



ANNUAL BUDGET 2021

Matthew Jewell, Parish President
Grant Dussom CPA, Finance Director

Parish of St. Charles | Hahnville, Louisiana



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

St. Charles Parish Council
Louisiana

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

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ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

MATTHEW JEWELL
PARISH PRESIDENT

RECHELL CHAMPAGNE
EXECUTIVE ASSISTANT

September 18, 2020

To: The Residents of St. Charles Parish and the members of the St. Charles Parish Council

In accordance with Article V, Sections B and C of the St. Charles Parish Home Rule Charter, I am pleased to submit the balanced 2021 Consolidated Operating and Capital Budget.

In my first year in office, my administration was faced with significant challenges including the Global COVID-19 Pandemic. During this time, keeping the workforce healthy while continuing to provide the level of service our residents have come to expect was at times challenging. We have also seen financial challenges as sales tax revenues have been down this year and are estimated to be even lower next year. COVID-19 remains a challenge however through innovative technology processes and our employee's dedication to the parish, we continue to provide crucial services to our residents. During the last few months, we have also directed much of our attention to drainage and flood control projects that have been neglected for years. I have commissioned drainage and sewer master plans that will give the parish the parish a plan to follow as we move forward and focus on long term resolutions. Even while dealing with those challenges I remain focused on putting all Parish funds and departments on a sustainable fiscal path capable of maintaining the infrastructure we have, upgrading and improving our wastewater network, constructing a complete flood protection system, ensuring our drainage is well established, maintained properly and improved as necessary, as well as reducing the pressure on the General Fund so that other services such as Recreation, Emergency Preparedness, and support services delivered by RSVP and the Department of Community Services can continue.

This document follows an intensive examination and review process that began in May of this year. It reflects the financial plan for providing essential governmental services to the public for 2021. Our community is growing, and the Parish must meet the increased demand for services. Unlike a private business, St. Charles Parish has a broad range of responsibilities in providing these services. This budget covers these responsibilities and addresses the needs of our Parish citizens.

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

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

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

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

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

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

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

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

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

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

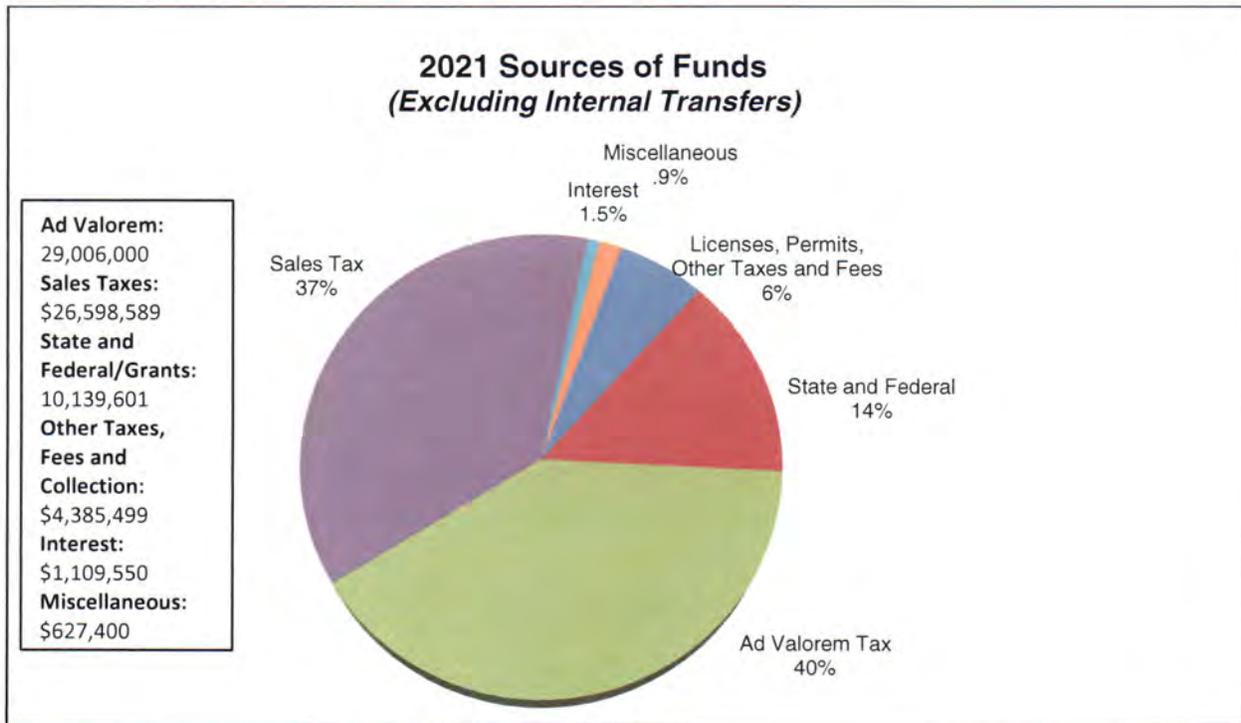
Flood and hurricane protection for the entire Parish will remain a priority to protect the lives and property of our residents.

BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2021 includes revenues and other financing sources of \$71,883,139 plus estimated fund balances carried over from 2020 (beginning fund balances) of \$63,011,865 and expenditures of \$110,175,231. The summary of operating and capital budget for proprietary funds includes revenues of \$30,971,706 cash expenses of \$25,552,787 and non-cash depreciation expenses of \$7,325,353.

REVENUES

Sales tax collections equal 37% of budgeted revenues, a six percent decrease from 2020, while ad valorem taxes equal 40% for governmental funds representing a seven percent decrease from 2020. This shift in sales tax revenue is a direct result of the global pandemic that began in March of 2020. Although ad valorem taxes have remained consistent from year to year, with the anticipated large decrease in Sales Tax revenue, Ad Valorem tax now represent a greater percentage of our funding source. The remaining sources of revenue for governmental funds can be seen below.



User fees provide 99% of the revenues in Proprietary funds. The remaining 1% comes from Ad Valorem Tax Revenue, transfers from Bond Proceeds, Grants and interest earnings.

We anticipate that Ad Valorem tax revenues will decrease approximately 3.12% in 2021. The 2020 reassessment and the decision to roll back millages is the driving factor in this decrease.

Over the past ten years, the Parish’s sales tax collections have varied by as much as 24.51% in the Parish’s favor as well as 27.02% against the Parish. The volatility of sales tax collections is primarily due to the varying industrial activity in the Parish and in recent years, the current state of the United States Economy, and now the Global Pandemic that is currently ongoing. The Parish’s sales tax collection office expects a significant decrease in Sales Taxes for the 2021, which is very unfortunate news considering our Sales tax revenue had begun to rebound in prior budgets.

As stated in the past, 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 because of the Global Pandemic. These funds must be devoted to capital projects, which are generally one

time in nature, versus using the additional funds for general maintenance and operation of the Parish.

HISTORY OF SALES TAX COLLECTIONS

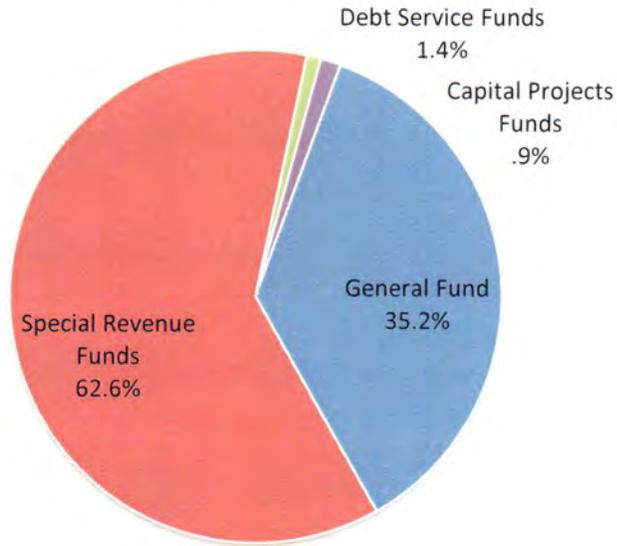
Year		Collections	% Change
2011	Actual	31,081,468	
2012		41,172,166	24.51%
2013		32,415,159	-27.02%
2014		29,753,818	-8.94%
2015		28,792,560	-3.34%
2016		28,204,280	-2.09%
2017		31,965,322	11.77%
2018		34,770,819	8.07%
2019		34,530,509	-0.70%
2020	Projected	32,496,897	-6.26%
2021	Budgeted	26,598,589	-22.18%

APPROPRIATIONS:

The total Governmental Fund Budget for 2021 is \$110,175,231, which is \$31,104,273 lower than that of the projected ending 2020 budget, a total decrease of 22%. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.

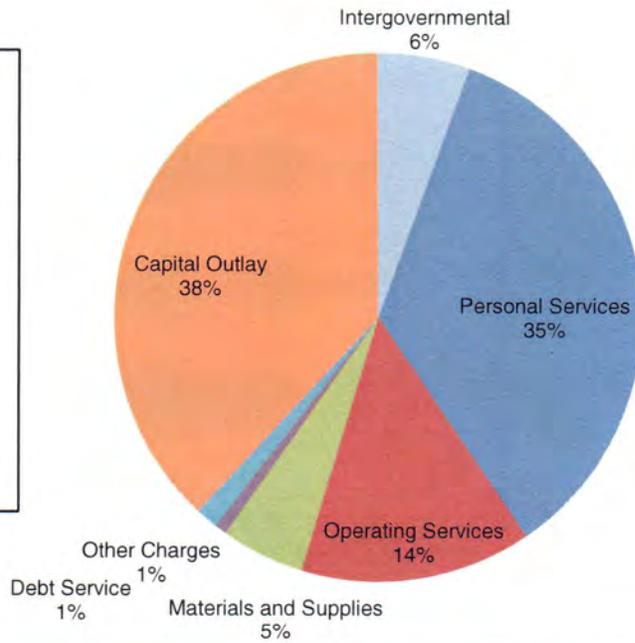
Government Appropriations by Fund

General Fund :
 \$40,542,416
Special Revenue Funds:
 \$68,854,796
Capital Projects Funds:
 \$1,027,690
Debt Service Funds:
 \$1,487,349



2021 Appropriations by Budget Code Governmental Funds

Personal Services:
 \$38,490,520
Operating Services:
 \$15,626,257
Materials and Supplies:
 \$5,656,945
Other Charges:
 \$830,470
Debt Service:
 \$1,490,079
Capital Outlay:
 \$41,848,628
Intergovernmental:
 \$6,232,321



The primary reason for the decrease in appropriations from 2020 to 2021 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$33,743,050, with the primary driving factors being capital outlay for the Parish's ongoing \$30 million in levee projects, particularly the Ellington Pump Station of approximately \$4.1 million, Kellogg Pump Station T-Wall of \$4 million, West Bank Hurricane Protection Levee of \$7.6 million, Magnolia Pump Station for \$1.5 million, estimated to be completed by the end of 2020, and is budgeted in Fund 123 – Flood Protection Fund as well as \$5.9 million budgeted for the Paradis Gate, Magnolia Levee Lift for \$3.7 million, and Ellington Phase II for \$2.2 million, which are budgeted under the Westbank Hurricane Protection Levee Bond Fund. The other large factor contributing to the decrease from 2020 is the completion of multiple public work projects, resulting in just over a \$23.5 million decrease from 2020.

Throughout this budget message, I will make comparisons to the Parish's 2019 financial information because it is the most recent audited financial information available. Expectations of the estimated 2020 financial information, the original 2020 budget and the proposed 2021 budget are also presented herein.

GENERAL FUND

The actual ending 2019 General Fund balance of \$49,543,446 was \$4,001,897 higher than that of 2018. The ending fund balance for 2020 is estimated to be \$24,269,859. The 2021 budget includes \$16,139,288 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$8,130,571. Included in these expenditures are transfers totaling \$1,737,020. The transfers include \$1,147,020 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$240,000 for RSVP and \$350,000 for Solid Waste.

As was the case in 2020, Year 2021's budgeted revenues are not enough to cover the budgeted expenditures and will require the use of the accumulated fund balance from previous years. This trend will need to be monitored closely especially considering the impacts to our Sales Tax revenue resulting from the current Global Pandemic.

For several years, other funds have been unable to reimburse the General Fund for indirect costs because of their financial condition. In 2019, over \$1,491,000 was not reimbursed from Waterworks, Wastewater, Roads and Drainage, Criminal Court Fund, Recreation, and the Workforce Investment Act fund.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, fifty-three percent (53%) of its revenue is derived from sales tax. Sales tax revenue can vary significantly from year to year as can be seen in the schedule above. For this reason a sufficient fund balance must be maintained in the General Fund to continue current operations during periods of economic downturn. In the best interest of the Parish, it is recommended that the General Fund balance not be allowed to be reduced any further even though the Parish Council approved Ordinance No. 10-11-15 on November 22, 2010 which established a minimum required fund balance of no less than \$7 million. In keeping

the General Fund balance at \$8,248,243, it allows us adequate funding in case of an emergency such as a hurricane or man-made disaster. My goal, as has been the goal of previous administrations, is to restore the balance of the General Fund to a level well above the council ordained base minimum. With the uncertainty of changes to the tax code, the possibility of a devastating hurricane impacting our great Parish, and an ongoing Global Pandemic, my administration will strive to keep this balance as high as possible and only utilize it for projects that will protect, and provide a better quality of life, for the great residents of St. Charles Parish.

The General Fund is providing forty-nine (49) percent of the cost of the Summer Feeding Program. In 2020, we were unable to do large scale congregate feeding as is typical with the regular summer feeding program. In an effort to respond to the needs in the community, for 2020 we integrated a feeding component into our summer enrichment program. We utilized the local portion of the funding to purchase the food and hire one cook per site. We operated four sites, Monday – Thursday for five weeks with limited capacity due to COVID, St. Rose and Killona Center; Boutte outreach; and this year piloted an expansion site at Holy Rosary church in Hahnville. Our average daily attendance was one hundred participants per day.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$2,258,761 for Emergency Preparedness, \$9,822,290 for operating and maintaining general governmental buildings, \$3,063,824 for Planning & Zoning, CZM and ICC Building Codes, \$2,148,149 for the District Attorney's Office, \$1,927,188 for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1,583,258 for 29th Judicial District court system.

The requested budget for Personal services in the General Fund is increasing approximately \$264,636, or 2% from the 2020 original budgeted amount, which is primarily attributed to a 1% cost of living and the one to two percent merit increase.

GASB 45

In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other post-employment benefits" or OPEB. The Parish was required to implement this new standard in its 2008 financial statements. This rule requires the Parish to report its annually accruing cost of future health benefits for retirees whether they have provided the funds to offset the cost or not. The premise is to identify the anticipated costs associated with employees currently working years that will be paid out after they retire. This rule does not impose regulations on the Parish as to 'how' we should fund retiree health benefits. It does, however, govern the rules that auditors must follow in providing opinions on the reliability of our financial statements.

During the 2013 budget process, a portion (\$2.5 million) of the amounts actuarially determined to fund the Parish's postemployment benefits without changing the benefits was approved and a formal trust (The St. Charles Parish Retiree Benefits Funding Trust) was created. To actually fund our total obligation; the Parish would be required to reserve \$16,297,879 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For 2021, a total of \$323,505 is in the General Fund budget as a contribution to the St. Charles Parish Retiree Benefits Funding Trust. This amount has been allocated between each department based upon a percentage of salaries.

SPECIAL REVENUE FUNDS

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$23,088,194 from the projected result for 2020. Please note that with the recently enacted change to the Louisiana Budget Act, for all capital projects; whether or not they will be completed in one budget cycle, the full project amount must be budgeted prior to the project being let out to bid. As a result, at the beginning of each new budget cycle, those projects not completed in the previous budget cycle will be rolled into the current budget cycle via a budget amendment. Thus each year the expected revenues are typically less than the budgeted expenditures due to the fact that those expenditures include the full amount of a capital projects that will take several years to complete and thus their funding will be spread out over several years. Proposed capital expenditures for 2021 are approximately \$33,621,058, which is 41% less than the budgeted amount for the year ending 2020. The fund balances previously used for capital outlay have been used for drainage, road, levee, and recreation projects.

With the passage of the Flood Protection and Wastewater millages, funding sources for capital outlay are now available to continue implementation of the master drainage plan. The increased sales tax revenues experienced in recent years were used for several of these projects; however, it does not begin to address the drainage issues in the Parish. It should also be noted that we are currently budgeting approximately \$33,915,000 of Roads and Drainage projects to be completed by the end 2020 with another \$12,774,838 budgeted for 2021. Should these projects be implemented, the unrestricted fund balance will end at approximately \$1,234,656, down from the \$9,561,416 expected to remain as of 12/31/2020.

The Roads and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over forty-eight percent (48%) of the revenues expected in 2021 are estimated to come from sales tax. Since sales tax revenue can vary significantly from year to year, a sufficient fund balance must be maintained to continue current operations during periods of economic downturn. Spikes in Sales tax revenues cannot be relied on; therefore, it is imperative that the fund balance in this fund should be held at a level high enough to cover emergency expenditures, including flood and hurricane events, but also to help the Roads and Drainage Fund weather the storm of economic uncertainty.

As the Roads and Drainage Fund represent the Parish's largest single department, GASB 45 also affects it significantly. The Public Works Department is currently budgeting 205 individuals for 2021 and thus stands to bear a significant portion of the \$16.2 million current obligation for our net post-employment benefit obligation. The amount budgeted in 2021 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$372,000.

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. 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 \$7,287,545 including \$3,049,220 of Capital Outlay. These expenditures are \$1,419,775 above the revenue that is expected to be generated in 2021. Because of this deficit, there is a budgeted \$1,147,020 transfer from the General Fund to Recreation.

Contributions from the General Fund are now higher than the funding provided by federal grants for the Retired Senior Volunteer Program. This budget includes a subsidy of \$240,000 which allows the Retires Senior Volunteer Program to continue to provide valuable resources to our community including increased programming and staff which has been instrumental in progressing this program.

The Millage supporting the Road Lighting Fund was reduced by .02 mills in 2017 and again by .02 mills in 2020, which will reduce the revenue available annually; however, revenue is projected to meet the anticipated expenses of the fund. It is estimated to have an ending fund balance of \$2,913,939.

Expenditures in the Mosquito Control Fund have also increased from our projected result at the end of 2020, rising a total of \$45,550 from prior year 2020. The cost of increased surveillance, suppression for encephalitis, and the West Nile virus are primarily responsible for these increases.

Personal Services in the Parish's Special Revenue Funds are expected to increase by \$257,187 from that originally requested in 2020 which is directly attributed to the 1% cost of living adjustment for 2021 and 1% to 2% merit raises.

All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2021 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 \$448,330 by the end of 2021. This decrease is attributed the \$1,027,690 of budgeted projects in the Recreation Facilities Construction Fund and the \$399,285 budget in the LCDBG Public Facilities Construction Fund. The funding for these parks was provided by subdivision developers and thus can only be used in their areas wherein those particular subdivisions were developed, while the funding for the LCDBG construction fund is via a grant for a much needed sewer project.

The other large fund is the Westbank Hurricane Protection Levee Fund which came about from the Series 2017A, \$15 million bond that the Parish successfully obtained on September 7, 2017 for the purpose of continuing progress on our Westbank Hurricane Protection Levee. As a result of this new Bond, we have reopened Fund 310 – Westbank Hurricane Protection Levee Fund, with its sole purpose to track the five projects that will comprise the next phase of the West Bank levee. The Magnolia Levee Lift, Paradis Gate, and the Kellogg T wall projects, along with the Ellington Phase II which includes the recently completed Ellington Pump Station

DEBT SERVICE FUNDS

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

ENTERPRISE FUNDS

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

In November of 2016, St. Charles Parish renewed its Solid Waste contract with a new vendor, Pelican Waste, and the contract began May 1, 2017 and will expire April 30, 2022. This new contract came in at the same price as the previous provider, thus residents will not see any significant increases in their current bill. As a cost of living increase has not been implemented since 2015, an increase of approximately \$1.45 will be implemented in January of 2021 to help stabilize this fund. This increase will represent five years of Cost of Living Adjustments.

With the passage of the 2015 Wastewater Facility millage, we now have the ability to make necessary and vital capital improvements to the Wastewater system. Unlike previous years, there is no need to transfer money from the General Fund to subsidize the

Wastewater Department. The anticipated ad valorem tax revenue generated from this millage is approximately \$3.3 million.

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

On June 6, 2017, the Parish received approval for a new \$8 million, 0.95% 20 year loan with the Department of Environmental Quality for vital sewer improvements, most importantly the much needed Luling Sewer Pond upgrade expected to being in late 2020. The principal and interest on this loan will be paid from the Wastewater Facility millage and will have a maximum debt service of just over \$400 thousand per year.

During 2016, the Department of Waterworks was facing ever increasing regulations and costs of doing business; nevertheless, the department has continued to maintain all water quality standards set by the State of Louisiana and achieve national recognition. As a result rates were adjusted in 2016 to compensate for these regulations as well as the ever increasing costs of maintaining our system. Even with these rising costs, the Department is expected to end with revenues exceeding expenditures by approximately \$967,913. Fortunately, the rate increase that occurred in 2016 were able to combat these rising costs and going forward, cost of living increases will only occur in January of each year, thus the department will continue to sustain itself without the need of funding from the General Fund.

PERSONAL SERVICES

Personal Services, wages and benefits, are budgeted to increase 1% in the governmental funds and decrease 1% in proprietary funds from the original budget for 2021. The 2021 budget does include a 1 % cost of living increase for our employees and up to 2% in merit raises for eligible employees. The primary reason for the increase in Personal Services in the Governmental funds is due to the 1% cost of living and up to 2% merit, while the decrease of 1% in the Proprietary funds is due to the retirement of employees in the Wastewater department.

Medical insurance benefits for Parish employees have increased approximately 6% from 2019 to 2020 and a 15% increase is budgeted for 2021 based on the advice received from our third party insurance advisor. In 2019, the Parish paid \$1,425 per month for family coverage and is currently paying \$1,507 per month. This year an employee pays \$190

(average) per month for family coverage and \$72 per month for individual coverage. As medical premiums continue to increase, the Parish will continue efforts to minimize the size of those increases by for example partnering with Ochsner to implement the Parish's Wellness program. The administration will continue to seek ways, such as this crucial program to not only lower our premiums, but also to insure that our employees will remain healthy and safe for years to come.

The Parish's contributions for the Parochial Employees Retirement System have also varied over the years based upon economic factors and the system's return on investment. In 2003 the employer (Parish) paid 7.75%, which rose to a high of 16.75% in 2013. Since 2014, the employer contribution rate had been steadily declining to a current 2020 rate of 12.25%, and it is expected to remain at 12.25% for 2021 with an estimated budget cost to the Parish of \$3,719,155, an overall increase of \$444,650 from the 2020 Budget estimate.

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

FUTURE REQUIREMENTS

Final decisions on budgetary matters belong, quite properly, to the Legislative Branch. On the way to those final decisions, I hope that you will find our work in proposing this budget to be intelligent, honest, cooperative and helpful. I would like to thank the Council for your cooperation and support this year. Setting the priorities of the Parish for the next year takes compromise and you have worked with us to produce a budget that is balanced, thoughtful and provides the greatest positive impacts for the residents of St. Charles Parish.

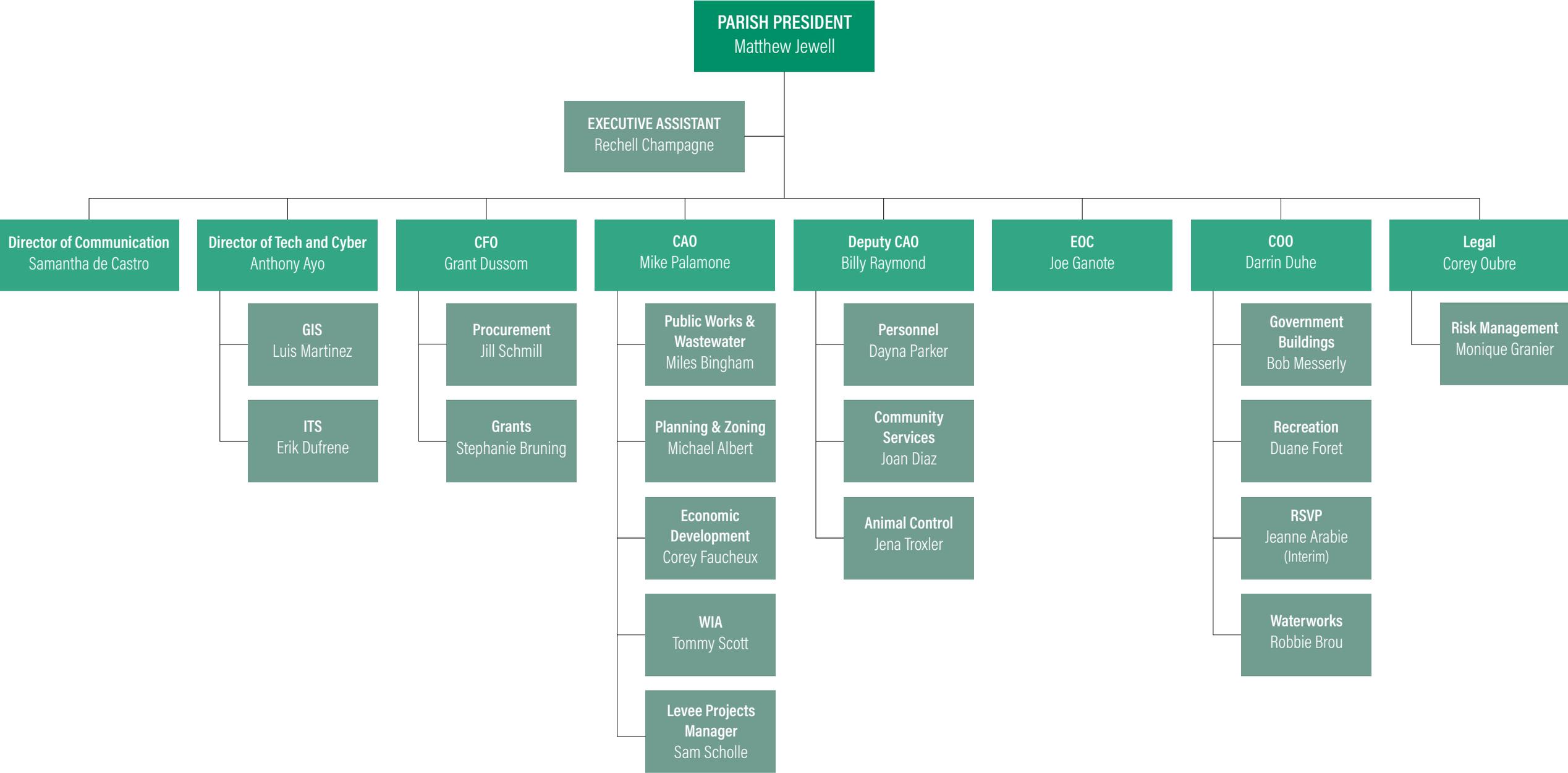
In closing, I want to thank the Finance Department, my executive staff, and all department heads for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can and we look forward to working with you to make 2021 another great year for St. Charles Parish.

Sincerely,



Matthew Jewell
Parish President

St. Charles Parish Organizational Chart *Revised May 2020*



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 2021 Annual Operating Budget was as follows:

Date	Action
June 1, 2020	Instructional letter forwarded to departments by CFO.
July 7, 2020 – July 24, 2020	Conduct Department Budget meetings to formulate the Proposed 2021 Parish Budget Requests.
July 17, 2020	District and Agency Proposed Budgets due.
August 3, 2020	Begin inputting Proposed 2021 Consolidated Operating and Capital Budget data into the computer system.
August 24, 2020	Present Preliminary Budget Draft to the Parish President.
September 11, 2020	Fax Notice of Availability of Proposed 2021 Budget to Newspaper for Public Inspection.
September 11, 2020	Budget Ordinance and Summary to Council Secretary for introduction on October 5 2020 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 5 and 16 will announce Public Hearing dates for the Public Hearings of the 2021 Budget. All are invited to attend.
September 17, 2020	Public Notice of Availability of Proposed 2021 Budget for Public Inspection, Ordinance and Budget Summary. Post a copy of the Budget on the Parish website as well as links to the document from the Parish Facebook Page. Copies will also be placed in the East and West Bank

	Public Libraries for public inspection. Ad run on Channel 6.
October 27, 2020	Parish President formally presents the 2021 Proposed Parish Budget to Council.
October 27, 29 and November 2, 2020	3 Required Budget Hearings open to the public to be held on: October 27, 2019 – 9:00am – Council Chambers October 29, 2019 – 6:00pm – Council Chambers November 2, 2019 – 6:00pm – Council Chambers
November 2, 2020	Council Approval of Budget.
January 1, 2021	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2020, 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 2021 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.

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

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

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

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

as submitted by the Parish President. The budget constitutes an appropriation of funds for all purposes contained therein. The budget ordinance becomes effective on the first day of the fiscal year unless otherwise provided therein.

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

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

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

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

Balancing the Budget

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

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

Budgetary Structure

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

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

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

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

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

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

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

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

Financial Policies

Auditing, Accounting and Financial Reporting

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

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

Basis of Accounting

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

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

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

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

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

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

Budgetary Accounting

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

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

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

Debt Issuance and Cash Management

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

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

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

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

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

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

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

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

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

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

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

Debt Level and Capacity

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

The outstanding bonds secured by ad valorem taxes consist of general obligation bonds. These bonds totaled \$14,210,000 as of 9/14/2020. 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, 2019 was \$152,310,697.

Debt Obligations

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

The Parish was also awarded a \$15 million limited tax Bond for our Levee. The Bond has a twenty year life and it is expected to bring us through the next phase of the Westbank Hurricane Protection Levee. The Parish anticipates going out for another \$15/\$20 million bond in year 2022 to continue the progress of our levee. A breakdown of three types of debt, including their maturities is provided below:

	Date of Issuance	Authorized and Issued	Interest Rate	Maturity Date	Principal Outstanding	Interest to Maturity
GENERAL OBLIGATION BONDS:						
2017A Levee Bond	9/7/2017	15,000,000	2.0-5.0	3/1/2037	14,210,000	5,354,360
TOTAL GENERAL OBLIGATION BONDS					14,210,000	5,354,360
PUBLIC IMPROVEMENT BONDS:						
PIST Series 2003	7/1/2003	2,620,000	1.94	6/20/2023	1,160,000	57,230
Limited Tax Bond -Consol. WW & Wstwtr (2017)	6/6/2017	8,000,000	.95 %	3/1/2039	2,554,174	47,060
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	590,000	210,950
TOTAL PUBLIC IMPROVEMENT BONDS					4,304,174	315,240
REVENUE BONDS:						
Consol. WW & Wstwtr - Ref (2007A)	1/30/2007	23,975,000	4.0-5.0	7/1/2036	19,875,000	9,634,816
PIST Revenue Bond, Series 2010 DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	3,702,000	102,787
TOTAL REVENUE BONDS					23,577,000	9,737,603
TOTALS					\$42,091,174	\$15,407,203

Investment Policy

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

Revenues

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

infrastructure improvements, capital acquisitions, startup costs, early debt retirement, and other expenditures of a non-recurring nature.

Fees and Charges

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

Expenditure Policies

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

Fund Balance

The Parish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. Fund Balance is defined as the difference between the assets and liabilities in a governmental fund and a designation of Minimum General Fund-Fund Balance will be made at the end of each year equal to at least 5% of total Governmental Funds budgeted appropriations with a bottom line reserve of \$7 million. Consideration will be given to cash resources available to the fund when determining designations. On November 21, 2010, the St. Charles Parish Council adopted an ordinance requiring a minimum General Fund Balance of 5% of total budgeted governmental expenditures or a minimum \$7 million fund balance, whichever is greater, be maintained for the Parish at all times. As total Governmental Expenditures are budgeted to be \$110,175,231 for 2021, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted General Fund Balance for 2021 is \$8,130,571.

Reporting Entity

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

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

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

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

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

1. St. Charles Parish Communications District

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

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

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

3. St. Charles Parish Hospital Service District

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

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

St. Charles Parish Hospital Service District has a fiscal year ending on December 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *Carr, Riggs & Ingram, LLC* at 3501 North Causeway Boulevard, Suite 810, Metairie, LA 70002. More detailed information regarding operational results is available from the Parish for the period ending December 31, 2018.

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

Legal Requirements

Legal requirements applicable to budget amendments are set forth in the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.). In accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the Parish President has the authority to authorize the transfer of any unencumbered balance of an appropriation, or portion thereof, to supplement another appropriation made in the same budget to the same department, office or agency via an executive order which in addition to the Parish President's signature, must also have the approval of the Finance Director. At the request of the Parish President, the Council may by ordinance transfer any unencumbered balance of an appropriation, or portion thereof, to supplement an appropriation made in the same budget to another department, office, or agency via a formal budget amendment.

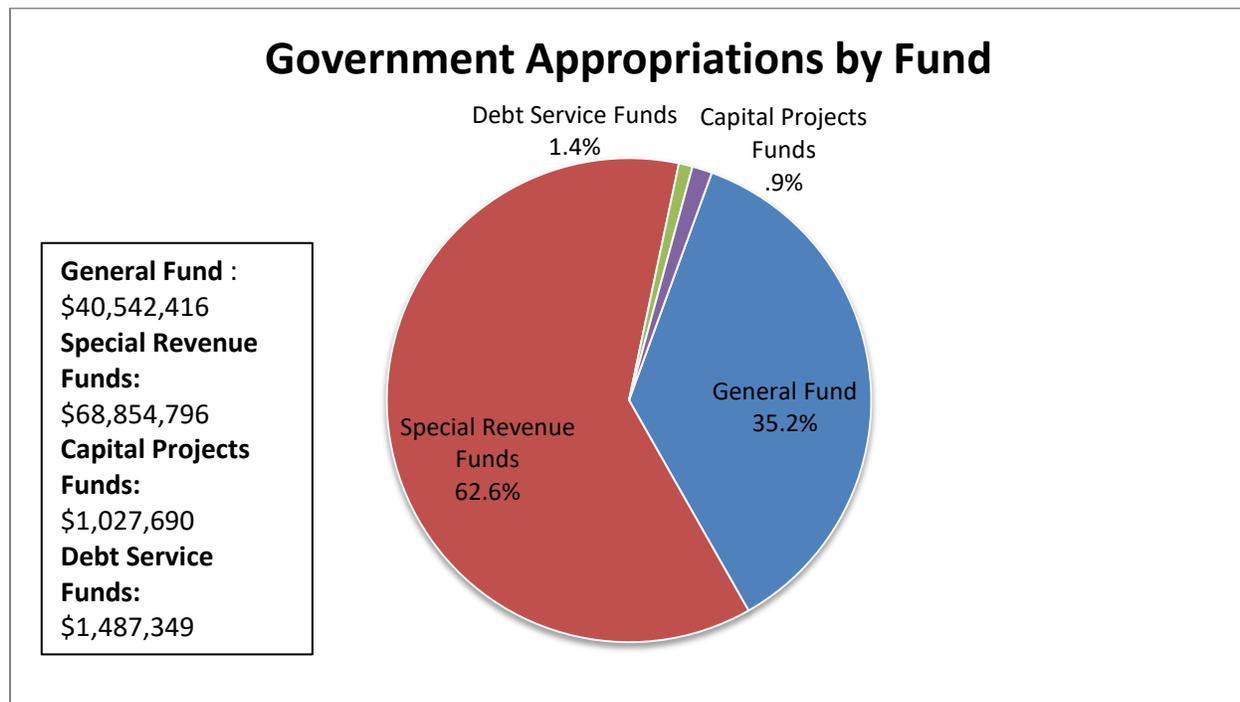
Appropriations in addition to those contained in the current expense budget may be made only on the recommendation of the Parish President and only if the Finance Director certifies that sufficient funds are available in accordance with the best recognized practices in governmental accounting to meet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

Budget Highlights

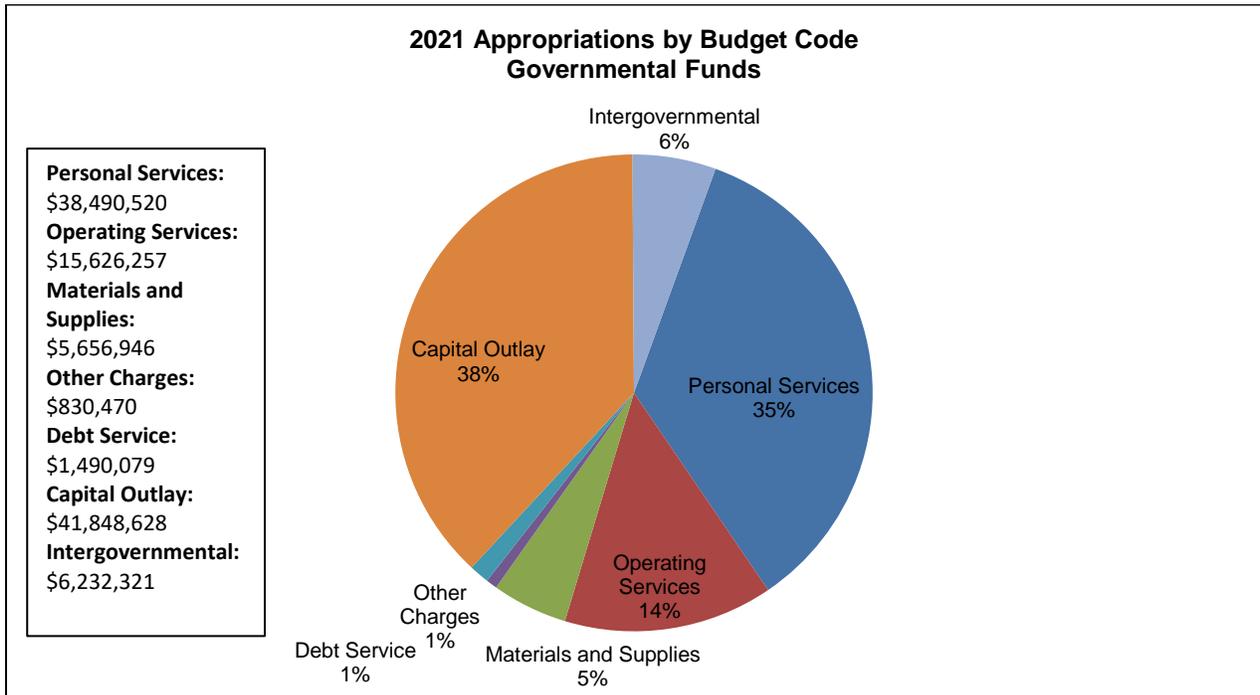
The total Governmental Fund budget for 2021 is \$110,175,231, while the total budget for the Parish Proprietary Funds is \$32,878,140. The Governmental Fund budget decreased by \$31,104,273 from the prior year's 2020 projected ending budget, a total decrease of 22%. The primary reason for the decrease in appropriations from 2020 to 2021 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$33,743,050, with the primary driving factors being capital outlay for the Parish's ongoing \$30 million in levee projects, particularly the Ellington Pump Station of approximately \$9.1 million, Kellog Pump Station T-Wall of \$4 million, Magnolia Pump Station for \$5,584,698, estimated to be completed by the end of 2020, and is budgeted in Fund 123 – Flood Protection Fund as well as \$5.9 million budgeted for the Paradis Gate, Magnolia Levee Lift for \$4.1 million, and Ellington Phase II for \$3.6 million, which are budgeted under the Westbank Hurricane

Protection Levee Bond Fund. The other large factor contributing to the decrease from 2020 is the completion of multiple public work projects, resulting in just over a \$23 million decrease from 2020.

Proprietary Funds increased by \$1,026,308 from the 2020 budget, a total increase of 3% which is primarily due to the increase in personal services for 2021 due to the addition of three new positions to the Wastewater department combined with the 1 % cost of living and up to 2% merit raises. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.



General Fund appropriations increased for 2021 from the expected ending 2020 appropriations, with the primary increase being in Capital Outlay driven by the \$3,000,000 of improvements other than buildings under the Government Buildings Department primarily for courthouse renovations, particularly the renovations to the second floor for adding a new courtroom. Special Revenue Funds increased 19% from the 2020 original budget, a increase of \$10.3 million, which is attributed to a \$9.9 million increase in capital outlay, primarily associated with the Drainage Department coupled with a \$700 thousand increase in Intergovernmental charges, which is primarily associated with the Parish’s portion of the West Bank Vicinity/Armoring with the Lafourche Basin Levee District, with an estimated Parish portion cost of \$3 million as well the ad valorem tax transfer from Fund 123 to Fund 310 to pay the principal and interest on the new \$15,000,000 Levee Bond. Debt service funds are budgeted to decrease as the Sewer General Obligation Bond (Fund 207) was paid off in March of 2019. The Capital Projects Funds for the Parish decrease significantly as a result of this \$15 million Levee Bond, the proceeds of which are to be used for four portions of the West Bank Levee, with just over \$13.6 million expected to be spent by the end of 2020.



Personal Services increased 1.57% from the original 2020 budget, which is primarily attributed to the addition of ten new employees in the Drainage department along with the 1% Cost of Living and either one or two percent merit increase. Operating Services increased 8.52% from the original 2020 budget, which is primarily attributed to increased contractual services because of the Hazard Mitigation Home lifting program. Materials and Supplies remained relatively stagnant, with a slight decrease from 2020. Debt Service Funds increased slightly from last year due to debt service payments associated with the 2017 Levee Bond Issue. Capital Outlay witnessed a 33% increase from 2020, primarily attributed to more the vast majority of levee projects with an estimated completion in 2020 as well as numerous Public Works Projects being pushed to 2021 versus those budgeted for 2020.

