,596)	68,157,766	5.00%	1,376
11,750,000	(100,932)	(442,850)	60,837,004	4.47%	1,214
10,855,000	(87,475)	(348,105)	55,292,879	3.30%	1,066
33,415,000	(165,171)	164,258	76,393,080	4.23%	1,476
32,660,000	(126,945)	230,633	71,812,565	3.82%	1,382
31,875,000	(100,131)	269,239	69,809,100	3.55%	1,352
30,955,000	(84,726)	280,077	73,083,716	3.78%	1,416
33,055,294	290,915	(69,323)	68,081,957	3.46%	1,290
32,703,890	301,753	(53,919)	54,392,547	*	1,036

Note 11.
ulation data.



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

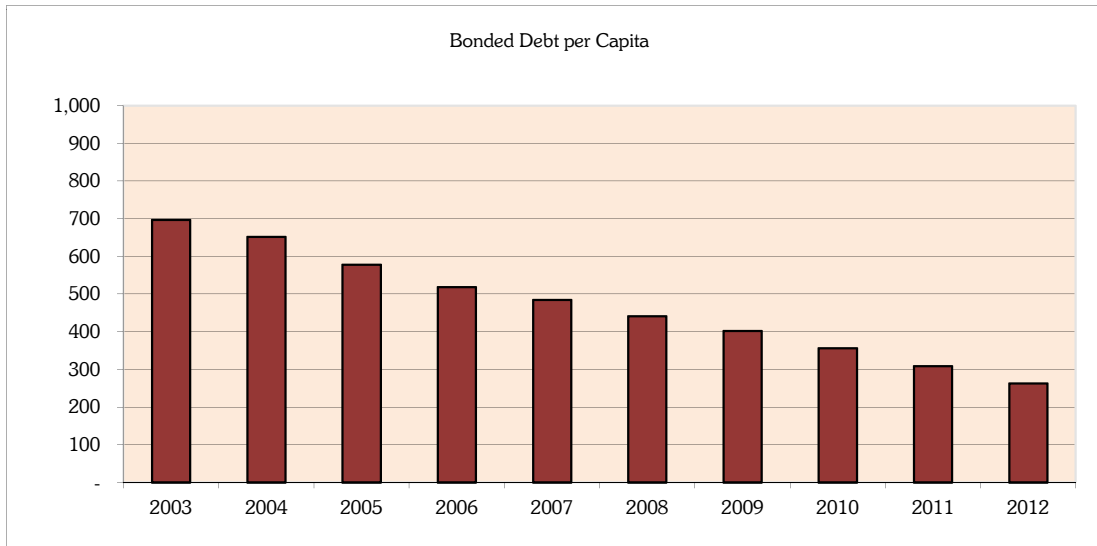
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ¹	Debt per Capita ²
2003	38,410,000	3,699,208	34,710,792	0.52%	697
2004	34,890,000	2,711,353	32,178,647	0.45%	652
2005	32,620,000	2,935,282	29,684,718	0.39%	578
2006	30,245,000	2,953,023	27,291,977	0.35%	519
2007	28,100,000	3,016,864	25,083,136	0.29%	485
2008	25,860,000	2,943,579	22,916,421	0.25%	441
2009	23,670,000	2,896,611	20,773,389	0.21%	402
2010	21,380,000	2,984,521	18,395,479	0.17%	356
2011	19,265,000	2,974,243	16,290,757	0.16%	309
2012	17,165,000	3,337,088	13,827,912	0.13%	263

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

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

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

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



Parish of St. Charles
Direct and Overlapping Governmental Activities Debt
December 31, 2012
(Unaudited)

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable To Government</u>	<u>Amount Applicable To Government</u>
Direct:			
St. Charles Parish Government ¹			
2003 Sewer Refunding	\$ 4,665,000	100%	\$ 4,665,000
2012 Sewer Refunding	12,500,000	100%	12,500,000
2003 Public Improvement Sales Tax Series	3,130,000	100%	3,130,000
2004 Public Improvement Sales Tax Series	185,000	100%	185,000
2007 Public Improvement Sales Tax Series	805,000	100%	805,000
2010 DEQ PIST Revenue Bond	4,028,890	100%	4,028,890
2007A WW & Wstwr Revenue Bond	23,975,000	100%	23,975,000
2007B WW & Wstwr Refunding	3,505,000	100%	3,505,000
1994 Sewer Revenue Bond	1,195,000	100%	1,195,000
Total Direct debt	<u>\$ 53,988,890</u>		<u>\$ 53,988,890</u>
Overlapping:			
St. Charles Parish School Board ³	<u>\$ 26,245,000</u>	100%	<u>\$ 26,245,000</u>
Total Overlapping debt	<u>\$ 26,245,000</u>		<u>\$ 26,245,000</u>
Total Direct and Overlapping debt	<u>\$ 80,233,890</u>		<u>\$ 80,233,890</u>
		2012 Population	52,517
		Per Capita	\$ 1,528

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

³ **Source:** St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section

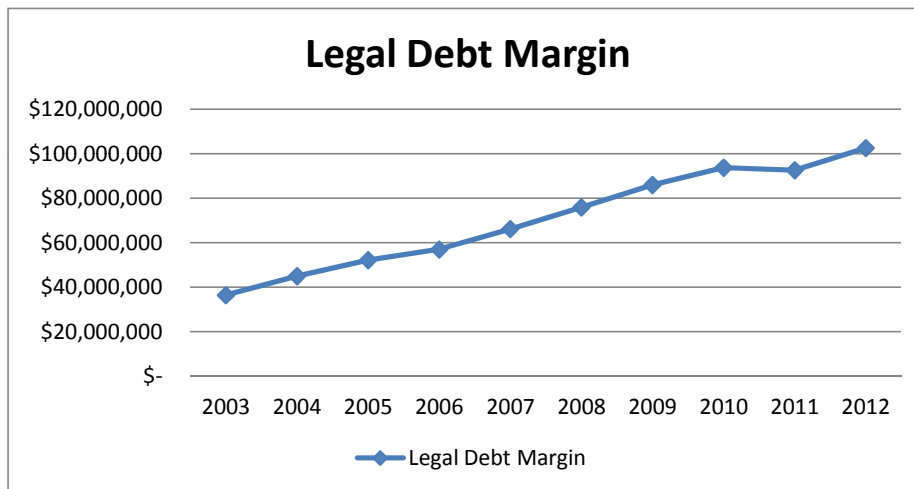
Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of St. Charles Parish. This process recognizes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

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

	2003	2004	2005	2006
Debt Limit *	\$ 74,829,812	\$ 79,869,737	\$ 84,807,572	\$ 87,263,809
Total net debt applicable to limit **	<u>38,410,000</u>	<u>34,890,000</u>	<u>32,620,000</u>	<u>30,245,000</u>
Legal Debt Margin	<u>\$ 36,419,812</u>	<u>\$ 44,979,737</u>	<u>\$ 52,187,572</u>	<u>\$ 57,018,809</u>
Total net debt applicable to the limit as a percentage of debt limit	51.33%	43.68%	38.46%	34.66%

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.
St. Charles Parish Tax Collector, 2009 Tax Roll

- * Legal debt limit is 10% of the assessed value of property for any one purpose.
- ** Total net debt applicable to limit for all purposes combined is based on ad valorem taxes.