Revenue Assumptions

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

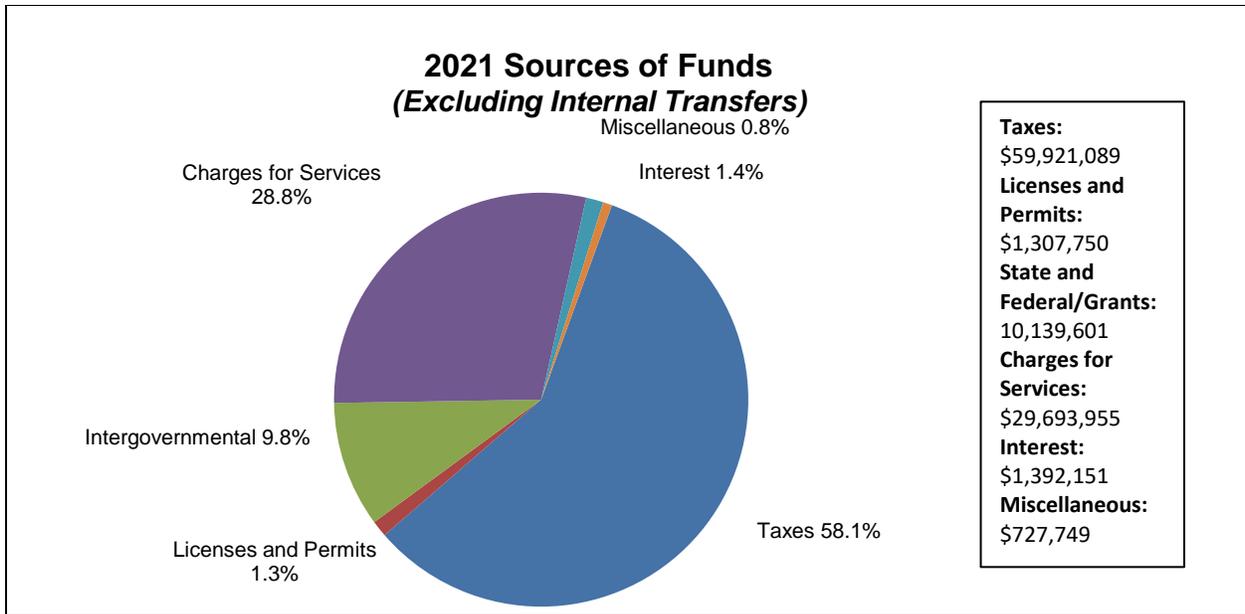
Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall decrease for 2021 of 12% as compared to the 2020 original budget. The decrease is associated with the reduction Sales tax revenue for 2021 due to the Global Pandemic. The following is a general overview of revenues, along with detailed discussions for the more significant items.

The Parish anticipates an 18% increase in Sales Tax revenue for 2021 as a result of the Global Pandemic that began in March of 2020. Because of this pandemic, there are no major plant expansions nor are there any major maintenance projects likely to occur in 2021. We are also projecting a 3% decrease in Ad Valorem tax revenue as a result of a 2rollback of taxes in 2021.

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

A comparison of 2020 Projected Ending and 2021 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2020 Budget	% of Total	2021 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	66,984,231	53.4%	59,921,089	58.1%	-10.5%
Licenses & Permits	1,287,300	1.0%	1,307,750	1.3%	1.6%
Intergovernmental	25,534,132	20.3%	10,139,601	9.8%	-60.3%
Charges for Services	28,837,145	23.0%	29,660,606	28.8%	2.9%
Interest	1,557,241	1.2%	1,392,151	1.3%	-10.6%
Miscellaneous	1,353,643	1.1%	727,749	.7%	-46.2%
Total	125,553,673		103,148,946		-17.84%



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 58.1% of total sources in the 2021 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$59.9 million of the total \$103 million generated externally in the 2021 budget.

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

History of Tax Collections					
	2015	2016	2017	2018	2019
Ad valorem	\$22,283,275	\$26,995,325	\$25,346,617	\$25,827,462	\$28,152,482
Sales	28,792,560	28,204,280	33,617,658	34,770,819	35,035,755
Alcoholic Beverage Tax	47,960	45,980	43,908	42,748	41,455
Airport Expansion Agreement	685,235	846,010	733,128	791,229	814,997
Cable TV franchise tax	868,466	661,440	789,875	782,704	787,658
Total	52,677,496	57,753,035	60,530,886	62,214,962	64,832,347

Ad Valorem Tax

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property

tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. As 2016 was a reassessment year, the Parish witnessed an unusual phenomenon in that the assessed value of the Parish decreased from the prior year. The total impact was 2%, meaning the Parish would now collect 2% less in tax revenue than it did in 2016. Ad valorem rebounded in 2017 however, and although Inventory was still down, the assessed value of the parish actually increased 8% for 2019 and another 14% for 2020. However, 2020 was also a reassessment year and the Council decided to roll back millages, which will result in a 2 to 3% decrease in Ad Valorem taxes in 2021.

The 1974 Louisiana Constitution authorizes the governing authorities of municipalities and parishes to levy annually ad valorem taxes of seven and four 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 2020 the most recent year of reassessment.

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

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

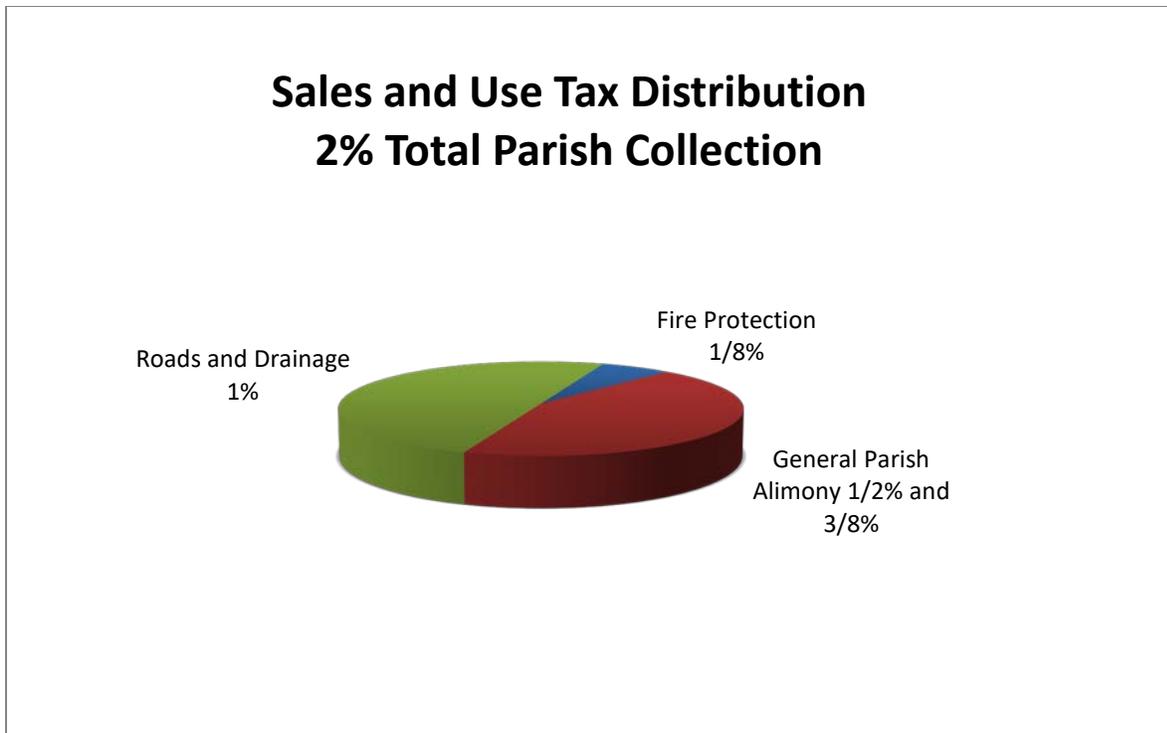
Taxing District	Current 2020 Millage	Approved 2020 Millage
General Parish Tax	3.11	3.11
Levee	3.99	3.99
ARC	0.66	0.66
Parish Recreational Program	2.90	2.90
Parish Council on Aging	0.94	0.94
Parish Council on Aging 2	0.78	0.78
Mosquito Control	1.06	1.06
Public Library Maint. & Operations	4.44	4.44
Road Lighting	0.99	0.99
Health Unit	0.61	0.61
Public Roads	5.90	5.90
Fire Protection	1.58	1.58
E-911 Tele Service M&O	0.95	0.95
Waste Water Facility	2.16	2.16

Sales Tax

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

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

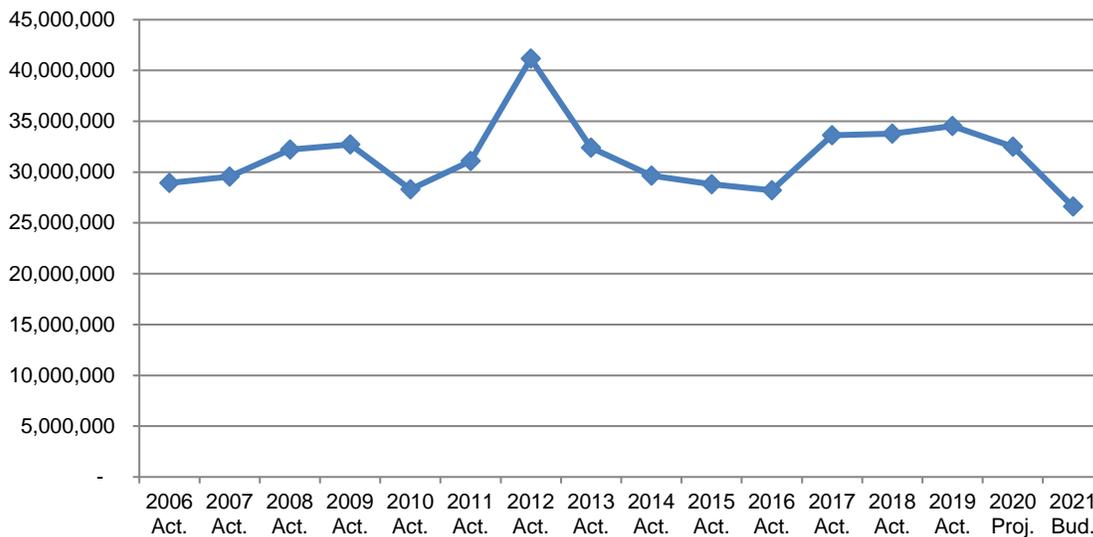
The Sales and Use Tax Collected by the Parish Government is presently 2% and is distributed as follows:



Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the highest increase in the Parish’s history. Sales taxes continued to decrease from 2012 through 2016, but finally rebounded in 2017 through 2019. However, Due the Global Pandemic that began in March of 2020 and is still ongoing, sales taxes are lower for 2020 and the Sales Tax office expects Sales Tax revenue to fall 19% in 2021 because of the pandemic. Once a vaccine can be created, the hope is Sales will begin to rebound in 2022.

In forecasting our Sales tax revenues, whenever we witness large upswings in taxes, we have always put those additional funds towards one time capital projects, such as our newly completed Community Center and our new Emergency Operations Center, both of which would not have been possible without the activity of 2011 and 2012. For the current year, and for the foreseeable future, the Parish primary focus with regards to large capital projects will be related to the Westbank Hurricane Protection Levee – the top priority for the Parish as well as the East Bank Hurricane Protection levee via the \$12 million pump station budgeted for the Montz area.

Gross Sales & Use Tax Revenue Trends



The 2021 estimate of sales taxes totals \$26,598,589. 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 set up to provide for the operation of a specific program such as job training, Community development programs, etc. For 2021, these funds represent approximately 9.8% of the Parish Governmental Funds total revenue, down 60% from 2020 projected ending balance.

With the majority of this funding being in the form of FEMA Hazard Mitigation Grants for various Public Works projects, Levee projects, and Emergency Preparedness projects via the home elevation program, most of which were completed or expected to be completed in 2020, a large decrease is expected for 2021 as a result of project completions. As these funds are determined by outside sources, i.e. the particulars of which are found in the grant documents/agreements, Intergovernmental revenues can fluctuate from year to year depending on Grant awards.

Charges for Services

Consolidated Waterworks and Wastewater District No. 1

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

Sewer User Fee

The sewer user fee is estimated to produce \$9.2 million in 2021. This fee provides for capital the operation and maintenance of the sewerage system. The user fee is based upon the amount of wastewater discharged by a residence or business. Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented and as a the Wastewater system has not reached the full 15% residual needed to be financially sustainable. The Wastewater rates were codified in 2015 after being increased in May. However, in early 2016 wastewater rates were reduced significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates were again lowered in 2018

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

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

With the passage of the new Wastewater Facility Millage in 2015, the Wastewater Department will now receive \$3.3 million annually, which will put the department back on the path of financial sustainability.

Waterworks User Fee

The water works user fee is estimated to produce \$13.1 million in 2021. This fee, along with Service Fees, Collection fees, Delinquent Charges, Billing Fees, as well as Hazard Mitigation grants, will provide for capital improvements and the operation and maintenance of the Water system. The Department of Waterworks is also facing ever increasing regulations and cost of doing business. While the department continues to maintain all water quality standards set by the State of Louisiana and achieve national recognition, additional revenue must be identified to maintain our system. As a result of the increased rates approved by the council in 2015, which went into effect January 1, 2016, total expenditures for the department are budgeted to be approximately \$967,913 under estimated revenues.

Solid Waste Collection and Disposal Fee

This revenue is derived from the residential solid waste collection and disposal fee. The total revenues from solid waste user fees are expected to be \$4 million in the year 2021 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund). In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. To compensate for this increase, the Parish began a series of two \$.45 cent rate increases in 2016 and concluded in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. In May of 2017, the Parish switched Solid Waste Providers and continued with the same price of the previous provider. Total expenditures for the department are budgeted to be approximately \$388,870 over estimated revenues, which means an increase in rates will have to be sought in 2021.

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 2021 General Fund includes the use of \$16.1 million of fund balance. The 2021 General Fund includes \$7.2 million as a source to provide for capital improvements and capital outlay, \$3 million of which is related to the renovation of the second floor courtrooms. The projects funded through fund balances are detailed in the Budget Message.

Capital Outlay represents approximately 49% of Special Revenue uses. The primary contributors to fund balance usage are the Parish Transportation Fund, Road Lighting Fund, Roads and Drainage Funds, Recreation, Mosquito Control, Outer Flood Protection System (Levee Fund) and the RSVP Funds.

The 2021 Parish Transportation fund includes funding from the State for the 2021 Road Maintenance Program. The 2021 Road Lighting Fund includes is projected to show a decrease of \$454,100 to its fund balance, which is directly attributed the Council and the Administration reducing the valorem tax back in

2017. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2021 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$8.3 million or 34% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2021, it is estimated that approximately \$12.8 million worth of capital projects will be started and or completed, on top of the \$33.9 million worth of capital projects expected to be completed by the end of 2020, thus bearing a heavy burden on Roads and Drainage's fund balance. Projects of this size cannot be sustained for much longer unless alternate sources of funding can be acquired. The main options for the Parish, should it continue to ramp up capital projects in its Drainage department would be to go out for a bond issue, but at this point in time, going out for a bond issue for capital improvements is not projected to be a choice, at least for the near future. The Parish wants to maintain a secure enough fund balance in its Special Revenue Roads and Drainage Fund, while still being able to complete capital projects. Over the past few years, capital projects in the Parish has increased dramatically, which is directly attributed to the increase in Sales Taxes witnessed as a result of Hurricane Katrina and most recently due to the large plant expansions that took place within the Parish in 2011/2012. In keeping with the Parish plans for temporary increases, the Parish will continue to only pursue one time capital projects that any additional funds can be best used for. The Parish expects a continuing tapering off of Capital projects in the next few years especially considering the current state of the national economy, which is also why going out for any sort of bond issue to fund significant capital projects is on hold at this time.

The Parish Recreation fund includes the use of \$1.4 million or 43% of its fund balance, mainly as a source to provide much needed services to the Parish as well as capital outlay. With Recreation utilizing nearly 50% of its own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut. As the Recreation department currently has limited funding for Capital Outlay, a transfer of \$1,147,020 from the General Fund to Recreation for Capital Outlay has been budgeted for 2021, but transfers for capital projects every year cannot continue, especially considering the \$546,428 transfer from 2020 that will take place by year end.

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

On November 22, 2010, the St. Charles Parish Council adopted an ordinance establishing a minimum General Fund Balance of 5% of total budgeted governmental fund expenditures for the succeeding year be maintained at all times with a base reserve of no less than \$7 million within the General Fund. Included in the 2021 Budget is an ending General Fund Balance of \$8.1 million, which is approximately \$1.1 million over the base reserve.

A breakdown of fund balances by fund type is provided below to highlight the projected changes in fund balances as defined by St. Charles Parish for our governmental funds, i.e. the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. See the 2021 projected for each below:

General Fund	
<i>Beginning Fund Balance</i>	\$ 24,269,859
Additions	
<i>Revenues</i>	
Taxes	17,519,500
Licenses	1,307,750
Grants	2,193,588
Fees	801,600
Indirect Cost Allocation	1,560,940
Other	1,019,750
Total Revenues	24,403,128
Total Means of Financing	48,672,987
Subtractions	
<i>Expenditures</i>	
Personal Services	17,695,080
Operating Services	8,413,900
Materials and Supplies	1,612,052
Other Charges	698,525
Debt Service	3,000
Capital Outlay	7,199,880
Intergovernmental	3,182,959
Transfers	1,737,020
Total Expenditures	40,542,416
Net Increase/(Decrease) in Fund Balance	(16,139,288)
<i>Ending Fund Balance</i>	\$ 8,130,571

Special Revenue Funds	
<i>Beginning Fund Balance</i>	\$ 37,193,431
Additions	
<i>Revenues</i>	
Taxes	38,424,438
Grants	7,546,728
Fees	1,241,300
Other	761,610
Transfers	1,387,020
Total Revenues	49,361,096
Total Means of Financing	86,554,527
Subtractions	
<i>Expenditures</i>	
Personal Services	20,795,440
Operating Services	7,212,087
Materials and Supplies	4,044,894
Other Charges	131,945
Capital Outlay	33,621,058
Intergovernmental	3,049,372
Transfers	3,594,494
Total Expenditures	72,449,290
Net Increase/(Decrease) in Fund Balance	(23,088,194)
<i>Ending Fund Balance</i>	\$ 14,105,237

Debt Service Funds	
Beginning Fund Balance	\$ 603,274
Additions	
Revenues	
Taxes	662,151
Transfers	1,093,409
Interest	2,515
Miscellaneous	56,849
Total Revenues	1,814,924
Total Means of Financing	2,418,198
Subtractions	
Expenditures	
Operating Services	270
Debt Service	1,487,079
Intergovernmental	-
Transfers	327,355
Total Expenditures	1,814,704
Net Increase/(Decrease) in Fund Balance	220
Ending Fund Balance	\$ 603,494

Capital Projects Funds	
Beginning Fund Balance	\$ 945,300
Additions	
Revenues	
Grants	399,285
Interest	181,075
Transfers	-
Total Revenues	580,360
Total Means of Financing	1,525,660
Subtractions	
Expenditures	
Capital Outlay	1,027,690
Transfers	1,000
Total Expenditures	1,028,690
Net Increase/(Decrease) in Fund Balance	(448,330)
Ending Fund Balance	\$ 496,970

Capital Projects

As previously discussed, with the increases in sales tax revenue witnessed over the past several years, thus providing additional one time revenues which may or may not have been anticipated, the Parish has thus employed a method of accomplishing one time capital projects via the additional funds collected. The major capital projects by department are listed throughout the budget after each account's budget summary. As there are too many projects to discuss, this area will be devoted entirely to those large one time projects by fund, therefore each project discussed will be broken down by fund below, i.e. General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds. Before explaining the various projects, in order to be classified as a capital project/expenditure, the item in question must fall into one of the 4 categories and meet the following criteria and create a future benefit, i.e. a capital expenditure is incurred when a government spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the calendar year. To be classified as a capital expenditure, the item in question must be greater than \$5,000 in value and have an estimated useful life of a minimum of 5 years. Depreciation on all capital assets, excluding land, is calculated on the straight-line method over the following useful lives:

Buildings – 10 to 40 years

Improvements Other than Buildings – 10 to 40 years

Machinery and Equipment – 5 to 10 years

Infrastructure – 25 to 70 years

General Fund Capital Projects:

For 2021, there are approximately \$7.1 million of Capital Projects budgeted, the largest of which is the \$3 million renovation of the second flood courtrooms, \$550,000 for the Air handler unit # 5, , and \$471,000 for renovations to the Clerk of Court's office. The remaining projects for 2021 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 2021, there are approximately \$33.6 million of Capital Projects budgeted for all Parish Special Revenue funds. The majority of these projects are budgeted in the Parish's Roads and Drainage Fund, which also represents the Parish's largest department, Public Works as well as the Flood Protection Fund. The Road's and Drainage Fund accounts for approximately \$12.7 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 \$5.5 million set aside for the Lakewood Resurfacing Project; the Parish Transportation Fund has set aside \$500,000 for the 2021 Road Maintenance Program, of which this \$500,000 is provided via annual state funding. This program simply represents the numerous road overlay, patching and paving that the Parish performs each particular year. The Sidewalks account has \$4.9 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V) in the 2020 budget which will eventually have to be rolled into the 2021 budget due to unforeseen delays that occurred in 2020. The largest account – Drainage has \$4.3 million budgeted for capital outlay. The majority of these projects are related to pump station improvements, drainage improvements, and canal stabilizations, with the largest allocation being \$1.5 million for Destrehan Pump Station # 2, \$1 million for the new East Bank Office Building, \$950,000 for major repairs, along with \$993,874 for architectural and engineering for said projects. For further detail on these projects, please look under the special revenue section of the 2021 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$3.1 Million of the total \$33.6 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$600,000 for the Veterans Park, and \$600,000 for the WPA Road Park improvements.

Due to the approval of the Parish residents in May of 2015, a new Special Revenue fund was added for 2016 titled the Flood Protection Fund, which relates to the construction as well as maintenance and operation of the Parish's Levee system. This fund is setting aside \$21.1 million for the Levee construction in the 2020 budget, as well as an additional \$19.1 million in the 2021 budget, which is mainly the \$12 million budgeted for the Montz Pump Station.

Capital Projects Funds – Capital Projects

For 2020, there are approximately \$13.6 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount (\$13.5 million) is attributed to the new \$15 million Limited Tax Levee bond related to the West Bank Hurricane Protection Levee. Similar to the levee projects mentioned above, due to the length of time needed to complete these projects, a majority of this funding will be moved into the 2021 budget in the first few months of the new year. For 2021, the current capital budgeted totals \$1 million relates in part to capital outlay in the Recreation Facilities Construction fund for park improvements to Bayou Gauche, Boutte, Hahnville, Destrehan and St. Rose Parks. These capital projects fund consist of funds collected from residents and or developers and the funds collected can only be used in the particular area where they were collected and for the specific projects they were collected for, in this case, park improvements in the areas mentioned above for the Recreation Facilities Construction fund. The remainder of the \$1 million total proposed capital outlay relates to the LCDBG Sewer Project for \$400 thousand.

Enterprise Funds – Capital Projects

The capital projects for 2021 within the enterprise funds represent the normal year-to-year projects that are pursued by the Waste Water and Water Works departments, and thus can be located behind each fund's narrative capital summary.

Departmental Information

Animal Control

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

The biggest challenge facing the department is trying to accommodate the rise in the animal population within a growing parish. The department has met that challenge with the construction of a larger, state of the art animal shelter which was completed in April 2012. 488 animals were adopted in 2020 and Parish Employees help train 500 volunteers to help with the day to day activities of the shelter. The department also successfully transferred another 336 animals to areas out of state.

Community Services

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

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

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

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

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

- Housing improvements
- Educational and social services support

Community Service Department Program Descriptions

Home Energy Assistance

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

Emergency Assistance Programs

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

H.O.M.E Program

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

Emergency Home Repair Program

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

Weatherization Program

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

Summer Food Service Program

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

St. Rose Community Center

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

Communications District (911)

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

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

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

Solid Waste (Enterprise Fund)

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

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

Road Lighting Fund (Special Revenue Fund)

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

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

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

Mosquito Control Fund (Special Revenue Fund)

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

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

Council Office

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

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

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

Department of Economic Development

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

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

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

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

Department of Emergency Preparedness

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

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

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

Department of Finance

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

Grants Office

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

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

Department of Government Buildings

The Department of Government Buildings is responsible for the daily maintenance and cleanup of all Parish buildings outside of Special Revenue and Enterprise fund buildings, which are handled separately by those departments, i.e. Government Buildings only focuses on buildings and grounds under the General Fund. The primary building under this department's charge is the Parish Courthouse. This department helped supervise the demolition of the 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 workloads are supplied by the Departments of Planning and Zoning and Public Works/Wastewater.

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

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

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

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

Information Technology and GIS

In 2020, the Technology Office continued supporting the different Parish offices, as well as, Council. With expansion continuing to take place and offices being relocated for more efficient operations, the Technology office was involved in providing technology services to these various locations.

Technology Achievements 2020:

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

As the Parish continues growing, The Department is confident that 2021 will be just productive as 2020. The direction with which the Technology staff is heading continues to make the department feel very confident in its efforts to support St. Charles Parish.

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

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

Parks and Recreation

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

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

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

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

Personnel Office

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

Planning and Zoning

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

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

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

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

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

Public Information

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

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

Public Works – Roads and Drainage

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

The Department has 205.2 budgeted employees who are dedicated to providing services in the most safe, reliable, efficient manner at a minimum cost to the citizens of St. Charles Parish.

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

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

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

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

- Public Works has 4 carpenter crews, normally consisting of a carpenter and a helper that work parish wide to repair and replace damaged catch basins and replace driveways associated with culvert replacements.
- Public Works has a grass cutting crew on each side of the river that normally consists of a lead person, 4 to 6 tractor operators, groundskeepers and laborers. Grass cutting is carried out on a revolving cycle approximately 10 months of the year.
- Public Works also has 6 drainage crews, 3 on each side of the river, normally consisting of 2 employees in each crew. The daily activities of these crews are to maintain approximately 131 drainage pumps in top operating order and maintain the stations and grounds surrounding the Parish's 52 pump stations.
- Public Works also staffs a projects crew that consists of a foreman, operators, and laborers to clean the major drainage canals, perform heavy lifting of equipment and pumps and to assist special project work.

Capital Project Management

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

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

Public Works has successfully managed over 130 million dollars in capital projects since 2008:

- 75 million dollars in Drainage projects;
- 15 million dollars in Wastewater projects;
- 25 million dollars in Road projects; and
- 16 million dollars in projects for other various Parish departments.

Purchasing

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

Related Objectives

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

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

Retired and Senior Volunteer Program (RSVP)

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

Risk Management

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

Risk Management functions include evaluating risk continually, providing written recommendations to the Administration and Department Heads, consulting with various departments on insurance coverage, analyze and trend losses from accidents to pinpoint corrective action to prevent recurrences, appraise Parish property for insurable values using National Software Marshall and Swift(saving the Parish tens of thousands of dollars because it’s done in house), monitor and oversee insurable lawsuits until settled or closed. Risk Management is responsible for all SIR (Self Insured Retention) Fund and In House Loss Fund (absorb expected losses vs. insuring them saves money), investigates and mitigates all accidents

(auto liability, property damage, & general liability, worker's compensation) and handles all claims start to final resolution on first and third party claims. The Safety activities include sending out weekly safety topic meetings, streets and roads and park inspections, on site for large and/or deep excavations involving Parish employees, assure proper personal protective equipment.

Wastewater

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

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

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

Waterworks

St. Charles Parish Department of Waterworks has two surface treatment plants (East and West Banks) treating Mississippi River water for use by the entire parish. On average the department produces 3.2 billion gallons of water annually. The Distribution Maintenance crews are responsible for the maintenance of approximately 350 miles of piping and 2200 fire hydrants to provide potable water and fire protection to

the residents of St. Charles Parish. Our Meter Readers annually read over 267,000 meters and this information is used by our Billing personnel to produce nearly 21,000 monthly bills, including sewer and garbage charges. The money from these bills is collected by our Customer Service staff and the money is used to for the operation of the Waterworks, without any sales or property taxes.

Workforce Investment Act (WIA)

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

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

In addition, our other services for Employers include:

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

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

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

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

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

2021 Annual Budget

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

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

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

Health & Safety Rehab				
Housing Preservation Grant				
Community Service				
Energy Assistance				
Summer Feeding				
Community Service Centers				
Community Services Subgrants				
CSBG - Administration				
CSBG - Program Activities				
Home Program				
CSBG CARES Act of 2020				
Community Center				
Revitalization Fund				
Parish Farm Agent				
Economic Development				
Tourist Information Center				
Veterans Administration				
Public Housing				
Debt Service				
Transfers				

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all readers of the 2021 budget for the Parish of St. Charles. For more details about parish activities, see www.stcharlesparish-la.gov/government/parish-president/department-reports.

Mission Statement

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

Goals

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

Accomplishments

Fund Balance

- Projected to end 2021 with a General Fund balance to \$8.1 million, an increase of approximately \$400,526 from the original 2020 budget.

ANIMAL CONTROL

- Shelter staff members were trained on how to shoot professional portrait-style photos of adoptable animals through a grant from the Shelter Art Foundation. The photos have helped increase adoption rates.
- In 2020, Animal Control Department has 488 successful adoptions from the shelter.
- In 2020, the department trained 525 volunteers to help with the day to day operations of the shelter.

BUSINESS AND CAREER SOLUTIONS CENTER

- The center partnered with Oschner to coordinate their medical assistance program which resulted in 15 graduates, 12 of those have since acquired jobs with Oschner hospitals.
- 276 members obtained employment in 2020

COMMUNITY SERVICES

- Summer Food service served 5,776 meals in 2019.
- One hundred and forty-five clients received assistance through the Local Emergency Assistance Program, and seven hundred and seventy-eight received assistance with a light and/or gas bill through the Low Income Home Energy Assistance Program.

CONTRACT MONITOR

- All streetlights along Ormond Boulevard in Destrehan were replaced with LEDs, which are more efficient and cost-effective.
- Through October 2020, the Contract Monitor's office fielded 3,450 total calls for service related to solid waste pickup, with 8,420 cubic yards of construction and demolition debris removed.

ECONOMIC DEVELOPMENT AND TOURISM

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

EMERGENCY OPERATIONS CENTER

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

GEOGRAPHIC INFORMATION SYSTEMS

- In 2020, the Geographic Information System (GIS) office conducted new high-resolution aerial photography, Light Imaging Detection and Ranging (LiDAR) and bathymetric surveys to support the appeal process of the FEMA digital flood insurance rate maps. This work also aids in the identification of potential drainage issues throughout the parish. The new data allows the parish to create more sophisticated tools and analysis, which is useful for decision-making.
- Created an award winning application to assist residents in reporting issues.
- Constructed a fully digital zoning map to be utilized by all.

GOVERNMENT BUILDINGS

- The new \$1.4 million HVAC # 2 and 4 project for the Parish Courthouse was completed in October of 2019.
- Renovations to the Planning and Zoning Building at a cost of \$515 thousand, including the new addition were completed early 2019.

- Two new chillers were installed at the courthouse in 2020 at a cost of \$1.3 million

INFORMATION TECHNOLOGY

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

LEVEE PROTECTION

- Construction is beginning on the reach's tie-in to the Davis Diversion Guide levee and the Willow ridge Pump Station.
- The 2020 parish budget includes \$800 thousand for levee work under Fund 123, with an estimated \$31.5 million to be completed by the end of 2019, with another \$14 million of levee work utilizing the new \$15 million bond proceeds expected to be completed by the end of 2019
- Work continues on all other levee reaches, with the Magnolia Levee Lift beginning construction in 2020.
- The federal West Shore levee, which will protect the community of Montz on the East Bank has been given final approval and is waiting funding by Congress.

Projects under Construction

- Willowridge Pump Station - \$5.7 million
- Ellington Levee Phase I - \$7.2 million
- Ellington Phase II - \$3.5 million
- Ellington Pump Station - \$8.2 million
- Magnolia Ridge Pump Station - \$10.1 million

PERSONNEL

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

PLANNING AND ZONING

- The Parish Council approved the first phase of the parish's zoning code update, which now allows a special permit for accessory dwelling units.
- The first-ever St. Charles Parish Coastal Master Plan is awaiting state and federal approval. The plan allows for more local control of the parish's wetland and coastal resources.
- 56 preliminary plat approvals were submitted
- 395 building permits were issued
- Six major subdivision received construction approval during 2020.
- The department helped facilitate the sale of adjudicated properties online and worked with residents and official to begin crafting the Pedestrian and Bicycle Master Plan.

PUBLIC WORKS

- The department cleaned over 40 miles of ditches around the Parish.
- The department completed \$1.5 million in road repairs in 2020.

RECREATION

- New fitness stations have been installed around the walking track at both the West and East Bank Bridge Parks through the United Way of St. Charles.
- The youth basketball program partnered with the New Orleans Pelicans to provide participants with uniforms and membership in the Junior National Basketball Association, among other benefits, at a discounted rate.
- Upgrades to South Fashion Playground, the Ormond Park Batting Cage, the Lagatutta Batting Cage, Rathborne Park, Monsanto Tennis Courts were all completed in 2019.
- Land acquisition for land expansion at the East Bank bridge park.
- Secured permit to begin construction of the Ed Reed Park in collaboration with the Ed Reed Foundation
- Launched new department website scpparksandrec.com

RETIRED AND SENIOR VOLUNTEER PROGRAM

- St. Charles Parish boasts 716 enrolled volunteers who served 63,949 hours saving the Parish \$1,625,583 in services provided to the community.

WATERWORKS

- Department awarded drinking water excellence (Best Tasting Water of South Central Louisiana) and water exceeds all regulations.
- Began work on Phase II of the Cast Iron Replacement in Hahnville.
- 41.1 million gallons of water served for 2019
- Construction of the A Plant Filter Upgrade project began in 2020
- Construction of the C Plant Filter Upgrade project began in 2020

WASTEWATER

- Voters approved a 30-year, 2.2 mill property tax renewal to support Wastewater infrastructure upgrades. For 2021, this will provide \$3.3 million of additional revenue to fund the department.
- Fully utilized the \$6.5 million, 0.95% DEQ loan for vital Wastewater Improvements.
- Received a new \$8 million, 0.95% DEQ loan in June of 2017 for additional Wastewater Improvements, the debt service of which will be paid from the new Wastewater facility millage.
- Killona Force Main extension project was completed in 2019.
- Lonestar Sewer rehab completed in 2019
- Montz and Norco lift station upgrade completed in 2019
- Anna and Ama lift station completed in 2019
- Ellington Force main relocation completed in 2020
- St. Rose Force main rehab began in 2020
- Upgrades to the Luling Oxidation pond began in 2020

ST. CHARLES PARISH GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2021

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 28,152,482	\$ 28,750,000	\$ 28,750,000	\$ 29,899,715	\$ 41,163	\$ 29,940,878	4.14%	\$ 29,006,000	-3.12%
Sales taxes	35,035,755	34,564,888	34,564,888	13,680,010	18,816,887	32,496,897	-5.98%	26,598,589	-18.15%
Other taxes	1,644,110	1,545,000	1,545,000	206,218	901,782	1,108,000	-28.28%	1,001,500	-9.61%
Licenses and permits	1,342,588	1,323,100	1,323,100	1,145,270	142,030	1,287,300	-2.71%	1,307,750	1.59%
Intergovernmental revenues	9,520,886	10,025,354	23,829,844	3,709,901	21,824,241	25,534,142	7.15%	10,139,601	-60.29%
Fees, charges, and commissions	1,192,917	1,163,350	1,163,350	457,912	536,529	994,441	-14.52%	1,127,850	13.42%
Fines and forfeitures	908,763	1,002,500	1,002,500	399,582	522,049	921,631	-8.07%	915,050	-0.71%
Investment earnings	2,693,435	1,912,280	1,912,280	723,826	554,389	1,278,215	-33.16%	1,098,050	-14.10%
Miscellaneous	770,421	762,808	762,808	798,022	522,592	1,320,614	73.13%	688,749	-47.85%
Total Revenues	81,261,357	81,049,280	94,853,770	51,020,456	43,861,662	94,882,118		71,883,139	
EXPENDITURES:									
Personal Services	32,144,631	37,895,382	37,908,905	14,569,701	18,496,447	33,066,148	-12.77%	38,490,520	16.40%
Operating Services	12,219,335	14,399,683	14,386,160	6,311,705	8,996,087	15,307,792	6.41%	15,626,257	2.08%
Materials & Supplies	4,787,741	5,785,548	5,793,710	1,590,887	3,874,809	5,465,696	-5.66%	5,656,946	3.50%
Other Charges	544,112	847,675	842,070	141,842	579,775	721,617	-14.30%	830,470	15.08%
Debt Service	3,277,830	1,486,342	1,486,342	1,150,473	333,869	1,484,342	-0.13%	1,490,079	0.39%
Capital Outlay	22,528,920	31,567,032	96,955,730	9,618,205	65,973,473	75,591,678	-22.03%	41,848,628	-44.64%
Intergovernmental	3,960,056	5,791,075	5,782,913	2,056,556	7,585,675	9,642,231	66.74%	6,232,331	-35.36%
Total Expenditures	79,462,625	97,772,737	163,155,830	35,439,369	105,840,135	141,279,504		110,175,231	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,798,732	(16,723,457)	(68,302,060)	15,581,087	(61,978,473)	(46,397,386)		(38,292,092)	
OTHER FINANCING SOURCES (USES):									
Transfer in	5,141,787	12,502,385	28,048,714	1,197,025	20,002,301	21,199,326	-24.42%	4,041,369	-80.94%
Transfer out	(7,557,983)	(14,940,585)	(30,486,914)	(1,197,025)	(23,143,548)	(24,340,573)	-20.16%	(5,659,869)	-76.75%
Proceeds from the sale of assets	75,326	28,000	28,000	13,119	-	13,119	-53.15%	235,000	1691.30%
Compensation for Loss/Damaged Assets	88,800	-	-	-	-	-	0.00%	-	0.00%
Bond Proceeds	540,000	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(1,712,070)	(2,410,200)	(2,410,200)	13,119	(3,141,247)	(3,128,128)		(1,383,500)	
Net change in Fund Balance	86,662	(19,133,657)	(70,712,260)	15,594,206	(65,119,720)	(49,525,514)		(39,675,592)	
Fund Balance -Beginning	111,247,262	49,137,768	99,732,853			112,537,379		63,011,865	
Fund Balance - Ending	\$ 111,333,924	\$ 30,004,111	\$ 29,020,593			\$ 63,011,865		\$ 23,336,273	

ST. CHARLES PARISH
GOVERNMENTAL - MAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2021

Description	2019	2020				2021		% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	Projected Actual			
REVENUES:										
Taxes:										
Ad Valorem taxes	\$ 18,763,782	\$ 19,718,000	\$ 19,718,000	\$ 20,508,511	\$ 28,189	\$ 20,536,700	4.15%	\$ 19,952,000	-2.85%	
Sales taxes	34,387,439	33,912,415	33,912,415	13,352,173	18,488,121	31,840,294	-6.11%	25,936,438	-18.54%	
Other taxes	1,644,110	1,545,000	1,545,000	206,218	901,782	1,108,000	-28.28%	1,001,500	-9.61%	
Licenses and permits	1,342,588	1,323,100	1,323,100	1,145,270	142,030	1,287,300	-2.71%	1,307,750	1.59%	
Intergovernmental revenues	7,997,210	7,844,444	21,648,934	3,050,970	20,304,742	23,355,712	7.88%	2,794,764	-88.03%	
Fees, charges, and commissions	818,859	817,350	817,350	364,487	460,922	825,409	0.99%	795,850	-3.58%	
Fines and forfeitures	107,256	104,500	104,500	45,748	55,382	101,130	-3.22%	99,250	-1.86%	
Investment earnings	2,416,137	1,738,680	1,738,680	635,723	493,167	1,128,890	-35.07%	1,014,950	-10.09%	
Miscellaneous	705,724	705,800	705,800	770,995	493,766	1,264,761	79.20%	630,800	-50.12%	
Total Revenues	68,183,105	67,709,289	81,513,779	40,080,095	41,368,101	81,448,196		53,533,302		
EXPENDITURES:										
Personal Services	28,462,706	33,551,577	33,565,100	12,924,474	16,662,239	29,586,713	-11.85%	34,290,755	15.90%	
Operating Services	8,612,663	10,596,653	10,583,130	4,840,307	6,950,331	11,790,638	11.41%	11,667,720	-1.04%	
Materials & Supplies	4,299,139	5,179,473	5,187,635	1,399,902	3,539,039	4,938,941	-4.79%	5,029,421	1.83%	
Other Charges	433,532	753,100	747,495	138,465	537,012	675,477	-9.63%	758,075	12.23%	
Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%	
Capital Outlay	21,037,684	21,930,832	87,179,530	9,463,744	64,079,236	73,542,980	-15.64%	36,896,718	-49.83%	
Intergovernmental	3,166,319	4,965,995	4,957,833	1,494,827	7,346,043	8,840,870	78.32%	5,405,581	-38.86%	
Total Expenditures	66,012,043	76,980,630	142,223,723	30,261,719	99,114,900	129,376,619		94,051,270		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
	2,171,062	(9,271,341)	(60,709,944)	9,818,376	(57,746,799)	(47,928,423)		(40,517,968)		
OTHER FINANCING SOURCES (USES):										
Transfer in	3,739,756	5,169,900	20,716,229	2,056	19,354,823	19,356,879	-6.56%	1,560,940	-91.94%	
Transfer out	(4,528,912)	(13,127,135)	(28,673,464)	(1,194,969)	(21,276,397)	(22,471,366)	-21.63%	(3,850,264)	-82.87%	
Proceeds from the sale of assets	58,662	28,000	28,000	13,119	-	13,119	-53.15%	235,000	1691.30%	
Compensation for loss/damaged assets	88,800	-	-	-	-	-	0.00%	-	0.00%	
Total Other Financing Sources	(641,694)	(7,929,235)	(7,929,235)	(1,179,794)	(1,921,574)	(3,101,368)		(2,054,324)		
Net change in Fund Balance	1,529,368	(17,200,576)	(68,639,179)	8,638,582	(59,668,373)	(51,029,791)		(42,572,292)		
Fund Balance -Beginning	102,790,077	41,719,903	92,174,988			104,319,445		53,289,654		
Fund Balance - Ending	\$ 104,319,445	\$ 24,519,327	\$ 23,535,809			\$ 53,289,654		\$ 10,717,362		

ST. CHARLES PARISH
GOVERNMENTAL - NONMAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2021