<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 94,263,931	\$ 101,786,349	\$ 109,671,372	\$ 115,133,441	\$ 111,889,756	\$ 119,742,720
<u>28,100,000</u>	<u>25,860,000</u>	<u>23,670,000</u>	<u>21,380,000</u>	<u>19,265,000</u>	<u>17,165,000</u>
<u>\$ 66,163,931</u>	<u>\$ 75,926,349</u>	<u>\$ 86,001,372</u>	<u>\$ 93,753,441</u>	<u>\$ 92,624,756</u>	<u>\$ 102,577,720</u>
29.81%	25.41%	21.58%	18.57%	17.22%	14.33%

Legal Debt Margin Calculation for Year 2012

Assessed value	\$ 1,098,417,385
Add back: homestead exemption	<u>99,009,811</u>
Total assessed value	\$ 1,197,427,196
Debt limit (10% of total assessed value)	119,742,720
Debt applicable to limit:	
General obligation bonds	17,165,000
Less: Amount set aside for repayment of general obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>17,165,000</u>
Legal Debt Margin	<u>\$ 102,577,720</u>

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

Years	Gross Revenue ¹	Direct Operating Expenses ²	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
Waterworks Utility System Fund							
2003	6,265,662	5,326,068	939,594	40,000	323,231	363,231	2.59
2004	7,289,141	5,679,345	1,609,796	540,000	341,350	881,350	1.83
2005	8,040,232	5,239,924	2,800,308	565,000	326,900	891,900	3.14
2006	10,932,314	6,106,271	4,826,043	580,000	312,809	892,809	5.41
2007	15,265,600	6,649,849	8,615,751	415,000	599,024	1,014,024	8.50
2008	12,240,356	6,889,841	5,350,515	420,000	1,403,138	1,823,138	2.93
2009	19,791,676	7,464,942	12,326,734	440,000	1,385,938	1,825,938	6.75
2010	11,250,873	7,659,060	3,591,813	565,000	1,365,838	1,930,838	1.86
2011	11,359,081	7,376,205	3,982,876	755,000	1,340,777	2,095,777	1.90
2012	10,873,573	7,734,099	3,139,474	785,000	1,309,138	2,094,138	1.50
Wastewater Utility System Fund							
2003	7,046,878	5,889,901	1,156,977	290,000	128,473	418,473	2.76
2004	7,707,831	5,553,402	2,154,429	295,000	119,844	414,844	5.19
2005	8,149,673	6,159,149	1,990,524	305,000	110,994	415,994	4.78
2006	12,344,287	6,358,656	5,985,631	315,000	101,849	416,849	14.36
2007	10,024,586	6,997,460	3,027,126	325,000	92,409	417,409	7.25
2008	8,044,876	7,440,048	604,828	335,000	82,674	417,674	1.45
2009	10,889,371	7,163,924	3,725,447	345,000	72,644	417,644	8.92
2010	7,254,612	6,975,563	279,049	355,000	33,778	388,778	0.72
2011	7,830,465	7,009,082	821,383	365,000	59,483	424,483	1.94
2012	7,972,066	6,729,835	1,242,231	679,000	46,375	725,375	1.71

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

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

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

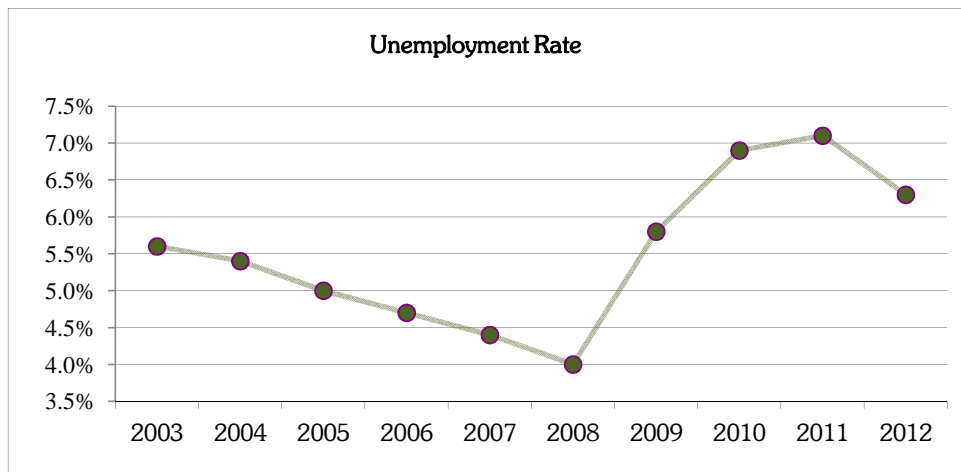
<u>Year</u>	<u>Population ²</u>	<u>Personal Income ² (thousands of dollars)</u>	<u>Per Capita Personal Income ²</u>	<u>Median Age</u>	<u>School Enrollment ¹</u>	<u>Unemployment Rate</u>
2003	49,039	1,323,937	26,998	35.4	9,807	5.6%
2004	49,524	1,385,607	27,978	35.7	9,746	5.4%
2005	49,555	1,531,585	30,907	35.9	9,797	5.0%
2006	50,116	1,700,824	33,938	36.2	9,761	4.7%
2007	51,759	1,809,878	34,967	36.3	9,719	4.4%
2008	51,946	1,879,133	36,404	36.7	9,547	4.0%
2009	51,619	1,969,173	38,154	36.5	9,556	5.8%
2010	51,611	1,933,536	36,626	36.9	9,721	6.9%
2011	52,780	1,968,913	37,491	36.9	9,851	7.1%
2012	52,517	*	*	*	9,766	6.3%

Sources:

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

² U.S. Department of Commerce - Bureau of Economic Analysis
(Revisions for 2005-2008 personal income estimates were released April 22, 2010. Additionally population and per capita personal income estimates were revised back to the year 2000.)
Per capita personal income is total personal income divided by total midyear population.

* Data not available.



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

<u>Employer</u>	<u>2012</u>			<u>2003</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>
St. Charles Parish School Board	1,897	1	10.20%	1,638	1	9.36%
Dow St. Charles Operations	960	2	5.16%	1,165	2	6.66%
Motiva Norco Refining	805	3	4.33%	1,002	3	5.72%
Entergy	650	4	3.49%	805	4	4.60%
Monsanto	635	5	3.47%	651	5	3.72%
St. Charles Parish Council	557	6	2.99%	455	7	2.60%
Valero St. Charles	541	7	2.91%	-	-	-
St. Charles Hospital	475	8	2.55%	260	11	1.49%
St. Charles Sheriff's Office	430	9	2.31%	244	12	1.39%
Walmart	320	10	1.72%	-	-	-
Glazer's	315	11	1.69%	-	-	-
Randa Corporation	249	12	1.34%	-	-	-
Shell Chemical	241	13	1.30%	457	6	2.61%
Industrial Consultants	-	-	-	397	8	2.27%
Occidental Chemical	204	14	1.10%	279	9	1.59%
	<u>8,279</u>		<u>44.51%</u>	<u>7,353</u>		<u>47.07%</u>

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

Parish of St. Charles
Full-time Equivalent Parish Employees by Function/Program
Last Ten Years
(Unaudited)