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 9,388,700	\$ 9,032,000	\$ 9,032,000	\$ 9,391,204	\$ 12,974	\$ 9,404,178	4.12%	\$ 9,054,000	-3.72%
Sales taxes	648,316	652,473	652,473	327,837	328,766	656,603	0.63%	662,151	0.84%
Intergovernmental revenues	1,523,676	2,180,910	2,180,910	658,931	1,519,499	2,178,430	-0.11%	7,344,837	237.16%
Fees, charges, and commissions	374,058	346,000	346,000	93,425	75,607	169,032	-51.15%	332,000	96.41%
Fines and forfeitures	801,507	898,000	898,000	353,834	466,667	820,501	-8.63%	815,800	-0.57%
Investment earnings	277,298	173,600	173,600	88,103	61,222	149,325	-13.98%	83,100	-44.35%
Miscellaneous	64,697	57,008	57,008	27,027	28,826	55,853	-2.03%	57,949	3.75%
Total Revenues	13,078,252	13,339,991	13,339,991	10,940,361	2,493,561	13,433,922		18,349,837	
EXPENDITURES:									
Personal Services	3,681,925	4,343,805	4,343,805	1,645,227	1,834,208	3,479,435	-19.90%	4,199,765	20.70%
Operating Services	3,606,672	3,803,030	3,803,030	1,471,398	2,045,756	3,517,154	-7.52%	3,958,537	12.55%
Materials & Supplies	488,602	606,075	606,075	190,985	335,770	526,755	-13.09%	627,525	19.13%
Other Charges	110,580	94,575	94,575	3,377	42,763	46,140	-51.21%	72,395	56.90%
Debt Service	3,277,830	1,483,342	1,483,342	1,150,473	332,869	1,483,342	0.00%	1,487,079	0.25%
Capital Outlay	1,491,236	9,636,200	9,776,200	154,461	1,894,237	2,048,698	-79.04%	4,951,910	141.71%
Intergovernmental	793,737	825,080	825,080	561,729	239,632	801,361	-2.87%	826,750	3.17%
Total Expenditures	13,450,582	20,792,107	20,932,107	5,177,650	6,725,235	11,902,885		16,123,961	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	(372,330)	(7,452,116)	(7,592,116)	5,762,711	(4,231,674)	1,531,037		2,225,876	
OTHER FINANCING SOURCES (USES):									
Transfer in	1,402,031	7,332,485	7,332,485	1,194,969	647,478	1,842,447	-74.87%	2,480,429	34.63%
Transfer out	(3,029,071)	(1,813,450)	(1,813,450)	(2,056)	(1,867,151)	(1,869,207)	3.07%	(1,809,605)	-3.19%
Proceeds from the sale of assets	16,664	-	-	-	-	-	0.00%	-	0.00%
Bond Proceeds	540,000	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(1,070,376)	5,519,035	5,519,035	1,192,913	(1,219,673)	(26,760)		670,824	
Net change in Fund Balance	(1,442,706)	(1,933,081)	(2,073,081)	6,955,624	(5,451,347)	1,504,277		2,896,700	
Fund Balance -Beginning	8,457,185	7,417,865	7,557,865			8,217,934		9,722,211	
Fund Balance - Ending	\$ 7,014,479	\$ 5,484,784	\$ 5,484,784			\$ 9,722,211		\$ 12,618,911	

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2021

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
OPERATING REVENUES									
Ad Valorem Taxes	\$ 2,345,652	\$ 3,301,000	\$ 3,301,000	\$ 3,433,706	\$ 4,750	\$ 3,438,456	4.16%	\$ 3,315,000	-3.59%
Charges for services	25,678,603	25,948,597	25,948,597	10,645,743	15,244,340	25,890,083	-0.23%	26,580,606	2.67%
Connection and service fees	358,676	504,500	504,500	145,724	333,266	478,990	-5.06%	475,100	-0.81%
Delinquent charges	551,796	568,000	568,000	122,372	429,628	552,000	-2.82%	562,000	1.81%
Intergovernmental revenues	13,091	-	-	-	-	-	0.00%	-	0.00%
Non-employer contributions	87,162	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	273,938	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	26,699	40,000	40,000	10,507	22,493	33,000	-17.50%	39,000	18.18%
Total Operating revenues	29,335,617	30,362,097	30,362,097	14,358,052	16,034,477	30,392,529		30,971,706	
OPERATING EXPENSES									
Personal Services	12,031,519	12,541,523	12,541,523	5,141,842	5,867,223	11,009,065	-12.22%	12,431,912	12.92%
Operating Services	7,236,685	8,323,525	8,323,525	3,326,332	5,195,819	8,522,151	2.39%	8,686,737	1.93%
Material & Supplies	3,044,433	3,425,880	3,425,880	1,325,941	2,160,925	3,486,866	1.78%	3,790,941	8.72%
Other Charges	7,151,079	7,163,279	7,163,279	8,646	7,254,918	7,263,564	1.40%	7,567,710	4.19%
Intergovernmental	347,191	397,625	397,625	227,159	160,045	387,204	-2.62%	400,840	3.52%
Total Operating expenses	29,810,907	31,851,832	31,851,832	10,029,920	20,638,930	30,668,850		32,878,140	
Operating Income (loss)	(475,290)	(1,489,735)	(1,489,735)	4,328,132	(4,604,453)	(276,321)		(1,906,434)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	383,067	375,876	375,876	116,680	162,346	279,026	-25.77%	294,101	5.40%
Grants	4,032	-	-	-	57,079	57,079	100.00%	143,000	150.53%
Proceeds/(Loss) on sale of Assets	49,087	23,500	23,500	5,893	7,607	13,500	-42.55%	23,500	74.07%
Amortication -Expense	(1,132)	(1,132)	(1,132)	-	-	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(741,337)	(966,444)	(966,444)	(12,764)	(945,734)	(958,498)	-0.82%	(925,862)	-3.40%
Total Non-operating revenues (expenses)	(306,283)	(568,200)	(568,200)	109,809	(718,702)	(610,025)		(466,393)	
Income (loss) before contributions and transfers	(781,573)	(2,057,935)	(2,057,935)	4,437,941	(5,323,155)	(886,346)		(2,372,827)	

CONTINUED

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2021

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Continued:									
Issuance of Bond	-	4,834,251	4,834,251	-	489,511	489,511	-89.87%	4,956,315	912.50%
Capital Contributions of Donated Assets	221,762	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,168,788	1,863,700	1,863,700	688,000	448,640	2,136,640	14.65%	1,045,000	-51.09%
Transfer out	(460,541)	(461,000)	(461,000)	-	(261,000)	(461,000)	0.00%	(461,000)	0.00%
Change in Net Position	148,436	4,179,016	4,179,016			1,278,805		3,167,488	
Total net position -Beginning as restated	104,652,619	105,577,652	105,577,652			104,801,055	-	106,079,860	
Total net position -Ending	104,801,055	109,756,668	109,756,668			106,079,860		109,247,348	
Net investment in capital assets	97,609,084	83,887,468	83,887,468			82,002,173		82,040,703	
Restricted for debt service	2,064,573	2,468,058	2,468,058			2,476,712		2,475,645	
Restricted for capital projects	6,753,431	6,524,990	6,524,990			7,185,573		7,027,614	
Unrestricted	(1,626,033)	16,876,152	16,876,152			14,415,402		17,703,386	

St. Charles Parish
2021 Consolidated Financial Schedule
All Funds
Revenues and Other Financing Sources

Sales Tax	\$	26,598,589
Ad Valorem Tax		32,321,000
Other Tax		1,001,500
Licenses and Permits		1,307,750
State and Federal Grants		10,282,601
Charges for Services		29,660,606
Interest Income		1,392,151
Miscellaneous Income		751,249
Transfers		5,086,369
	<u>\$</u>	<u>108,401,815</u>

St. Charles Parish
2021 Consolidated Financial Schedule
All Funds
Expenditures and Other Financing Uses

General Fund	\$	40,542,416
Parish Transportation Fund		570,000
Road Lighting District 1		2,027,950
Workforce Investment Act		1,146,302
Criminal Court Fund		890,570
Road and Drainage		38,097,874
Recreation		7,287,545
Mosquito Control		1,527,330
Retired Senior Volunteer Program (RSVP)		332,475
Government Buildings M&O (Emergency 911)		1,458,000
Flood Protection Fund		19,111,244
Debt Service Funds		766,054
Capital Project Funds		1,027,690
Wastewater Fund		15,756,370
Waterworks Fund		13,772,904
Solid Waste Fund		4,736,860
	<u>\$</u>	<u>149,051,584</u>

GENERAL FUND

SUMMARY STATEMENT

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 4,526,823	\$ 4,755,000	\$ 4,755,000	\$ 4,947,638	\$ 6,830	\$ 4,954,468	4.19%	\$ 4,773,000	-3.66%
Sales taxes	15,701,714	15,470,000	15,470,000	6,056,171	8,263,829	14,320,000	-7.43%	11,745,000	-17.98%
Other taxes	1,644,110	1,545,000	1,545,000	206,218	901,782	1,108,000	-28.28%	1,001,500	-9.61%
Licenses and permits	1,342,588	1,323,100	1,323,100	1,145,270	142,030	1,287,300	-2.71%	1,307,750	1.59%
Intergovernmental revenues	2,533,959	2,171,952	2,171,952	1,210,148	3,143,881	4,354,029	100.47%	2,193,588	-49.62%
Fees, charges, and commissions	751,199	725,350	725,350	332,627	400,782	733,409	1.11%	702,350	-4.23%
Fines and forfeitures	107,256	104,500	104,500	45,748	55,382	101,130	-3.22%	99,250	-1.86%
Investment earnings	1,024,810	691,650	691,650	264,689	219,501	484,190	-29.99%	383,950	-20.70%
Miscellaneous	704,588	705,800	705,800	770,795	493,766	1,264,561	79.17%	630,800	-50.12%
Total Revenues	28,337,047	27,492,352	27,492,352	14,979,304	13,627,783	28,607,087		22,837,188	
EXPENDITURES:									
Personal Services	14,710,700	17,357,129	17,370,652	7,158,774	9,144,689	16,303,463	-6.14%	17,695,080	8.54%
Operating Services	5,519,201	7,369,725	7,356,202	3,506,450	5,140,420	8,646,870	17.55%	8,413,900	-2.69%
Materials & Supplies	949,069	1,562,825	1,570,987	473,923	1,093,845	1,567,768	-0.20%	1,612,052	2.82%
Other Charges	390,270	685,925	680,320	130,031	490,896	620,927	-8.73%	698,525	12.50%
Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
Capital Outlay	1,949,127	7,328,850	7,334,455	1,610,756	3,229,367	4,840,123	-34.01%	7,199,880	48.75%
Intergovernmental	2,141,976	3,430,819	3,422,657	918,144	2,188,284	3,106,428	-9.24%	3,182,959	2.46%
Total Expenditures	25,660,343	37,738,273	37,738,273	13,798,078	21,288,501	35,086,579		38,805,396	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	2,676,704	(10,245,921)	(10,245,921)	1,181,226	(7,660,718)	(6,479,492)		(15,968,208)	
OTHER FINANCING SOURCES (USES):									
Transfer in	1,632,781	1,569,900	1,569,900	2,056	1,558,494	1,560,550	-0.60%	1,560,940	0.02%
Transfer out	(325,693)	(11,012,166)	(26,558,495)	(100,000)	(20,256,397)	(20,356,397)	-23.35%	(1,737,020)	-91.47%
Proceeds from the sale of assets	9,088	28,000	28,000	10,872	-	10,872	-61.17%	5,000	-54.01%
Total Other Financing Sources	1,316,176	(9,414,266)	(24,960,595)	(87,072)	(18,697,903)	(18,784,975)		(171,080)	
Net change in Fund Balance	3,992,880	(19,660,187)	(35,206,516)	1,094,154	(26,358,621)	(25,264,467)		(16,139,288)	
Fund Balance -Beginning	45,541,446	27,390,232	42,936,561			49,534,326		24,269,859	
Fund Balance - Ending	\$ 49,534,326	\$ 7,730,045	\$ 7,730,045			\$ 24,269,859		\$ 8,130,571	

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Ad Valorem Taxes	4,526,823	4,755,000	4,755,000	4,947,638	6,830	4,954,468	4.19%	4,773,000	-3.66%
General Sales Tax (1/2%)	8,987,210	8,860,000	8,860,000	3,468,921	4,731,079	8,200,000	-7.45%	6,730,000	-17.93%
General Sales Tax (3/8%)	6,714,504	6,610,000	6,610,000	2,587,250	3,532,750	6,120,000	-7.41%	5,015,000	-18.06%
Alcoholic Beverage Tax	41,455	41,000	41,000	9,648	33,352	43,000	4.88%	41,500	-3.49%
Airport Expansion Agreement	814,997	744,000	744,000	-	300,000	300,000	-59.68%	200,000	-33.33%
Cable TV - Franchise Fees	787,658	760,000	760,000	196,570	568,430	765,000	0.66%	760,000	-0.65%
Alcoholic Beverage - Low Content	4,723	4,500	4,500	4,003	497	4,500	0.00%	4,500	0.00%
Alcoholic Beverage - High Content	8,288	8,000	8,000	6,815	985	7,800	-2.50%	8,000	2.56%
License - Occupational General	748,047	740,000	740,000	680,010	29,990	710,000	-4.05%	725,000	2.11%
License - Insurance	581,180	570,000	570,000	454,442	110,558	565,000	-0.88%	570,000	0.88%
License - Bingo	-	100	100	-	-	-	-100.00%	-	0.00%
License - Taxi Cabs	350	500	500	-	-	-	-100.00%	250	100.00%
Civil Defense	32,838	29,000	29,000	30,000	-	30,000	3.45%	30,000	0.00%
CARES Act of 2020	-	-	-	-	165,219	165,219	100.00%	-	-100.00%
Disaster Relief - Fema	15,227	-	-	-	-	-	0.00%	-	0.00%
Hazard Mitigation Grant	130,537	-	-	520,315	1,149,989	1,670,304	0.00%	-	-100.00%
USDA Housing Preservation Grant	71,718	-	-	-	71,775	71,775	100.00%	-	-100.00%
CSBG-Administration	24,273	23,389	23,389	7,425	15,964	23,389	0.00%	19,683	-15.85%
CSBG-Program Activities	82,997	83,881	83,881	40,646	43,235	83,881	0.00%	92,483	10.26%
Summer Food Service Program	22,630	21,000	21,000	-	21,211	21,211	1.00%	21,211	0.00%
Energy Assistance	16,045	35,000	35,000	7,528	27,472	35,000	0.00%	40,000	14.29%
Home Program	9,912	133,382	133,382	-	133,382	133,382	0.00%	127,702	-4.26%
Land Lease	21,526	21,000	21,000	21,604	-	21,604	2.88%	21,500	-0.48%
Dept. of Health & Human Services	16,232	16,000	16,000	17,201	-	17,201	7.51%	16,000	-6.98%
Mass Transit Assistance	89,140	75,000	75,000	30,829	44,171	75,000	0.00%	75,000	0.00%
Highway Fund #2	50,000	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Dept. of Natural Resources	21,809	21,000	21,000	5,452	16,357	21,809	3.85%	21,809	0.00%
Economic Dev - Enterprise Fund	229,222	175,000	175,000	-	200,000	200,000	14.29%	200,000	0.00%
Office of Community Development	77,800	-	-	-	243,500	243,500	100.00%	-	-100.00%
Severance Tax	882,455	800,000	800,000	259,039	560,961	820,000	2.50%	800,000	-2.44%
Parish Royalty Fund	259,590	200,000	200,000	92,761	167,239	260,000	30.00%	250,000	-3.85%
Video Poker	347,874	375,000	375,000	108,312	191,688	300,000	-20.00%	325,000	8.33%
State Payment in Lieu of Taxes	71,167	71,000	71,000	49,036	24,518	73,554	3.60%	71,000	-3.47%
SPILT - Community Services	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
Local Grants	9,000	5,000	5,000	-	2,000	2,000	-60.00%	2,000	0.00%
LACAP - Client Education	-	5,000	5,000	-	5,000	5,000	0.00%	-	-100.00%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)									
LACAP - Share the Warmth	198	300	300	-	200	200	-33.33%	200	0.00%
Other Grants	21,769	2,000	2,000	-	-	-	-100.00%	-	0.00%
Court Costs, Fees, Charges	16,090	14,000	14,000	4,995	7,005	12,000	-14.29%	14,000	16.67%
Zoning & Subdivision Fees	121,461	120,000	120,000	63,778	89,222	153,000	27.50%	125,000	-18.30%
Sale of Maps & Publications	308	350	350	-	100	100	-71.43%	350	250.00%
Bookkeeping & Admin Services	5,843	3,000	3,000	3,209	4,291	7,500	150.00%	6,000	-20.00%
Miscellaneous Revenues	12,755	4,000	4,000	446	554	1,000	-75.00%	1,500	50.00%
Motor Vehicle Transaction Fee	21,087	24,000	24,000	3,831	4,869	8,700	-63.75%	18,000	106.90%
Driver's License Reinstatement Fee	1,827	2,000	2,000	-	1,909	1,909	-4.55%	2,000	4.77%
ICC Inspection Fees	301,488	324,000	324,000	169,281	225,719	395,000	21.91%	360,000	-8.86%
Weed & Grass Cutting Charges	6,060	4,000	4,000	1,083	417	1,500	-62.50%	3,000	100.00%
Weed & Grass Cutting - Tax Roll	18,168	10,000	10,000	9,349	1,151	10,500	5.00%	10,000	-4.76%
Removal of Derelict Structure Charges	15,657	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Animal Control	46,419	45,000	45,000	25,766	22,234	48,000	6.67%	45,000	-6.25%
Coroner - Other Fees	15,825	12,500	12,500	8,425	9,575	18,000	44.00%	15,000	-16.67%
Institutional Charges	52,800	40,000	40,000	15,400	22,600	38,000	-5.00%	35,000	-7.89%
Rental of Parks & Buildings	71,853	80,000	80,000	19,937	5,063	25,000	-68.75%	40,000	60.00%
Summer Enrichment - Registration Fees	10,191	9,000	9,000	-	-	-	-100.00%	9,000	100.00%
Concessions	1,366	1,000	1,000	709	(9)	700	-30.00%	1,000	42.86%
Facility Use Fee	32,001	30,000	30,000	6,418	3,582	10,000	-66.67%	15,000	50.00%
Court Fines	3,934	4,000	4,000	2,062	2,338	4,400	10.00%	4,000	-9.09%
Witness Fees - Deputies	106	500	500	180	50	230	-54.00%	250	8.70%
Criminal Jury Fees-Act 1031 of 2003	85,740	80,000	80,000	36,102	47,398	83,500	4.38%	80,000	-4.19%
Juvenile Fees	17,476	20,000	20,000	7,404	5,596	13,000	-35.00%	15,000	15.38%
Interest Earnings	1,017,468	680,000	680,000	262,817	217,183	480,000	-29.41%	380,000	-20.83%
Interest Earnings - Minimum Premium	1,895	1,650	1,650	483	207	690	-58.18%	450	-34.78%
Royalties	5,447	10,000	10,000	1,389	2,111	3,500	-65.00%	3,500	0.00%
Rents/Leases	13,159	5,500	5,500	5,400	13,600	19,000	245.45%	15,000	-21.05%
Homeowners Road Home Proceeds	64,770	-	-	36,018	83,788	119,806	100.00%	-	-100.00%
Mortgage Assistance Program	1,357	-	-	-	-	-	0.00%	-	0.00%
Judgements Recovered	-	-	-	325,000	-	325,000	100.00%	-	-100.00%
Gifts & Donations	134,839	118,500	118,500	40,922	90,078	131,000	10.55%	114,000	-12.98%
Revenue for Indirect Cost -Comp.Units	308,752	370,000	370,000	-	295,000	295,000	-20.27%	315,000	6.78%
Revenue for Indirect Cost -Tax Agencies	6,963	11,800	11,800	-	11,300	11,300	-4.24%	11,800	4.42%
Refunds - Insurance	174,748	200,000	200,000	363,455	-	363,455	81.73%	175,000	-51.85%
Proceeds from Sale of Assets	9,088	3,000	3,000	10,872	-	10,872	262.40%	5,000	-54.01%
Sale of Assets - Adjudicated Property	-	25,000	25,000	-	-	-	-100.00%	-	0.00%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)									
Transfer from Recreation	100,000	-	-	-	-	-	0.00%	-	0.00%
Transfer from 1/2% Reserve	8,059	7,180	7,180	2,056	444	2,500	-65.18%	890	-64.40%
Transfer from Criminal Court	8,401	2,870	2,870	-	-	-	-100.00%	-	0.00%
Indirect Cost Allocation Reimbursement	1,516,321	1,559,850	1,559,850	-	1,558,050	1,558,050	-0.12%	1,560,050	0.13%
TOTAL REVENUES	<u>29,978,916</u>	<u>29,090,252</u>	<u>29,090,252</u>	<u>14,992,232</u>	<u>15,186,277</u>	<u>30,178,509</u>		<u>24,403,128</u>	

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

		2019	2020					2021		
		Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
001-400110	Council	1,115,685	1,412,245	1,412,245	579,217	799,939	1,379,156	-2.34%	1,480,685	7.36%
001-400111	Council - District I	36,021	80,575	80,575	18,213	44,608	62,821	-22.03%	62,693	-0.20%
001-400112	Council - District II	41,140	81,440	81,440	20,977	59,823	80,800	-0.79%	82,677	2.32%
001-400113	Council - District III	21,869	62,405	62,405	9,333	53,364	62,697	0.47%	62,463	-0.37%
001-400114	Council - District IV	33,188	81,370	81,370	21,968	55,469	77,437	-4.83%	80,159	3.52%
001-400115	Council - District V	48,886	81,470	81,470	24,701	55,805	80,506	-1.18%	82,690	2.71%
001-400116	Council - District VI	23,720	81,270	81,270	16,662	46,128	62,790	-22.74%	62,543	-0.39%
001-400117	Council - District VII	33,988	69,510	69,510	18,261	41,814	60,075	-13.57%	54,906	-8.60%
001-400118	Council - Division A	48,780	87,025	87,025	24,751	61,061	85,812	-1.39%	86,591	0.91%
001-400119	Council - Division B	36,612	86,210	86,210	22,240	52,172	74,412	-13.69%	74,177	-0.32%
001-400130	Ordinance & Proceedings	30,771	36,000	36,000	6,395	19,708	26,103	-27.49%	31,200	19.53%
001-400140	Public Information	352,393	575,820	575,820	198,121	350,718	548,839	-4.69%	550,195	0.25%
001-400150	Police Jury Association	52,186	54,000	54,000	32,093	20,907	53,000	-1.85%	53,000	0.00%
001-400205	District Court	633,755	620,070	620,070	246,586	336,879	583,465	-5.90%	609,227	4.42%
001-400206	District Crt - Division C	231,053	301,933	301,933	145,152	143,293	288,445	-4.47%	284,179	-1.48%
001-400207	District Crt - Division D	265,253	325,455	325,455	117,280	221,378	338,658	4.06%	339,569	0.27%
001-400208	District Crt - Division E	314,352	323,285	323,285	147,349	181,263	328,612	1.65%	332,883	1.30%
001-400210	Grand Jury	8,313	17,400	17,400	-	17,400	17,400	0.00%	17,400	0.00%
001-400235	District Attorney	1,534,812	2,168,964	2,168,964	741,892	1,396,266	2,138,158	-1.42%	2,147,409	0.43%
001-400240	Clerk of Court	282,400	282,400	282,400	102,370	180,030	282,400	0.00%	282,400	0.00%
001-400290	Ward Courts	149,744	153,825	153,825	71,543	86,288	157,831	2.60%	154,655	-2.01%
001-400310	Parish President	861,638	981,335	981,335	480,903	531,069	1,011,972	3.12%	962,190	-4.92%
001-400410	Registrar of Voters	150,354	154,735	154,735	54,302	99,185	153,487	-0.81%	166,478	8.46%
001-400420	Elections	18,374	24,600	24,600	-	23,050	23,050	-6.30%	33,100	43.60%
001-400510	Finance	1,443,488	1,483,340	1,483,340	692,248	805,848	1,498,096	0.99%	1,441,710	-3.76%
001-400530	Purchasing	623,783	695,377	695,377	297,599	423,518	721,117	3.70%	717,830	-0.46%
001-400540	Personnel	502,446	564,145	564,145	211,349	347,825	559,174	-0.88%	600,010	7.30%
001-400545	Legal Services	364,925	458,283	458,283	228,514	344,720	573,234	25.08%	714,751	24.69%
001-400550	Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
001-400560	Taxation - Collector	173,432	182,345	182,345	-	184,055	184,055	0.94%	186,235	1.18%
001-400610	Planning & Zoning	1,314,481	1,605,960	1,605,960	561,675	916,860	1,478,535	-7.93%	1,558,164	5.39%
001-400611	Coastal Zone Management	290,813	732,463	732,463	176,753	509,930	686,683	-6.25%	673,919	-1.86%
001-400612	ICC Building Codes	612,484	713,633	713,633	321,285	383,167	704,452	-1.29%	831,741	18.07%
001-400620	Data Processing	212,701	240,850	240,850	88,758	90,862	179,620	-25.42%	205,370	14.34%
001-400625	Info Technology	741,105	1,054,665	1,054,665	482,654	587,608	1,070,262	1.48%	1,381,654	29.09%
001-400626	GIS	436,390	939,210	939,210	199,006	462,546	661,552	-29.56%	827,736	25.12%
001-400630	Research and Investigation	94,771	93,200	93,200	115,615	4,385	120,000	28.76%	98,200	-18.17%

CONTINUED

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

		<u>2019</u>	<u>2020</u>					<u>2021</u>		
		Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)										
001-400635	Cable TV Administration	-	50,000	50,000	2,429	48,071	50,500	1.00%	61,000	20.79%
001-400640	General Government Buildings	3,848,339	8,941,970	8,941,970	2,802,164	3,904,337	6,706,501	-25.00%	9,822,290	46.46%
001-400650	Retirement System Contributions	150,112	173,500	173,500	164,799	-	164,799	-5.01%	174,500	5.89%
001-400670	Retired Employees Group Insurance	233,650	282,250	282,250	129,939	146,446	276,385	-2.08%	372,926	34.93%
001-400675	Risk Management	427,213	541,320	541,320	217,165	324,657	541,822	0.09%	567,550	4.75%
001-400680	Grants Administration	309,601	352,235	352,235	128,986	218,345	352,936	0.20%	426,890	20.95%
001-410100	Sheriff	1,312,610	1,974,710	1,974,710	430,932	1,440,490	1,871,422	-5.23%	1,927,188	2.98%
001-410530	Juvenile	8,179	36,960	36,960	956	19,940	20,896	-43.46%	30,803	47.41%
001-410710	Emergency Preparedness	459,292	463,705	463,705	212,625	251,561	464,186	0.10%	477,995	2.97%
001-410711	Emergency Preparedness Subsidiary	731,094	608,993	608,993	927,289	1,527,429	2,454,718	303.08%	919,418	-62.54%
001-410712	EOC - 24 Hours	775,318	861,825	861,825	377,749	448,970	826,719	-4.07%	861,348	4.19%
001-410800	Motor Vehicles	28,587	34,240	34,240	12,669	18,631	31,300	-8.59%	34,943	11.64%
001-430160	Coroner	526,061	900,775	900,775	249,830	297,154	546,984	-39.28%	585,559	7.05%
001-430180	Animal Control	877,552	1,159,475	1,159,475	351,223	612,356	963,579	-16.90%	1,006,308	4.43%
001-430225	Health & Safety Rehab	65,783	69,605	69,605	22,094	39,811	61,905	-11.06%	79,505	28.43%
001-430226	Revitalization Program	-	10,664	10,664	-	5,000	5,000	-53.11%	8,000	60.00%
001-430227	Housing Preservation Grant	71,167	74,800	74,800	28,791	42,344	71,135	-4.90%	110,374	55.16%
001-430231	Community Services	726,119	1,312,620	1,312,620	360,234	238,442	598,676	-54.39%	618,964	3.39%
001-430232	Energy Assistance	19,917	23,795	23,795	6,868	8,452	15,320	-35.62%	24,165	57.73%
001-430233	Summer Feeding	74,873	87,345	87,345	8,733	3,845	12,578	-85.60%	41,337	228.65%
001-430234	St. Rose Community Center	296,471	403,810	403,810	109,068	197,459	306,527	-24.09%	452,332	47.57%
001-430235	Community Service Subgrants	19,240	14,000	14,000	27,914	286	28,200	101.43%	23,200	-17.73%
001-430246	LIHEAP - Weatherization	37,513	50,220	50,220	15,793	19,487	35,280	100.00%	36,375	3.10%
001-430247	CSBG - Administration	24,273	29,255	29,255	9,569	13,820	23,389	-20.05%	20,525	-12.25%
001-430248	CSBG - Program Activities	82,997	92,465	92,465	50,218	43,504	93,722	1.36%	94,332	0.65%
001-430250	Home Program	203,042	288,975	288,975	61,427	158,819	220,246	-23.78%	611,541	177.66%
001-430257	CARES Act	-	-	-	-	37,285	37,285	100.00%	91,228	144.68%
001-450300	New Community Center	367,820	617,221	617,221	176,692	438,514	615,206	-0.33%	635,498	3.30%
001-465220	Parish Farm Agent	87,043	98,752	98,752	40,568	58,170	98,738	-0.01%	98,816	0.08%
001-465230	Economic Development	725,495	1,165,320	1,165,320	383,065	723,999	1,107,064	-5.00%	1,162,822	5.04%
001-465235	Tourist Information Center	23,745	92,355	92,355	10,470	52,215	62,685	-32.13%	83,625	33.41%
001-465260	Veterans Administration	9,751	10,200	10,200	1,729	1,236	2,965	-70.93%	5,000	68.63%
001-465290	Public Housing	1,380	3,600	3,600	325	1,380	1,705	-52.64%	3,750	119.94%
001-475000	Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
001-480000	Transfers	325,693	11,012,166	26,558,495	100,000	20,256,397	20,356,397	-23.35%	1,737,020	-91.47%
TOTAL EXPENDITURES		25,986,036	48,750,439	64,296,768	13,898,078	41,539,293	55,442,976		40,542,416	

COUNCIL
ACCOUNT NUMBER: 001-400110

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Council - Salaries	714,006	737,500	737,500	316,965	391,535	708,500	-3.93%	767,500	8.33%
Council - FICA	834	1,250	1,250	383	467	850	-32.00%	850	0.00%
Council - Retirement	80,305	90,000	90,000	38,059	47,141	85,200	-5.33%	92,500	8.57%
Council - Life/Health Insurance	144,161	164,000	164,000	78,621	86,479	165,100	0.67%	206,000	24.77%
Council - Workers Compensation	3,298	3,400	3,400	1,585	2,015	3,600	5.88%	4,000	11.11%
Council - Unemployment Comp.	71	80	80	32	43	75	-6.25%	80	6.67%
Council - Medicare	10,009	10,700	10,700	4,742	6,008	10,750	0.47%	11,150	3.72%
Council - Disability	2,288	2,400	2,400	1,135	1,165	2,300	-4.17%	2,500	8.70%
Council - Deferred Compensation	34,670	37,500	37,500	19,929	25,071	45,000	20.00%	57,500	27.78%
Council - Dental Insurance	760	720	720	405	545	950	31.94%	1,100	15.79%
Council - OPEB Contribution	24,534	25,200	25,200	10,878	14,222	25,100	-0.40%	26,500	5.58%
Council - Miscellaneous	270	2,190	2,190	-	2,190	2,190	0.00%	2,190	0.00%
TOTAL PERSONAL SERVICES	1,015,206	1,074,940	1,074,940	472,734	576,881	1,049,615		1,171,870	
OPERATING SERVICES:									
Council - Ads, Dues & Subscriptions	1,911	7,765	7,765	535	7,230	7,765	0.00%	7,765	0.00%
Council - Printing	1,139	11,900	11,900	1,794	10,106	11,900	0.00%	8,900	-25.21%
Council - Postage	38	350	350	44	306	350	0.00%	350	0.00%
Council - Telephone	2,098	3,600	3,600	990	2,610	3,600	0.00%	3,600	0.00%
Council - Rentals	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Council - Maint. of Property & Equip.	-	11,250	11,250	-	11,250	11,250	0.00%	11,250	0.00%
Council - Contractual Services	42,690	54,590	54,590	30,673	23,917	54,590	0.00%	56,590	3.66%
Council - Professional Services	9,251	86,520	86,520	8,544	77,976	86,520	0.00%	77,520	-10.40%
Council - Employee Liability	1,282	1,410	1,410	1,218	-	1,218	-13.62%	1,340	10.02%
Council - General Liability	7,335	8,090	8,090	8,518	-	8,518	5.29%	9,370	10.00%
TOTAL OPERATING SERVICES	65,744	190,475	190,475	52,316	138,395	190,711		181,685	
MATERIALS & SUPPLIES:									
Council - Office & Communications Equip.	14,110	25,000	25,000	18,213	6,787	25,000	0.00%	25,000	0.00%
Council - Office Supplies	8,443	19,800	19,800	6,933	12,867	19,800	0.00%	19,800	0.00%
Council - Food & Clothing	7,028	34,200	34,200	24,261	9,939	34,200	0.00%	14,500	-57.60%
Council - Maint. of Bldgs. & Grounds	379	1,755	1,755	173	1,582	1,755	0.00%	1,755	0.00%
Council - Tools & Equipment	156	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	30,116	81,755	81,755	49,580	32,175	81,755		62,055	

CONTINUED

COUNCIL
ACCOUNT NUMBER: 001-400110

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Council - Training & Travel	4,699	22,075	22,075	4,407	9,668	14,075	-36.24%	22,075	56.84%
Council - Official Fees	(80)	1,000	1,000	180	820	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	4,619	23,075	23,075	4,587	10,488	15,075		23,075	
CAPITAL OUTLAY:									
Council - Office Equipment	-	42,000	42,000	-	42,000	42,000	0.00%	42,000	0.00%
TOTAL CAPITAL OUTLAY	-	42,000	42,000	-	42,000	42,000		42,000	
TOTAL EXPENDITURES	1,115,685	1,412,245	1,412,245	579,217	799,939	1,379,156		1,480,685	

COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

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

COUNCIL - DISTRICT I

ACCOUNT NUMBER: 001-400111

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist I - Salary	11,699	12,755	12,755	5,784	7,066	12,850	0.74%	12,755	-0.74%
Dist I - FICA	-	-	-	394	406	800	-100.00%	800	0.00%
Dist I - Life/Health Insurance	5,995	18,850	18,850	13	17	30	-99.84%	35	16.67%
Dist I - Medicare	205	185	185	100	135	235	27.03%	185	-21.28%
Dist I - Deferred Compensation	874	-	-	31	4	35	100.00%	-	-100.00%
Dist I - Dental Insurance	409	120	120	50	60	110	-8.33%	120	9.09%
Dist I - OPEB Contribution	-	450	450	202	263	465	3.33%	450	-3.23%
Dist I - Miscellaneous	140	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	19,322	32,450	32,450	6,574	8,041	14,615		14,435	
OPERATING SERVICES:									
Dist I - Ads, Dues & Subscriptions	-	400	400	77	323	400	0.00%	400	0.00%
Dist I - Printing	1,219	3,150	3,150	55	3,095	3,150	0.00%	3,150	0.00%
Dist I - Postage	1,119	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist I - Telephone	1,885	3,800	3,800	766	3,034	3,800	0.00%	3,800	0.00%
Dist I - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist I - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist I - Contractual Services	1,020	3,300	3,300	654	2,646	3,300	0.00%	3,300	0.00%
Dist I - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	57	65	65	63	-	63	-3.08%	70	11.11%
Dist I - General Liability	326	360	360	443	-	443	23.06%	488	10.16%
TOTAL OPERATING SERVICES	5,626	20,275	20,275	2,058	18,298	20,356		20,408	
MATERIALS & SUPPLIES:									
Dist I - Office & Communications Equip.	2,419	9,500	9,500	2,896	6,604	9,500	0.00%	9,500	0.00%
Dist I - Office Supplies	226	2,000	2,000	312	1,688	2,000	0.00%	2,000	0.00%
Dist I - Food & Clothing	-	700	700	75	625	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	2,645	12,200	12,200	3,283	8,917	12,200		12,200	
OTHER CHARGES:									
Dist I - Training & Travel	8,428	15,650	15,650	6,298	9,352	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	8,428	15,650	15,650	6,298	9,352	15,650		15,650	
TOTAL EXPENDITURES	36,021	80,575	80,575	18,213	44,608	62,821		62,693	

COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist II - Salary	11,694	12,755	12,755	5,789	7,066	12,855	0.78%	12,755	-0.78%
Dist II - FICA	696	800	800	351	414	765	-4.38%	800	4.58%
Dist II - Health/Life Insurance	16,558	18,850	18,850	8,838	9,262	18,100	-3.98%	20,000	10.50%
Dist II - Medicare	163	185	185	82	98	180	-2.70%	185	2.78%
Dist II - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist II - OPEB Contribution	409	450	450	203	262	465	3.33%	450	-3.23%
Dist II - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	29,640	33,250	33,250	15,323	17,252	32,575		34,400	
OPERATING SERVICES:									
Dist II - Ads, Dues & Subscriptions	23	400	400	55	345	400	0.00%	400	0.00%
Dist II - Printing	-	3,150	3,150	55	3,095	3,150	0.00%	3,150	0.00%
Dist II - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist II - Telephone	1,371	3,800	3,800	257	3,543	3,800	0.00%	3,800	0.00%
Dist II - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist II - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist II - Contractual Services	1,080	3,300	3,300	640	2,660	3,300	0.00%	3,300	0.00%
Dist II - Professional Services	1,736	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	66	75	75	66	-	66	-12.00%	72	9.09%
Dist II - General Liability	374	415	415	459	-	459	10.60%	505	10.02%
TOTAL OPERATING SERVICES	4,650	20,340	20,340	1,532	18,843	20,375		20,427	
MATERIALS & SUPPLIES:									
Dist II - Office & Communications Equip.	1,151	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Dist II - Office Supplies	248	2,000	2,000	203	1,797	2,000	0.00%	2,000	0.00%
Dist II - Food & Clothing	-	700	700	62	638	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,399	12,200	12,200	265	11,935	12,200		12,200	
OTHER CHARGES:									
Dist II - Training & Travel	5,451	15,650	15,650	3,857	11,793	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	5,451	15,650	15,650	3,857	11,793	15,650		15,650	
TOTAL EXPENDITURES	41,140	81,440	81,440	20,977	59,823	80,800		82,677	

COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist III - Salary	11,694	12,755	12,755	5,789	7,066	12,855	0.78%	12,755	-0.78%
Dist III - FICA	875	800	800	431	489	920	15.00%	800	-13.04%
Dist III - Health/Life Insurance	31	35	35	15	20	35	0.00%	35	0.00%
Dist III - Medicare	205	185	185	101	124	225	21.62%	185	-17.78%
Dist III - OPEB Contribution	409	450	450	203	262	465	3.33%	450	-3.23%
Dist III - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	13,214	14,315	14,315	6,539	8,051	14,590		14,315	
OPERATING SERVICES:									
Dist III - Ads, Dues & Subscriptions	410	400	400	30	370	400	0.00%	400	0.00%
Dist III - Printing	-	3,150	3,150	55	3,095	3,150	0.00%	3,150	0.00%
Dist III - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist III - Telephone	1,357	3,800	3,800	190	3,610	3,800	0.00%	3,800	0.00%
Dist III - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist III - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist III - Contractual Services	1,582	3,300	3,300	690	2,610	3,300	0.00%	3,300	0.00%
Dist III - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist III - Employee Liability	52	60	60	51	-	51	-15.00%	56	9.80%
Dist III - General Liability	296	330	330	356	-	356	7.88%	392	10.11%
TOTAL OPERATING SERVICES	3,697	20,240	20,240	1,372	18,885	20,257		20,298	
MATERIALS & SUPPLIES:									
Dist III - Office & Communications Equip.	1,918	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Dist III - Office Supplies	75	2,000	2,000	122	1,878	2,000	0.00%	2,000	0.00%
Dist III - Food & Clothing	-	700	700	25	675	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,993	12,200	12,200	147	12,053	12,200		12,200	
OTHER CHARGES:									
Dist III - Training & Travel	2,965	15,650	15,650	1,275	14,375	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	2,965	15,650	15,650	1,275	14,375	15,650		15,650	
TOTAL EXPENDITURES	21,869	62,405	62,405	9,333	53,364	62,697		62,463	

COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist IV - Salary	11,699	12,755	12,755	5,784	7,066	12,850	0.74%	12,755	-0.74%
Dist IV - FICA	-	800	800	324	431	755	-5.63%	800	5.96%
Dist IV - Health/Life Insurance	6,261	18,850	18,850	7,933	9,267	17,200	-8.75%	20,000	16.28%
Dist IV - Medicare	182	185	185	83	97	180	-2.70%	185	2.78%
Dist IV - Deferred Compensation	1,089	-	-	37	33	70	100.00%	-	-100.00%
Dist IV - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist IV - OPEB Contribution	409	450	450	202	263	465	3.33%	450	-3.23%
Dist IV - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	19,760	33,250	33,250	14,423	17,307	31,730		34,400	
OPERATING SERVICES:									
Dist IV - Ads, Dues & Subscriptions	30	400	400	30	370	400	0.00%	400	0.00%
Dist IV - Printing	1,819	3,150	3,150	55	3,095	3,150	0.00%	3,150	0.00%
Dist IV - Postage	1,209	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist IV - Telephone	1,913	3,800	3,800	446	3,354	3,800	0.00%	3,800	0.00%
Dist IV - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist IV - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist IV - Contractual Services	1,586	3,300	3,300	743	2,557	3,300	0.00%	3,300	0.00%
Dist IV - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	57	65	65	63	-	63	-3.08%	70	11.11%
Dist IV - General Liability	323	355	355	444	-	444	25.07%	489	10.14%
TOTAL OPERATING SERVICES	6,937	20,270	20,270	1,781	18,576	20,357		20,409	
MATERIALS & SUPPLIES:									
Dist IV - Office & Communications Equip.	3,171	9,500	9,500	319	6,681	7,000	-26.32%	7,000	0.00%
Dist IV - Office Supplies	277	2,000	2,000	30	1,970	2,000	0.00%	2,000	0.00%
Dist IV - Food & Clothing	-	700	700	123	577	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	3,448	12,200	12,200	472	9,228	9,700		9,700	
OTHER CHARGES:									
Dist IV - Training & Travel	3,043	15,650	15,650	5,292	10,358	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	3,043	15,650	15,650	5,292	10,358	15,650		15,650	
TOTAL EXPENDITURES	33,188	81,370	81,370	21,968	55,469	77,437		80,159	

COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist V - Salary	11,694	12,755	12,755	5,789	7,066	12,855	0.78%	12,755	-0.78%
Dist V - FICA	690	800	800	349	411	760	-5.00%	800	5.26%
Dist V - Health/Life Insurance	16,569	18,850	18,850	8,843	8,957	17,800	-5.57%	20,000	12.36%
Dist V - Medicare	161	185	185	82	98	180	-2.70%	185	2.78%
Dist V - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist V - OPEB Contribution	409	450	450	203	262	465	3.33%	450	-3.23%
Dist V - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	29,643	33,250	33,250	15,326	16,944	32,270		34,400	
OPERATING SERVICES:									
Dist V - Ads, Dues & Subscriptions	327	400	400	528	(128)	400	0.00%	400	0.00%
Dist V - Printing	602	3,150	3,150	55	3,095	3,150	0.00%	3,150	0.00%
Dist V - Postage	1,275	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist V - Telephone	1,953	3,800	3,800	923	2,877	3,800	0.00%	3,800	0.00%
Dist V - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist V - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist V - Contractual Services	1,569	3,300	3,300	750	2,550	3,300	0.00%	3,300	0.00%
Dist V - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	70	80	80	67	-	67	-16.25%	74	10.45%
Dist V - General Liability	397	440	440	469	-	469	6.59%	516	10.02%
TOTAL OPERATING SERVICES	6,193	20,370	20,370	2,792	17,594	20,386		20,440	
MATERIALS & SUPPLIES:									
Dist V - Office & Communications Equip.	1,151	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Dist V - Office Supplies	61	2,000	2,000	122	1,878	2,000	0.00%	2,000	0.00%
Dist V - Food & Clothing	65	700	700	62	638	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,277	12,200	12,200	184	12,016	12,200		12,200	
OTHER CHARGES:									
Dist V - Training & Travel	11,773	15,650	15,650	6,399	9,251	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	11,773	15,650	15,650	6,399	9,251	15,650		15,650	
TOTAL EXPENDITURES	48,886	81,470	81,470	24,701	55,805	80,506		82,690	

COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist VI - Salary	11,699	12,755	12,755	5,784	7,066	12,850	0.74%	12,755	-0.74%
Dist VI - FICA	874	800	800	432	518	950	18.75%	800	-15.79%
Dist VI - Life/Health Insurance	31	18,850	18,850	13	17	30	-99.84%	35	16.67%
Dist VI - Medicare	205	185	185	101	124	225	21.62%	185	-17.78%
Dist VI - Dental Insurance	-	120	120	-	-	-	-100.00%	-	0.00%
Dist VI - OPEB Contribution	409	450	450	202	263	465	3.33%	450	-3.23%
Dist VI - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	13,218	33,250	33,250	6,532	8,078	14,610		14,315	
OPERATING SERVICES:									
Dist VI - Ads, Dues & Subscriptions	30	400	400	30	370	400	0.00%	400	0.00%
Dist VI - Printing	-	3,150	3,150	110	3,040	3,150	0.00%	3,150	0.00%
Dist VI - Postage	9	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist VI - Telephone	2,517	3,800	3,800	792	3,008	3,800	0.00%	3,800	0.00%
Dist VI - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Dist VI - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VI - Contractual Services	1,500	3,300	3,300	473	2,827	3,300	0.00%	3,300	0.00%
Dist VI - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	43	50	50	60	-	60	20.00%	66	10.00%
Dist VI - General Liability	243	270	270	420	-	420	55.56%	462	10.00%
TOTAL OPERATING SERVICES	4,342	20,170	20,170	1,885	18,445	20,330		20,378	
MATERIALS & SUPPLIES:									
Dist VI - Office & Communications Equip.	2,419	9,500	9,500	2,339	7,161	9,500	0.00%	9,500	0.00%
Dist VI - Office Supplies	180	2,000	2,000	30	1,970	2,000	0.00%	2,000	0.00%
Dist VI - Food & Clothing	-	700	700	128	572	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	2,599	12,200	12,200	2,497	9,703	12,200		12,200	
OTHER CHARGES:									
Dist VI - Training & Travel	3,561	15,650	15,650	5,748	9,902	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	3,561	15,650	15,650	5,748	9,902	15,650		15,650	
TOTAL EXPENDITURES	23,720	81,270	81,270	16,662	46,128	62,790		62,543	

COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist VII - Salary	11,694	12,755	12,755	5,789	7,066	12,855	0.78%	12,755	-0.78%
Dist VII - FICA	828	800	800	414	516	930	16.25%	800	-13.98%
Dist VII - Life/Health Insurance	6,241	7,100	7,100	2,750	2,200	4,950	-30.28%	-	-100.00%
Dist VII - Medicare	194	185	185	97	123	220	18.92%	185	-15.91%
Dist VII - OPEB Contribution	409	450	450	203	247	450	0.00%	450	0.00%
Dist VII - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	19,366	21,380	21,380	9,253	10,242	19,495		14,280	
OPERATING SERVICES:									
Dist VII - Ads, Dues & Subscriptions	(360)	400	400	549	(149)	400	0.00%	400	0.00%
Dist VII - Printing	-	3,150	3,150	55	3,095	3,150	0.00%	3,150	0.00%
Dist VII - Postage	-	5,700	5,700	-	500	500	-91.23%	500	0.00%
Dist VII - Telephone	1,848	3,800	3,800	873	2,927	3,800	0.00%	3,800	0.00%
Dist VII - Rentals	-	700	700	-	-	-	-100.00%	-	0.00%
Dist VII - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VII - Contractual Services	1,980	3,300	3,300	910	2,390	3,300	0.00%	3,300	0.00%
Dist VII - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Employee Liability	58	65	65	57	-	57	-12.31%	63	10.53%
Dist VII - General Liability	329	365	365	398	-	398	9.04%	438	10.05%
TOTAL OPERATING SERVICES	3,855	20,280	20,280	2,842	11,563	14,405		14,451	
MATERIALS & SUPPLIES:									
Dist VII - Office & Communications Equip.	1,151	9,500	9,500	-	8,000	8,000	-15.79%	8,000	0.00%
Dist VII - Office Supplies	-	2,000	2,000	151	1,674	1,825	-8.75%	1,825	0.00%
Dist VII - Food & Clothing	-	700	700	62	638	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,151	12,200	12,200	213	10,312	10,525		10,525	
OTHER CHARGES:									
Dist VII - Training & Travel	9,616	15,650	15,650	5,953	9,697	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	9,616	15,650	15,650	5,953	9,697	15,650		15,650	
TOTAL EXPENDITURES	33,988	69,510	69,510	18,261	41,814	60,075		54,906	

COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Div A - Salary	15,592	17,010	17,010	7,719	9,431	17,150	0.82%	17,010	-0.82%
Div A - Life/Health Insurance	16,585	18,850	18,850	8,851	9,349	18,200	-3.45%	20,000	9.89%
Div A - Medicare	224	250	250	120	145	265	6.00%	250	-5.66%
Div A - Deferred Compensation	1,117	2,100	2,100	551	699	1,250	-40.48%	350	-72.00%
Div A - OPEB Contribution	546	600	600	270	350	620	3.33%	600	-3.23%
Div A - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	34,064	38,900	38,900	17,511	20,064	37,575		38,300	
OPERATING SERVICES:									
Div A - Ads, Dues & Subscriptions	125	400	400	-	400	400	0.00%	400	0.00%
Div A - Printing	-	3,150	3,150	55	3,095	3,150	0.00%	3,150	0.00%
Div A - Postage	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Div A - Telephone	1,848	3,800	3,800	285	3,515	3,800	0.00%	3,800	0.00%
Div A - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Div A - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Div A - Contractual Services	2,176	3,300	3,300	1,339	1,961	3,300	0.00%	3,300	0.00%
Div A - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Employee Liability	57	65	65	67	-	67	3.08%	74	10.45%
Div A - General Liability	324	360	360	470	-	470	30.56%	517	10.00%
TOTAL OPERATING SERVICES	4,530	20,275	20,275	2,216	18,171	20,387		20,441	
MATERIALS & SUPPLIES:									
Div A - Office & Communications Equip.	1,891	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Div A - Office Supplies	279	2,000	2,000	227	1,773	2,000	0.00%	2,000	0.00%
Div A - Food & Clothing	130	700	700	137	563	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	2,300	12,200	12,200	364	11,836	12,200		12,200	
OTHER CHARGES:									
Div A - Training & Travel	7,886	15,650	15,650	4,660	10,990	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	7,886	15,650	15,650	4,660	10,990	15,650		15,650	
TOTAL EXPENDITURES	48,780	87,025	87,025	24,751	61,061	85,812		86,591	

COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Div B - Salary	15,599	17,010	17,010	7,712	9,438	17,150	0.82%	17,010	-0.82%
Div B - FICA	1,058	1,100	1,100	39	1	40	-96.36%	1,100	2650.00%
Div B - Life/Health Insurance	6,287	18,850	18,850	2,794	3,506	6,300	-66.58%	7,600	20.63%
Div B - Medicare	248	250	250	155	195	350	40.00%	250	-28.57%
Div B - Deferred Compensation	-	-	-	2,271	1,729	4,000	100.00%	1,600	-60.00%
Div B - Dental Insurance	120	120	120	50	60	110	-8.33%	120	9.09%
Div B - OPEB Contribution	546	600	600	270	350	620	3.33%	600	-3.23%
Div B - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	23,858	38,020	38,020	13,291	15,369	28,660		28,370	
OPERATING SERVICES:									
Div B - Ads, Dues & Subscriptions	35	400	400	95	305	400	0.00%	400	0.00%
Div B - Printing	-	3,150	3,150	55	3,095	3,150	0.00%	3,150	0.00%
Div B - Postage	122	5,700	5,700	11	5,689	5,700	0.00%	5,700	0.00%
Div B - Telephone	2,517	3,800	3,800	805	2,995	3,800	0.00%	3,800	0.00%
Div B - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Div B - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Div B - Contractual Services	1,020	3,300	3,300	699	2,601	3,300	0.00%	3,300	0.00%
Div B - Professional Services	350	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	66	75	75	69	-	69	-8.00%	76	10.14%
Div B - General Liability	374	415	415	483	-	483	16.39%	531	9.94%
TOTAL OPERATING SERVICES	4,484	20,340	20,340	2,217	18,185	20,402		20,457	
MATERIALS & SUPPLIES:									
Div B - Office & Communications Equip.	2,505	9,500	9,500	-	7,000	7,000	-26.32%	7,000	0.00%
Div B - Office Supplies	614	2,000	2,000	64	1,936	2,000	0.00%	2,000	0.00%
Div B - Food & Clothing	-	700	700	73	627	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	3,119	12,200	12,200	137	9,563	9,700		9,700	
OTHER CHARGES:									
Div B - Training & Travel	5,151	15,650	15,650	6,595	9,055	15,650	0.00%	15,650	0.00%
TOTAL OTHER CHARGES	5,151	15,650	15,650	6,595	9,055	15,650		15,650	
TOTAL EXPENDITURES	36,612	86,210	86,210	22,240	52,172	74,412		74,177	

ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Ord/Proc - Ads, Dues & Subscriptions	30,771	36,000	36,000	6,395	19,708	26,103	-27.49%	31,200	19.53%
TOTAL OPERATING SERVICES	30,771	36,000	36,000	6,395	19,708	26,103		31,200	
TOTAL EXPENDITURES	30,771	36,000	36,000	6,395	19,708	26,103		31,200	

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Public Info - Salaries	155,793	233,500	233,500	102,510	127,990	230,500	-1.28%	238,000	3.25%
Public Info - FICA	923	1,450	1,450	59	1	60	-95.86%	-	-100.00%
Public Info - Retirement	16,251	26,500	26,500	12,440	15,660	28,100	6.04%	29,500	4.98%
Public Info - Health/Life Insurance	34,399	64,000	64,000	28,480	31,520	60,000	-6.25%	67,500	12.50%
Public Info - Workers Comp.	720	1,100	1,100	513	687	1,200	9.09%	1,200	0.00%
Public Info - Unemployment Comp.	16	35	35	10	15	25	-28.57%	25	0.00%
Public Info - Medicare	2,182	3,400	3,400	1,451	1,849	3,300	-2.94%	3,500	6.06%
Public Info - Disability	437	700	700	354	386	740	5.71%	800	8.11%
Public Info - Deferred Compensation	126	130	130	95	120	215	65.38%	250	16.28%
Public Info - Dental Insurance	240	360	360	170	200	370	2.78%	480	29.73%
Public Info - OPEB Contribution	4,932	7,400	7,400	3,554	4,496	8,050	8.78%	8,500	5.59%
Public Info - Miscellaneous	315	240	240	-	240	240	0.00%	360	50.00%
TOTAL PERSONAL SERVICES	216,334	338,815	338,815	149,636	183,164	332,800		350,115	
OPERATING SERVICES:									
Public Info - Ads, Dues & Subscriptions	2,308	24,680	24,680	3,369	21,311	24,680	0.00%	17,400	-29.50%
Public Info - Printing	11,434	54,250	54,250	2,320	48,840	51,160	-5.70%	32,820	-35.85%
Public Info - Postage	5,166	29,000	29,000	-	29,000	29,000	0.00%	29,000	0.00%
Public Info - Telephone	1,980	3,000	3,000	1,720	780	2,500	-16.67%	4,800	92.00%
Public Info - Rentals	1,205	6,000	6,000	-	6,000	6,000	0.00%	8,500	41.67%
Public Info - Maint. of Prop. & Equip.	95	30,200	30,200	-	25,000	25,000	-17.22%	15,000	-40.00%
Public Info - Contractual Services	17,998	22,000	22,000	11,540	5,460	17,000	-22.73%	5,000	-70.59%
Public Info - Professional Services	39,091	26,000	26,000	14,300	3,200	17,500	-32.69%	38,700	121.14%
Public Info - Automobile Insurance	945	1,040	1,040	1,004	-	1,004	-3.46%	1,105	10.06%
Public Info - Employee Liability	398	440	440	449	-	449	2.05%	494	10.02%
Public Info - General Liability	2,267	2,495	2,495	3,146	-	3,146	26.09%	3,461	10.01%
TOTAL OPERATING SERVICES	82,887	199,105	199,105	37,848	139,591	177,439		156,280	
MATERIALS & SUPPLIES:									
Public Info - Office & Comm. Equipment	10,170	17,000	17,000	6,068	10,932	17,000	0.00%	14,500	-14.71%
Public Info - Office Supplies	785	2,500	2,500	-	2,500	2,500	0.00%	2,300	-8.00%
Public Info - Food & Clothing	817	1,200	1,200	900	300	1,200	0.00%	4,100	241.67%
Public Info - Maint of Bldgs & Grounds	-	500	500	-	500	500	0.00%	500	0.00%
Public Info - Vehicle Supplies	62	700	700	183	517	700	0.00%	700	0.00%
Public Info - Miscellaneous	-	-	-	625	75	700	100.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	11,834	21,900	21,900	7,776	14,824	22,600		22,800	

CONTINUED

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Public Info - Training & Travel	3,084	16,000	16,000	2,861	13,139	16,000	0.00%	21,000	31.25%
TOTAL OTHER CHARGES	3,084	16,000	16,000	2,861	13,139	16,000		21,000	
CAPITAL OUTLAY:									
Public Info - Acquisition of Vehicles	22,107	-	-	-	-	-	0.00%	-	0.00%
Public Info - Office Equipment	16,147	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	38,254	-	-	-	-	-		-	
TOTAL EXPENDITURES	352,393	575,820	575,820	198,121	350,718	548,839		550,195	

POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Police Jury - Ads, Dues & Subscriptions	52,186	54,000	54,000	32,093	20,907	53,000	-1.85%	53,000	0.00%
TOTAL OPERATING SERVICES	52,186	54,000	54,000	32,093	20,907	53,000		53,000	
TOTAL EXPENDITURES	<u>52,186</u>	<u>54,000</u>	<u>54,000</u>	<u>32,093</u>	<u>20,907</u>	<u>53,000</u>		<u>53,000</u>	

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Crt - Non-PR Salaries/Benefits	361,720	352,800	352,800	165,512	175,988	341,500	-3.20%	351,745	3.00%
TOTAL PERSONAL SERVICES	361,720	352,800	352,800	165,512	175,988	341,500		351,745	
OPERATING SERVICES:									
Dist Crt - Ads, Dues & Subscriptions	12,415	13,000	13,000	4,478	8,522	13,000	0.00%	13,000	0.00%
Dist Crt - Printing	1,416	1,500	1,500	250	1,250	1,500	0.00%	1,500	0.00%
Dist Crt - Telephone	340	1,200	1,200	296	904	1,200	71.43%	1,200	0.00%
Dist Crt - Rentals	-	700	700	-	700	700	0.00%	10,000	1328.57%
Dist Crt - Maint. of Property & Equip.	750	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist Crt - Contractual Services	25,802	40,000	40,000	13,887	26,113	40,000	0.00%	40,000	0.00%
Dist Crt - Professional Services	111,862	100,000	100,000	30,332	49,668	80,000	-20.00%	80,000	0.00%
Dist Crt - Employee Liability	6,233	6,860	6,860	510	5,490	6,000	-12.54%	6,860	14.33%
Dist Crt - General Liability	2,731	3,010	3,010	3,565	-	3,565	18.44%	3,922	10.01%
TOTAL OPERATING SERVICES	161,549	168,270	168,270	53,318	94,647	147,965		158,482	
MATERIALS & SUPPLIES:									
Dist Crt - Office & Communications Equip.	7,706	2,500	2,500	2,949	551	3,500	40.00%	2,500	-28.57%
Dist Crt - Office Supplies	4,050	1,000	1,000	1,392	108	1,500	50.00%	2,000	33.33%
Dist Crt - Food & Clothing	5,782	2,500	2,500	422	1,078	1,500	-40.00%	1,500	0.00%
Dist Crt - Maint of Building & Grounds	515	-	-	62	438	500	100.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	18,053	6,000	6,000	4,825	2,175	7,000		6,000	
OTHER CHARGES:									
Dist Crt - Training & Travel	6,288	15,000	15,000	1,051	8,949	10,000	-33.33%	15,000	50.00%
Dist Crt - Juror/Witness Fees	23,515	36,000	36,000	3,560	21,440	25,000	-30.56%	36,000	44.00%
Dist Crt - Official Fees	50,870	30,000	30,000	18,320	21,680	40,000	33.33%	30,000	-25.00%
TOTAL OTHER CHARGES	80,673	81,000	81,000	22,931	52,069	75,000		81,000	
INTERGOVERNMENTAL:									
Dist Crt - Court Attendance	11,760	12,000	12,000	-	12,000	12,000	0.00%	12,000	0.00%
TOTAL INTERGOVERNMENTAL	11,760	12,000	12,000	-	12,000	12,000		12,000	
TOTAL EXPENDITURES	633,755	620,070	620,070	246,586	336,879	583,465		609,227	

DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
D/C - Div C - Salaries	40,738	70,000	70,000	36,461	32,739	69,200	-1.14%	59,700	-13.73%
D/C - Div C - Non-PR Salaries/Benefits	120,289	165,000	165,000	79,708	80,292	160,000	-3.03%	165,000	3.13%
D/C - Div C - Retirement	4,289	8,800	8,800	3,849	4,051	7,900	-10.23%	7,350	-6.96%
D/C - Div C - Health/Life Insurance	9,959	23,100	23,100	10,649	5,851	16,500	-28.57%	12,100	-26.67%
D/C - Div C - Workmens Comp.	149	205	205	113	102	215	4.88%	185	-13.95%
D/C - Div C - Unemployment	4	10	10	4	6	10	0.00%	10	0.00%
D/C - Div C - Medicare	559	1,050	1,050	504	471	975	-7.14%	865	-11.28%
D/C - Div C - Dental Insurance	72	150	150	72	38	110	-26.67%	75	-31.82%
D/C - Div C - OPEB Contribution	1,426	2,450	2,450	1,276	1,174	2,450	0.00%	2,100	-14.29%
TOTAL PERSONAL SERVICES	177,485	270,765	270,765	132,636	124,724	257,360		247,385	
OPERATING SERVICES:									
D/C - Div C - Ads, Dues & Subsc.	-	2,000	2,000	-	-	-	-100.00%	1,000	100.00%
D/C - Div C - Printing	774	1,000	1,000	244	256	500	-50.00%	1,000	100.00%
D/C - Div C - Telephone	2,387	6,033	6,033	-	2,500	2,500	-58.56%	5,000	100.00%
D/C - Div C - Rentals	1,476	2,070	2,070	630	370	1,000	-51.69%	2,000	100.00%
D/C - Div C - Maint. of Prop. & Equip.	630	2,000	2,000	-	500	500	-75.00%	2,000	300.00%
D/C - Div C - Contractual Services	3,575	2,000	2,000	2,680	1,320	4,000	100.00%	2,000	-50.00%
D/C - Div C - Professional Services	14,600	-	-	-	10,000	10,000	100.00%	5,000	-50.00%
D/C - Div C - Employee Liability	301	455	455	261	-	261	-42.64%	287	9.96%
D/C - Div C - General Liability	1,718	2,110	2,110	1,824	-	1,824	-13.55%	2,007	10.03%
TOTAL OPERATING SERVICES	25,461	17,668	17,668	5,639	14,946	20,585		20,294	
MATERIALS & SUPPLIES:									
D/C - Div C - Office & Comm. Equipment	19,433	5,000	5,000	4,360	640	5,000	0.00%	8,000	60.00%
D/C - Div C - Office Supplies	6,485	3,500	3,500	2,517	983	3,500	0.00%	3,500	0.00%
TOTAL MATERIALS & SUPPLIES	25,918	8,500	8,500	6,877	1,623	8,500		11,500	
OTHER CHARGES:									
D/C - Div C - Training & Travel	2,189	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
TOTAL OTHER CHARGES	2,189	5,000	5,000	-	2,000	2,000		5,000	
TOTAL EXPENDITURES	231,053	301,933	301,933	145,152	143,293	288,445		284,179	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
D/C - Div D - Salaries	72,352	70,000	70,000	31,707	38,793	70,500	0.71%	70,700	0.28%
D/C - Div D - Non-PR Salaries/Benefits	101,894	107,500	107,500	47,823	61,177	109,000	1.40%	113,000	3.67%
D/C - Div D - Retirement	7,925	8,800	8,800	3,884	4,816	8,700	-1.14%	8,700	0.00%
D/C - Div D - Health/Life Insurance	6,671	8,800	8,800	7,347	7,753	15,100	71.59%	16,600	9.93%
D/C - Div D - Workmens Comp.	265	205	205	98	122	220	7.32%	220	0.00%
D/C - Div D - Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
D/C - Div D - Medicare	1,024	1,050	1,050	441	559	1,000	-4.76%	1,050	5.00%
D/C - Div D - Dental Insurance	78	75	75	72	73	145	93.33%	145	0.00%
D/C - Div D - OPEB Contribution	2,532	2,450	2,450	1,110	1,390	2,500	2.04%	2,500	0.00%
TOTAL PERSONAL SERVICES	192,748	198,890	198,890	92,485	114,690	207,175		212,925	
OPERATING SERVICES:									
D/C - Div D - Ads, Dues & Subscriptions	1,095	9,000	9,000	974	8,026	9,000	0.00%	9,000	0.00%
D/C - Div D - Printing	62	750	750	134	616	750	0.00%	750	0.00%
D/C - Div D - Telephone	5,181	7,000	7,000	982	6,018	7,000	0.00%	7,000	0.00%
D/C - Div D - Rentals	1,020	1,400	1,400	595	805	1,400	0.00%	1,400	0.00%
D/C - Div D - Maint. of Prop. & Equip.	25	500	500	-	500	500	0.00%	500	0.00%
D/C - Div D - Contractual Services	2,486	33,000	33,000	1,536	31,464	33,000	0.00%	33,000	0.00%
D/C - Div D - Professional Services	33,834	48,220	48,220	4,573	43,647	48,220	0.00%	48,220	0.00%
D/C - Div D - Employee Liability	323	360	360	282	-	282	-21.67%	310	9.93%
D/C - Div D - General Liability	1,850	2,035	2,035	1,967	-	1,967	-3.34%	2,164	10.02%
TOTAL OPERATING SERVICES	45,876	102,265	102,265	11,043	91,076	102,119		102,344	
MATERIALS & SUPPLIES:									
D/C - Div D - Office & Comm. Equipment	3,388	5,000	5,000	1,679	3,321	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	6,920	3,300	3,300	2,891	409	3,300	0.00%	3,300	0.00%
D/C - Div D - Food & Clothing	134	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div D - Maint of Bldg & Grds	366	-	-	67	(67)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	10,808	9,300	9,300	4,637	4,663	9,300		9,300	
OTHER CHARGES:									
D/C - Div D - Training & Travel	547	5,000	5,000	718	4,282	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	547	5,000	5,000	718	4,282	5,000		5,000	

CONTINUED

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
CAPITAL OUTLAY:									
D/C - Div D - Office Equipment	5,274	-	-	5,064	-	5,064	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	5,274	-	-	5,064	-	5,064		-	
INTERGOVERNMENTAL:									
D/C - Div D - Grants	10,000	10,000	10,000	3,333	6,667	10,000	0.00%	10,000	0.00%
TOTAL INTERGOVERNMENTAL	10,000	10,000	10,000	3,333	6,667	10,000		10,000	
TOTAL EXPENDITURES	265,253	325,455	325,455	117,280	221,378	338,658		339,569	

DISTRICT COURT - DIVISION E
ACCOUNT NUMBER: 001-400208

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
D/C - Div E - Salaries	72,352	70,000	70,000	31,707	38,793	70,500	0.71%	70,700	0.28%
D/C - Div E - Non-PR Salaries/Benefits	171,528	180,100	180,100	89,710	95,790	185,500	3.00%	190,000	2.43%
D/C - Div E - Retirement	7,925	8,800	8,800	3,884	4,766	8,650	-1.70%	8,700	0.58%
D/C - Div E - Health/Life Insurance	3,817	4,500	4,500	2,040	2,160	4,200	-6.67%	4,600	9.52%
D/C - Div E - Workmens Comp.	265	210	210	98	122	220	4.76%	220	0.00%
D/C - Div E - Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
D/C - Div E - Medicare	1,019	1,050	1,050	446	554	1,000	-4.76%	1,050	5.00%
D/C - Div E - Dental Insurance	72	75	75	36	39	75	0.00%	120	60.00%
D/C - Div E - OPEB Contribution	2,532	2,450	2,450	1,110	1,390	2,500	2.04%	2,500	0.00%
TOTAL PERSONAL SERVICES	259,517	267,195	267,195	129,034	143,621	272,655		277,900	
OPERATING SERVICES:									
D/C - Div E - Ads, Dues & Subscriptions	125	2,000	2,000	348	1,652	2,000	0.00%	2,000	0.00%
D/C - Div E - Printing	194	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div E - Postage	-	300	300	-	300	300	0.00%	300	0.00%
D/C - Div E - Telephone	2,557	9,500	9,500	92	9,408	9,500	0.00%	9,500	0.00%
D/C - Div E - Rentals	1,140	2,000	2,000	665	1,335	2,000	0.00%	5,000	150.00%
D/C - Div E - Maint. of Property & Equip.	-	1,500	1,500	-	1,500	1,500	0.00%	-	-100.00%
D/C - Div E - Contractual Services	22,882	20,000	20,000	2,024	17,976	20,000	0.00%	20,000	0.00%
D/C - Div E - Professional Services	7,342	6,000	6,000	3,814	2,186	6,000	0.00%	6,000	0.00%
D/C - Div E - Employee Liability	320	355	355	283	-	283	-20.28%	311	9.89%
D/C - Div E - General Liability	1,848	2,035	2,035	1,974	-	1,974	-3.00%	2,172	10.03%
TOTAL OPERATING SERVICES	36,408	44,690	44,690	9,200	35,357	44,557		46,283	
MATERIALS & SUPPLIES:									
D/C - Div E - Office & Comm. Equipment	5,334	2,500	2,500	7,387	(4,887)	2,500	0.00%	2,500	0.00%
D/C - Div E - Office Supplies	5,030	4,500	4,500	1,474	3,026	4,500	0.00%	5,000	11.11%
D/C - Div E - Food & Clothing	-	1,200	1,200	254	946	1,200	0.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	10,364	8,200	8,200	9,115	(915)	8,200		7,500	
OTHER CHARGES:									
D/C - Div E - Training & Travel	2,063	2,000	2,000	-	2,000	2,000	0.00%	-	-100.00%
D/C - Div E - Official Fees	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL OTHER CHARGES	2,063	3,200	3,200	-	3,200	3,200		1,200	
INTERGOVERNMENTAL:									
D/C - Div E - Grants	6,000	-	-	-	-	-	0.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	6,000	-	-	-	-	-		-	
TOTAL EXPENDITURES	314,352	323,285	323,285	147,349	181,263	328,612		332,883	

GRAND JURY

ACCOUNT NUMBER: 001-400210

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Grand Jury - Ads, Dues & Subscriptions	410	400	400	-	400	400	0.00%	400	0.00%
Grand Jury - Printing, Duplication	50	-	-	-	-	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	460	400	400	-	400	400		400	
MATERIALS & SUPPLIES:									
Grand Jury - Food & Clothing	113	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	113	3,000	3,000	-	3,000	3,000		3,000	
OTHER CHARGES:									
Grand Jury - Juror/Witness Fees	7,140	9,000	9,000	-	9,000	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	600	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	7,740	14,000	14,000	-	14,000	14,000		14,000	
 TOTAL EXPENDITURES	 8,313	 17,400	 17,400	 -	 17,400	 17,400		 17,400	

DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Atty - Salaries	218,016	244,000	244,000	-	-	-	-100.00%	-	0.00%
Dist Atty - Non-PR Salaries/Benefits	1,059,199	1,660,000	1,660,000	617,329	1,300,691	1,918,020	15.54%	1,918,020	0.00%
Dist Atty - Retirement	5,712	9,800	9,800	-	-	-	-100.00%	-	0.00%
Dist Atty - Workers Compensation	494	600	600	-	-	-	-100.00%	-	0.00%
Dist Atty - Unemployment	17	20	20	-	-	-	-100.00%	-	0.00%
Dist Atty - Medicare	3,161	3,600	3,600	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	1,286,599	1,918,020	1,918,020	617,329	1,300,691	1,918,020		1,918,020	
OPERATING SERVICES:									
Dist Atty - Ads, Dues & Subscriptions	53,850	56,000	56,000	8,347	13,283	21,630	-61.38%	25,000	15.58%
Dist Atty - Utilities-Gas	-	-	-	138	(138)	-	0.00%	-	0.00%
Dist Atty - Postage	54	-	-	-	-	-	0.00%	-	0.00%
Dist Atty - Telephone	557	1,500	1,500	488	612	1,100	-26.67%	1,200	9.09%
Dist Atty - Contractual Services	7,481	9,000	9,000	4,147	4,453	8,600	-4.44%	9,200	6.98%
Dist Atty - Professional Services	46,796	49,000	49,000	24,000	24,000	48,000	-2.04%	48,000	0.00%
Dist Atty - Property Insurance	9,594	-	-	4,797	5,203	10,000	100.00%	10,000	0.00%
Dist Atty - Performance Bond	28,491	30,000	30,000	29,139	-	29,139	-2.87%	32,053	10.00%
Dist Atty - Automobile Insurance	11,497	14,200	14,200	5,368	5,332	10,700	-24.65%	11,500	7.48%
Dist Atty - Employee Liability	2,026	2,230	2,230	1,838	-	1,838	-17.58%	2,021	9.96%
Dist Atty - General Liability	11,570	12,730	12,730	12,847	-	12,847	0.92%	14,131	9.99%
TOTAL OPERATING SERVICES	171,916	174,660	174,660	91,109	52,745	143,854		153,105	
MATERIALS & SUPPLIES:									
Dist Atty - Maint. Of Building & Grounds	13	-	-	62	(62)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	13	-	-	62	(62)	-		-	
INTERGOVERNMENTAL:									
Dist Atty - Grants - Child Advocacy	36,784	36,784	36,784	33,392	3,392	36,784	0.00%	36,784	0.00%
Dist Atty - Grants - Counseling Srvs	30,000	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Dist Atty - Grants - Family Srvs Center	9,500	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
TOTAL INTERGOVERNMENTAL	76,284	76,284	76,284	33,392	42,892	76,284		76,284	
TOTAL EXPENDITURES	1,534,812	2,168,964	2,168,964	741,892	1,396,266	2,138,158		2,147,409	

CLERK OF COURT

ACCOUNT NUMBER: 001-400240

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Clerk of Court - Printing	8,014	4,000	4,000	4,858	3,642	8,500	112.50%	8,500	0.00%
Clerk of Court - Maint of Property & Eqpt	335	1,000	1,000	-	500	500	-50.00%	500	0.00%
Clerk of Court - Contractual Services	5,608	10,000	10,000	-	6,000	6,000	-40.00%	6,000	0.00%
Clerk of Court - Professional Services	244,809	237,400	237,400	80,625	156,775	237,400	0.00%	237,400	0.00%
TOTAL OPERATING SERVICES	258,766	252,400	252,400	85,483	166,917	252,400		252,400	
MATERIALS & SUPPLIES:									
Clerk of Court - Office Equipment	23,634	30,000	30,000	14,812	10,188	25,000	-16.67%	25,000	0.00%
Clerk of Court - Office Supplies	-	-	-	2,075	2,925	5,000	100.00%	5,000	0.00%
TOTAL MATERIALS & SUPPLIES	23,634	30,000	30,000	16,887	13,113	30,000		30,000	
TOTAL EXPENDITURES	282,400	282,400	282,400	102,370	180,030	282,400		282,400	

WARD COURTS

ACCOUNT NUMBER: 001-400290

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Ward Courts - Salaries	125,647	127,500	127,500	57,399	78,101	135,500	6.27%	129,000	-4.80%
Ward Courts - FICA	4,214	4,550	4,550	1,782	68	1,850	-59.34%	4,600	148.65%
Ward Courts - Retirement	6,643	6,900	6,900	3,522	4,828	8,350	21.01%	6,800	-18.56%
Ward Courts - Unemployment	-	-	-	-	-	-	0.00%	20	100.00%
Ward Courts - Medicare	1,820	1,850	1,850	834	1,166	2,000	8.11%	2,000	0.00%
TOTAL PERSONAL SERVICES	138,324	140,800	140,800	63,537	84,163	147,700		142,420	
OPERATING SERVICES:									
Ward Courts - Ads, Dues & Subscriptions	-	-	-	99	1	100	100.00%	100	0.00%
Ward Courts - Employee Liability	138	155	155	129	-	129	-16.77%	142	10.08%
Ward Courts - General Liability	788	870	870	902	-	902	3.68%	993	10.09%
TOTAL OPERATING SERVICES	926	1,025	1,025	1,130	1	1,131		1,235	
OTHER CHARGES:									
Ward Courts - Training & Travel	10,494	12,000	12,000	6,876	2,124	9,000	-25.00%	11,000	22.22%
TOTAL OTHER CHARGES	10,494	12,000	12,000	6,876	2,124	9,000		11,000	
TOTAL EXPENDITURES	149,744	153,825	153,825	71,543	86,288	157,831		154,655	

PARISH PRESIDENT
ACCOUNT NUMBER: 001-400310

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
President - Salaries	588,679	594,000	594,000	292,088	336,412	628,500	5.81%	626,000	-0.40%
President - Retirement	77,972	74,200	74,200	37,970	47,230	85,200	14.82%	77,000	-9.62%
President - Life/Health Insurance	90,976	103,500	103,500	37,037	42,463	79,500	-23.19%	88,000	10.69%
President - Workers Compensation	2,190	2,250	2,250	1,158	1,392	2,550	13.33%	2,550	0.00%
President - Unemployment Comp.	47	50	50	23	27	50	0.00%	65	30.00%
President - Medicare	10,397	10,300	10,300	5,621	4,079	9,700	-5.83%	9,100	-6.19%
President - Disability	1,880	2,000	2,000	905	1,095	2,000	0.00%	2,100	5.00%
President - Deferred Compensation	3,713	3,700	3,700	5,637	7,863	13,500	264.86%	15,000	11.11%
President - Dental Insurance	1,436	1,300	1,300	620	780	1,400	7.69%	720	-48.57%
President - OPEB Contribution	20,604	21,000	21,000	10,223	11,777	22,000	4.76%	22,000	0.00%
President - Miscellaneous	469	270	270	142	128	270	0.00%	270	0.00%
TOTAL PERSONAL SERVICES	798,363	812,570	812,570	391,424	453,246	844,670		842,805	
OPERATING SERVICES:									
President - Ads, Dues & Subscriptions	18,951	18,830	18,830	1,775	16,225	18,000	-4.41%	18,000	0.00%
President - Printing	283	4,000	4,000	1,722	2,278	4,000	0.00%	4,000	0.00%
President - Telephone	4,988	5,000	5,000	2,914	2,886	5,800	16.00%	5,800	0.00%
President - Rentals	420	500	500	501	552	1,053	110.60%	1,100	4.46%
President - Maint. of Property & Equip.	2,756	500	500	1,179	821	2,000	300.00%	2,000	0.00%
President - Contractual Services	6,300	5,000	5,000	2,152	1,948	4,100	-18.00%	5,000	21.95%
President - Professional Services	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
President - Automobile Insurance	3,779	4,160	4,160	4,734	-	4,734	13.80%	5,208	10.01%
President - Employee Liability	801	885	885	754	-	754	-14.80%	829	9.95%
President - General Liability	4,581	5,040	5,040	5,271	-	5,271	4.58%	5,798	10.00%
TOTAL OPERATING SERVICES	42,859	46,915	46,915	21,002	27,710	48,712		50,735	
MATERIALS & SUPPLIES:									
President - Office & Comm. Equipment	4,309	5,000	5,000	4,360	15,640	20,000	300.00%	5,000	-75.00%
President - Office Supplies	1,559	3,000	3,000	1,518	2,082	3,600	20.00%	3,000	-16.67%
President - Educational, Rec & Culture	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
President - Medical	-	200	200	-	200	200	0.00%	200	0.00%
President - Food & Clothing	2,004	6,000	6,000	2,121	2,879	5,000	-16.67%	5,000	0.00%
President - Maintenance of Bldgs & Grnds	10	400	400	16	24	40	-90.00%	200	400.00%
President - Vehicle Supplies	3,436	6,000	6,000	1,960	1,540	3,500	-41.67%	4,000	14.29%
President - Miscellaneous	-	1,000	1,000	150	850	1,000	0.00%	1,000	0.00%
President - Equipment & Vehicle Parts	2,486	1,000	1,000	175	825	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	13,804	26,600	26,600	10,300	28,040	38,340		23,400	

CONTINUED

PARISH PRESIDENT
ACCOUNT NUMBER: 001-400310

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
President - Training & Travel	6,182	15,000	15,000	8,937	11,063	20,000	33.33%	20,000	0.00%
President - Official Fees	430	250	250	105	145	250	0.00%	250	0.00%
TOTAL OTHER CHARGES	6,612	15,250	15,250	9,042	11,208	20,250		20,250	
CAPITAL OUTLAY:									
President - Acquisition of Vehicles	-	75,000	75,000	49,135	10,865	60,000	-20.00%	25,000	-58.33%
President - Office Equipment	-	5,000	5,000	-	-	-	-100.00%	-	0.00%
TOTAL CAPITAL OUTLAY	-	80,000	80,000	49,135	10,865	60,000		25,000	
TOTAL EXPENDITURES	861,638	981,335	981,335	480,903	531,069	1,011,972		962,190	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 25,000	New Vehicle for Executive Staff Member To Replace 2007 Chrysler Aspen with 147,204 miles	\$ 25,000

Grand Total Requested:

\$ 25,000

REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Reg of Voters - Salaries	63,430	70,000	70,000	27,492	42,508	70,000	0.00%	79,500	13.57%
Reg of Voters - FICA	281	650	650	22	378	400	-38.46%	1,100	175.00%
Reg of Voters - Retirement	10,332	10,800	10,800	4,884	6,466	11,350	5.09%	11,100	-2.20%
Reg of Voters - Life/Health Insurance	22,887	26,500	26,500	12,217	12,833	25,050	-5.47%	27,500	9.78%
Reg of Voters - Workers Compensation	293	350	350	137	213	350	0.00%	400	14.29%
Reg of Voters - Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
Reg of Voters - Medicare	861	1,100	1,100	373	607	980	-10.91%	1,200	22.45%
Reg of Voters - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Reg of Voters - OPEB Contribution	2,061	2,100	2,100	950	1,200	2,150	2.38%	2,200	2.33%
Reg of Voters - Miscellaneous	45	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	100,437	111,750	111,750	46,198	64,332	110,530		123,250	
OPERATING SERVICES:									
Reg of Voters - Ads, Dues & Subscriptions	985	2,150	2,150	972	1,178	2,150	0.00%	2,150	0.00%
Reg of Voters - Printing	1,176	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Reg of Voters - Postage	5,508	8,000	8,000	951	7,049	8,000	0.00%	8,000	0.00%
Reg of Voters - Telephone	2,097	2,000	2,000	608	1,392	2,000	0.00%	2,500	25.00%
Reg of Voters - Maint. of Property & Equip.	2,573	2,000	2,000	713	1,287	2,000	0.00%	2,000	0.00%
Reg of Voters - Contractual Services	304	1,000	1,000	68	932	1,000	0.00%	1,000	0.00%
Reg of Voters - Professional Services	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Reg of Voters - Employee Liability	168	185	185	151	-	151	-18.38%	166	9.93%
Reg of Voters - General Liability	954	1,050	1,050	1,056	-	1,056	0.57%	1,162	10.04%
TOTAL OPERATING SERVICES	13,765	22,885	22,885	4,519	18,338	22,857		23,478	
MATERIALS & SUPPLIES:									
Reg of Voters - Office & Comm. Equip.	21,675	4,950	4,950	101	4,849	4,950	0.00%	4,950	0.00%
Reg of Voters - Office Supplies	1,479	2,500	2,500	859	1,641	2,500	0.00%	2,500	0.00%
Reg of Voters - Maint of Bldg & Grounds	170	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	23,324	7,450	7,450	960	6,490	7,450		7,450	
OTHER CHARGES:									
Reg of Voters - Training & Travel	12,778	12,650	12,650	2,575	10,075	12,650	0.00%	12,300	-2.77%
Reg of Voters - Official Fees	50	-	-	50	(50)	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	12,828	12,650	12,650	2,625	10,025	12,650		12,300	
TOTAL EXPENDITURES	150,354	154,735	154,735	54,302	99,185	153,487		166,478	