	Full-time Equivalent Employees Allotted in Annual Budget									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
GENERAL FUND										
Animal Control	4.00	4.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	8.00
Coastal Zone Management	1.00	0.89	1.00	1.00	2.00	1.00	2.00	2.00	2.00	2.00
Community Action	6.04	6.67	4.21	4.60	4.53	4.50	5.75	5.75	5.80	6.96
Community Serv. Block Grant	3.46	3.85	3.43	3.04	3.11	3.14	2.90	2.90	2.85	1.69
Constables & Justice of the Peace	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Coroner	4.00	4.00	4.00	4.00	5.00	5.00	5.00	2.00	2.00	3.00
Council and Administration	19.00	19.00	19.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
District Court	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	4.53
Economic Development	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00
Emergency Preparedness	8.00	8.00	9.00	9.00	9.00	9.00	10.00	10.00	9.00	9.00
Energy Assistance	0.50	0.48	0.36	0.36	0.36	0.36	0.35	0.35	0.35	0.35
Finance	12.50	12.50	13.00	13.00	13.50	12.51	12.51	12.50	12.50	13.00
General Government Buildings	16.00	17.00	16.00	17.00	15.00	16.00	17.00	17.00	17.00	18.00
Grants Administration	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00
Home Program	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ICC Building Code	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Information Technology	3.00	3.00	4.00	4.00	4.00	4.00	5.00	5.00	4.00	4.20
Legal Services	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Parish President	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Personnel	5.00	5.00	5.00	4.00	5.00	5.00	4.00	5.00	5.00	5.00
Planning and Zoning	15.00	15.11	15.00	14.00	17.00	17.00	15.00	17.00	17.00	17.30
Public Information Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00
Registrar of Voters	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Weed Control	1.00	1.00	1.00	1.00	-	-	-	-	-	-
TOTAL GENERAL FUND	153.50	155.50	155.00	155.00	158.50	158.51	163.51	164.50	162.50	166.03
SPECIAL REVENUE FUNDS										
Criminal Court Fund	-	-	-	-	-	-	-	-	-	2.47
Mosquito Control	0.66	0.66	0.66	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks and Recreation	30.00	32.00	29.00	31.00	30.00	30.00	38.25	38.25	40.25	40.25
RSVP - Federal	1.15	1.13	1.13	1.08	0.90	0.90	1.20	1.20	0.60	0.55
RSVP - Local	1.50	1.49	1.49	1.54	1.50	1.50	1.85	1.85	2.40	2.45
RSVP - Nonfederal	0.35	0.38	0.38	0.38	0.60	0.60	0.95	0.95	1.00	1.00
Road and Drainage	156.50	151.50	152.50	130.00	136.00	139.50	152.25	158.50	168.50	167.70
Road Lighting	0.67	0.67	0.67	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	0.67	0.67	0.67	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Workforce Investment Act	28.50	25.50	27.50	27.50	27.50	27.49	24.49	24.50	10.50	11.00
TOTAL SPECIAL FUNDS	220.00	214.00	214.00	194.50	199.50	202.99	221.99	228.25	226.25	228.42
ENTERPRISE FUNDS										
Wastewater Utility System	60.50	59.50	52.00	51.50	52.00	53.50	54.25	53.00	53.00	53.00
Waterworks Utility System	51.00	51.00	51.00	50.00	53.00	52.00	53.25	53.25	54.25	56.55
TOTAL ENTERPRISE FUNDS	111.50	110.50	103.00	101.50	105.00	105.50	107.50	106.25	107.25	109.55
TOTAL ALL FUNDS	485.00	480.00	472.00	451.00	463.00	467.00	493.00	499.00	496.00	504.00

Source: Various parish departments

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

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

Function / Program	2006	2007	2008	2009	2010	2011	2012
Primary Government:							
Governmental Activities:							
General Governmental							
Number of checks written yearly	22,360	18,539	18,988	18,374	27,183	26,457	26,980
Number of building permits issued	1,231	532	592	472	386	483	510
Number of purchase orders issued	8,797	8,832	9,513	9,831	9,528	9,257	9,683
Public Works							
Number of work orders issued	2,559	2,642	4,825	7,850	6,251	5,387	7,491
Number of street lights	73,075	73,345	73,348	78,984	84,534	94,587	123,233
Miles of Roads Maintained ¹	197.36	209.87	210.50	212.74	212.90	212.90	212.90
Health and Welfare							
Number of meals served - Summer Food Program	7,464	6,225	7,920	8,007	6,705	6,185	7,928
Number of participants in Workforce Investment Act	2,856	2,925	160	92	1,916	2,793	2,774
Number of graduates in Workforce Investment Act	33	63	59	61	66	49	93
Number of Retired Senior Volunteers	885	834	883	899	827	700	690
Culture and Recreation							
Number of participants in group sports							
Baseball -youth	1,701	1,665	1,562	1,549	1,398	1,389	1,243
Basketball -youth & adults	1,712	1,495	1,501	1,736	1,593	1,522	1,591
Cheerleading -youth	285	285	310	280	225	215	200
Football -youth & adults	786	872	956	820	836	782	764
Senior/Special Olympics	815	1,009	1,009	1,009	1,140	1,152	1,125
Softball -youth & adults	1,021	1,058	1,267	1,232	1,290	1,299	1,300
Soccer -youth	1,100	1,050	1,150	1,000	850	800	900
Track -youth	120	125	119	75	65	60	50
Volleyball - adults	*	*	100	220	287	218	288
Number of summer camp participants	119	150	352	459	445	468	464
Number of park rentals during year	26	47	**	20	-	-	-
Business-type Activities:							
Waterworks							
Number of metered customers	19,804	20,354	20,445	20,515	20,718	20,791	20,916
Water Consumption (million gallons per year)	2,541	2,541	2,333	2,373	2,388	2,464	2,209
Number of work orders issued	16,042	15,488	17,083	16,552	17,806	17,895	18,910
Wastewater							
Number of metered customers	17,369	17,707	17,824	17,887	18,056	18,080	18,152
Sewerage treatment (million gallons per year)	2,373	1,382	1,363	1,412	1,378	1,418	1,340
Number of work orders issued	3,741	3,008	3,055	2,784	2,400	2,833	3,434
Solid Waste Collection							
Waste collected (tons per year)	35,796	36,495	37,860	33,701	33,403	31,572	31,503
Residencies receiving services	17,395	17,326	17,340	17,427	18,070	18,187	18,132
Component Unit:							
Library Service District, No. 1							
Number of books owned	209,398	209,269	220,783	230,715	239,501	246,547	248,231
Number of registered borrowers	29,592	31,971	34,461	36,886	39,247	41,533	30,700
Number of items circulated	283,327	245,343	283,221	234,510	239,081	234,092	220,346

Source: Various Parish Departments

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

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

* Data Not Available.

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

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

<u>Function / Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	*	*	*	22	22	22	22	22	22	22
Fire Hydrants	330	353	389	467	508	522	522	522	522	525
Public Works										
Drainage Lines (miles)	26.25	27.30	30.32	36.68	39.44	40.29	40.29	40.29	40.29	40.56
Number of Pump Stations	43	44	44	44	44	44	45	45	45	45
Sidewalks (miles)	10.28	18.21	18.21	20.29	20.67	20.67	20.67	20.67	20.67	20.67
Number of Streetlights	455	488	594	758	836	859	859	859	859	864
Culture and Recreation										
Parks owned	14	14	15	15	15	15	19	19	19	19
Parks maintained	35	36	37	37	37	37	41	41	41	41
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	16	16	16	16	16	16	16	16	21	21
Water Mains (miles)	32.63	34.63	38.25	44.91	48.27	51.09	51.09	51.09	51.09	51.32
Water Storage Capacity (millions of gallons)	8.5	8.5	8.5	8.5	8.5	10.5	10.5	10.5	10.5	10.5
Wastewater										
Number of Lift Stations **	*	*	*	176	179	306	312	312	315	351
Sewer Lines (miles)	45.31	47.29	51.05	60.35	65.87	67.17	67.17	67.17	67.17	67.39
Maximum Daily Treatment Capacity (millions of gallons per day)	*	*	*	*	9.30	9.30	9.30	9.30	9.30	9.30
Component Unit:										
Library Service District, No. 1										
Number of Libraries	5	5	5	5	5	5	5	5	6	6

Source: Annual Road Maintenance Manual
Various Parish departments

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

* Data not available

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

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

Parish of St. Charles
Schedule of Insurance Policies in Force
December 31, 2012
(Unaudited)