ELECTIONS

ACCOUNT NUMBER: 001-400420

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Elections - Ads, Dues & Subscriptions	-	400	400	-	200	200	-50.00%	400	100.00%
Elections - Printing	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Elections - Rentals	-	700	700	-	350	350	-50.00%	700	100.00%
Elections - Professional Services	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
TOTAL OPERATING SERVICES	-	3,100	3,100	-	1,550	1,550		3,100	
OTHER CHARGES:									
Elections - Official Fees	18,374	21,500	21,500	-	21,500	21,500	0.00%	30,000	39.53%
TOTAL OTHER CHARGES	18,374	21,500	21,500	-	21,500	21,500		30,000	
TOTAL EXPENDITURES	18,374	24,600	24,600	-	23,050	23,050		33,100	

FINANCE
ACCOUNT NUMBER: 001-400510

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Finance - Salaries	954,115	940,000	940,000	435,227	531,773	967,000	2.87%	902,100	-6.71%
Finance - Retirement	110,068	117,500	117,500	53,103	65,097	118,200	0.60%	110,600	-6.43%
Finance - Life/Health Insurance	168,444	191,500	191,500	82,494	90,506	173,000	-9.66%	194,500	12.43%
Finance - Workers Compensation	4,407	4,350	4,350	2,176	2,724	4,900	12.64%	4,600	-6.12%
Finance - Unemployment	95	100	100	44	56	100	0.00%	100	0.00%
Finance - Medicare	13,442	13,700	13,700	6,519	7,981	14,500	5.84%	13,100	-9.66%
Finance - Disability	3,149	3,200	3,200	1,572	1,628	3,200	0.00%	3,000	-6.25%
Finance - Deferred Compensation	41,376	43,000	43,000	23,701	19,299	43,000	0.00%	36,200	-15.81%
Finance - Dental Insurance	1,531	1,560	1,560	730	780	1,510	-3.21%	1,450	-3.97%
Finance - OPEB Contribution	33,394	33,000	33,000	15,233	18,767	34,000	3.03%	31,600	-7.06%
Finance - Miscellaneous	97	220	220	135	65	200	-9.09%	200	0.00%
TOTAL PERSONAL SERVICES	1,330,118	1,348,130	1,348,130	620,934	738,676	1,359,610		1,297,450	
OPERATING SERVICES:									
Finance - Ads, Dues & Subscriptions	4,106	4,050	4,050	695	2,805	3,500	-13.58%	3,720	6.29%
Finance - Printing	1,097	2,000	2,000	649	851	1,500	-25.00%	2,000	33.33%
Finance - Postage	26	200	200	-	200	200	0.00%	200	0.00%
Finance - Telephone	1,590	1,560	1,560	803	877	1,680	7.69%	1,680	0.00%
Finance - Maint. of Property & Equipment	129	500	500	-	250	250	-50.00%	500	100.00%
Finance - Contractual Services	1,891	2,000	2,000	842	1,098	1,940	-3.00%	2,500	28.87%
Finance - Professional Services	70,271	81,500	81,500	44,500	44,100	88,600	8.71%	90,600	2.26%
Finance - Employee Liability	2,088	2,300	2,300	2,031	-	2,031	-11.70%	2,234	10.00%
Finance - General Liability	11,898	13,100	13,100	14,205	-	14,205	8.44%	15,626	10.00%
TOTAL OPERATING SERVICES	93,096	107,210	107,210	63,725	50,181	113,906		119,060	
MATERIALS & SUPPLIES:									
Finance - Office & Communications Equip.	5,950	8,500	8,500	1,286	9,214	10,500	23.53%	8,500	-19.05%
Finance - Office Supplies	6,820	8,000	8,000	2,027	3,973	6,000	-25.00%	7,000	16.67%
Finance - Food & Clothing	1,699	2,400	2,400	2,400	300	2,700	12.50%	2,400	-11.11%
Finance - Maint. of Bldgs. & Grounds	2,753	3,000	3,000	1,410	1,590	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	17,222	21,900	21,900	7,123	15,077	22,200		20,900	
OTHER CHARGES:									
Finance - Training & Travel	3,052	6,000	6,000	466	1,814	2,280	-62.00%	4,200	84.21%
Finance - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	3,052	6,100	6,100	466	1,914	2,380		4,300	
TOTAL EXPENDITURES	1,443,488	1,483,340	1,483,340	692,248	805,848	1,498,096		1,441,710	

PURCHASING
ACCOUNT NUMBER: 001-400530

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Purchasing - Salaries	397,660	405,000	405,000	180,710	220,290	401,000	-0.99%	422,000	5.24%
Purchasing - FICA	514	400	400	-	-	-	-100.00%	-	0.00%
Purchasing - Retirement	44,916	50,000	50,000	22,137	26,963	49,100	-1.80%	51,700	5.30%
Purchasing - Life/Health Insurance	78,359	97,000	97,000	45,430	47,570	93,000	-4.12%	102,200	9.89%
Purchasing - Workers Compensation	3,818	4,000	4,000	1,880	2,320	4,200	5.00%	4,400	4.76%
Purchasing - Unemployment	40	50	50	18	32	50	0.00%	50	0.00%
Purchasing - Medicare	5,605	6,000	6,000	2,781	3,469	6,250	4.17%	6,150	-1.60%
Purchasing - Disability	1,222	1,350	1,350	651	699	1,350	0.00%	1,400	3.70%
Purchasing - Deferred Compensation	31,775	32,500	32,500	15,534	20,666	36,200	11.38%	28,000	-22.65%
Purchasing - Dental Insurance	420	480	480	240	240	480	0.00%	480	0.00%
Purchasing - OPEB Contribution	13,628	14,000	14,000	6,325	7,725	14,050	0.36%	14,800	5.34%
Purchasing - Miscellaneous	45	120	120	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	578,002	610,900	610,900	275,706	329,974	605,680		631,180	
OPERATING SERVICES:									
Purchasing - Ads, Dues & Subscriptions	3,961	5,250	5,250	1,537	3,713	5,250	0.00%	5,512	4.99%
Purchasing - Printing	1,950	3,000	3,000	442	2,558	3,000	0.00%	3,000	0.00%
Purchasing - Postage	210	772	772	-	772	772	0.00%	849	9.97%
Purchasing - Telephone	2,343	3,780	3,780	1,165	2,615	3,780	0.00%	3,780	0.00%
Purchasing - Rentals	722	2,920	2,920	330	2,590	2,920	0.00%	2,920	0.00%
Purchasing - Maint. of Property & Equip.	-	3,830	3,830	581	3,249	3,830	0.00%	3,830	0.00%
Purchasing - Contractual Services	7,687	7,630	7,630	3,200	4,430	7,630	0.00%	7,630	0.00%
Purchasing - Professional Services	308	10,000	10,000	75	9,925	10,000	0.00%	10,000	0.00%
Purchasing - Automobile Insurance	1,889	2,080	2,080	2,726	-	2,726	31.06%	2,998	9.98%
Purchasing - Employee Liability	595	655	655	581	-	581	-11.30%	639	9.98%
Purchasing - General Liability	3,430	3,775	3,775	4,063	-	4,063	7.63%	4,470	10.02%
TOTAL OPERATING SERVICES	23,095	43,692	43,692	14,700	29,852	44,552		45,628	
MATERIALS & SUPPLIES:									
Purchasing - Office & Comm. Equipment	4,532	12,000	12,000	2,097	9,903	12,000	0.00%	12,000	0.00%
Purchasing - Office Supplies	6,381	9,000	9,000	2,299	6,701	9,000	0.00%	9,000	0.00%
Purchasing - Medical/Drugs	-	-	-	57	43	100	100.00%	150	0.00%
Purchasing - Food & Clothing	1,756	3,825	3,825	1,281	2,544	3,825	0.00%	3,825	0.00%
Purchasing - Maint of Bldg & Grds	79	500	500	164	336	500	0.00%	500	0.00%
Purchasing - Vehicle Supplies	2,984	4,725	4,725	707	4,018	4,725	0.00%	4,725	0.00%
Purchasing - Vehicle & Equipment Parts	218	1,735	1,735	268	1,467	1,735	0.00%	1,822	5.01%
Purchasing - Tools & Equipment	963	500	500	200	300	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	16,913	32,285	32,285	7,073	25,312	32,385		32,522	

CONTINUED

PURCHASING
ACCOUNT NUMBER: 001-400530

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Purchasing - Training & Travel	3,273	8,500	8,500	120	8,380	8,500	0.00%	8,500	0.00%
TOTAL OTHER CHARGES	3,273	8,500	8,500	120	8,380	8,500		8,500	
CAPITAL OUTLAY:									
Purchasing - Acquisition of Vehicles	2,500	-	-	-	30,000	30,000	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	2,500	-	-	-	30,000	30,000		-	
TOTAL EXPENDITURES	623,783	695,377	695,377	297,599	423,518	721,117		717,830	

PERSONNEL
ACCOUNT NUMBER: 001-400540

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Personnel - Salaries	247,758	260,000	260,000	115,731	141,269	257,000	-1.15%	263,000	2.33%
Personnel - Per Diem	1,680	2,700	2,700	300	2,400	2,700	0.00%	2,700	0.00%
Personnel - FICA	-	400	400	19	31	50	-87.50%	-	-100.00%
Personnel - Retirement	28,562	32,000	32,000	14,177	17,323	31,500	-1.56%	32,500	3.17%
Personnel - Life/Health Insurance	66,513	76,000	76,000	35,437	36,863	72,300	-4.87%	79,000	9.27%
Personnel - Workers Compensation	1,144	1,250	1,250	580	720	1,300	4.00%	1,350	3.85%
Personnel - Unemployment	25	30	30	12	18	30	0.00%	30	0.00%
Personnel - Medicare	3,425	3,800	3,800	1,670	2,130	3,800	0.00%	3,900	2.63%
Personnel - Disability	808	850	850	421	429	850	0.00%	900	5.88%
Personnel - Deferred Compensation	5,604	5,500	5,500	3,564	4,536	8,100	47.27%	8,500	4.94%
Personnel - Dental Insurance	480	480	480	240	240	480	0.00%	480	0.00%
Personnel - OPEB Contribution	8,671	9,000	9,000	4,051	4,949	9,000	0.00%	9,200	2.22%
Personnel - Miscellaneous	45	500	500	-	500	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	364,715	392,510	392,510	176,202	211,408	387,610		402,060	
OPERATING SERVICES:									
Personnel - Ads, Dues & Subscriptions	1,645	5,000	5,000	996	4,004	5,000	0.00%	5,000	0.00%
Personnel - Printing	1,080	3,000	3,000	333	2,667	3,000	0.00%	3,000	0.00%
Personnel - Telephone	1,537	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Personnel - Contractual Services	671	30,000	30,000	346	29,654	30,000	0.00%	50,000	66.67%
Personnel - Professional Services	83,892	70,000	70,000	20,368	49,632	70,000	0.00%	70,000	0.00%
Personnel - Employee Liability	528	585	585	484	-	484	-17.26%	532	9.92%
Personnel - General Liability	3,044	3,350	3,350	3,380	-	3,380	0.90%	3,718	10.00%
TOTAL OPERATING SERVICES	92,397	113,135	113,135	26,507	86,557	113,064		133,450	
MATERIALS & SUPPLIES:									
Personnel - Office & Comm. Equipment	83	3,000	3,000	816	2,184	3,000	0.00%	9,000	200.00%
Personnel - Office Supplies	1,212	4,000	4,000	1,177	2,823	4,000	0.00%	4,000	0.00%
Personnel - Recreational/Cultural	19,865	32,500	32,500	4,864	27,636	32,500	0.00%	32,500	0.00%
Personnel - Food & Clothing	606	2,500	2,500	800	1,700	2,500	0.00%	2,500	0.00%
TOTAL MATERIALS & SUPPLIES	21,766	42,000	42,000	7,657	34,343	42,000		48,000	
OTHER CHARGES:									
Personnel - Training & Travel	5,168	15,000	15,000	983	14,017	15,000	0.00%	15,000	0.00%
Personnel - Official Fees	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL OTHER CHARGES	5,168	16,500	16,500	983	15,517	16,500		16,500	

CONTINUED

PERSONNEL
ACCOUNT NUMBER: 001-400540

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
CAPITAL OUTLAY:									
Personnel - Office Equipment	18,400	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	18,400	-	-	-	-	-		-	
TOTAL EXPENDITURES	502,446	564,145	564,145	211,349	347,825	559,174		600,010	

LEGAL SERVICES
ACCOUNT NUMBER: 001-400545

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Legal - Salaries	118,726	130,500	130,500	99,736	126,264	226,000	73.18%	310,500	37.39%
Legal - Non-PR Salaries/Benefits	182,114	184,500	184,500	66,579	66,421	133,000	-27.91%	140,000	5.26%
Legal - FICA	-	400	400	-	-	-	-100.00%	-	0.00%
Legal - Retirement	13,269	14,800	14,800	12,218	15,482	27,700	87.16%	38,100	37.55%
Legal - Life/Health Insurance	12,824	19,500	19,500	16,314	18,686	35,000	79.49%	80,000	128.57%
Legal - Workers Compensation	433	400	400	309	391	700	75.00%	1,000	42.86%
Legal - Unemployment	12	15	15	10	15	25	66.67%	35	40.00%
Legal - Medicare	1,677	1,800	1,800	1,434	1,866	3,300	83.33%	4,500	36.36%
Legal - Disability	377	400	400	345	380	725	81.25%	1,050	44.83%
Legal - Deferred Compensation	2,682	2,850	2,850	1,212	1,488	2,700	-5.26%	2,850	5.56%
Legal - Dental Insurance	240	240	240	170	180	350	45.83%	600	71.43%
Legal - OPEB Contribution	4,155	4,200	4,200	3,491	4,509	8,000	90.48%	11,000	37.50%
Legal - Miscellaneous	45	275	275	45	230	275	0.00%	275	0.00%
TOTAL PERSONAL SERVICES	336,554	359,880	359,880	201,863	235,912	437,775		589,910	
OPERATING SERVICES:									
Legal - Ads, Dues & Subscriptions	5,757	7,956	7,956	2,165	13,735	15,900	99.85%	16,400	3.14%
Legal - Printing	97	1,000	1,000	145	855	1,000	0.00%	1,000	0.00%
Legal - Postage	103	1,100	1,100	87	1,013	1,100	0.00%	1,100	0.00%
Legal - Telephone	2,888	3,760	3,760	1,647	2,953	4,600	22.34%	7,000	52.17%
Legal - Rentals	1,320	1,400	1,400	770	230	1,000	-28.57%	1,500	50.00%
Legal - Maint. of Property & Equipment	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
Legal - Contractual Services	4,153	4,862	4,862	1,716	5,974	7,690	58.17%	8,265	7.48%
Legal - Professional Services	2,282	54,950	54,950	458	55,342	55,800	1.55%	56,500	1.25%
Legal - Employee Liability	405	450	450	384	-	384	-14.67%	422	9.90%
Legal - General Liability	2,323	2,555	2,555	2,685	-	2,685	5.09%	2,954	10.02%
TOTAL OPERATING SERVICES	19,328	79,033	79,033	10,057	80,102	90,159		95,141	
MATERIALS & SUPPLIES:									
Legal - Office & Communications Equip.	182	6,200	6,200	10,853	1,047	11,900	-100.00%	10,000	-15.97%
Legal - Office Supplies	3,180	4,000	4,000	3,471	8,529	12,000	200.00%	8,000	-33.33%
Legal - Food & Clothing	355	700	700	700	200	900	28.57%	1,200	33.33%
Legal - Maint of Buildings & Grounds	839	970	970	363	637	1,000	3.09%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	4,556	11,870	11,870	15,387	10,413	25,800		20,200	

CONTINUED

LEGAL SERVICES
ACCOUNT NUMBER: 001-400545

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Legal - Training & Travel	4,127	6,000	6,000	1,075	4,925	6,000	0.00%	8,000	33.33%
Legal - Official Fees	360	1,500	1,500	132	1,368	1,500	0.00%	1,500	0.00%
TOTAL OTHER CHARGES	4,487	7,500	7,500	1,207	6,293	7,500		9,500	
CAPITAL OUTLAY:									
Legal - Office Equipment	-	-	-	-	12,000	12,000	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	12,000	12,000		-	
TOTAL EXPENDITURES	364,925	458,283	458,283	228,514	344,720	573,234		714,751	

TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
TOTAL INTERGOVERNMENTAL	-	1,500	1,500	-	500	500		1,500	
TOTAL EXPENDITURES	-	1,500	1,500	-	500	500		1,500	

TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Taxation - Cost of Ad Valorem Tax Coll.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Taxation - Cost of Sales Tax Collection	173,432	180,845	180,845	-	182,555	182,555	0.95%	184,735	1.19%
TOTAL INTERGOVERNMENTAL	173,432	182,345	182,345	-	184,055	184,055		186,235	
 TOTAL EXPENDITURES	 173,432	 182,345	 182,345	 -	 184,055	 184,055		 186,235	

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
P & Z - Salaries	729,004	809,500	809,500	317,363	387,137	704,500	-12.97%	752,000	6.74%
P & Z - Per Diem	7,620	10,080	10,080	1,380	1,620	3,000	-70.24%	10,080	236.00%
P & Z - FICA	847	1,200	1,200	78	622	700	-41.67%	-	-100.00%
P & Z - Retirement	80,859	99,000	99,000	38,871	47,129	86,000	-13.13%	92,500	7.56%
P & Z - Life/Health Insurance	150,558	153,500	153,500	75,316	79,184	154,500	0.65%	176,000	13.92%
P & Z - Workers Compensation	27,965	29,500	29,500	12,307	15,893	28,200	-4.41%	30,500	8.16%
P & Z - Unemployment	73	100	100	32	38	70	-30.00%	75	7.14%
P & Z - Medicare	8,245	9,300	9,300	4,087	4,913	9,000	-3.23%	11,000	22.22%
P & Z - Disability	2,254	2,650	2,650	1,151	1,149	2,300	-13.21%	2,400	4.35%
P & Z - Deferred Compensation	29,704	22,000	22,000	10,286	12,614	22,900	4.09%	24,200	5.68%
P & Z - Dental Insurance	1,176	1,250	1,250	563	637	1,200	-4.00%	1,200	0.00%
P & Z - OPEB Contribution	25,037	28,000	28,000	11,106	13,494	24,600	-12.14%	26,500	7.72%
P & Z - Miscellaneous	809	870	870	90	780	870	0.00%	870	0.00%
TOTAL PERSONAL SERVICES	1,064,151	1,166,950	1,166,950	472,630	565,210	1,037,840		1,127,325	
OPERATING SERVICES:									
P & Z - Ads, Dues & Subscriptions	11,268	6,020	6,020	4,125	1,895	6,020	0.00%	6,020	0.00%
P & Z - Printing	2,770	10,000	10,000	278	9,722	10,000	0.00%	10,000	0.00%
P & Z - Postage	36	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
P & Z - Telephone	4,382	10,000	10,000	2,332	7,668	10,000	0.00%	10,000	0.00%
P & Z - Rentals	553	1,000	1,000	170	830	1,000	0.00%	1,000	0.00%
P & Z - Maint. of Property & Equipment	4,706	10,200	10,200	10,025	175	10,200	0.00%	10,200	0.00%
P & Z - Contractual Services	49,749	54,550	54,550	18,040	36,510	54,550	0.00%	54,550	0.00%
P & Z - Professional Services	42,447	143,000	143,000	2,631	140,369	143,000	0.00%	143,000	0.00%
P & Z - Merchant Services	3,899	2,500	2,500	3,100	(600)	2,500	0.00%	5,000	100.00%
P & Z - Property Insurance	4,490	4,940	4,940	4,305	2,574	6,879	39.25%	7,567	10.00%
P & Z - Automobile Insurance	8,130	8,950	8,950	9,037	-	9,037	0.97%	9,941	10.00%
P & Z - Employee Liability	1,482	1,630	1,630	1,315	-	1,315	-19.33%	1,447	10.04%
P & Z - General Liability	8,378	9,220	9,220	9,194	-	9,194	-0.28%	10,114	10.01%
TOTAL OPERATING SERVICES	142,290	266,010	266,010	64,552	203,143	267,695		272,839	

CONTINUED

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
MATERIALS & SUPPLIES:									
P & Z - Office & Communications Equip.	9,094	22,000	22,000	2,965	19,035	22,000	0.00%	22,000	0.00%
P & Z - Office Supplies	6,350	12,800	12,800	1,948	10,852	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	156	400	400	-	400	400	0.00%	2,900	625.00%
P & Z - Food & Clothing	2,849	6,500	6,500	2,600	3,900	6,500	0.00%	9,000	38.46%
P & Z - Maint. of Buildings & Grounds	5,026	5,000	5,000	1,714	3,286	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	5,371	8,000	8,000	2,109	5,891	8,000	0.00%	8,000	0.00%
P & Z - Miscellaneous	348	6,000	6,000	257	5,743	6,000	0.00%	6,000	0.00%
P & Z - Equipment & Vehicle Parts	70	1,500	1,500	251	1,249	1,500	0.00%	1,500	0.00%
P & Z - Tools & Equipment	54	500	500	85	415	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	29,318	62,700	62,700	11,929	50,771	62,700		67,700	
OTHER CHARGES:									
P & Z - Training & Travel	6,079	17,500	17,500	918	16,582	17,500	0.00%	17,500	0.00%
P & Z - Judgements/Damages	-	28,500	28,500	-	28,500	28,500	0.00%	28,500	0.00%
P & Z - Official Fees	36,832	24,300	24,300	11,646	12,654	24,300	0.00%	24,300	0.00%
TOTAL OTHER CHARGES	42,911	70,300	70,300	12,564	57,736	70,300		70,300	
CAPITAL OUTLAY:									
P & Z - Improvement other Than Building	3,525	-	-	-	-	-	0.00%	-	0.00%
P & Z - Acquisition of Vehicles	20,448	20,000	20,000	-	20,000	20,000	0.00%	-	-100.00%
P & Z - Building, Ground & Plant	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
P & Z - Office Equipment	10,345	-	-	-	-	-	0.00%	-	0.00%
P & Z - Architectural/Engineering Fees	1,493	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	35,811	40,000	40,000	-	40,000	40,000		20,000	
TOTAL EXPENDITURES	1,314,481	1,605,960	1,605,960	561,675	916,860	1,478,535		1,558,164	

PLANNING & ZONING

ACCOUNT NUMBER: 001-400610

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Buildings, Grounds & General Plant	\$ 20,000	Planning & Zoning Building Improvements	\$ 20,000

Grand Total Requested:

\$ 20,000

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CZM - Salaries	158,602	213,000	213,000	74,559	91,441	166,000	-22.07%	169,500	2.11%
CZM - Per Diem	-	5,040	5,040	-	-	-	-100.00%	5,040	100.00%
CZM - Retirement	18,296	26,600	26,600	9,133	11,367	20,500	-22.93%	21,000	2.44%
CZM - Life/Health Insurance	32,579	44,500	44,500	17,384	18,316	35,700	-19.78%	39,500	10.64%
CZM - Workers Compensation	733	1,000	1,000	373	477	850	-15.00%	850	0.00%
CZM - Unemployment	16	25	25	7	18	25	0.00%	20	-20.00%
CZM - Medicare	2,207	3,100	3,100	1,082	1,368	2,450	-20.97%	2,500	2.04%
CZM - Disability	516	700	700	271	274	545	-22.14%	600	10.09%
CZM - Deferred Compensation	5,565	5,900	5,900	2,516	3,084	5,600	-5.08%	5,900	5.36%
CZM - OPEB Contribution	5,551	7,500	7,500	2,610	3,190	5,800	-22.67%	6,000	3.45%
CZM - Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
TOTAL PERSONAL SERVICES	224,065	307,443	307,443	107,935	129,613	237,548		250,988	
OPERATING SERVICES:									
CZM - Ads, Dues & Subscriptions	166	1,100	1,100	-	1,100	1,100	0.00%	1,100	0.00%
CZM - Printing	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
CZM - Postage	-	13,500	13,500	-	13,500	13,500	0.00%	13,500	0.00%
CZM - Rentals	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
CZM - Maint. of Property & Equipment	32,000	134,210	134,210	32,000	102,210	134,210	0.00%	134,210	0.00%
CZM - Professional Services	18,600	125,500	125,500	4,600	120,900	125,500	0.00%	125,500	0.00%
CZM - Property Insurance	1,931	2,125	2,125	2,334	-	2,334	9.84%	2,567	9.98%
CZM - Automobile Insurance	945	1,040	1,040	1,004	-	1,004	-3.46%	1,105	10.06%
CZM - Employee Liability	580	640	640	535	-	535	-16.41%	588	9.91%
CZM - General Liability	3,322	3,655	3,655	3,738	-	3,738	2.27%	4,111	9.98%
TOTAL OPERATING SERVICES	57,544	285,770	285,770	44,211	241,710	285,921		286,681	
MATERIALS & SUPPLIES:									
CZM - Office & Communications Equip.	5,555	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
CZM - Office Supplies	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
CZM - Food & Clothing	110	1,250	1,250	400	850	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	358	1,800	1,800	78	1,722	1,800	0.00%	1,800	0.00%
CZM - Gravel, Sand, Dirt & Shells	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
CZM - Vehicle & Equipment Parts	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	6,023	33,550	33,550	478	33,072	33,550		33,550	

CONTINUED

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 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	3,181	5,500	5,500	165	5,335	5,500	0.00%	5,500	0.00%
CZM - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	3,181	5,700	5,700	165	5,535	5,700		5,700	
CAPITAL OUTLAY:									
CZM - Improvements other than Buildings	-	75,000	75,000	-	75,000	75,000	0.00%	75,000	0.00%
CZM - Acquisition of Vehicles	-	-	-	23,964	-	23,964	100.00%	-	-100.00%
CZM - Office Equipment	-	5,000	5,000	-	5,000	5,000	0.00%	2,000	-60.00%
CZM - Other Fees	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL CAPITAL OUTLAY	-	81,000	81,000	23,964	81,000	104,964		78,000	
INTERGOVERNMENTAL									
CZM - Grants	-	19,000	19,000	-	19,000	19,000	0.00%	19,000	0.00%
TOTAL INTERGOVERNMENTAL	-	19,000	19,000	-	19,000	19,000		19,000	
TOTAL EXPENDITURES	290,813	732,463	732,463	176,753	509,930	686,683		673,919	

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 75,000	Wetland Watcher Park and Jetty	\$ 75,000
Office Equipment	\$ 2,000	New Furniture for Office Addition	\$ 2,000
Other Fees	\$ 1,000	CIAP Required Advisement	\$ 1,000
Grand Total Requested:	\$ 78,000		

ICC BUILDING CODES
ACCOUNT NUMBER: 001-400612

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Bldg Code - Salaries	138,370	153,000	153,000	66,842	85,258	152,100	-0.59%	159,000	4.54%
Bldg Code - Retirement	15,956	19,100	19,100	8,188	10,512	18,700	-2.09%	19,500	4.28%
Bldg Code - Life/Health Insurance	45,894	55,500	55,500	22,868	24,632	47,500	-14.41%	53,000	11.58%
Bldg Code - Workers Compensation	639	720	720	334	426	760	5.56%	800	5.26%
Bldg Code - Unemployment	14	20	20	7	13	20	0.00%	20	0.00%
Bldg Code - Medicare	1,890	2,300	2,300	937	1,263	2,200	-4.35%	2,300	4.55%
Bldg Code - Disability	453	510	510	247	253	500	-1.96%	525	5.00%
Bldg Code - Deferred Compensation	591	580	580	488	662	1,150	98.28%	1,400	21.74%
Bldg Code - Dental Insurance	340	360	360	175	185	360	0.00%	360	0.00%
Bldg Code - OPEB Contribution	4,843	5,400	5,400	2,339	3,061	5,400	0.00%	5,600	3.70%
Bldg Code - Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
TOTAL PERSONAL SERVICES	208,990	237,529	237,529	102,425	126,304	228,729		242,544	
OPERATING SERVICES:									
Bldg Code - Ads, Dues & Subscriptions	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Bldg Code - Printing	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Bldg Code - Postage	-	250	250	-	250	250	0.00%	250	0.00%
Bldg Code - Telephone	-	1,049	1,049	-	1,049	1,049	0.00%	1,049	0.00%
Bldg Code - Maint. of Prop & Eqpt	-	500	500	-	500	500	0.00%	500	0.00%
Bldg Code - Contractual Services	-	3,085	3,085	-	3,085	3,085	0.00%	3,085	0.00%
Bldg Code - Professional Services	394,504	450,000	450,000	213,521	236,479	450,000	0.00%	563,000	25.11%
Bldg Code - Employee Liability	710	785	785	593	-	593	-24.46%	652	9.95%
Bldg Code - General Liability	3,940	4,335	4,335	4,146	-	4,146	-4.36%	4,561	10.01%
TOTAL OPERATING SERVICES	399,154	463,504	463,504	218,260	244,863	463,123		576,597	
MATERIALS & SUPPLIES:									
Bldg Code - Office & Comm. Equip.	3,640	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Bldg Code - Office Supplies	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Bldg Code - Food & Clothing	-	600	600	600	-	600	0.00%	600	0.00%
Bldg Code - Vehicle Supplies	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Bldg Code - Vehicle & Equipment Parts	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	3,640	8,600	8,600	600	8,000	8,600		8,600	
OTHER CHARGES:									
Bldg Code - Training & Travel	700	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
TOTAL OTHER CHARGES	700	4,000	4,000	-	4,000	4,000		4,000	
TOTAL EXPENDITURES	612,484	713,633	713,633	321,285	383,167	704,452		831,741	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Data Proc - Ads, Dues & Subscriptions	360	500	500	-	300	300	-40.00%	500	66.67%
Data Proc - Printing	3,116	2,500	2,500	1,311	1,189	2,500	0.00%	2,500	0.00%
Data Proc - Postage	19,183	24,000	24,000	6,929	12,271	19,200	-20.00%	24,000	25.00%
Data Proc - Telephone	611	3,000	3,000	196	404	600	-80.00%	720	20.00%
Data Proc - Rentals	-	1,500	1,500	-	500	500	-66.67%	500	0.00%
Data Proc - Maint. of Property & Eqpt	10,095	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Data Proc - Contractual Services	99,034	108,100	108,100	56,215	25,805	82,020	-24.13%	90,400	10.22%
Data Proc - Professional Services	49,759	68,750	68,750	20,639	28,111	48,750	-29.09%	53,750	10.26%
TOTAL OPERATING SERVICES	182,158	209,350	209,350	85,290	69,080	154,370		173,370	
MATERIALS & SUPPLIES:									
Data Proc - Office & Comm. Equipment	8,727	9,500	9,500	-	4,000	4,000	-57.89%	6,000	50.00%
Data Proc - Office Supplies	4,065	5,000	5,000	3,468	2,532	6,000	20.00%	5,500	-8.33%
Data Proc - Small Tools & Equipment	-	500	500	-	250	250	-50.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	12,792	15,000	15,000	3,468	6,782	10,250		12,000	
OTHER CHARGES:									
Data Proc - Training & Travel	-	1,500	1,500	-	-	-	-100.00%	-	0.00%
TOTAL OTHER CHARGES	-	1,500	1,500	-	-	-		-	
CAPITAL OUTLAY:									
Data Proc - Office Equipment	17,751	15,000	15,000	-	15,000	15,000	0.00%	20,000	33.33%
TOTAL CAPITAL OUTLAY	17,751	15,000	15,000	-	15,000	15,000		20,000	
TOTAL EXPENDITURES	212,701	240,850	240,850	88,758	90,862	179,620		205,370	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 20,000	Accounting & Laserfiche Software Upgrades	\$ 20,000

Grand Total Requested:

\$ 20,000

INFORMATION TECHNOLOGY
ACCOUNT NUMBER: 001-400625

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	282,882	337,500	337,500	160,674	195,326	356,000	5.48%	363,500	2.11%
Info Tech - Retirement	32,613	42,200	42,200	19,532	23,968	43,500	3.08%	44,500	2.30%
Info Tech - Life/Health Insurance	27,703	40,000	40,000	22,730	27,270	50,000	25.00%	54,500	9.00%
Info Tech - Workers Compensation	1,308	1,600	1,600	803	997	1,800	12.50%	1,850	2.78%
Info Tech - Unemployment	28	35	35	16	19	35	0.00%	40	14.29%
Info Tech - Medicare	4,038	4,900	4,900	2,381	2,869	5,250	7.14%	5,300	0.95%
Info Tech - Disability	877	1,200	1,200	550	800	1,350	12.50%	1,200	-11.11%
Info Tech - Deferred Compensation	10,223	13,000	13,000	5,452	6,748	12,200	-6.15%	12,700	4.10%
Info Tech - Dental Insurance	170	240	240	110	70	180	-25.00%	240	33.33%
Info Tech - OPEB Contribution	9,901	12,000	12,000	5,624	6,876	12,500	4.17%	12,800	2.40%
Info Tech - Miscellaneous	90	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	369,833	452,675	452,675	217,872	264,943	482,815		496,630	
OPERATING SERVICES:									
Info Tech - Ads, Dues & Subscriptions	11,091	11,880	11,880	6,872	5,008	11,880	0.00%	12,280	3.37%
Info Tech - Printing	-	450	450	-	450	450	0.00%	450	0.00%
Info Tech - Postage	-	500	500	-	500	500	0.00%	500	0.00%
Info Tech - Telephone	2,354	1,200	1,200	1,612	(412)	1,200	0.00%	1,200	0.00%
Info Tech - Maint. of Property & Eqpt	4,356	12,050	12,050	1,824	10,226	12,050	0.00%	4,550	-62.24%
Info Tech - Contractual Services	228,657	270,000	270,000	179,957	101,043	281,000	4.07%	289,500	3.02%
Info Tech - Professional Services	35,115	176,500	176,500	7,500	169,000	176,500	0.00%	176,500	0.00%
Info Tech - Automobile Insurance	3,779	4,160	4,160	3,299	-	3,299	-20.70%	3,629	10.00%
Info Tech - Employee Liability	829	915	915	809	-	809	-11.58%	890	10.01%
Info Tech - General Liability	4,757	5,235	5,235	5,659	-	5,659	8.10%	6,225	10.00%
TOTAL OPERATING SERVICES	290,938	482,890	482,890	207,532	285,815	493,347		495,724	
MATERIALS & SUPPLIES:									
Info Tech - Office & Comm. Equipment	4,794	8,000	8,000	11,133	(3,133)	8,000	0.00%	8,000	0.00%
Info Tech - Office Supplies	1,643	3,000	3,000	1,501	1,499	3,000	0.00%	3,000	0.00%
Info Tech - Food & Clothing	200	600	600	900	(300)	600	0.00%	800	33.33%
Info Tech - Maint. of Bldgs & Grounds	365	2,500	2,500	26	2,474	2,500	0.00%	2,500	0.00%
Info Tech - Vehicle Supplies	478	5,000	5,000	542	4,458	5,000	0.00%	3,000	-40.00%
Info Tech - Equipment & Vehicle Parts	235	5,000	5,000	-	5,000	5,000	0.00%	2,000	-60.00%
TOTAL MATERIALS & SUPPLIES	7,715	24,100	24,100	14,102	9,998	24,100		19,300	

CONTINUED

INFORMATION TECHNOLOGY
ACCOUNT NUMBER: 001-400625

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	13,964	15,000	15,000	1,856	13,144	15,000	0.00%	15,000	0.00%
TOTAL OTHER CHARGES	13,964	15,000	15,000	1,856	13,144	15,000		15,000	
CAPITAL OUTLAY:									
Info Tech - Acquisition of Motor Vehicles	-	25,000	25,000	-	-	-	-100.00%	-	0.00%
Info Tech - Office Equipment	58,655	55,000	55,000	41,292	13,708	55,000	0.00%	355,000	545.45%
TOTAL CAPITAL OUTLAY	58,655	80,000	80,000	41,292	13,708	55,000		355,000	
TOTAL EXPENDITURES	741,105	1,054,665	1,054,665	482,654	587,608	1,070,262		1,381,654	

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 355,000	Networking Hardware	\$ 20,000
		Phone Upgrades	35,000
		Data Center Upgrades (Westbank & Eastbank)	300,000

Grand Total Requested:

\$ 355,000

GIS

ACCOUNT NUMBER: 001-400626

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
GIS - Salaries	200,623	430,000	430,000	106,173	155,827	262,000	-39.07%	342,000	30.53%
GIS - FICA	529	450	450	-	-	-	-100.00%	-	0.00%
GIS - Retirement	22,164	52,000	52,000	13,047	19,153	32,200	-38.08%	42,000	30.43%
GIS - Life/Health Insurance	41,068	97,500	97,500	28,546	31,954	60,500	-37.95%	88,000	45.45%
GIS - Workers Compensation	5,880	13,000	13,000	3,678	8,822	12,500	-3.85%	18,250	46.00%
GIS - Unemployment	20	60	60	11	14	25	-58.33%	35	40.00%
GIS - Medicare	2,795	6,200	6,200	1,538	2,262	3,800	-38.71%	5,000	31.58%
GIS - Disability	611	1,400	1,400	381	419	800	-42.86%	1,250	56.25%
GIS - Deferred Compensation	5,979	13,500	13,500	2,960	6,640	9,600	-28.89%	14,250	48.44%
GIS - Dental Insurance	314	900	900	223	277	500	-44.44%	625	25.00%
GIS - OPEB Contribution	6,723	14,600	14,600	3,728	5,472	9,200	-36.99%	12,000	30.43%
GIS - Miscellaneous	90	1,100	1,100	423	677	1,100	0.00%	800	-27.27%
TOTAL PERSONAL SERVICES	286,796	630,710	630,710	160,708	231,517	392,225		524,210	
OPERATING SERVICES:									
GIS - Ads, Dues & Subscriptions	43,827	45,000	45,000	672	1,328	2,000	-95.56%	5,000	150.00%
GIS - Printing	1,998	3,200	3,200	-	3,200	3,200	0.00%	3,200	0.00%
GIS - Postage	517	500	500	177	323	500	0.00%	500	0.00%
GIS - Telephone	1,820	6,600	6,600	1,260	5,340	6,600	0.00%	10,200	54.55%
GIS - Maint. of Property & Eqpt	1,781	17,550	17,550	1,366	16,184	17,550	0.00%	15,050	-14.25%
GIS - Contractual Services	1,980	7,000	7,000	3,561	3,439	7,000	0.00%	10,000	42.86%
GIS - Professional Services	28,040	100,000	100,000	20	99,980	100,000	0.00%	125,000	25.00%
GIS - Property Insurance	-	-	-	-	1,848	1,848	0.00%	2,033	10.01%
GIS - Automobile Insurance	2,834	3,120	3,120	3,012	-	3,012	-3.46%	3,314	10.03%
GIS - Employee Liability	407	450	450	639	-	639	42.00%	703	10.02%
GIS - General Liability	2,342	2,580	2,580	4,478	-	4,478	73.57%	4,926	10.00%
TOTAL OPERATING SERVICES	85,546	186,000	186,000	15,185	131,642	146,827		179,926	
MATERIALS & SUPPLIES:									
GIS - Office & Comm. Equipment	4,806	20,000	20,000	19,496	504	20,000	0.00%	20,000	0.00%
GIS - Office Supplies	4,099	16,000	16,000	1,707	14,293	16,000	0.00%	16,000	0.00%
GIS - Food & Clothing	499	1,500	1,500	1,300	200	1,500	0.00%	2,600	73.33%
GIS - Maint. of Bldgs & Grounds	2,181	1,500	1,500	458	1,042	1,500	0.00%	1,500	0.00%
GIS - Vehicle Supplies	6,312	15,000	15,000	133	14,867	15,000	0.00%	15,000	0.00%
GIS - Equipment & Vehicle Parts	1,810	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	19,707	55,500	55,500	23,094	32,406	55,500		56,600	

CONTINUED

GIS

ACCOUNT NUMBER: 001-400626

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
GIS - Training & Travel	800	7,000	7,000	19	6,981	7,000	0.00%	7,000	0.00%
TOTAL OTHER CHARGES	800	7,000	7,000	19	6,981	7,000		7,000	
CAPITAL OUTLAY:									
GIS - Office Equipment	35,991	60,000	60,000	-	60,000	60,000	0.00%	60,000	0.00%
GIS - Major Repairs	7,550	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	43,541	60,000	60,000	-	60,000	60,000		60,000	
TOTAL EXPENDITURES	436,390	939,210	939,210	199,006	462,546	661,552		827,736	

GIS

ACCOUNT NUMBER: 001-400626

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

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

Grand Total Requested:

\$ 60,000

RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Research/Inv - Professional Services	94,771	93,200	93,200	115,615	4,385	120,000	28.76%	98,200	-18.17%
TOTAL OPERATING SERVICES	94,771	93,200	93,200	115,615	4,385	120,000		98,200	
TOTAL EXPENDITURES	94,771	93,200	93,200	115,615	4,385	120,000		98,200	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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 - Contractual Services	-	6,000	6,000	2,101	3,899	6,000	0.00%	6,000	0.00%
Cable TV Admin - Professional Services	-	24,000	24,000	-	24,000	24,000	0.00%	24,000	0.00%
TOTAL OPERATING SERVICES	-	30,000	30,000	2,101	27,899	30,000		30,000	
MATERIALS & SUPPLIES:									
Cable TV Admin - Office & Comm. Eqpt	-	-	-	328	172	500	100.00%	1,000	100.00%
TOTAL MATERIALS & SUPPLIES	-	-	-	328	172	500		1,000	
CAPITAL OUTLAY:									
Cable TV Admin - Office Eqpt	-	20,000	20,000	-	20,000	20,000	0.00%	30,000	50.00%
TOTAL CAPITAL OUTLAY	-	20,000	20,000	-	20,000	20,000		30,000	
TOTAL EXPENDITURES	-	50,000	50,000	2,429	48,071	50,500		61,000	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 30,000	Upgraded Encore System	\$ 30,000
Grand Total Requested:	\$ 30,000		

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2019	2020					2021		
	Prior Year	Original	Last Adopted	Actual	Estimate	Projected	% Change	% Change	
	Actual	Budget	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:									
Gen Govt - Salaries	599,233	727,000	727,000	262,364	292,636	555,000	-23.66%	695,000	25.23%
Gen Govt - FICA	6,136	9,100	9,100	2,196	2,654	4,850	-46.70%	5,000	3.09%
Gen Govt - Retirement	57,344	78,100	78,100	27,721	30,279	58,000	-25.74%	75,500	30.17%
Gen Govt - Life/Health Insurance	121,484	179,500	179,500	60,629	61,871	122,500	-31.75%	197,100	60.90%
Gen Govt - Workers Compensation	31,531	38,500	38,500	14,759	16,841	31,600	-17.92%	39,500	25.00%
Gen Govt - Unemployment	60	100	100	26	29	55	-45.00%	70	27.27%
Gen Govt - Medicare	8,350	10,600	10,600	3,777	4,173	7,950	-25.00%	9,700	22.01%
Gen Govt - Disability	1,771	2,300	2,300	878	922	1,800	-21.74%	2,300	27.78%
Gen Govt - Deferred Compensation	16,408	17,200	17,200	7,597	8,903	16,500	-4.07%	11,900	-27.88%
Gen Govt - Dental Insurance	1,270	1,560	1,560	610	590	1,200	-23.08%	1,700	41.67%
Gen Govt - OPEB Contribution	20,421	24,600	24,600	9,160	10,690	19,850	-19.31%	24,500	23.43%
Gen Govt - Miscellaneous	2,211	2,100	2,100	90	2,010	2,100	0.00%	2,100	0.00%
TOTAL PERSONAL SERVICES	866,219	1,090,660	1,090,660	389,807	431,598	821,405		1,064,370	
OPERATING SERVICES:									
Gen Govt - Ads, Dues & Subscriptions	438	1,500	1,500	47	1,453	1,500	0.00%	2,000	33.33%
Gen Govt - Printing	242	1,400	1,400	1,916	(516)	1,400	0.00%	1,600	14.29%
Gen Govt - Utilities - Electric	262,278	275,000	275,000	62,385	87,615	150,000	-45.45%	175,000	16.67%
Gen Govt - Utilities - Gas	1,388	1,500	1,500	538	662	1,200	-20.00%	1,400	16.67%
Gen Govt - Utilities - Water	43,758	39,000	39,000	9,678	10,322	20,000	-48.72%	22,000	10.00%
Gen Govt - Telephone	64,123	64,000	64,000	29,466	30,534	60,000	-6.25%	64,000	6.67%
Gen Govt - Rentals	26,902	32,000	32,000	28,907	3,093	32,000	0.00%	82,000	156.25%
Gen Govt - Maint of Property & Equip	251,568	284,000	284,000	184,721	99,279	284,000	0.00%	600,000	111.27%
Gen Govt - Contractual Services	368,242	450,000	450,000	178,387	271,613	450,000	0.00%	577,350	28.30%
Gen Govt - Professional Services	44,688	131,500	131,500	17,862	113,638	131,500	0.00%	385,000	192.78%
Gen Govt - Property Insurance	194,732	213,600	213,600	215,915	3,806	219,721	2.87%	241,693	10.00%
Gen Govt - Automobile Insurance	10,592	11,655	11,655	12,050	-	12,050	3.39%	13,255	10.00%
Gen Govt - Employee Liability	2,786	3,065	3,065	2,709	-	2,709	-11.62%	2,980	10.00%
Gen Govt - General Liability	15,840	17,425	17,425	18,952	-	18,952	8.76%	20,847	10.00%
Gen Govt - Boiler Policy	22,648	24,915	24,915	24,814	-	24,814	-0.41%	27,295	10.00%
TOTAL OPERATING SERVICES	1,310,225	1,550,560	1,550,560	788,347	621,499	1,409,846		2,216,420	

CONTINUED

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Gen Govt - Office & Comm. Equipment	20,000	25,000	25,000	6,611	18,389	25,000	0.00%	31,500	26.00%
Gen Govt - Office Supplies	2,787	2,250	2,250	1,290	960	2,250	0.00%	2,500	11.11%
Gen Govt - Educational, Rec, & Culture	-	1,500	1,500	343	1,157	1,500	0.00%	2,000	33.33%
Gen Govt - Medical Supplies	1,727	2,000	2,000	4,020	(2,020)	2,000	0.00%	6,000	200.00%
Gen Govt - Food & Clothing	8,265	12,000	12,000	11,052	948	12,000	0.00%	15,000	25.00%
Gen Govt - Maint. of Bldgs. & Grounds	108,122	235,000	235,000	75,961	159,039	235,000	0.00%	240,000	2.13%
Gen Govt - Vehicle Supplies	15,050	25,000	25,000	3,661	21,339	25,000	0.00%	25,000	0.00%
Gen Govt - Miscellaneous	14,474	25,000	25,000	6,956	18,044	25,000	0.00%	25,000	0.00%
Gen Govt - Sand, Gravel & Dirt	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Gen Govt - Equipment & Vehicle Parts	11,279	10,000	10,000	290	9,710	10,000	0.00%	10,000	0.00%
Gen Govt - Misc. Chemicals	3,434	8,500	8,500	1,936	6,564	8,500	0.00%	10,000	17.65%
Gen Govt - Tools & Equipment	5,942	8,000	8,000	881	7,119	8,000	0.00%	10,000	25.00%
TOTAL MATERIALS & SUPPLIES	191,080	356,750	356,750	113,001	243,749	356,750		379,500	
OTHER CHARGES:									
Gen Govt - Training & Travel	3,763	10,500	10,500	2,007	8,493	10,500	0.00%	10,500	0.00%
Gen Govt - Official Fees	135	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL OTHER CHARGES	3,898	13,000	13,000	2,007	10,993	13,000		13,000	
CAPITAL OUTLAY:									
Gen Govt - Improvements Other than Bldg	721,842	4,999,000	4,999,000	918,187	1,975,313	2,893,500	-42.12%	5,175,000	78.85%
Gen Govt - Acquisition of Motor Vehicles	68,733	90,000	90,000	-	90,000	90,000	0.00%	60,000	-33.33%
Gen Govt - Buildings & Grounds	79,766	-	-	168,142	131,858	300,000	100.00%	48,000	-84.00%
Gen Govt - Heavy Movable Equipment	22,030	16,000	16,000	8,174	7,826	16,000	0.00%	16,000	0.00%
Gen Govt - Office Equipment	-	40,000	40,000	-	40,000	40,000	0.00%	40,000	0.00%
Gen Govt - Major Repairs	91,041	181,000	181,000	107,629	48,371	156,000	-13.81%	160,000	2.56%
Gen Govt - Architectural/Engineering Fees	223,639	300,000	300,000	151,035	148,965	300,000	0.00%	300,000	0.00%
Gen Govt - Other Fees	2,501	5,000	5,000	-	-	-	-100.00%	-	0.00%
TOTAL CAPITAL OUTLAY	1,209,552	5,631,000	5,631,000	1,353,167	2,442,333	3,795,500		5,799,000	
INTERGOVERNMENTAL:									
Gen Govt - Interg. Service Charge	267,365	300,000	300,000	155,835	154,165	310,000	3.33%	350,000	12.90%
TOTAL INTERGOVERNMENTAL	267,365	300,000	300,000	155,835	154,165	310,000		350,000	
TOTAL EXPENDITURES	3,848,339	8,941,970	8,941,970	2,802,164	3,904,337	6,706,501		9,822,290	

GENERAL GOVERNMENT BUILDINGS
ACCOUNT NUMBER: 001-400640

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 5,175,000	Clerk of Court -Floors and Cubicles	\$ 220,000
		Clerk of Court -Renovations	250,000
		A/C Unit at Arterbury building	10,000
		Government Building Warehouse -Doors, Siding, Roofing, Shelves	200,000
		Government Building Warehouse -Demo Madere's Front Building	200,000
		Courthouse -AHU #5	1,000,000
		Courthouse -Ballards Replacement	125,000
		Courthouse -2nd Floor Renovation of Court Rooms	3,000,000
		Courthouse -Cooling Tower Fill	65,000
		Sheriff -Floor and Base	65,000
		2nd District Sheriff	25,000
		Miscellaneous Projects	15,000
Acquisition of Vehicles	\$ 60,000	Replacement of Two (2) vehicles:	
		Unit #009 (2011 Ford E-350 with 45,019 miles)	\$ 30,000
		Unit #022 (2008 Dodge Pick-up Truck with 72,730 miles)	30,000
Buildings & Grounds	\$ 48,000	Remove tower at Arterbury Building	\$ 12,000
		Shed at Arterbury Building	11,000
		Remove tower behind Courthouse	25,000
Heavy Movable Equipment	\$ 16,000	Zero-turn Mower	\$ 16,000
Office Equipment	\$ 40,000	Miscellaneous Office Equipment & Furniture	\$ 40,000
Major Repairs	\$ 160,000	Repairs to Elevators	\$ 57,000
		Repairs/Replace AC/Heating	34,500
		Repairs to Generator	17,500
		Repairs to Plumbing	17,500
		Repairs to Security Equipment & Systems	17,500
		Repairs/Replace Electrical	16,000
Architectural/Engineering Fees	\$ 300,000	Courthouse -AHU # 1&3	\$ 300,000
Grand Total Requested:	\$ 5,799,000		

RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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.	150,112	173,500	173,500	164,799	-	164,799	-5.01%	174,500	5.89%
TOTAL INTERGOVERNMENTAL	150,112	173,500	173,500	164,799	-	164,799		174,500	
TOTAL EXPENDITURES	150,112	173,500	173,500	164,799	-	164,799		174,500	

RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Retired Employees - Post-Emp Health Ins.	233,650	282,250	282,250	129,939	146,446	276,385	-2.08%	372,926	34.93%
TOTAL PERSONAL SERVICES	233,650	282,250	282,250	129,939	146,446	276,385		372,926	
TOTAL EXPENDITURES	233,650	282,250	282,250	129,939	146,446	276,385		372,926	

RISK MANAGEMENT
ACCOUNT NUMBER: 001-400675

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	253,355	315,500	315,500	138,702	179,298	318,000	0.79%	333,500	4.87%
Risk Mngt - FICA	436	900	900	25	-	25	-97.22%	-	-100.00%
Risk Mngt - Retirement	28,418	37,700	37,700	16,941	22,059	39,000	3.45%	41,000	5.13%
Risk Mngt - Life/Health Insurance	38,648	45,500	45,500	20,167	22,333	42,500	-6.59%	48,000	12.94%
Risk Mngt - Workers Compensation	1,170	1,500	1,500	693	907	1,600	6.67%	1,700	6.25%
Risk Mngt - Unemployment	25	35	35	14	21	35	0.00%	35	0.00%
Risk Mngt - Medicare	3,597	4,600	4,600	2,115	2,785	4,900	6.52%	4,900	0.00%
Risk Mngt - Disability	812	1,000	1,000	489	561	1,050	5.00%	1,100	4.76%
Risk Mngt - Deferred Compensation	14,113	20,100	20,100	8,770	11,230	20,000	-0.50%	21,200	6.00%
Risk Mngt - Dental Insurance	240	360	360	120	120	240	-33.33%	240	0.00%
Risk Mngt - OPEB Contribution	8,622	10,550	10,550	4,840	6,360	11,200	6.16%	11,700	4.46%
Risk Mngt - Miscellaneous	180	1,500	1,500	45	1,455	1,500	0.00%	1,500	0.00%
TOTAL PERSONAL SERVICES	349,616	439,245	439,245	192,921	247,129	440,050		464,875	
OPERATING SERVICES:									
Risk Mngt - Ads, Dues & Subscriptions	935	5,530	5,530	559	5,441	6,000	8.50%	5,934	-1.10%
Risk Mngt - Printing	80	1,000	1,000	105	895	1,000	0.00%	1,000	0.00%
Risk Mngt - Postage	51	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Risk Mngt - Telephone	2,968	3,740	3,740	1,321	2,179	3,500	-6.42%	3,540	1.14%
Risk Mngt - Rentals	2,330	5,000	5,000	935	4,065	5,000	0.00%	5,000	0.00%
Risk Mngt - Maint of Property & Equip	3,059	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Risk Mngt - Contractual Services	480	600	600	23	577	600	0.00%	600	0.00%
Risk Mngt - Professional Services	40	10,000	10,000	20	9,980	10,000	0.00%	10,000	0.00%
Risk Mngt - Auto Insurance	3,779	4,160	4,160	4,017	-	4,017	-3.44%	4,418	9.98%
Risk Mngt - Employee Liability	419	460	460	436	-	436	-5.22%	479	9.86%
Risk Mngt - General Liability	2,392	2,635	2,635	3,049	-	3,049	15.71%	3,354	10.00%
TOTAL OPERATING SERVICES	16,533	39,125	39,125	10,465	29,137	39,602		40,325	

CONTINUED

RISK MANAGEMENT
ACCOUNT NUMBER: 001-400675

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	6,126	12,000	12,000	7,743	4,257	12,000	0.00%	12,000	0.00%
Risk Mngt - Office Supplies	3,226	8,000	8,000	2,895	5,105	8,000	0.00%	8,000	0.00%
Risk Mngt - Educational	2,200	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Risk Mngt - Medical & Drugs	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Risk Mngt - Food & Clothing	852	2,400	2,400	1,135	485	1,620	-32.50%	1,800	11.11%
Risk Mngt - Maint of Bldg & Grds	1,456	3,000	3,000	150	2,850	3,000	0.00%	3,000	0.00%
Risk Mngt - Vehicle Supplies	4,243	7,000	7,000	915	6,085	7,000	0.00%	7,000	0.00%
Risk Mngt - Miscellaneous	420	2,000	2,000	98	1,902	2,000	0.00%	2,000	0.00%
Risk Mngt - Vehicle Parts & Equipment	503	4,000	4,000	843	3,157	4,000	0.00%	4,000	0.00%
Risk Mngt - Lab Chemicals/Supplies	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Risk Mngt - Tools & Equipment	254	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL MATERIALS & SUPPLIES	19,280	47,900	47,900	13,779	33,341	47,120		47,300	
OTHER CHARGES:									
Risk Mngt - Training & Travel	3,073	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
Risk Mngt - Miscellaneous	38,711	50	50	-	50	50	0.00%	50	0.00%
TOTAL OTHER CHARGES	41,784	15,050	15,050	-	15,050	15,050		15,050	
TOTAL EXPENDITURES	427,213	541,320	541,320	217,165	324,657	541,822		567,550	

GRANTS ADMINISTRATION
ACCOUNT NUMBER: 001-400680

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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:									
Grants - Salaries	201,950	216,000	216,000	89,421	127,079	216,500	0.23%	241,600	11.59%
Grants - FICA	182	450	450	-	-	-	-100.00%	-	0.00%
Grants - Retirement	21,908	26,100	26,100	10,685	15,815	26,500	1.53%	29,600	11.70%
Grants - Life/Health Insurance	41,701	45,000	45,000	17,756	21,744	39,500	-12.22%	60,000	51.90%
Grants - Workers Compensation	933	1,000	1,000	447	653	1,100	10.00%	1,250	13.64%
Grants - Unemployment	20	25	25	9	16	25	0.00%	25	0.00%
Grants - Medicare	2,801	3,150	3,150	1,263	1,787	3,050	-3.17%	3,600	18.03%
Grants - Disability	612	700	700	295	320	615	-12.14%	800	30.08%
Grants - Deferred Compensation	3,494	300	300	200	260	460	53.33%	500	8.70%
Grants - Dental Insurance	350	360	360	120	120	240	-33.33%	360	50.00%
Grants - OPEB Contribution	6,965	7,300	7,300	3,130	4,470	7,600	4.11%	8,500	11.84%
Grants - Miscellaneous	90	100	100	-	100	100	0.00%	150	50.00%
TOTAL PERSONAL SERVICES	281,006	300,485	300,485	123,326	172,364	295,690		346,385	
OPERATING SERVICES:									
Grants - Ads, Dues & Subscriptions	297	625	625	-	625	625	0.00%	900	44.00%
Grants - Printing	-	175	175	105	70	175	0.00%	175	0.00%
Grants - Postage	67	150	150	-	150	150	0.00%	200	33.33%
Grants - Telephone	980	1,200	1,200	274	926	1,200	0.00%	1,200	0.00%
Grants - Maint of Property & Equipment	-	500	500	-	500	500	0.00%	300	-40.00%
Grants - Contractual Services	754	1,000	1,000	240	760	1,000	0.00%	1,000	0.00%
Grants - Professional Services	15,659	30,500	30,500	532	29,968	30,500	0.00%	51,000	67.21%
Grants - Employee Liability	298	330	330	299	-	299	-9.39%	329	10.03%
Grants - General Liability	1,745	1,920	1,920	2,092	-	2,092	8.96%	2,301	9.99%
TOTAL OPERATING SERVICES	19,800	36,400	36,400	3,542	32,999	36,541		57,405	
MATERIALS & SUPPLIES:									
Grants - Office & Comm. Equipment	3,611	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Grants - Office Supplies	1,140	1,200	1,200	1,256	(56)	1,200	0.00%	5,000	316.67%
Grants - Food & Clothing	290	600	600	710	(110)	600	0.00%	1,100	83.33%
Grants - Equipment & Vehicle Repairs	1,121	1,300	1,300	-	1,300	1,300	0.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	6,162	5,100	5,100	1,966	3,134	5,100		8,100	
OTHER CHARGES:									
Grants - Training & Travel	2,428	10,000	4,395	152	9,848	10,000	127.53%	15,000	50.00%
Grants - Official Fees	205	250	250	-	-	-	-100.00%	-	0.00%
TOTAL OTHER CHARGES	2,633	10,250	4,645	152	9,848	10,000		15,000	

CONTINUED

GRANTS ADMINISTRATION
ACCOUNT NUMBER: 001-400680

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
CAPITAL OUTLAY:									
Grants - Office Equipment	-	-	5,605	-	5,605	5,605	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	-	5,605	-	5,605	5,605		-	
TOTAL EXPENDITURES	309,601	352,235	352,235	128,986	218,345	352,936		426,890	

SHERIFF

ACCOUNT NUMBER: 001-410100

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	2,815	4,800	4,800	1,110	2,970	4,080	-15.00%	4,375	7.23%
Sheriff - Utilities - Gas	374	480	480	143	307	450	-6.25%	480	6.67%
Sheriff - Utilities - Water	512	580	580	220	380	600	3.45%	650	8.33%
Sheriff - Maint of Property & Equipment	1,550	2,000	2,000	1,533	2,017	3,550	77.50%	2,000	-43.66%
Sheriff - Contractual Services	12,549	14,220	14,220	4,206	9,374	13,580	-4.50%	14,220	4.71%
Sheriff - Professional Services	-	-	-	11,615	-	11,615	100.00%	-	-100.00%
Sheriff - Property Insurance	9,194	10,115	10,115	7,605	5,968	13,573	34.19%	14,931	10.01%
Sheriff - Employee Liability	1,703	1,875	1,875	1,637	-	1,637	-12.69%	1,801	10.02%
Sheriff - General Liability	9,861	10,850	10,850	11,447	-	11,447	5.50%	12,591	9.99%
TOTAL OPERATING SERVICES	38,558	44,920	44,920	39,516	21,016	60,532		51,048	
MATERIALS & SUPPLIES:									
Sheriff - Food & Clothing	-	-	8,162	208	292	500	-93.87%	1,000	100.00%
Sheriff - Maint of Buildings & Grounds	1,651	1,600	1,600	506	1,094	1,600	0.00%	1,700	6.25%
Sheriff - Sand, Shell, Gravel	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,651	4,600	12,762	714	4,386	5,100		5,700	
OTHER CHARGES:									
Sheriff - Deputies	13,700	25,000	25,000	2,350	17,650	20,000	-20.00%	25,000	25.00%
TOTAL OTHER CHARGES	13,700	25,000	25,000	2,350	17,650	20,000		25,000	
CAPITAL OUTLAY:									
Sheriff - Office Equipment	57,912	-	-	-	-	-	0.00%	-	0.00%
Sheriff - Major Repairs	-	43,000	43,000	-	-	-	-100.00%	43,000	100.00%
TOTAL CAPITAL OUTLAY	57,912	43,000	43,000	-	-	-		43,000	
INTERGOVERNMENTAL:									
Sheriff - Feeding & Maint. of Prisoners	1,165,770	1,806,750	1,798,588	384,210	1,356,140	1,740,350	-3.24%	1,752,000	0.67%
Sheriff - Transportation of Inmates	19,415	24,000	24,000	3,422	20,578	24,000	0.00%	24,000	0.00%
Sheriff - Court Attendance	14,164	25,000	25,000	-	20,000	20,000	-20.00%	25,000	25.00%
Sheriff - Canine Supplies	1,440	1,440	1,440	720	720	1,440	0.00%	1,440	0.00%
TOTAL INTERGOVERNMENTAL	1,200,789	1,857,190	1,849,028	388,352	1,397,438	1,785,790		1,802,440	
TOTAL EXPENDITURES	1,312,610	1,974,710	1,974,710	430,932	1,440,490	1,871,422		1,927,188	

SHERIFF

ACCOUNT NUMBER: 001-410100

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

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

Grand Total Requested:

\$ 43,000

JUVENILE

ACCOUNT NUMBER: 001-410530

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Juvenile - Contractual Services	7,764	36,000	36,000	680	19,690	20,370	-43.42%	30,000	47.28%
Juvenile - Employee Liability	66	75	75	35	-	35	-53.33%	38	8.57%
Juvenile - General Liability	349	385	385	241	-	241	-37.40%	265	9.96%
TOTAL OPERATING SERVICES	8,179	36,460	36,460	956	19,690	20,646		30,303	
MATERIALS & SUPPLIES:									
Juvenile - Medical/Drugs	-	500	500	-	250	250	-50.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	-	500	500	-	250	250		500	
 TOTAL EXPENDITURES	 8,179	 36,960	 36,960	 956	 19,940	 20,896		 30,803	

EMERGENCY PREPAREDNESS

ACCOUNT NUMBER: 001-410710

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	339,855	336,000	336,000	152,435	186,065	338,500	0.74%	346,000	2.22%
Emerg Prep - Retirement	39,200	42,000	42,000	18,673	23,327	42,000	0.00%	42,500	1.19%
Emerg Prep - Life/Health Insurance	45,729	52,100	52,100	24,464	25,636	50,100	-3.84%	55,000	9.78%
Emerg Prep - Workers Compensation	1,570	1,550	1,550	762	938	1,700	9.68%	1,800	5.88%
Emerg Prep - Unemployment	34	35	35	15	20	35	0.00%	35	0.00%
Emerg Prep - Medicare	4,822	4,900	4,900	2,202	2,698	4,900	0.00%	5,050	3.06%
Emerg Prep - Disability	1,065	1,200	1,200	554	646	1,200	0.00%	1,150	-4.17%
Emerg Prep - Deferred Compensation	3,879	4,100	4,100	1,754	2,146	3,900	-4.88%	4,100	5.13%
Emerg Prep - Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
Emerg Prep - OPEB Contribution	11,895	12,000	12,000	5,335	6,665	12,000	0.00%	12,200	1.67%
Emerg Prep - Miscellaneous	-	320	320	-	320	320	0.00%	320	0.00%
TOTAL PERSONAL SERVICES	448,409	454,565	454,565	206,374	248,641	455,015		468,515	
OPERATING SERVICES:									
Emerg Prep - Telephone	7,436	4,800	4,800	2,160	2,640	4,800	0.00%	4,800	0.00%
Emerg Prep - Contractual Services	480	480	480	200	280	480	0.00%	480	0.00%
Emerg Prep - Employee Liability	415	460	460	387	-	387	-15.87%	425	9.82%
Emerg Prep - General Liability	2,362	2,600	2,600	2,704	-	2,704	4.00%	2,975	10.02%
TOTAL OPERATING SERVICES	10,693	8,340	8,340	5,451	2,920	8,371		8,680	
MATERIALS & SUPPLIES:									
Emerg Prep - Food & Clothing	190	800	800	800	-	800	0.00%	800	0.00%
TOTAL MATERIALS & SUPPLIES	190	800	800	800	-	800		800	
TOTAL EXPENDITURES	459,292	463,705	463,705	212,625	251,561	464,186		477,995	

EMERGENCY PREPAREDNESS SUBSIDIARY
ACCOUNT NUMBER: 001-410711

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Emerg Prep Sub - Salaries	8,344	27,200	27,200	1,572	6,528	8,100	-70.22%	24,000	196.30%
Emerg Prep Sub - FICA	517	1,700	1,700	97	403	500	-70.59%	1,500	200.00%
Emerg Prep Sub - Workers Compensation	39	130	130	8	32	40	-69.23%	120	200.00%
Emerg Prep Sub - Unemployment	1	5	5	-	5	5	0.00%	5	0.00%
Emerg Prep Sub - Medicare	121	400	400	23	97	120	-70.00%	345	187.50%
Emerg Prep Sub - Miscellaneous	225	450	450	90	360	450	0.00%	450	0.00%
TOTAL PERSONAL SERVICES	9,247	29,885	29,885	1,790	7,425	9,215		26,420	
OPERATING SERVICES:									
Emerg Prep Sub - Ads, Dues & Subscript.	3,675	13,305	13,305	5,043	8,932	13,975	5.04%	17,135	22.61%
Emerg Prep Sub - Printing	2,128	5,000	5,000	5,488	(98)	5,390	7.80%	5,140	-4.64%
Emerg Prep Sub - Utilities - Electric	82,012	108,000	108,000	25,427	82,573	108,000	0.00%	108,000	0.00%
Emerg Prep Sub - Utilities - Gas	366	600	600	203	397	600	0.00%	600	0.00%
Emerg Prep Sub - Utilities - Water	1,183	1,800	1,800	1,123	677	1,800	0.00%	1,800	0.00%
Emerg Prep Sub -Postage	-	250	250	-	250	250	0.00%	250	0.00%
Emerg Prep Sub - Telephone	16,322	29,650	29,650	6,818	38,136	44,954	51.62%	21,350	-52.51%
Emerg Prep Sub - Rentals	2,035	2,250	2,250	704	1,166	1,870	-16.89%	2,000	6.95%
Emerg Prep Sub - Maint of Prop & Equip	16,036	29,500	29,500	6,021	23,479	29,500	0.00%	29,500	0.00%
Emerg Prep Sub - Contractual Services	232,305	98,073	98,073	734,806	1,023,548	1,758,354	1692.90%	124,145	-92.94%
Emerg Prep Sub - Professional Services	123,468	11,500	11,500	66,140	85,464	151,604	1218.30%	8,500	-94.39%
Emerg Prep Sub - Property Insurance	23,272	25,390	25,390	26,029	3,806	29,835	17.51%	32,819	10.00%
Emerg Prep Sub - Automobile Insurance	4,723	5,200	5,200	5,021	-	5,021	-3.44%	5,523	10.00%
Emerg Prep Sub - Employee Liability	1,520	1,675	1,675	857	-	857	-48.84%	943	10.04%
Emerg Prep Sub - General Liability	15,468	17,015	17,015	11,966	-	11,966	-29.67%	13,163	10.00%
TOTAL OPERATING SERVICES	524,513	349,208	349,208	895,646	1,268,330	2,163,976		370,868	
MATERIALS & SUPPLIES:									
Emerg Prep Sub - Office & Comm. Equip.	16,284	39,300	39,300	14,235	25,065	39,300	0.00%	34,300	-12.72%
Emerg Prep Sub - Office Supplies	8,192	6,500	6,500	4,342	2,158	6,500	0.00%	9,500	46.15%
Emerg Prep Sub - Medical Supplies	221	200	200	-	200	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	11,841	19,000	19,000	2,147	16,853	19,000	0.00%	19,000	0.00%
Emerg Prep Sub - Maint of Bldgs & Grnds	6,378	4,500	4,500	2,978	1,522	4,500	0.00%	7,450	65.56%
Emerg Prep Sub - Vehicle Supplies	6,986	18,000	18,000	2,110	15,890	18,000	0.00%	18,000	0.00%
Emerg Prep Sub - Miscellaneous	219	1,500	1,500	175	1,325	1,500	0.00%	1,500	0.00%
Emerg Prep Sub - Equip & Vehicle Parts	2,907	5,000	5,000	1,473	3,527	5,000	0.00%	5,000	0.00%
Emerg Prep Sub - Tools & Equipment	2,155	1,500	1,500	164	1,336	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	55,183	95,500	95,500	27,624	67,876	95,500		96,450	

CONTINUED

EMERGENCY PREPAREDNESS SUBSIDIARY
ACCOUNT NUMBER: 001-410711

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	5,837	25,400	25,400	592	23,908	24,500	-3.54%	25,400	3.67%
Emerg Prep Sub - Official Fees	400	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep Sub - Miscellaneous	939	-	-	1,637	-	1,637	100.00%	2,000	22.17%
TOTAL OTHER CHARGES	7,176	25,400	25,400	2,229	23,908	26,137		27,400	
CAPITAL OUTLAY:									
Emerg Prep Sub - Imp. Other than Building	11,715	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep Sub - Acquisition of Vehicle	34,967	-	-	-	34,890	34,890	100.00%	-	-100.00%
Emerg Prep Sub - Bldgs, Grds, General Plt	-	34,000	34,000	-	50,000	50,000	47.06%	-	-100.00%
Emerg Prep Sub - Office Equipment	88,293	75,000	75,000	-	75,000	75,000	0.00%	398,280	431.04%
TOTAL CAPITAL OUTLAY	134,975	109,000	109,000	-	159,890	159,890		398,280	
TOTAL EXPENDITURES	731,094	608,993	608,993	927,289	1,527,429	2,454,718		919,418	
FUNDING SOURCE:									
General Fund	535,787	608,993	608,993	370,956	293,652	664,608	9.13%	919,418	38.34%
Hazard Mitigation Grant	130,537	-	-	520,315	1,149,989	1,670,304	0.00%	-	0.00%
Homeowner Share	64,770	-	-	36,018	83,788	119,806	100.00%	-	-100.00%
TOTAL	731,094	608,993	608,993	927,289	1,527,429	2,454,718		919,418	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 398,280	Upgrade EOC Audio/Visual Equipment Dosicard Grant (Port Security Grant 75/25 funded)	\$ 40,000 358,280

Grand Total Requested: **\$ 398,280**

EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	568,719	603,500	603,500	268,039	311,961	580,000	-3.89%	598,000	3.10%
EOC 24 Hrs - FICA	359	750	750	-	-	-	-100.00%	-	0.00%
EOC 24 Hrs - Retirement	64,950	74,000	74,000	32,835	38,165	71,000	-4.05%	73,500	3.52%
EOC 24 Hrs - Life/Health Insurance	83,134	94,500	94,500	44,390	46,610	91,000	-3.70%	100,000	9.89%
EOC 24 Hrs - Workers Compensation	2,627	2,800	2,800	1,340	1,560	2,900	3.57%	3,050	5.17%
EOC 24 Hrs - Unemployment	57	60	60	27	33	60	0.00%	60	0.00%
EOC 24 Hrs - Medicare	8,069	8,800	8,800	3,922	4,678	8,600	-2.27%	8,800	2.33%
EOC 24 Hrs - Disability	1,437	1,510	1,510	749	751	1,500	-0.66%	2,000	33.33%
EOC 24 Hrs - Deferred Compensation	10,475	13,500	13,500	6,714	10,386	17,100	26.67%	19,600	14.62%
EOC 24 Hrs - Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
EOC 24 Hrs - OPEB Contribution	19,703	20,700	20,700	9,381	10,919	20,300	-1.93%	21,500	5.91%
EOC 24 Hrs - Miscellaneous	-	560	560	45	515	560	0.00%	560	0.00%
TOTAL PERSONAL SERVICES	759,890	821,040	821,040	367,622	425,758	793,380		827,430	
OPERATING SERVICES:									
EOC 24 Hrs - Ads, Dues & Subscriptions	-	630	630	-	630	630	0.00%	630	0.00%
EOC 24 Hrs - Telephone	5,302	5,510	5,510	2,654	2,856	5,510	0.00%	5,510	0.00%
EOC 24 Hrs - Contractual Services	500	1,000	1,000	14	986	1,000	0.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	775	855	855	726	-	726	-15.09%	798	9.92%
EOC 24 Hrs - General Liability	4,444	4,890	4,890	5,073	-	5,073	3.74%	5,580	9.99%
TOTAL OPERATING SERVICES	11,021	12,885	12,885	8,467	4,472	12,939		13,518	
MATERIALS & SUPPLIES:									
EOC 24 Hrs - Food & Clothing	760	1,400	1,400	1,400	-	1,400	0.00%	1,400	0.00%
TOTAL MATERIALS & SUPPLIES	760	1,400	1,400	1,400	-	1,400		1,400	
OTHER CHARGES:									
EOC 24 Hrs - Training & Travel	3,647	26,500	26,500	260	18,740	19,000	-28.30%	19,000	0.00%
TOTAL OTHER CHARGES	3,647	26,500	26,500	260	18,740	19,000		19,000	
TOTAL EXPENDITURES	775,318	861,825	861,825	377,749	448,970	826,719		861,348	
<i>General Fund</i>	<i>665,318</i>	<i>751,825</i>	<i>751,825</i>	<i>322,749</i>	<i>393,970</i>	<i>716,719</i>	<i>-4.67%</i>	<i>751,348</i>	<i>4.83%</i>
<i>Entergy - Waterford 3</i>	<i>110,000</i>	<i>110,000</i>	<i>110,000</i>	<i>55,000</i>	<i>55,000</i>	<i>110,000</i>	<i>0.00%</i>	<i>110,000</i>	<i>0.00%</i>
TOTAL	775,318	861,825	861,825	377,749	448,970	826,719		861,348	

MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	20,001	22,600	22,600	9,582	12,418	22,000	-2.65%	23,500	6.82%
Motor Vehicles - FICA	1,240	1,400	1,400	594	806	1,400	0.00%	1,450	3.57%
Motor Vehicles - Workers Compensation	92	110	110	48	62	110	0.00%	115	4.55%
Motor Vehicles - Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Motor Vehicles - Medicare	290	330	330	139	181	320	-3.03%	350	9.38%
Motor Vehicles - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	21,625	24,525	24,525	10,364	13,551	23,915		25,500	
OPERATING SERVICES:									
Motor Vehicles - Utilities - Electrical	4,101	4,200	4,200	(31)	3,131	3,100	-26.19%	3,600	16.13%
Motor Vehicles - Utilities - Water	275	600	600	228	299	527	-12.17%	600	13.85%
Motor Vehicles - Maint of Prop & Eqpt	-	500	500	-	200	200	-60.00%	500	150.00%
Motor Vehicles - Contractual Services	775	1,000	1,000	250	550	800	-20.00%	1,000	25.00%
Motor Vehicles - Property Insurance	1,347	1,485	1,485	1,628	-	1,628	9.63%	1,790	9.95%
Motor Vehicles - Employee Liability	31	35	35	29	-	29	-17.14%	32	10.34%
Motor Vehicles - General Liability	176	195	195	201	-	201	3.08%	221	9.95%
TOTAL OPERATING SERVICES	6,705	8,015	8,015	2,305	4,180	6,485		7,743	
MATERIALS & SUPPLIES:									
Motor Vehicles - Office & Comm. Equip.	128	600	600	-	300	300	-50.00%	600	100.00%
Motor Vehicles - Office Supplies	129	500	500	-	250	250	-50.00%	500	100.00%
Motor Vehicles - Food & Clothing	-	100	100	-	100	100	0.00%	100	0.00%
Motor Vehicles - Maint of Bldgs & Grnds	-	500	500	-	250	250	-50.00%	500	100.00%
TOTAL MATERIALS & SUPPLIES	257	1,700	1,700	-	900	900		1,700	
TOTAL EXPENDITURES	28,587	34,240	34,240	12,669	18,631	31,300		34,943	
FUNDING SOURCE:									
General Fund	5,673	8,240	8,240	8,838	11,853	20,691	151.10%	14,943	-27.78%
Motor Vehicle Transaction Fee	21,087	24,000	24,000	3,831	4,869	8,700	-63.75%	18,000	106.90%
Driver's License Reinstatement Fee	1,827	2,000	2,000	-	1,909	1,909	-4.55%	2,000	4.77%
TOTAL	28,587	34,240	34,240	12,669	18,631	31,300		34,943	

CORONER

ACCOUNT NUMBER: 001-430160

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Coroner - Salaries	206,213	225,500	238,145	94,725	123,275	218,000	-8.46%	234,000	7.34%
Coroner - Fees for Services	-	-	-	28,700	36,300	65,000	100.00%	75,000	15.38%
Coroner - FICA	4,401	5,500	6,173	2,059	2,991	5,050	-18.19%	5,600	10.89%
Coroner - Retirement	15,598	17,300	17,300	7,694	9,406	17,100	-1.16%	17,700	3.51%
Coroner - Life/Health Insurance	54,486	62,000	62,000	29,083	30,517	59,600	-3.87%	66,000	10.74%
Coroner - Workers Compensation	542	605	645	269	346	615	-4.65%	670	8.94%
Coroner - Unemployment	16	20	27	8	12	20	-25.93%	25	25.00%
Coroner - Medicare	2,869	3,300	3,458	1,757	1,843	3,600	4.11%	3,400	-5.56%
Coroner - Disability	190	200	200	97	103	200	0.00%	220	10.00%
Coroner - Deferred Comp	415	500	500	212	288	500	0.00%	500	0.00%
Coroner - Dental Insurance	480	480	480	240	240	480	0.00%	480	0.00%
Coroner - OPEB Contribution	4,733	4,900	4,900	2,198	2,702	4,900	0.00%	5,050	3.06%
Coroner - Miscellaneous	45	500	500	45	455	500	0.00%	600	20.00%
TOTAL PERSONAL SERVICES	289,988	320,805	334,328	167,087	208,478	375,565		409,245	
OPERATING SERVICES:									
Coroner - Ads, Dues & Subscriptions	1,250	1,500	1,500	1,250	250	1,500	0.00%	2,000	33.33%
Coroner - Printing	225	1,500	1,500	134	1,366	1,500	0.00%	1,500	0.00%
Coroner - Gas	210	600	600	124	276	400	-33.33%	500	25.00%
Coroner - Water	253	500	500	137	263	400	-20.00%	500	25.00%
Coroner - Postage	330	1,000	1,000	220	660	880	-12.00%	1,000	13.64%
Coroner - Telephone	15,162	16,000	16,000	7,573	7,727	15,300	-4.38%	15,520	1.44%
Coroner - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Coroner - Maint. Of Property & Equipment	3,741	5,500	5,500	1,435	3,565	5,000	-9.09%	5,500	10.00%
Coroner - Contractual Services	13,066	15,000	15,000	3,019	13,036	16,055	7.03%	18,780	16.97%
Coroner - Professional Services	131,078	175,000	161,477	33,566	26,434	60,000	-62.84%	50,000	-16.67%
Coroner - Property Insurance	408	450	450	494	-	494	9.78%	543	9.92%
Coroner - Automobile Insurance	2,462	2,710	2,710	3,012	-	3,012	11.14%	3,314	10.03%
Coroner - Employee Liability	535	590	590	505	-	505	-14.41%	556	10.10%
Coroner - General Liability	3,290	3,620	3,620	3,873	-	3,873	6.99%	4,601	18.80%
TOTAL OPERATING SERVICES	172,010	224,670	211,147	55,342	54,277	109,619		105,014	