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	Continental Casualty Company	85,679,637	04/01/13
Flood Insurance	Fidelity National Property & Casualty Insurance	13,426,700	09/10/13
Automobile Liability and Collision	St. Paul Fire & Marine	1,000,000	03/01/13
General Liability	St. Paul Fire & Marine	3,000,000	03/01/13
Public Officials and Employees Liability	St. Paul Fire & Marine	1,000,000	03/01/13
Workers Compensation	Parish Government Risk Management Agency		01/01/13
Bodily Injury by:			
Accident each		1,000,000	
Disease each		1,000,000	
Disease limit		1,000,000	
Excess Umbrella	St. Paul Fire & Marine	10,000,000	03/01/13
Boiler & Machinery	Hartford Steam Boiler	50,000,000	03/01/13

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

Source: Various Parish Departments

GLOSSARY

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

Fire Protection Fund -	A Special Revenue fund which is dedicated for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for St. Charles Parish. Financing is provided primarily by ad valorem, sales and use taxes.
Front Foot Assessment Project Fund -	A Capital Project fund which accounts for the maintenance and repair of public improvements funded through various front foot assessment programs in the Parish.
Fund Balance -	The difference between the assets and liabilities in a governmental fund.
General Fund -	The primary governmental type fund of St. Charles Parish Government. All assets and liabilities of St. Charles Parish that are not assigned to a special purpose fund, such as Special Revenue, Propriety, Debt Service or Capital Project Funds are accounted for in the Parish's General Fund. It provides the resources necessary to sustain the day to day activities and thus pays all administrative and operating expenses. It is used to account for the general operations and activities not requiring the use of other funds.
Government Building M&O Fund -	A Special Revenue fund which is dedicated for the purpose of improving, maintaining and/or operating public buildings of the Parish and acquiring, constructing, improving, maintaining and/or operating a 911 emergency telephone system, including the payment of necessary dispatch personnel.
Governmental Funds -	Account for tax supported activities of a Government
Health Unit Fund -	A Special Revenue fund which accounts for the financial activities related to improving, maintaining, operating and supporting public health unit facilities in the Parish. Financing is provided by ad valorem tax and investment earnings.
LCDBG Public Facilities Construction Fund -	A Capital Project fund which accounts for the portion of costs associated with improvements to and construction of new public infrastructure that are funded throughout the Louisiana Community Development Block Grant program.
Modified Accrual Basis of Accounting-	method of accounting that involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. Expenditures are recognized when the related liability is incurred.
Mosquito Control Fund -	A Special Revenue fund which is dedicated for the purpose of abatement, control, eradication and study of mosquitoes and other arthropods and all activity incidental thereto. Financing is provided by ad valorem tax and investment earnings.
Parish Transportation Fund -	A Special Revenue fund that accounts for the construction, maintenance, and operation of the Parish roads and drainage, and assists in the cost of providing public transit. Financing is provided by the State Parish Transportation Act.
Proprietary/Enterprise Fund-	Funds that are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water, solid waste, and sewage utilities are the enterprise funds used by St. Charles Parish.
Recreation Facilities Construction Fund -	A Capital Project fund which accounts for the construction cost of acquiring land and improving and developing Parish recreational facilities. Financing is provided by recreation fees as set forth in the Parish subdivision regulation ordinance.
Recreation Fund -	A Special Revenue fund which is funded primarily by ad valorem tax. It offers a variety of recreational activities for youth, adults and seniors. The department currently maintains an inventory of 60 park sites that are located throughout the Parish; these sites include sport fields, multi-use fields, multi-use paths, playground equipment, boat launches, pavilions, tennis courts, basketball courts, concession stands and restrooms. The department maintains 313 acres of land at these parks, which includes grass cutting, weed control, ant control, maintaining and upgrading of existing structures and facilities, and preparation of athletic fields for our sports programming.
Retired Senior Volunteer Fund -	A Special Revenue fund accounts for the financial activities of the program operating under the authority of Title II, Part A, Section 201 of the Domestic Volunteer Service Act of 1973. Financing is provided by transfers from the General Fund, but also from federal, state, local and United Way grant programs.
Road and Drainage Fund -	The largest Special Revenue fund, which is comprised of the Parish's Public Works' department. Public Works maintains and improves critical Parish wide infrastructure such as roads, the storm water pumping network and grass cutting on Parish property and right of ways. Over 195 miles of roadways

of varying surfaces such as concrete, asphalt and limestone are maintained. Public Works also maintains 48 drainage pump stations, 40 miles of major conveyance canals and 390 miles of drainage ditches/subsurface drainage. Financing is provided by two primary sources- ad valorem tax and the one-percent sales tax. In addition, it receives funding through grants for capital projects.