CONTINUED

CORONER

ACCOUNT NUMBER: 001-430160

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Coroner - Office & Communications Equip.	8,333	10,000	10,000	12,096	3,904	16,000	60.00%	13,500	-15.63%
Coroner - Office Supplies	4,309	5,000	5,000	3,043	1,957	5,000	0.00%	5,000	0.00%
Coroner - Food & Clothing	2,033	5,400	5,400	2,100	900	3,000	-44.44%	12,900	330.00%
Coroner - Maint. Of Building & Grounds	765	3,000	3,000	946	2,054	3,000	0.00%	8,000	166.67%
Coroner - Vehicle Supplies	2,764	8,500	8,500	1,071	4,429	5,500	-35.29%	7,500	36.36%
Coroner - Equipment & Vehicle Parts	1,634	5,000	5,000	-	3,500	3,500	-30.00%	5,000	42.86%
Coroner - Miscellaneous Materials	-	3,000	3,000	-	3,000	3,000	0.00%	4,000	33.33%
TOTAL MATERIALS & SUPPLIES	19,838	39,900	39,900	19,256	19,744	39,000		55,900	
OTHER CHARGES:									
Coroner - Training & Travel	7,185	15,000	15,000	645	9,355	10,000	-33.33%	15,000	50.00%
Coroner - Official Fees	-	400	400	-	300	300	-25.00%	400	33.33%
TOTAL OTHER CHARGES	7,185	15,400	15,400	645	9,655	10,300		15,400	
CAPITAL OUTLAY:									
Coroner - Vehicle Acquisition	37,040	50,000	50,000	-	5,000	5,000	-90.00%	-	-100.00%
Coroner - Heavy Movable Equipment	-	-	-	7,500	-	7,500	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	37,040	50,000	50,000	7,500	5,000	12,500		-	
INTERGOVERNMENTAL:									
Coroner - Grants	-	250,000	250,000	-	-	-	-100.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	-	250,000	250,000	-	-	-		-	
TOTAL EXPENDITURES	526,061	900,775	900,775	249,830	297,154	546,984		585,559	
FUNDING SOURCE:									
General Fund	457,436	848,275	848,275	226,005	264,979	490,984	-42.12%	535,559	9.08%
Coroner - Other Fees	15,825	12,500	12,500	8,425	9,575	18,000	44.00%	15,000	-16.67%
Institutional Charges	52,800	40,000	40,000	15,400	22,600	38,000	-5.00%	35,000	-7.89%
TOTAL	526,061	900,775	900,775	249,830	297,154	546,984		585,559	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	403,840	480,000	480,000	157,777	197,723	355,500	-25.94%	458,500	28.97%
Animal - FICA	1,129	2,150	2,150	49	51	100	-95.35%	1,200	1100.00%
Animal - Retirement	44,482	56,000	56,000	19,230	24,270	43,500	-22.32%	54,000	24.14%
Animal - Life/Health Insurance	68,007	96,200	96,200	37,175	41,625	78,800	-18.09%	97,000	23.10%
Animal - Workers Compensation	30,417	36,200	36,200	12,692	16,308	29,000	-19.89%	37,100	27.93%
Animal - Unemployment	40	50	50	16	34	50	0.00%	50	0.00%
Animal - Medicare	5,727	7,000	7,000	2,293	2,807	5,100	-27.14%	6,700	31.37%
Animal - Disability	1,070	1,300	1,300	525	525	1,050	-19.23%	1,300	23.81%
Animal - Deferred Compensation	2,943	6,150	6,150	2,504	2,996	5,500	-10.57%	5,650	2.73%
Animal - Dental Insurance	480	600	600	250	250	500	-16.67%	600	20.00%
Animal - OPEB Contribution	13,504	16,000	16,000	5,494	7,006	12,500	-21.88%	15,500	24.00%
Animal - Miscellaneous	738	750	750	145	(145)	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	572,377	702,400	702,400	238,150	293,450	531,600		677,600	
OPERATING SERVICES:									
Animal - Ads, Dues & Subscriptions	1,318	1,000	1,000	242	758	1,000	0.00%	1,000	0.00%
Animal - Printing	2,420	3,000	3,000	1,225	1,775	3,000	0.00%	5,000	66.67%
Animal - Utilities - Electric	24,506	25,000	25,000	5,555	6,445	12,000	-52.00%	14,000	16.67%
Animal - Utilities - Water	3,086	3,000	3,000	743	857	1,600	-46.67%	1,800	12.50%
Animal - Telephone	6,968	7,000	7,000	2,932	4,068	7,000	0.00%	7,000	0.00%
Animal - Rentals	2,099	1,500	1,500	870	630	1,500	0.00%	1,500	0.00%
Animal - Maint of Property & Equipment	15,215	19,000	19,000	4,729	14,271	19,000	0.00%	25,000	31.58%
Animal - Contractual Services	20,948	25,000	25,000	8,293	16,707	25,000	0.00%	30,000	20.00%
Animal - Professional Services	4,787	6,000	6,000	678	5,322	6,000	0.00%	6,000	0.00%
Animal - Property Insurance	9,685	10,655	10,655	10,511	2,600	13,111	23.05%	14,422	10.00%
Animal - Automobile Insurance	5,668	6,240	6,240	6,742	-	6,742	8.04%	7,417	10.01%
Animal - Employee Liability	789	870	870	973	-	973	11.84%	1,070	9.97%
Animal - General Liability	4,504	4,960	4,960	5,453	-	5,453	9.94%	5,999	10.01%
TOTAL OPERATING SERVICES	101,993	113,225	113,225	48,946	53,433	102,379		120,208	

CONTINUED

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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.	13,378	10,000	10,000	1,439	8,561	10,000	0.00%	10,000	0.00%
Animal - Office Supplies	3,970	4,500	4,500	1,539	2,961	4,500	0.00%	5,000	11.11%
Animal - Medical Supplies	26,087	54,000	54,000	12,358	41,642	54,000	0.00%	45,000	-16.67%
Animal - Food & Clothing	22,429	18,000	18,000	4,841	13,159	18,000	0.00%	18,000	0.00%
Animal - Maint of Buildings & Grounds	26,731	15,000	15,000	6,088	8,912	15,000	0.00%	30,000	100.00%
Animal - Vehicle Supplies	9,461	10,000	10,000	2,104	7,896	10,000	0.00%	5,000	-50.00%
Animal - Miscellaneous	2,465	5,000	5,000	2,051	2,949	5,000	0.00%	5,000	0.00%
Animal - Equipment & Vehicle Parts	820	3,000	3,000	923	2,077	3,000	0.00%	3,000	0.00%
Animal - Tools & Equipment	6,681	7,000	7,000	438	6,562	7,000	0.00%	7,000	0.00%
TOTAL MATERIALS & SUPPLIES	112,022	126,500	126,500	31,781	94,719	126,500		128,000	
OTHER CHARGES:									
Animal - Training & Travel	5,862	9,000	9,000	3,137	3,863	7,000	-22.22%	8,000	14.29%
Animal - Official Fees	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL OTHER CHARGES	5,862	9,500	9,500	3,137	4,363	7,500		8,500	
CAPITAL OUTLAY:									
Animal - Improvement Other than Building	-	96,600	96,600	23,809	88,791	112,600	16.56%	50,000	-55.60%
Animal - Acquisition of Vehicles	85,298	60,000	60,000	-	60,000	60,000	0.00%	12,000	-80.00%
Animal - Major Repairs	-	40,000	40,000	5,400	17,600	23,000	-42.50%	10,000	-56.52%
Animal - Architectural/Engineering Fees	-	11,250	11,250	-	-	-	-100.00%	-	0.00%
TOTAL CAPITAL OUTLAY	85,298	207,850	207,850	29,209	166,391	195,600		72,000	
TOTAL EXPENDITURES	877,552	1,159,475	1,159,475	351,223	612,356	963,579		1,006,308	
FUNDING SOURCE:									
General Fund	831,133	1,114,475	1,114,475	325,457	590,122	915,579	-17.85%	961,308	4.99%
Animal Control	46,419	45,000	45,000	25,766	22,234	48,000	6.67%	45,000	-6.25%
TOTAL	877,552	1,159,475	1,159,475	351,223	612,356	963,579		1,006,308	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 50,000	New AC	\$ 50,000
Acquisition of Vehicles	\$ 12,000	Two Swab Wagon	\$ 12,000
Major Repairs	10,000	Paint, Damage & Repairs to Building	\$ 10,000
Grand Total Requested:	\$ 72,000		

HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	16,911	23,300	23,300	1,540	15,560	17,100	-26.61%	29,000	69.59%
H&S Rehab - FICA	1,048	1,450	1,450	95	1,005	1,100	-24.14%	1,800	63.64%
H&S Rehab - Workers Compensation	937	1,300	1,300	92	958	1,050	-19.23%	1,750	66.67%
H&S Rehab - Unemployment	2	5	5	-	5	5	0.00%	5	0.00%
H&S Rehab - Medicare	245	350	350	22	228	250	-28.57%	450	80.00%
H&S Rehab - Miscellaneous	-	-	-	378	(378)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	19,143	26,405	26,405	2,127	17,378	19,505		33,005	
OPERATING SERVICES:									
H&S Rehab - Maint of Prop & Equipment	24,501	15,000	15,000	16,311	(1,311)	15,000	0.00%	17,000	13.33%
H&S Rehab - Professional Services	7,084	500	500	-	-	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	31,585	15,500	15,500	16,311	(1,311)	15,000		17,000	
MATERIALS & SUPPLIES:									
H&S Rehab - Office Supplies	161	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Educational & Recreational	326	-	-	-	-	-	0.00%	-	0.00%
H&S Rehab - Food & Clothing	703	300	300	18	(18)	-	-100.00%	-	0.00%
H&S Rehab - Miscellaneous	13,452	27,000	27,000	3,634	23,366	27,000	0.00%	29,000	7.41%
H&S Rehab - Tools & Equipment	413	400	400	4	396	400	0.00%	500	25.00%
TOTAL MATERIALS & SUPPLIES	15,055	27,700	27,700	3,656	23,744	27,400		29,500	
TOTAL EXPENDITURES	65,783	69,605	69,605	22,094	39,811	61,905		79,505	

REVITALIZATION FUND PROGRAM

ACCOUNT NUMBER: 001-430226

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Revitalization - Maint of Prop & Equipment	-	10,664	10,664	-	5,000	5,000	-53.11%	8,000	60.00%
TOTAL OPERATING SERVICES	-	10,664	10,664	-	5,000	5,000		8,000	
TOTAL EXPENDITURES	-	10,664	10,664	-	5,000	5,000		8,000	

HOUSING PRESERVATION

ACCOUNT NUMBER: 001-430227

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Housing Pres. - Salaries	-	2,700	2,700	-	-	-	-100.00%	-	0.00%
Housing Pres. - FICA	-	165	165	-	-	-	-100.00%	-	0.00%
Housing Pres. - Workers Compensation	-	15	15	-	-	-	-100.00%	-	0.00%
Housing Pres. - Unemployment	-	5	5	-	-	-	-100.00%	-	0.00%
Housing Pres. - Medicare	-	40	40	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	-	2,925	2,925	-	-	-		-	
OPERATING SERVICES:									
Housing Pres. - Ads, Dues & Subscriptions	54	50	50	23	31	54	8.00%	74	37.04%
Housing Pres. - Maint of Prop & Equipment	8,082	-	-	28,375	(18,293)	10,082	100.00%	10,000	-0.81%
Housing Pres. - Contractual Services	-	-	-	-	1,100	1,100	100.00%	2,000	81.82%
Housing Pres. - Professional Services	62,502	71,775	71,775	333	59,067	59,400	-17.24%	98,000	64.98%
TOTAL OPERATING SERVICES	70,638	71,825	71,825	28,731	41,905	70,636		110,074	
MATERIALS & SUPPLIES:									
Housing Pres. - Office Supplies	35	50	50	-	-	-	-100.00%	-	0.00%
Housing Pres. - Miscellaneous	494	-	-	60	(60)	-	0.00%	-	0.00%
Housing Pres. - Tools & Equipment	-	-	-	-	499	499	100.00%	300	-39.88%
TOTAL MATERIALS & SUPPLIES	529	50	50	60	439	499		300	
TOTAL EXPENDITURES	71,167	74,800	74,800	28,791	42,344	71,135		110,374	
FUNDING SOURCE:									
General Fund	(551)	74,800	74,800	28,791	(29,431)	(640)	0.00%	110,374	-17345.94%
Federal Grant	71,718	-	-	-	71,775	71,775	0.00%	-	-100.00%
TOTAL	71,167	74,800	74,800	28,791	42,344	71,135		110,374	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	287,742	331,000	331,000	153,906	178,094	332,000	0.30%	342,000	3.01%
Comm Svcs - Per Diem	4,320	9,360	9,360	1,800	1,200	3,000	-67.95%	4,800	60.00%
Comm Svcs - FICA	533	250	250	112	8	120	-52.00%	-	-100.00%
Comm Svcs - Retirement	35,064	41,000	41,000	18,994	21,556	40,550	-1.10%	42,000	3.58%
Comm Svcs - Life/Health Insurance	66,069	76,600	76,600	37,079	35,921	73,000	-4.70%	76,600	4.93%
Comm Svcs - Workers Compensation	1,482	1,550	1,550	784	916	1,700	9.68%	1,750	2.94%
Comm Svcs - Unemployment	31	40	40	16	24	40	0.00%	35	-12.50%
Comm Svcs - Medicare	3,931	4,500	4,500	2,039	2,311	4,350	-3.33%	5,000	14.94%
Comm Svcs - Disability	1,016	1,000	1,000	553	517	1,070	7.00%	1,100	2.80%
Comm Svcs - Deferred Compensation	10,029	12,200	12,200	5,574	3,426	9,000	-26.23%	5,900	-34.44%
Comm Svcs - Dental Insurance	679	610	610	338	332	670	9.84%	650	-2.99%
Comm Svcs - OPEB Contribution	10,861	11,500	11,500	5,427	6,273	11,700	1.74%	11,300	-3.42%
Comm Svcs - Miscellaneous	181	600	600	225	(135)	90	-85.00%	500	455.56%
TOTAL PERSONAL SERVICES	421,938	490,210	490,210	226,847	250,443	477,290		491,635	
OPERATING SERVICES:									
Comm Svcs - Ads, Dues & Subscriptions	2,946	3,200	3,200	1,799	(99)	1,700	-46.88%	1,800	5.88%
Comm Svcs - Printing	356	2,000	2,000	413	1,500	1,913	-4.35%	2,000	4.55%
Comm Svcs - Utilities - Electric	12,561	11,000	11,000	1,027	9,973	11,000	0.00%	11,000	0.00%
Comm Svcs - Utilities - Water	6,452	-	-	254	(254)	-	0.00%	-	0.00%
Comm Svcs - Postage	1,334	1,500	1,500	200	997	1,197	-20.20%	1,000	-16.46%
Comm Svcs - Telephone	3,097	4,000	4,000	1,336	2,752	4,088	2.20%	4,000	-2.15%
Comm Svcs - Rentals	9,663	10,000	10,000	2,052	7,943	9,995	-0.05%	13,000	30.07%
Comm Svcs - Maint of Property & Equip	6,245	20,000	20,000	4,471	9,911	14,382	-28.09%	15,000	4.30%
Comm Svcs - Contractual Services	10,620	15,000	15,000	4,154	11,383	15,537	3.58%	15,000	-3.46%
Comm Svcs - Professional Services	1,465	50,000	50,000	-	-	-	-100.00%	-	0.00%
Comm Svcs - Property Insurance	4,518	4,970	4,970	4,310	2,923	7,233	45.53%	7,956	10.00%
Comm Svcs - Automobile Insurance	5,668	6,235	6,235	6,742	-	6,742	8.13%	7,417	10.01%
Comm Svcs - Employee Liability	813	895	895	827	-	827	-7.60%	909	9.92%
Comm Svcs - General Liability	4,189	4,610	4,610	5,224	-	5,224	13.32%	5,747	10.01%
TOTAL OPERATING SERVICES	69,927	133,410	133,410	32,809	47,029	79,838		84,829	

CONTINUED

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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.	6,983	8,000	8,000	2,407	5,560	7,967	-0.41%	8,000	0.41%
Comm Svcs - Office Supplies	9,544	8,000	8,000	2,511	5,366	7,877	-1.54%	8,000	1.56%
Comm Svcs - Educational & Recreational	1,523	-	-	969	(969)	-	0.00%	-	0.00%
Comm Svcs - Medical Supplies	1,327	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Comm Svcs - Food & Clothing	7,853	8,500	8,500	2,466	6,000	8,466	-0.40%	9,000	6.31%
Comm Svcs - Maint of Buildings & Grounds	2,687	3,500	3,500	1,589	1,167	2,756	-21.26%	3,000	8.85%
Comm Svcs - Vehicle Supplies	2,918	4,000	4,000	999	2,670	3,669	-8.28%	3,500	-4.61%
Comm Svcs - Equipment & Vehicle Parts	2,915	3,000	3,000	118	(118)	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	35,750	39,000	39,000	11,059	23,676	34,735		35,500	
OTHER CHARGES:									
Comm Svcs - Training & Travel	3,535	7,000	7,000	2,284	4,529	6,813	-2.67%	7,000	2.74%
Comm Svcs - Miscellaneous	105	-	-	550	(550)	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	3,640	7,000	7,000	2,834	3,979	6,813		7,000	
CAPITAL OUTLAY:									
Comm Svcs - Acquisition of Vehicles	23,844	25,000	25,000	-	-	-	-100.00%	-	0.00%
Comm Svcs - Building, Ground & Plant	143,500	550,000	550,000	86,475	(86,475)	-	-100.00%	-	0.00%
Comm Svcs - Major Repairs	10,030	28,000	28,000	-	-	-	-100.00%	-	0.00%
Comm Svcs - Arch/Eng Fees	17,490	40,000	40,000	-	-	-	-100.00%	-	0.00%
Comm Svcs - Other Fees	-	-	-	210	(210)	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	194,864	643,000	643,000	86,685	(86,685)	-		-	
TOTAL EXPENDITURES	726,119	1,312,620	1,312,620	360,234	238,442	598,676		618,964	

ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	2019	2020					2021		
	Prior Year Actual	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	14,583	17,000	17,000	4,888	6,112	11,000	-35.29%	17,200	56.36%
Energy - Retirement	1,670	2,150	2,150	592	758	1,350	-37.21%	2,150	59.26%
Energy - Life/Health Insurance	2,731	3,550	3,550	1,082	1,168	2,250	-36.62%	3,700	64.44%
Energy - Workers Compensation	67	80	80	24	31	55	-31.25%	90	63.64%
Energy - Unemployment	1	5	5	-	5	5	0.00%	5	0.00%
Energy - Medicare	202	250	250	68	87	155	-38.00%	250	61.29%
Energy - Disability	47	40	40	17	23	40	0.00%	60	50.00%
Energy - Deferred Compensation	53	75	75	9	16	25	-66.67%	45	80.00%
Energy - Dental	53	45	45	19	21	40	-11.11%	60	50.00%
Energy - OPEB Contribution	510	600	600	169	231	400	-33.33%	605	51.25%
TOTAL PERSONAL SERVICES	19,917	23,795	23,795	6,868	8,452	15,320		24,165	
TOTAL EXPENDITURES	19,917	23,795	23,795	6,868	8,452	15,320		24,165	
FUNDING SOURCE:									
General Fund	3,872	(11,205)	(11,205)	(660)	(19,020)	(19,680)	75.64%	(15,835)	-19.54%
Federal Grant	16,045	35,000	35,000	7,528	27,472	35,000	0.00%	40,000	14.29%
TOTAL	19,917	23,795	23,795	6,868	8,452	15,320		24,165	

SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Summer Feed - Salaries	31,591	41,500	41,500	-	-	-	-100.00%	-	0.00%
Summer Feed - FICA	1,959	2,600	2,600	-	-	-	-100.00%	-	0.00%
Summer Feed - Workers Compensation	1,606	2,100	2,100	-	-	-	-100.00%	-	0.00%
Summer Feed - Unemployment	3	5	5	-	-	-	-100.00%	-	0.00%
Summer Feed - Medicare	458	600	600	-	-	-	-100.00%	-	0.00%
Summer Feed - Miscellaneous	1,095	1,200	1,200	-	1,000	1,000	-16.67%	1,200	20.00%
TOTAL PERSONAL SERVICES	36,712	48,005	48,005	-	1,000	1,000		1,200	
OPERATING SERVICES:									
Summer Feed - Printing	976	1,000	1,000	-	-	-	-100.00%	1,000	100.00%
Summer Feed - Rentals	3,028	4,100	4,100	-	3,000	3,000	-26.83%	5,000	66.67%
Summer Feed - Contractual Services	-	-	-	7,855	(7,855)	-	0.00%	-	0.00%
Summer Feed - Professional Services	18,643	18,200	18,200	-	-	-	-100.00%	18,500	0.00%
Summer Feed - Employee Liability	72	80	80	72	-	72	-10.00%	80	11.11%
Summer Feed - General Liability	415	460	460	506	-	506	10.00%	557	10.08%
TOTAL OPERATING SERVICES	23,134	23,840	23,840	8,433	(4,855)	3,578		25,137	
MATERIALS & SUPPLIES:									
Summer Feed - Office Supplies	57	-	-	-	-	-	0.00%	-	0.00%
Summer Feed - Food & Clothing	12,827	15,000	15,000	300	7,700	8,000	-46.67%	15,000	87.50%
Summer Feed - Maint of Bldgs & Grounds	1,358	500	500	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	14,242	15,500	15,500	300	7,700	8,000		15,000	
OTHER CHARGES:									
Summer Feed - Training & Travel	785	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	785	-	-	-	-	-		-	
TOTAL EXPENDITURES	74,873	87,345	87,345	8,733	3,845	12,578		41,337	
FUNDING SOURCE:									
General Fund	52,243	66,345	66,345	8,733	(17,366)	(8,633)	-113.01%	20,126	-333.13%
Federal Grant	22,630	21,000	21,000	-	21,211	21,211	1.00%	21,211	0.00%
TOTAL	74,873	87,345	87,345	8,733	3,845	12,578		41,337	

COMMUNITY SERVICE CENTERS
ACCOUNT NUMBER: 001-430234

Description	2019	2020					2021		
	Prior Year Actual	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	151,006	203,500	203,500	57,528	94,472	152,000	-25.31%	243,100	59.93%
CS Centers - FICA	4,162	5,050	5,050	1,151	1,624	2,775	-45.05%	10,100	263.96%
CS Centers - Retirement	9,675	15,300	15,300	4,754	6,446	11,200	-26.80%	9,900	-11.61%
CS Centers - Life/Health Insurance	21,763	40,000	40,000	11,628	11,972	23,600	-41.00%	25,700	8.90%
CS Centers - Workers Compensation	737	1,000	1,000	301	504	805	-19.50%	1,400	73.91%
CS Centers - Unemployment	15	20	20	6	14	20	0.00%	25	25.00%
CS Centers - Medicare	2,130	3,000	3,000	810	1,390	2,200	-26.67%	3,600	63.64%
CS Centers - Disability	275	400	400	144	156	300	-25.00%	265	-11.67%
CS Centers - Deferred Comp	163	175	175	74	101	175	0.00%	-	-100.00%
CS Centers - Dental Insurance	223	350	350	111	139	250	-28.57%	225	-10.00%
CS Centers - OPEB Contribution	2,935	4,300	4,300	1,358	2,392	3,750	-12.79%	2,900	-22.67%
CS Centers - Miscellaneous	450	500	500	45	(45)	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	193,534	273,595	273,595	77,910	119,165	197,075		297,215	
OPERATING SERVICES:									
CS Centers - Ads, Dues & Subscriptions	347	300	300	90	210	300	0.00%	300	0.00%
CS Centers - Printing	-	-	-	-	100	100	100.00%	100	0.00%
CS Centers - Utilities - Electric	6,830	4,500	4,500	2,204	1,796	4,000	-11.11%	5,000	25.00%
CS Centers - Utilities - Water	996	750	750	457	(57)	400	-46.67%	750	87.50%
CS Centers - Telephone	3,029	2,600	2,600	1,276	1,324	2,600	0.00%	3,000	15.38%
CS Centers - Rentals	989	1,000	1,000	3,194	(3,194)	-	-100.00%	-	0.00%
CS Centers - Maint of Property & Equip	375	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
CS Centers - Contractual Services	22,609	14,000	14,000	10,708	3,292	14,000	0.00%	15,000	7.14%
CS Centers - Professional Services	200	10,000	10,000	40	(40)	-	-100.00%	-	0.00%
CS Centers - Property Insurance	1,945	2,140	2,140	2,031	2,599	4,630	100.00%	5,093	10.00%
CS Centers - Employee Liability	256	285	285	315	-	315	10.53%	347	10.16%
CS Centers - General Liability	1,490	1,640	1,640	2,207	-	2,207	34.57%	2,427	9.97%
TOTAL OPERATING SERVICES	39,066	42,215	42,215	22,522	11,030	33,552		37,017	
MATERIALS & SUPPLIES:									
CS Centers - Office & Comm. Equip.	4,691	3,000	3,000	1,107	1,893	3,000	0.00%	3,500	16.67%
CS Centers - Office Supplies	2,126	1,500	1,500	144	1,356	1,500	0.00%	1,500	0.00%
CS Centers - Educational & Recreational	30,665	75,000	75,000	4,441	60,559	65,000	-13.33%	75,000	15.38%
CS Centers - Food & Clothing	10,217	5,000	5,000	1,739	1,661	3,400	-32.00%	4,500	32.35%
CS Centers - Maint of Bldg & Grds	4,563	3,000	3,000	1,102	1,898	3,000	0.00%	3,000	0.00%
CS Centers - Miscellaneous	1,888	500	500	86	(86)	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	54,150	88,000	88,000	8,619	67,281	75,900		87,500	CONTINUED

COMMUNITY SERVICE CENTERS
ACCOUNT NUMBER: 001-430234

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
CS Centers - Training & Travel	421	-	-	17	(17)	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	421	-	-	17	(17)	-		-	
CAPITAL OUTLAY:									
CS Centers - Improvements other Than Bldg	-	-	-	-	-	-	0.00%	20,000	100.00%
CS Centers - Building, Ground & Plant	9,300	-	-	-	-	-	0.00%	10,600	100.00%
TOTAL CAPITAL OUTLAY	9,300	-	-	-	-	-		30,600	
TOTAL EXPENDITURES	296,471	403,810	403,810	109,068	197,459	306,527		452,332	
<i>General Fund</i>	266,471	373,810	373,810	89,068	187,459	276,527	-26.02%	422,332	52.73%
<i>SPILT - Community Services</i>	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
TOTAL	296,471	403,810	403,810	109,068	197,459	306,527		452,332	

COMMUNITY SERVICES CENTERS

ACCOUNT NUMBER: 001-430234

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

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 20,000	St. Rose Community Center -Interior Painting & Parking Concrete	\$ 20,000
Major Repairs	\$ 10,600	St. Rose Community Center -New Playground Equipment	\$ 10,600

Grand Total Requested: **\$ 30,600**

COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	2019	2020					2021		
	Prior Year Actual	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	-	2,500	2,500	535	(535)	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	-	2,500	2,500	535	(535)	-		-	
MATERIALS & SUPPLIES:									
CS Subgrants - Office Equipment	724	-	-	7,210	(2,210)	5,000	100.00%	-	-100.00%
CS Subgrants - Office Supplies	37	-	-	381	(381)	-	0.00%	-	0.00%
CS Subgrants - Educational, Recreational	8,110	7,000	7,000	407	7,793	8,200	17.14%	8,200	0.00%
CS Subgrants - Food & Clothing	8,849	2,000	2,000	4,620	10,380	15,000	650.00%	15,000	0.00%
CS Subgrants - Maint of Bldgs & Grounds	8	1,000	1,000	21	(21)	-	-100.00%	-	0.00%
CS Subgrants - Miscellaneous	1,512	1,500	1,500	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	19,240	11,500	11,500	12,639	15,561	28,200		23,200	
CAPITAL PROJECTS:									
CS Subgrants - Office Equipment	-	-	-	14,740	(14,740)	-	0.00%	-	0.00%
TOTAL CAPITAL PROJECTS	-	-	-	14,740	(14,740)	-		-	
TOTAL EXPENDITURES	19,240	14,000	14,000	27,914	286	28,200		23,200	
FUNDING SOURCE:									
General Fund	19,240	9,000	9,000	27,914	(4,714)	23,200	157.78%	23,200	0.00%
LACAP - Client Education	-	5,000	5,000	-	5,000	5,000	0.00%	-	-100.00%
TOTAL	19,240	14,000	14,000	27,914	286	28,200		23,200	

LIHEAP - ADMINISTRATION

ACCOUNT NUMBER: 001-430246

Description	2019	2020					2021		
	Prior Year Actual 2010	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:									
LIHEAP-Weath - Salaries	28,466	37,500	37,500	11,781	14,719	26,500	-29.33%	26,750	0.94%
LIHEAP-Weath - Retirement	3,283	4,700	4,700	1,435	1,765	3,200	-31.91%	3,300	3.13%
LIHEAP-Weath - Life/Health Insurance	2,426	3,600	3,600	1,207	1,293	2,500	-30.56%	2,750	10.00%
LIHEAP-Weath - Workers Compensation	131	175	175	59	71	130	-25.71%	135	3.85%
LIHEAP-Weath - Unemployment	3	5	5	1	4	5	0.00%	5	0.00%
LIHEAP-Weath - Medicare	1	-	-	-	-	-	0.00%	400	100.00%
LIHEAP-Weath - Disability	88	125	125	42	43	85	-32.00%	90	5.88%
LIHEAP-Weath - Deferred Comp	2,074	2,750	2,750	837	1,063	1,900	-30.91%	1,950	2.63%
LIHEAP-Weath - Dental	45	60	60	21	24	45	-25.00%	45	0.00%
LIHEAP-Weath - OPEB Contributions	996	1,305	1,305	410	505	915	-29.89%	950	3.83%
TOTAL PERSONAL SERVICES	37,513	50,220	50,220	15,793	19,487	35,280		36,375	
TOTAL EXPENDITURES	37,513	50,220	50,220	15,793	19,487	35,280		36,375	

CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

Description	2019	2020					2021		
	Prior Year Actual	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	18,773	19,600	19,600	6,465	9,184	15,649	-20.16%	13,500	-13.73%
CSBG-Admin - Retirement	1,408	2,500	2,500	726	1,274	2,000	-20.00%	1,650	-17.50%
CSBG-Admin - Life/Health Insurance	3,073	5,350	5,350	1,707	2,293	4,000	-25.23%	3,850	-3.75%
CSBG-Admin - Workers Compensation	56	90	90	30	60	90	0.00%	70	-22.22%
CSBG-Admin - Unemployment	1	5	5	1	4	5	0.00%	5	0.00%
CSBG-Admin - Medicare	151	285	285	85	200	285	0.00%	200	-29.82%
CSBG-Admin - Disability	36	65	65	21	24	45	-30.77%	45	0.00%
CSBG-Admin - Deferred Compensation	202	400	400	121	279	400	0.00%	490	22.50%
CSBG-Admin - Dental	20	35	35	6	9	15	-57.14%	15	0.00%
CSBG-Admin - OPEB Contribution	351	700	700	207	493	700	0.00%	480	-31.43%
TOTAL PERSONAL SERVICES	24,071	29,030	29,030	9,369	13,820	23,189		20,305	
OPERATING SERVICES:									
CSBG-Admin - Employee Liability	30	35	35	25	-	25	-28.57%	28	12.00%
CSBG-Admin - General Liability	172	190	190	175	-	175	-7.89%	192	9.71%
TOTAL OPERATING SERVICES	202	225	225	200	-	200		220	
TOTAL EXPENDITURES	24,273	29,255	29,255	9,569	13,820	23,389		20,525	
FUNDING SOURCE:									
General Fund	-	5,866	5,866	2,144	(2,144)	-	-100.00%	842	100.00%
CSBG-Administration	24,273	23,389	23,389	7,425	15,964	23,389	0.00%	19,683	-15.85%
TOTAL	24,273	29,255	29,255	9,569	13,820	23,389		20,525	

CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	2019	2020					2021		
	Prior Year Actual	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	57,086	59,500	59,500	29,984	29,516	59,500	0.00%	58,100	-2.35%
CSBG-Prog Act - Retirement	5,302	7,500	7,500	3,289	3,861	7,150	-4.67%	7,200	0.70%
CSBG-Prog Act - Life/Health Insurance	7,899	11,200	11,200	6,057	6,143	12,200	8.93%	13,500	10.66%
CSBG-Prog Act - Workers Compensation	195	275	275	134	166	300	9.09%	300	0.00%
CSBG-Prog Act - Unemployment	4	10	10	3	7	10	0.00%	10	0.00%
CSBG-Prog Act - Medicare	472	705	705	324	386	710	0.71%	850	19.72%
CSBG-Prog Act - Disability	147	180	180	93	97	190	5.56%	195	2.63%
CSBG-Prog Act - Deferred Compensation	1,375	2,300	2,300	978	672	1,650	-28.26%	1,400	-15.15%
CSBG-Prog Act - Dental	101	115	115	55	50	105	-8.70%	115	9.52%
CSBG-Prog Act - OPEB Contribution	1,479	2,100	2,100	940	1,110	2,050	-2.38%	2,050	0.00%
TOTAL PERSONAL SERVICES	74,060	83,885	83,885	41,857	42,008	83,865		83,720	
OPERATING SERVICES:									
CSBG-Prog Act - Utilities -Electric	3,242	1,600	1,600	2,986	(86)	2,900	81.25%	2,000	-31.03%
CSBG-Prog Act - Utilities -Gas	-	400	400	-	400	400	0.00%	500	25.00%
CSBG-Prog Act - Utilities -Water	2,315	2,000	2,000	1,795	205	2,000	0.00%	2,000	0.00%
CSBG-Prog Act - Rentals	2,854	3,000	3,000	2,673	327	3,000	0.00%	4,500	50.00%
CSBG-Prog Act - General Liability	526	580	580	557	-	557	-3.97%	612	9.87%
TOTAL OPERATING SERVICES	8,937	7,580	7,580	8,011	846	8,857		9,612	
MATERIALS & SUPPLIES:									
CSBG-Prog Act - Medical & Drugs	-	1,000	1,000	350	650	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	-	1,000	1,000	350	650	1,000		1,000	
TOTAL EXPENDITURES	82,997	92,465	92,465	50,218	43,504	93,722		94,332	
FUNDING SOURCE:									
General Fund	-	8,584	8,584	9,572	269	9,841	14.64%	1,849	-81.21%
CSBG-Program Activities	82,997	83,881	83,881	40,646	43,235	83,881	0.00%	92,483	10.26%
TOTAL	82,997	92,465	92,465	50,218	43,504	93,722		94,332	

HOME PROGRAM
ACCOUNT NUMBER: 001-430250

Description	2019	2020					2021		
	Prior Year Actual	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	53,196	55,600	55,600	25,195	30,805	56,000	0.72%	57,200	2.14%
Home Program - Retirement	6,137	7,000	7,000	3,086	3,914	7,000	0.00%	7,005	0.07%
Home Program - Life/Health Insurance	16,600	19,000	19,000	8,859	9,341	18,200	-4.21%	20,000	9.89%
Home Program - Workers Compensation	246	260	260	126	154	280	7.69%	290	3.57%
Home Program - Unemployment	5	10	10	2	8	10	0.00%	10	0.00%
Home Program - Medicare	726	805	805	354	451	805	0.00%	830	3.11%
Home Program - Disability	174	185	185	92	93	185	0.00%	190	2.70%
Home Program - Deferred Compensation	979	1,050	1,050	443	542	985	-6.19%	1,050	6.60%
Home Program - Dental	120	120	120	60	60	120	0.00%	120	0.00%
Home Program - OPEB Contribution	1,862	1,950	1,950	882	1,078	1,960	0.51%	2,005	2.30%
TOTAL PERSONAL SERVICES	80,045	85,980	85,980	39,099	46,446	85,545		88,700	
OPERATING SERVICES:									
Home Program - Ads, Dues & Subs	54	200	200	-	-	-	-100.00%	-	0.00%
Home Program - Telephone	591	500	500	221	(221)	-	-100.00%	-	0.00%
Home Program - Maint of Prop & Equip	103,052	175,000	175,000	15,162	101,054	116,216	-33.59%	500,000	330.23%
Home Program - Professional Services	12,980	20,000	20,000	4,300	10,000	14,300	-28.50%	16,000	11.89%
Home Program - Employee Liability	109	120	120	96	-	96	-20.00%	105	9.38%
Home Program - General Liability	614	675	675	669	-	669	-0.89%	736	10.01%
TOTAL OPERATING SERVICES	117,400	196,495	196,495	20,448	110,833	131,281		516,841	
MATERIALS & SUPPLIES:									
Home Program - Office & Comm. Equip.	1,274	1,000	1,000	-	-	-	-100.00%	-	0.00%
Home Program - Office Supplies	991	1,000	1,000	398	600	998	-0.20%	1,000	0.20%
Home Program - Food & Clothing	199	200	200	260	(60)	200	0.00%	200	0.00%
TOTAL MATERIALS & SUPPLIES	2,464	2,200	2,200	658	540	1,198		1,200	
OTHER CHARGES:									
Home Program - Training & Travel	1,106	2,800	2,800	767	-	767	-72.61%	2,800	265.06%
Home Program - Official Fees	2,027	1,500	1,500	455	1,000	1,455	-3.00%	2,000	37.46%
TOTAL OTHER CHARGES	3,133	4,300	4,300	1,222	1,000	2,222		4,800	
TOTAL EXPENDITURES	203,042	288,975	288,975	61,427	158,819	220,246		611,541	
FUNDING SOURCE:									
General Fund	193,130	155,593	155,593	61,427	25,437	86,864	-44.17%	483,839	457.01%
Federal Grant	9,912	133,382	133,382	-	133,382	133,382	0.00%	127,702	-4.26%
TOTAL	203,042	288,975	288,975	61,427	158,819	220,246		611,541	

CSBG CARES Act of 2020
ACCOUNT NUMBER: 001-430257

Description	2019	2020					2021		
	Prior Year Actual	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 CARES - Salaries	-	-	-	-	5,000	5,000	100.00%	18,750	275.00%
CSBG CARES - FICA	-	-	-	-	350	350	100.00%	1,200	242.86%
CSBG CARES - Workers Compensation	-	-	-	-	30	30	100.00%	100	233.33%
CSBG CARES - Unemployment	-	-	-	-	5	5	100.00%	5	0.00%
CSBG CARES - Medicare	-	-	-	-	75	75	100.00%	275	266.67%
CSBG CARES - Disability	-	-	-	-	25	25	100.00%	65	160.00%
TOTAL PERSONAL SERVICES	-	-	-	-	5,485	5,485		20,395	
OPERATING SERVICES:									
CSBG CARES - Utilities-Electric	-	-	-	-	5,000	5,000	100.00%	10,750	115.00%
CSBG CARES - Utilities-Water	-	-	-	-	5,000	5,000	100.00%	10,750	115.00%
CSBG CARES - Rental	-	-	-	-	17,666	17,666	0.00%	35,333	100.01%
TOTAL OPERATING SERVICES	-	-	-	-	27,666	27,666		56,833	
MATERIALS & SUPPLIES:									
CSBG CARES - Office Supplies	-	-	-	-	4,134	4,134	100.00%	4,000	-3.24%
CSBG CARES - Food & Clothing	-	-	-	-	-	-	0.00%	10,000	100.00%
TOTAL MATERIALS & SUPPLIES	-	-	-	-	4,134	4,134		14,000	
TOTAL EXPENDITURES	-	-	-	-	37,285	37,285		91,228	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2019	2020					2021		
	Prior Year Actual	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	24,414	31,600	31,600	11,145	11,555	22,700	-28.16%	33,100	45.81%
Com.Center - FICA	354	750	750	142	58	200	-73.33%	810	305.00%
Com.Center - Retirement	2,157	2,450	2,450	1,096	1,354	2,450	0.00%	2,500	2.04%
Com.Center - Life/Health Insurance	2,970	3,400	3,400	1,579	1,721	3,300	-2.94%	3,650	10.61%
Com.Center - Workers Compensation	194	150	150	56	59	115	-23.33%	165	43.48%
Com.Center - Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Com.Center - Medicare	345	460	460	160	195	355	-22.83%	480	35.21%
Com.Center - Disability	61	65	65	33	32	65	0.00%	70	7.69%
Com.Center - Dental Insurance	60	60	60	31	29	60	0.00%	120	100.00%
Com.Center - OPEB	655	700	700	313	387	700	0.00%	710	1.43%
Com.Center - Miscellaneous	-	300	300	-	300	300	0.00%	300	0.00%
TOTAL PERSONAL SERVICES	31,212	39,940	39,940	14,556	15,694	30,250		41,910	
OPERATING SERVICES:									
Com.Center - Ads, Dues & Subscriptions	4,752	6,407	6,407	5,140	1,267	6,407	0.00%	6,407	0.00%
Com.Center - Printing	51	7,000	7,000	60	6,940	7,000	0.00%	7,000	0.00%
Com.Center - Utilities - Electric	68,816	55,000	55,000	19,749	35,251	55,000	0.00%	55,000	0.00%
Com.Center - Utilities - Gas	21,670	11,300	11,300	15,403	(4,103)	11,300	0.00%	11,300	0.00%
Com.Center - Utilities - Water	2,837	3,400	3,400	602	2,798	3,400	0.00%	3,400	0.00%
Com.Center - Postage	255	4,450	4,450	-	4,450	4,450	0.00%	4,450	0.00%
Com.Center - Telephone	7,102	9,600	9,600	3,000	6,600	9,600	0.00%	9,600	0.00%
Com.Center - Rentals	23,041	23,040	23,040	10,115	12,925	23,040	0.00%	23,040	0.00%
Com.Center - Maint of Property & Equip	40,776	36,600	36,600	6,440	30,160	36,600	0.00%	36,600	0.00%
Com.Center - Contractual Services	46,693	58,909	58,909	21,199	37,710	58,909	0.00%	62,981	6.91%
Com.Center - Professional Services	5,075	19,200	19,200	1,100	18,100	19,200	0.00%	19,200	0.00%
Com.Center - Merchant Services	1,735	2,400	2,400	863	1,537	2,400	0.00%	2,400	0.00%
Com.Center - Property Insurance	53,274	58,605	58,605	63,125	2,923	66,048	12.70%	72,653	10.00%
Com.Center - Employee Liability	316	350	350	319	-	319	-8.86%	351	10.03%
Com.Center - General Liability	1,791	1,970	1,970	2,233	-	2,233	13.35%	2,456	9.99%
TOTAL OPERATING SERVICES	278,184	298,231	298,231	149,348	156,558	305,906		316,838	

CONTINUED

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2019	2020					2021		
	Prior Year Actual	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:									
Com.Center - Office & Comm. Equipment	10,642	14,150	14,150	950	13,200	14,150	0.00%	11,650	-17.67%
Com.Center - Office Supplies	7,891	3,000	3,000	1,558	1,442	3,000	0.00%	3,000	0.00%
Com.Center - Medical & Drugs	575	700	700	-	700	700	0.00%	700	0.00%
Com.Center - Food & Clothing	3,237	8,000	8,000	200	7,800	8,000	0.00%	8,000	0.00%
Com.Center - Maint of Buildings & Grounds	32,976	27,500	27,500	10,043	17,457	27,500	0.00%	27,500	0.00%
Com.Center - Vehicle Supplies	-	-	-	-	-	-	0.00%	200	100.00%
Com.Center - Eqpt & Vehicles Repairs	-	50	50	37	13	50	0.00%	50	0.00%
Com.Center - Miscellaneous Chemicals	2,499	50	50	-	50	50	0.00%	50	0.00%
Com.Center - Tools & Equipment	604	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	58,424	53,850	53,850	12,788	41,062	53,850		51,550	
OTHER CHARGES:									
Com.Center - Training & Travel	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Com.Center - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	-	5,200	5,200	-	5,200	5,200		5,200	
CAPITAL OUTLAY:									
Com.Center - Imp. Other Than Building	-	200,000	200,000	-	200,000	200,000	0.00%	200,000	0.00%
Com.Center - Major Repairs	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
TOTAL CAPITAL OUTLAY	-	220,000	220,000	-	220,000	220,000		220,000	
TOTAL EXPENDITURES	367,820	617,221	617,221	176,692	438,514	615,206		635,498	
FUNDING SOURCE:									
<i>General Fund</i>	263,966	507,221	507,221	150,337	429,869	580,206	14.39%	580,498	0.05%
<i>Facility Use Fees</i>	32,001	30,000	30,000	6,418	3,582	10,000	-66.67%	15,000	50.00%
<i>Building Rental</i>	71,853	80,000	80,000	19,937	5,063	25,000	-68.75%	40,000	60.00%
TOTAL	367,820	617,221	617,221	176,692	438,514	615,206		635,498	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