Road Lighting District #1 -

A Special Revenue fund that accounts for the maintenance and operation of public lighting within the boundaries of District No. 1. Financing is provided by a specific ad valorem tax and state revenue sharing funds. In addition, the fund received miscellaneous revenues and investment earnings.

Sewer General Obligation Sinking Fund -

A Debt Service fund which accounts for the retirement of the General Obligation Refunding Series 2003 bonds dated December 1, 2003. Financing is provided by ad valorem tax and investment earnings.

Solid Waste Collection & Disposal Fund -

A Proprietary fund which is funded through user fees. This fund represents the collection and disposal of solid waste. The services provided are through a third party vendor who provided trash and debris pick-up services twice a week. The contract with this vendor is monitored by the Parish's Contract Monitor's Office.

Special Revenue Fund-

Governmental funds that account for the use of revenue earmarked by law for a particular purpose.

Trust Fund-

Trust funds are earmarked for specific programs and purposes in accordance with a statute that designates the fund as a trust. Its statutory designation distinguishes the fund as a trust rather than a special fund.

Wastewater Fund -

A Proprietary fund which is funded through user fees. The department maintains approximately 315 lift stations, 67.17 miles of sewer lines, two mechanical treatment plants and one oxidation pond. These treatment facilities have a capacity of 9.3 million gallons per day.

Westbank Hurricane Protection Levee Fund -

A Capital Project fund which accounts for the cost of mitigation, appraisals, surveying, land acquisition, geotechnical, grubbing and clearing, flowage easements, construction of infrastructure, and other related costs to complete the Westbank Hurricane Protection Levee. Financing is provided through transfers from the General Fund; a Cooperative Endeavor Agreements with the State of Louisiana, Coastal Protection and Restoration Authority; and an Intergovernmental Agreement with the State of Louisiana - Department of Transportation and Development.

Workforce Investment Act -

A Special Revenue fund that is a grant recipient and administrative entity for the Workforce Investment and St. James. The Workforce Investment Act was established by Public Law 105-220 on August 7, 1998. Funding is provided by grants from the United States Department of Labor through the Louisiana Department of Labor.

2013-0194

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

ORDINANCE NO. 13-11-10

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2014.

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 2014 to the St. Charles Parish Council to wit:

- Section I General Fund
- Section II Special Revenue Funds (12)
- Section III Capital Projects Funds (4)
- Section IV Debt Service Funds (7)
- Section V Enterprise Funds (3)

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

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

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

SECTION I. That in accordance with Article V, Sections D and E of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the St. Charles Parish Council does hereby ordain to adopt the 2014 St. Charles Parish Consolidated Operating and Capital Budget attached hereto and made a part hereof and identified herewith as "Exhibit A" and "Exhibit B", to become effective January 1, 2014.

SECTION II. That said budget shall become effective January 1, 2014.

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

YEAS: FAUCHEUX, WILSON, WOODRUFF, HOGAN, COCHRAN, FISHER-PERRIER

NAYS: NONE

ABSENT: SCHEXNAYDRE, BENEDETTO, FLETCHER

And the ordinance was declared adopted this 18th day of November, 2013. The provisions of this Ordinance shall become effective January 1, 2014.

ACTING

CHAIRMAN: 

SECRETARY: 

DLVD/PARISH PRESIDENT: 11/19/13

APPROVED: DISAPPROVED:

PARISH PRESIDENT: 

RETD/SECRETARY: 11/19/13

AT: 10:48a RECD BY: 