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

PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Farm Agent - Non-PR Salaries/Benefits	49,012	52,512	52,512	24,506	28,006	52,512	0.00%	52,512	0.00%
TOTAL PERSONAL SERVICES	49,012	52,512	52,512	24,506	28,006	52,512		52,512	
OPERATING SERVICES:									
Farm Agent - Utilities - Electric	4,892	5,000	5,000	1,239	3,761	5,000	0.00%	5,000	0.00%
Farm Agent - Utilities - Water	654	400	400	80	320	400	0.00%	400	0.00%
Farm Agent - Postage	310	250	250	-	250	250	0.00%	300	20.00%
Farm Agent - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Farm Agent - Rentals	22,800	22,800	22,800	11,400	11,400	22,800	0.00%	22,800	0.00%
Farm Agent - Maint of Property & Equip	-	100	100	-	100	100	0.00%	100	0.00%
Farm Agent - Contractual Services	6,878	7,500	7,500	1,713	5,787	7,500	0.00%	7,450	-0.67%
Farm Agent - Property Insurance	89	100	100	107	-	107	7.00%	118	10.28%
Farm Agent - Employee Liability	93	105	105	84	-	84	-20.00%	92	9.52%
Farm Agent - General Liability	529	585	585	585	-	585	0.00%	644	10.09%
TOTAL OPERATING SERVICES	37,445	38,040	38,040	15,808	22,218	38,026		38,104	
MATERIALS & SUPPLIES:									
Farm Agent - Office & Comm. Equipment	12	300	300	-	300	300	0.00%	300	0.00%
Farm Agent - Office Supplies	205	1,500	1,500	170	1,330	1,500	0.00%	1,500	0.00%
Farm Agent - Maint of Buildings & Grounds	260	3,000	3,000	84	2,916	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	477	4,800	4,800	254	4,546	4,800		4,800	
OTHER CHARGES:									
Farm Agent - Training & Travel	109	3,300	3,300	-	3,300	3,300	0.00%	3,300	0.00%
Farm Agent - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	109	3,400	3,400	-	3,400	3,400		3,400	
TOTAL EXPENDITURES	87,043	98,752	98,752	40,568	58,170	98,738		98,816	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2019	2020					2021		
	Prior Year Actual	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	266,773	283,500	283,500	117,319	143,181	260,500	-8.11%	266,500	2.30%
Econ Dev - FICA	774	1,350	1,350	-	-	-	-100.00%	-	0.00%
Econ Dev - Retirement	29,332	32,800	32,800	14,372	17,628	32,000	-2.44%	33,000	3.13%
Econ Dev - Life/Health Insurance	33,508	38,100	38,100	17,871	18,729	36,600	-3.94%	40,200	9.84%
Econ Dev - Workers Compensation	1,232	1,350	1,350	587	763	1,350	0.00%	1,350	0.00%
Econ Dev - Unemployment	27	30	30	12	18	30	0.00%	30	0.00%
Econ Dev - Medicare	3,811	4,200	4,200	1,855	2,345	4,200	0.00%	3,900	-7.14%
Econ Dev - Disability	831	900	900	427	473	900	0.00%	900	0.00%
Econ Dev - Deferred Compensation	22,705	24,600	24,600	12,107	14,793	26,900	9.35%	28,100	4.46%
Econ Dev - Dental Insurance	360	360	360	180	180	360	0.00%	360	0.00%
Econ Dev - OPEB Contribution	8,900	9,200	9,200	4,106	5,094	9,200	0.00%	9,400	2.17%
Econ Dev - Miscellaneous	90	240	240	-	240	240	0.00%	240	0.00%
TOTAL PERSONAL SERVICES	368,343	396,630	396,630	168,836	203,444	372,280		383,980	
OPERATING SERVICES:									
Econ Dev - Ads, Dues & Subscriptions	16,602	30,005	30,005	14,025	9,505	23,530	-21.58%	28,900	22.82%
Econ Dev - Printing	149	7,000	7,000	849	1,951	2,800	-60.00%	7,000	150.00%
Econ Dev - Utilities - Electric	22,232	21,000	21,000	5,577	13,923	19,500	-7.14%	21,000	7.69%
Econ Dev - Utilities - Gas	2,420	2,600	2,600	640	1,360	2,000	-23.08%	2,600	30.00%
Econ Dev - Utilities - Water	1,731	2,500	2,500	432	1,368	1,800	-28.00%	2,200	22.22%
Econ Dev - Postage	1,083	1,000	1,000	108	392	500	-50.00%	1,000	100.00%
Econ Dev - Telephone	5,644	6,000	6,000	2,576	3,424	6,000	0.00%	4,900	-18.33%
Econ Dev - Maint of Property & Equip	8,175	9,800	9,800	1,392	5,808	7,200	-26.53%	9,800	36.11%
Econ Dev - Contractual Services	26,249	14,800	14,800	7,548	9,002	16,550	11.82%	25,200	52.27%
Econ Dev - Professional Services	570	89,500	89,500	-	89,500	89,500	0.00%	89,500	0.00%
Econ Dev - Property Insurance	6,477	7,125	7,125	5,495	2,458	7,953	11.62%	8,749	10.01%
Econ Dev - Automobile Insurance	945	1,040	1,040	1,004	-	1,004	-3.46%	1,105	10.06%
Econ Dev - Employee Liability	633	700	700	584	-	584	-16.57%	643	10.10%
Econ Dev - General Liability	3,593	3,955	3,955	4,086	-	4,086	3.31%	4,495	10.01%
TOTAL OPERATING SERVICES	96,503	197,025	197,025	44,316	138,691	183,007		207,092	

CONTINUED

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2019	2020					2021		
	Prior Year Actual	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	6,133	2,550	2,550	1,667	1,050	2,717	6.55%	2,550	-6.15%
Econ Dev - Office Supplies	1,274	2,500	2,500	63	937	1,000	-60.00%	2,500	150.00%
Econ Dev - Medical & Drugs	58	140	140	105	105	210	50.00%	225	7.14%
Econ Dev - Food & Clothing	3,354	550	550	1,024	(474)	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	2,703	2,525	2,525	216	2,134	2,350	-6.93%	2,525	7.45%
Econ Dev - Vehicle Supplies	1,074	1,100	1,100	324	526	850	-22.73%	1,100	29.41%
Econ Dev - Equip. & Vehicle Parts	155	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	14,751	10,865	10,865	3,399	5,778	9,177		10,950	
OTHER CHARGES:									
Econ Dev - Training & Travel	11,664	26,700	26,700	2,081	6,419	8,500	-68.16%	26,700	214.12%
Econ Dev - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	11,664	26,800	26,800	2,081	6,519	8,600		26,800	
CAPITAL OUTLAY:									
Econ Dev - Major Repairs	-	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
TOTAL CAPITAL OUTLAY	-	7,000	7,000	-	7,000	7,000		7,000	
INTERGOVERNMENTAL:									
Econ Dev - Grants	234,234	527,000	527,000	164,433	362,567	527,000	0.00%	527,000	0.00%
TOTAL INTERGOVERNMENTAL	234,234	527,000	527,000	164,433	362,567	527,000		527,000	
TOTAL EXPENDITURES	725,495	1,165,320	1,165,320	383,065	723,999	1,107,064		1,162,822	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

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

Grand Total Requested:

\$ 7,000

TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	2019	2020					2021		
	Prior Year Actual	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	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	-	3,000	3,000	-	-	-		-	
OPERATING SERVICES:									
Tourist Ctr - Ads, Dues & Subscription	11,170	31,955	31,955	2,470	17,220	19,690	-38.38%	28,225	43.35%
Tourist Ctr - Printing	575	11,100	11,100	-	11,100	11,100	0.00%	9,100	-18.02%
Tourist Ctr - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Telephone	-	300	300	-	220	220	-26.67%	300	36.36%
Tourist Ctr - Maint of Property & Equip	-	500	500	-	500	500	0.00%	500	0.00%
Tourist Ctr - Professional Services	-	8,100	8,100	-	8,075	8,075	-0.31%	8,100	0.31%
TOTAL OPERATING SERVICES	11,745	52,155	52,155	2,470	37,315	39,785		46,425	
MATERIALS & SUPPLIES									
Tourist Ctr - Office Supplies	-	200	200	-	100	100	-50.00%	200	100.00%
Tourist Ctr - Medical	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Food & Clothing	-	300	300	-	300	300	0.00%	300	0.00%
Tourist Ctr - Maint of Bldgs & Grounds	-	7,000	7,000	-	3,000	3,000	-57.14%	5,000	66.67%
TOTAL MATERIALS & SUPPLIES	-	7,700	7,700	-	3,600	3,600		5,700	
OTHER CHARGES:									
Tourist Ctr - Training & Travel	-	7,500	7,500	-	2,300	2,300	-69.33%	7,500	226.09%
TOTAL OTHER CHARGES	-	7,500	7,500	-	2,300	2,300		7,500	
INTERGOVERNMENTAL:									
Tourist Ctr - Grants	12,000	22,000	22,000	8,000	9,000	17,000	-22.73%	24,000	41.18%
TOTAL INTERGOVERNMENTAL	12,000	22,000	22,000	8,000	9,000	17,000		24,000	
TOTAL EXPENDITURES	23,745	92,355	92,355	10,470	52,215	62,685		83,625	

VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	2019	2020					2021		
	Prior Year Actual	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	9,751	10,200	10,200	1,729	1,236	2,965	-70.93%	5,000	68.63%
TOTAL PERSONAL SERVICES	9,751	10,200	10,200	1,729	1,236	2,965		5,000	
TOTAL EXPENDITURES	9,751	10,200	10,200	1,729	1,236	2,965		5,000	

PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	2019	2020					2021		
	Prior Year Actual	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	1,380	3,600	3,600	300	1,300	1,600	-55.56%	3,600	125.00%
Public Housing - FICA	-	-	-	19	56	75	100.00%	100	33.33%
Public Housing - Workmen's Comp	-	-	-	2	8	10	100.00%	15	50.00%
Public Housing - Medicare	-	-	-	4	16	20	100.00%	35	75.00%
TOTAL PERSONAL SERVICES	1,380	3,600	3,600	325	1,380	1,705		3,750	
TOTAL EXPENDITURES	1,380	3,600	3,600	325	1,380	1,705		3,750	

DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Paying Agent	-	3,000	3,000	-	1,000	1,000	-66.67%	3,000	200.00%
TOTAL DEBT SERVICE	-	3,000	3,000	-	1,000	1,000		3,000	
 TOTAL EXPENDITURES	 -	 3,000	 3,000	 -	 1,000	 1,000		 3,000	

TRANSFERS

ACCOUNT NUMBER: 001-480000

Description	2019	2020					2021		
	Prior Year Actual	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 Roads & Drainage	-	3,350,000	3,350,000	-	2,000,000	2,000,000	-100.00%	-	-100.00%
Transfer to Flood Protection	-	250,000	15,796,329	-	15,796,329	15,796,329	0.00%	-	-100.00%
Transfer to RSVP	175,000	185,000	185,000	100,000	100,000	200,000	8.11%	240,000	20.00%
Transfer to Recreation	60,499	6,051,466	6,051,466	-	546,428	546,428	-90.97%	1,147,020	109.91%
Transfer to Solid Waste	90,194	175,700	175,700	-	813,640	813,640	363.08%	350,000	-56.98%
Transfer to Wastewater	-	1,000,000	1,000,000	-	1,000,000	1,000,000	0.00%	-	-100.00%
TOTAL TRANSFERS	325,693	11,012,166	26,558,495	100,000	20,256,397	20,356,397		1,737,020	
 TOTAL EXPENDITURES	 325,693	 11,012,166	 26,558,495	 100,000	 20,256,397	 20,356,397		 1,737,020	

SPECIAL REVENUE FUNDS

SUMMARY STATEMENT

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 22,829,562	\$ 23,995,000	\$ 23,995,000	\$ 24,952,077	\$ 34,333	\$ 24,986,410	4.13%	\$ 24,233,000	-3.02%
Sales taxes	18,685,725	18,442,415	18,442,415	7,296,002	10,224,292	17,520,294	-5.00%	14,191,438	-19.00%
Intergovernmental revenues	6,986,927	7,853,402	21,657,892	2,499,753	18,680,360	21,180,113	-2.21%	7,546,728	-64.37%
Fees, charges, and commissions	422,218	438,000	438,000	125,285	127,306	252,591	-42.33%	425,500	68.45%
Fines and forfeitures	801,507	898,000	898,000	353,834	466,667	820,501	-8.63%	815,800	-0.57%
Investment earnings	1,307,249	1,183,830	1,183,830	357,924	276,866	634,790	-46.38%	530,510	-16.43%
Miscellaneous	5,997	2,100	2,100	952	104	1,056	-49.71%	1,100	4.17%
Total Revenues	51,039,185	52,812,747	66,617,237	35,585,827	29,809,928	65,395,755		47,744,076	
EXPENDITURES:									
Personal Services	17,433,931	20,538,253	20,538,253	7,410,927	9,351,758	16,762,685	-18.38%	20,795,440	24.06%
Operating Services	6,699,891	7,029,753	7,029,753	2,805,117	3,855,535	6,660,652	-5.25%	7,212,087	8.28%
Materials & Supplies	3,838,672	4,222,723	4,222,723	1,116,964	2,780,964	3,897,928	-7.69%	4,044,894	3.77%
Other Charges	153,842	161,750	161,750	11,811	88,879	100,690	-37.75%	131,945	31.04%
Capital Outlay	20,086,757	23,709,982	75,925,809	7,196,362	49,949,285	57,145,647	-24.73%	33,621,058	-41.17%
Intergovernmental	1,791,562	2,360,256	2,360,256	1,138,412	5,397,391	6,535,803	176.91%	3,049,372	-53.34%
Total Expenditures	50,004,655	58,022,717	110,238,544	19,679,593	71,423,812	91,103,405		68,854,796	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	1,034,530	(5,209,970)	(43,621,307)	15,906,234	(41,613,884)	(25,707,650)		(21,110,720)	
OTHER FINANCING SOURCES (USES):									
Transfer in	2,342,474	9,836,466	25,382,795	100,000	18,442,757	18,542,757	-26.95%	1,387,020	-92.52%
Transfer out	(5,706,199)	(3,596,089)	(3,596,089)	(1,094,969)	(2,561,357)	(3,656,326)	1.68%	(3,594,494)	-1.69%
Proceeds from the sale of assets	66,238	-	-	2,247	-	2,247	0.00%	230,000	0.00%
Compensation for loss/damaged assets	88,800	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(3,208,687)	6,240,377	21,786,706	(992,722)	15,881,400	14,888,678		(1,977,474)	
Net Change in Fund Balance	(2,174,157)	1,030,407	(21,834,601)	14,913,512	(25,732,484)	(10,818,972)		(23,088,194)	
Fund Balance -Beginning	48,983,106	19,935,451	41,816,941			48,012,404		37,193,432	
Fund Balance -Ending	\$ 46,808,949	\$ 20,965,858	\$ 19,982,340			\$ 37,193,432		\$ 14,105,238	

PARISH TRANSPORTATION

FUND NUMBER: 102

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Parish Road Fund	522,889	500,000	500,000	183,841	316,159	500,000	0.00%	500,000	0.00%
Interest Earnings	17,963	17,000	17,000	3,463	1,087	4,550	-73.24%	2,100	-53.85%
TOTAL REVENUES	540,852	517,000	517,000	187,304	317,246	504,550		502,100	
EXPENDITURES:									
CAPITAL OUTLAY:									
Paved Sts - Imp other than Buildings	1,000,000	500,000	500,000	-	500,000	500,000	0.00%	500,000	0.00%
Paved Sts - Engineering	-	45,000	135,000	-	135,000	135,000	0.00%	55,000	-59.26%
Paved Sts - Other Fees	-	25,000	75,000	-	75,000	75,000	0.00%	15,000	-80.00%
TOTAL CAPITAL OUTLAY	1,000,000	570,000	710,000	-	710,000	710,000		570,000	
TOTAL EXPENDITURES	1,000,000	570,000	710,000	-	710,000	710,000		570,000	
Net Change in Fund Balance	(459,148)	(53,000)	(193,000)			(205,450)		(67,900)	
Fund Balance -Beginning	971,196	349,196	489,196			512,048		306,598	
Fund Balance -Ending	512,048	296,196	296,196			306,598		238,698	

PARISH TRANSPORTATION

FUND NUMBER: 102

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 500,000	2021 Road Maintenance Program	
Architectural/Engineering Fees	\$ 55,000	2021 Road Maintenance Program	
Other Fees	\$ 15,000	2021 Road Maintenance Program	
Grand Total Requested:	\$ 570,000		

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	1,438,169	1,515,000	1,515,000	1,571,751	2,176	1,573,927	3.89%	1,519,000	-3.49%
State Payment in Lieu of Taxes	4,715	4,700	4,700	4,874	-	4,874	3.70%	4,850	-0.49%
Interest Earnings	92,287	60,000	60,000	28,175	41,325	69,500	15.83%	50,000	-28.06%
TOTAL REVENUES	1,535,171	1,579,700	1,579,700	1,604,800	43,501	1,648,301		1,573,850	
EXPENDITURES:									
PERSONAL SERVICES:									
Road Lighting - Salaries	31,923	46,000	46,000	20,279	25,421	45,700	-0.65%	47,500	3.94%
Road Lighting - FICA	-	130	130	-	-	-	-100.00%	-	0.00%
Road Lighting - Retirement	3,684	5,500	5,500	2,528	3,172	5,700	3.64%	5,800	1.75%
Road Lighting - Life/Health Insurance	2,774	15,000	15,000	1,969	3,431	5,400	-64.00%	7,600	40.74%
Road Lighting - Workers Compensation	148	215	215	103	127	230	6.98%	240	4.35%
Road Lighting - Unemployment	3	5	5	2	3	5	0.00%	5	0.00%
Road Lighting - Medicare	455	700	700	318	382	700	0.00%	700	0.00%
Road Lighting - Disability	99	145	145	77	73	150	3.45%	160	6.67%
Road Lighting - Deferred Compensation	3,161	3,300	3,300	1,469	1,831	3,300	0.00%	3,300	0.00%
Road Lighting - Dental Insurance	51	125	125	38	42	80	-36.00%	120	50.00%
Road Lighting - OPEB Contribution	1,117	1,550	1,550	722	888	1,610	3.87%	1,700	5.59%
Road Lighting - Miscellaneous	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL PERSONAL SERVICES	43,415	72,870	72,870	27,505	35,570	63,075		67,325	
OPERATING SERVICES:									
Road Lighting - Ads, Dues & Subscriptions	5,363	5,400	5,400	192	5,183	5,375	-0.46%	5,400	0.47%
Road Lighting - Printing	-	400	400	-	400	400	0.00%	400	0.00%
Road Lighting - Utilities - Electric	897,806	966,000	966,000	361,728	565,272	927,000	-4.04%	973,350	5.00%
Road Lighting - Telephone	3,023	4,275	4,275	1,101	4,319	5,420	26.78%	5,500	1.48%
Road Lighting - Rentals	-	200	200	-	200	200	0.00%	200	0.00%
Road Lighting - Maint of Prop & Equip	316,528	322,000	322,000	136,932	178,068	315,000	-2.17%	330,750	5.00%
Road Lighting - Contractual Services	892	1,000	1,000	406	594	1,000	0.00%	1,000	0.00%
Road Lighting - Professional Services	-	1,260	1,260	-	1,260	1,260	0.00%	1,260	0.00%
Road Lighting - Automobile Insurance	945	1,040	1,040	1,004	-	1,004	-3.46%	1,105	10.06%
Road Lighting - Employee Liability	1,377	1,515	1,515	1,250	-	1,250	-17.49%	1,375	10.00%
Road Lighting - General Liability	7,926	8,720	8,720	8,736	-	8,736	0.18%	9,610	10.00%
TOTAL OPERATING SERVICES	1,233,860	1,311,810	1,311,810	511,349	755,296	1,266,645		1,329,950	

CONTINUED

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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.	1,510	2,500	2,500	-	3,500	3,500	40.00%	8,000	128.57%
Road Lighting - Office Supplies	1,332	2,000	2,000	100	1,400	1,500	-25.00%	1,575	5.00%
Road Lighting - Food & Clothing	239	700	700	600	100	700	0.00%	700	0.00%
Road Lighting - Maint of Bldgs & Grounds	11,659	38,000	38,000	2,679	34,321	37,000	-2.63%	35,000	-5.41%
Road Lighting - Vehicle Supplies	81	500	500	-	500	500	0.00%	500	0.00%
Road Lighting - Miscellaneous	846	12,000	12,000	263	11,737	12,000	100.00%	12,000	0.00%
Road Lighting - Equipment & Vehicle Parts	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	15,667	56,100	56,100	3,642	51,958	55,600		58,175	
OTHER CHARGES:									
Road Lighting - Training & Travel	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Road Lighting - Official Fees	-	13,000	13,000	-	13,000	13,000	0.00%	-	-100.00%
TOTAL OTHER CHARGES	-	14,000	14,000	-	14,000	14,000		1,000	
CAPITAL OUTLAY:									
Road Lighting - Imp other than Buildings	-	50,000	50,000	-	50,000	50,000	0.00%	400,000	700.00%
Road Lighting - Major Repairs	-	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Road Lighting - Architectural/Engineering	-	20,000	20,000	-	15,000	15,000	-25.00%	15,000	0.00%
Road Lighting - Other Fees	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
TOTAL CAPITAL OUTLAY	-	110,000	110,000	-	105,000	105,000		455,000	
INTERGOVERNMENTAL:									
Road Lighting - Ad Val Tax Ded - Sheriff	47,689	55,500	55,500	52,355	-	52,355	-5.67%	55,500	6.01%
Road Lighting - Cost of Ad Val Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	47,689	56,500	56,500	52,355	1,000	53,355		56,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	39,357	60,000	60,000	-	60,000	60,000	0.00%	60,000	0.00%
TOTAL TRANSFERS	39,357	60,000	60,000	-	60,000	60,000		60,000	
TOTAL EXPENDITURES	1,379,988	1,681,280	1,681,280	594,851	1,022,824	1,617,675		2,027,950	
Net change in fund balance	155,183	(101,580)	(101,580)			30,626		(454,100)	
Fund Balance -Beginning	3,182,230	3,073,844	3,073,844			3,337,413		3,368,039	
Fund Balance -Ending	3,337,413	2,972,264	2,972,264			3,368,039		2,913,939	

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 400,000	Street Light Installation	\$ 50,000
		Lights at Eastbank Fields	100,000
		Lights at Westbank Fields	250,000
Major Repairs	\$ 30,000	Major Repairs over \$5,000	\$ 30,000
Architectural/Engineering Fees	\$ 15,000	Engineering for Lighting Projects	\$ 15,000
Other Fees	\$ 10,000	Contract Recordation & Other Miscellaneous Fees	\$ 10,000
Grand Total Requested:	\$ 455,000		

WORKFORCE INVESTMENT ACT
FUND NUMBER: 107

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Dept. of Labor - Adult Program	240,063	347,115	347,115	167,793	182,207	350,000	0.83%	344,790	-1.49%
Dept. of Labor - Dislocated Worker	273,187	446,695	446,695	128,621	156,289	284,910	-36.22%	461,695	62.05%
Dept. of Labor - Youth Program	373,948	338,000	338,000	133,999	122,001	256,000	-24.26%	339,817	32.74%
Program Income Earned	2,656	-	-	-	-	-	0.00%	-	0.00%
Proceeds from the Sale of Assets	944	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	890,798	1,131,810	1,131,810	430,413	460,497	890,910		1,146,302	
EXPENDITURES:									
PERSONAL SERVICES:									
Salaries & Other Wages	465,635	520,600	520,600	229,250	196,750	426,000	-18.17%	552,000	29.58%
FICA	2,856	4,300	4,300	162	38	200	-95.35%	5,600	2700.00%
Retirement	49,552	56,500	56,500	24,921	26,079	51,000	-9.73%	56,700	11.18%
Life/Health Insurance	66,710	75,700	75,700	35,615	33,885	69,500	-8.19%	92,500	33.09%
Workers Compensation	1,459	6,100	6,100	1,246	1,254	2,500	-59.02%	6,300	152.00%
Unemployment	41	80	80	20	30	50	-37.50%	50	0.00%
Medicare	6,697	7,600	7,600	3,164	3,136	6,300	-17.11%	8,050	27.78%
Disability	1,421	1,500	1,500	723	677	1,400	-6.67%	1,800	28.57%
Post-Employee Health Care	44,898	59,000	59,000	22,947	27,553	50,500	-14.41%	63,200	25.15%
Deferred Compensation	20,151	20,750	20,750	10,110	8,090	18,200	-12.29%	15,200	-16.48%
Dental Insurance	1,080	1,080	1,080	540	480	1,020	-5.56%	1,100	7.84%
OPEB Contribution	15,034	16,000	16,000	7,419	7,581	15,000	-6.25%	16,200	8.00%
Miscellaneous	90	-	-	-	100	100	100.00%	-	-100.00%
TOTAL PERSONAL SERVICES	675,624	769,210	769,210	336,117	305,653	641,770		818,700	
OPERATING SERVICES:									
Ads, Dues & Subscriptions	11,685	2,600	2,600	1,734	1,066	2,800	7.69%	1,000	-64.29%
Printing & Duplications	652	500	500	1,744	(1,544)	200	-60.00%	500	150.00%
Utilities - Electric	4,309	-	-	1,840	(40)	1,800	100.00%	5,000	177.78%
Utilities - Water	463	700	700	194	166	360	-48.57%	500	38.89%
Postage	159	500	500	212	(12)	200	-60.00%	100	-50.00%
Telephone	9,279	10,000	10,000	5,835	2,165	8,000	-20.00%	12,000	50.00%
Rentals	24,979	35,000	35,000	12,293	7,707	20,000	-42.86%	25,000	25.00%
Maint of Property & Equipment	310	1,500	1,500	774	4,226	5,000	233.33%	500	-90.00%
Contractual Services	25,402	30,000	30,000	8,224	3,776	12,000	-60.00%	35,000	191.67%
Professional Services	108,254	150,000	150,000	36,798	58,202	95,000	-36.67%	141,714	49.17%
Property Insurance	2,155	2,375	2,375	2,605	(1,505)	1,100	-53.68%	2,866	160.55%
Automobile Insurance	2,835	3,120	3,120	1,578	(88)	1,490	-52.24%	1,725	15.77%
Employee Liability	982	1,085	1,085	932	(382)	550	-49.31%	1,026	86.55%
General Liability	5,652	6,220	6,220	6,519	(4,119)	2,400	-61.41%	7,171	198.79%
TOTAL OPERATING SERVICES	197,116	243,600	243,600	81,282	69,618	150,900		234,102	CONTINUED

WORKFORCE INVESTMENT ACT
FUND NUMBER: 107

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Non-Consumable Office Supplies	160	2,000	2,000	23,473	2,527	26,000	1200.00%	1,500	-94.23%
Office Supplies	3,448	6,000	6,000	1,858	2,142	4,000	-33.33%	4,500	12.50%
Educational Supplies	11,175	75,000	75,000	4,320	34,340	38,660	-48.45%	80,000	106.93%
Maint. Of Building & Grounds	-	2,000	2,000	-	800	800	-60.00%	-	-100.00%
Vehicle Supplies	536	2,000	2,000	107	693	800	-60.00%	2,500	212.50%
Equipment & Vehicle Parts	8	2,000	2,000	-	980	980	-51.00%	5,000	410.20%
TOTAL MATERIALS & SUPPLIES	15,327	89,000	89,000	29,758	41,482	71,240		93,500	
OTHER CHARGES:									
Training & Travel	2,731	5,000	5,000	37	1,963	2,000	-60.00%	-	-100.00%
TOTAL OTHER CHARGES	2,731	5,000	5,000	37	1,963	2,000		-	
CAPITAL OUTLAY:									
Acquisition of Vehicles	-	25,000	25,000	-	25,000	25,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	25,000	25,000	-	25,000	25,000		-	
TOTAL EXPENDITURES	890,798	1,131,810	1,131,810	447,194	443,716	890,910		1,146,302	
Net change in fund balance	-	-	-	-	-	-		-	
Fund Balance -Beginning	-	-	-	-	-	-		-	
FINANCING OVER EXPENDITURES	-	-	-	-	-	-		-	

CRIMINAL COURT FUND

FUND NUMBER: 110

Description	2019		2020					2021	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Court Costs, Fees & Charges	62,876	84,000	84,000	25,564	49,436	75,000	-10.71%	75,000	0.00%
Court Fines	762,910	836,000	836,000	348,236	448,564	796,800	-4.69%	796,800	0.00%
Interest on Bonds & Fines	16,258	17,000	17,000	-	8,701	8,701	-48.82%	4,000	-54.03%
Aff. Reins. - Court Fines	15,675	30,000	30,000	3,488	8,512	12,000	-60.00%	12,000	0.00%
Drug Asst. - Juvenile Fees	6,664	15,000	15,000	2,110	890	3,000	-80.00%	3,000	0.00%
Bond Forfeitures	104,602	-	-	14,174	(14,174)	-	0.00%	-	0.00%
Interest Earnings	459	500	500	177	123	300	-40.00%	300	0.00%
Proceeds from the Sale of Assets	-	-	-	5	(5)	-	0.00%	-	0.00%
TOTAL REVENUES	969,444	982,500	982,500	393,754	502,047	895,801		891,100	
EXPENDITURES:									
PERSONAL SERVICES	318,137	359,345	359,345	176,180	189,000	365,180	1.62%	357,470	-2.11%
OPERATING SERVICES	148,000	120,000	120,000	15,000	15,000	30,000	-75.00%	30,000	0.00%
MATERIALS & SUPPLIES	7,591	8,000	8,000	1,799	6,251	8,050	0.63%	8,600	6.83%
INTERGOVERNMENTAL	482,287	490,830	490,830	248,918	235,882	484,800	-1.23%	492,000	1.49%
TRANSFERS	10,901	5,370	5,370	-	2,500	2,500	-53.45%	2,500	0.00%
TOTAL EXPENDITURES	966,916	983,545	983,545	441,897	448,633	890,530		890,570	
Net change in fund balance	2,528	(1,045)	(1,045)			5,271		530	
Fund balance -Beginning	5,873	3,916	3,916			8,401		13,672	
FINANCING OVER EXPENDITURES	8,401	2,871	2,871			13,672		14,202	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	116,539	139,700	139,700	66,251	73,249	139,500	-0.14%	133,000	-4.66%
Dist Crt - Retirement	13,450	17,500	17,500	7,707	9,293	17,000	-2.86%	16,300	-4.12%
Dist Crt - Health/Life Insurance	13,635	23,600	23,600	13,291	10,709	24,000	1.69%	22,000	-8.33%
Dist Crt - Workmen's Comp	421	405	405	205	245	450	11.11%	425	-5.56%
Dist Crt - Unemployment	12	15	15	7	8	15	0.00%	15	0.00%
Dist Crt - Medicare	1,632	2,025	2,025	923	1,077	2,000	-1.23%	1,930	-3.50%
Dist Crt - Dental	148	200	200	120	95	215	7.50%	200	-6.98%
Dist Crt - OPEB Contribution	4,079	4,900	4,900	2,319	2,581	4,900	0.00%	4,700	-4.08%
TOTAL PERSONAL SERVICES	149,916	188,345	188,345	90,823	97,257	188,080		178,570	
MATERIALS & SUPPLIES:									
Dist Crt - Office Supplies	-	-	-	167	333	500	100.00%	500	0.00%
Dist Crt - Maint. Of Building & Grounds	3,950	4,000	4,000	824	3,126	3,950	-1.25%	4,200	6.33%
TOTAL MATERIALS & SUPPLIES	3,950	4,000	4,000	991	3,459	4,450		4,700	
INTERGOVERNMENTAL:									
Dist Crt - Statutory Charges	301,911	306,000	306,000	163,116	156,084	319,200	4.31%	324,000	1.50%
TOTAL INTERGOVERNMENTAL	301,911	306,000	306,000	163,116	156,084	319,200		324,000	
TOTAL EXPENDITURES	455,777	498,345	498,345	254,930	256,800	511,730		507,270	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	168,221	171,000	171,000	85,357	91,743	177,100	3.57%	178,900	1.02%
TOTAL PERSONAL SERVICES	168,221	171,000	171,000	85,357	91,743	177,100		178,900	
OPERATING SERVICES:									
Dist Atty - Professional Services	148,000	120,000	120,000	15,000	15,000	30,000	-75.00%	30,000	0.00%
TOTAL OPERATING SERVICES	148,000	120,000	120,000	15,000	15,000	30,000		30,000	
MATERIALS & SUPPLIES:									
Dist Atty - Maint. Of Building & Grounds	3,641	4,000	4,000	808	2,792	3,600	-10.00%	3,900	8.33%
TOTAL MATERIALS & SUPPLIES	3,641	4,000	4,000	808	2,792	3,600		3,900	
INTERGOVERNMENTAL:									
Dist Atty - Statutory Charges	90,188	92,415	92,415	42,901	39,899	82,800	-10.40%	84,000	1.45%
TOTAL INTERGOVERNMENTAL	90,188	92,415	92,415	42,901	39,899	82,800		84,000	
TOTAL EXPENDITURES	410,050	387,415	387,415	144,066	149,434	293,500		296,800	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	90,188	92,415	92,415	42,901	39,899	82,800	-10.40%	84,000	1.45%
TOTAL INTERGOVERNMENTAL	90,188	92,415	92,415	42,901	39,899	82,800		84,000	
TOTAL EXPENDITURES	90,188	92,415	92,415	42,901	39,899	82,800		84,000	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	8,401	2,870	2,870	-	-	-	-100.00%	-	0.00%
Transfer - Indirect Cost Allocation	2,500	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL TRANSFERS	10,901	5,370	5,370	-	2,500	2,500		2,500	
TOTAL EXPENDITURES	10,901	5,370	5,370	-	2,500	2,500		2,500	

ROAD & DRAINAGE
FUND NUMBER: 112

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	8,425,387	8,855,000	8,855,000	9,208,537	12,717	9,221,254	4.14%	9,055,000	-1.80%
General Sales Tax - 1%	18,685,725	18,442,415	18,442,415	7,296,002	10,224,292	17,520,294	-5.00%	14,191,438	-19.00%
CARES Act of 2020	-	-	-	-	6,888	6,888	100.00%	-	-100.00%
Department of Transportation & Dev.	-	-	-	-	-	-	0.00%	5,200,000	100.00%
FEMA Hazard Mitigation Grants	402,713	-	494,123	496,760	-	496,760	0.53%	-	-100.00%
Federal Highway Admin	38,690	-	3,004,584	74,985	2,929,599	3,004,584	0.00%	-	-100.00%
Facility, Planning & Control Grant	-	-	450,000	-	-	-	-100.00%	-	0.00%
Conservation of Natural Resources	469,862	586,000	586,000	116,991	433,009	550,000	-6.14%	550,000	0.00%
Flood Control Act	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
State Payment in Lieu of Taxes	44,677	45,000	45,000	46,176	-	46,176	2.61%	46,176	0.00%
Zoning & Subdivision Fees	13,042	18,000	18,000	450	17,550	18,000	0.00%	18,000	0.00%
Inspection Fees	10,630	15,000	15,000	13,026	1,974	15,000	100.00%	16,500	10.00%
Culvert Fees	27,800	27,000	27,000	12,675	14,325	27,000	0.00%	27,000	0.00%
Miscellaneous Fees	9,652	25,000	25,000	4,228	20,772	25,000	0.00%	25,000	0.00%
Interest Earnings	807,432	739,000	739,000	194,142	205,858	400,000	-45.87%	400,000	0.00%
Royalties	6,536	7,000	7,000	1,481	5,519	7,000	0.00%	7,000	0.00%
Proceeds from Sales of Assets	49,574	-	-	2,247	-	2,247	100.00%	230,000	10135.87%
Compensation for Loss/Damage of Assets	88,800	-	-	-	-	-	0.00%	-	0.00%
Insurance Refunds	1,136	-	-	200	-	200	100.00%	-	-100.00%
Transfer from General Fund	-	3,350,000	3,350,000	-	2,000,000	2,000,000	-40.30%	-	0.00%
TOTAL REVENUES	29,081,656	32,114,415	36,063,122	17,467,900	15,877,503	33,345,403		29,771,114	
EXPENDITURES:									
PERSONAL SERVICES	13,752,006	16,194,448	16,194,448	5,765,700	7,517,550	13,283,250	-17.98%	16,595,675	24.94%
OPERATING SERVICES	3,093,462	3,226,928	3,226,928	1,333,857	1,809,911	3,143,768	-2.58%	3,253,820	3.50%
MATERIALS & SUPPLIES	3,350,070	3,616,648	3,616,648	925,979	2,445,194	3,371,173	-6.79%	3,417,369	1.37%
OTHER CHARGES	43,262	67,175	67,175	8,434	46,116	54,550	-18.79%	59,550	9.17%
CAPITAL OUTLAY	6,221,435	13,551,982	42,257,175	4,581,011	29,333,989	33,915,000	-19.74%	12,774,838	-62.33%
INTERGOVERNMENTAL	689,613	1,059,676	1,059,676	365,095	605,259	970,354	-8.43%	996,622	2.71%
TRANSFERS	3,106,975	1,000,000	1,000,000	-	1,000,000	1,000,000	0.00%	1,000,000	0.00%
TOTAL EXPENDITURES	30,256,823	38,716,857	67,422,050	12,980,076	42,758,019	55,738,095		38,097,874	
Net change in fund balance	(1,175,167)	(6,602,442)	(31,358,928)			(22,392,692)		(8,326,760)	
Fund balance -Beginning	33,129,275	6,747,343	31,705,311			31,954,108		9,561,416	
Fund balance -Ending	31,954,108	144,901	346,383			9,561,416		1,234,656	

ROAD & DRAINAGE
FLOOD CONTROL
ACCOUNT NUMBER: 112-410740

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	41,700	-	-	-	13,188	13,188	100.00%	-	-100.00%
Flood Control-Maint of Property & Equip	17,946	-	-	-	1,100	1,100	100.00%	-	-100.00%
Flood Control-Professional Services	40,186	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Employee Liability	2	5	5	1	-	1	-80.00%	2	100.00%
Flood Control-General Liability	9	10	10	10	-	10	0.00%	11	10.00%
TOTAL OPERATING SERVICES	99,843	15	15	11	14,288	14,299		13	
MATERIALS & SUPPLIES:									
Flood Control-Office Supplies	156	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Food & Clothing	30,035	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Maint of Bldgs & Grounds	450	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Vehicle Supplies	339	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Vehicle & Equip Parts	-	100	100	-	-	-	-100.00%	-	0.00%
Flood Control-Tools & Equipment	-	1,500	1,500	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	30,980	1,600	1,600	-	-	-		-	
TOTAL EXPENDITURES	130,823	1,615	1,615	11	14,288	14,299		13	

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	3,385,885	3,760,000	3,760,000	1,284,629	1,865,371	3,150,000	-16.22%	3,760,000	19.37%
Paved Sts - FICA	7,976	10,500	10,500	695	305	1,000	-90.48%	500	-50.00%
Paved Sts - Retirement	376,059	459,000	459,000	155,555	227,445	383,000	-16.56%	460,000	20.10%
Paved Sts - Life/Health Insurance	659,399	780,000	780,000	325,693	344,307	670,000	-14.10%	852,000	27.16%
Paved Sts - Workers Compensation	352,942	370,000	370,000	140,665	207,335	348,000	-5.95%	430,000	23.56%
Paved Sts - Unemployment	339	400	400	128	222	350	-12.50%	375	7.14%
Paved Sts - Medicare	47,545	55,000	55,000	18,288	26,212	44,500	-19.09%	55,000	23.60%
Paved Sts - Disability	8,807	10,200	10,200	4,205	4,395	8,600	-15.69%	12,000	39.53%
Paved Sts - Post-Emp. Health Care	180,972	206,000	206,000	101,327	113,873	215,200	4.47%	248,000	15.24%
Paved Sts - Deferred Compensation	50,196	53,000	53,000	22,163	25,837	48,000	-9.43%	49,000	2.08%
Paved Sts - Dental Insurance	6,416	7,700	7,700	2,812	3,088	5,900	-23.38%	6,600	11.86%
Paved Sts - OPEB Contribution	115,769	128,000	128,000	44,657	65,343	110,000	-14.06%	132,000	20.00%
Paved Sts - Miscellaneous	15,370	15,500	15,500	3,185	12,315	15,500	0.00%	15,500	0.00%
TOTAL PERSONAL SERVICES	5,207,675	5,855,300	5,855,300	2,104,002	2,896,048	5,000,050		6,020,975	
OPERATING SERVICES:									
Paved Sts - Ads, Dues & Subscriptions	1,820	2,324	2,324	275	1,795	2,070	-10.93%	2,095	1.21%
Paved Sts - Printing	4,468	10,075	10,075	1,431	5,444	6,875	-31.76%	7,000	1.82%
Paved Sts - Utilities - Electric	25,890	29,522	29,522	8,009	19,176	27,185	-7.92%	28,544	5.00%
Paved Sts - Utilities - Gas	9,100	14,089	14,089	4,766	6,737	11,503	-18.35%	14,050	22.14%
Paved Sts - Utilities - Water	2,812	3,677	3,677	830	2,505	3,335	-9.30%	3,501	4.98%
Paved Sts - Postage	40	200	200	58	92	150	-25.00%	150	0.00%
Paved Sts - Telephone	19,843	25,005	25,005	8,826	13,149	21,975	-12.12%	23,500	6.94%
Paved Sts - Rentals	59,904	68,210	68,210	21,007	47,203	68,210	0.00%	68,210	0.00%
Paved Sts - Maint of Property & Equip	254,885	196,031	196,031	143,704	106,296	250,000	27.53%	229,550	-8.18%
Paved Sts - Contractual Services	62,975	100,000	100,000	16,117	60,883	77,000	-23.00%	80,350	4.35%
Paved Sts - Professional Services	65,992	50,000	50,000	1,154	48,846	50,000	0.00%	50,000	0.00%
Paved Sts - Property Insurance	18,303	20,135	20,135	14,216	2,923	17,139	-14.88%	18,853	10.00%
Paved Sts - Automobile Insurance	71,793	78,980	78,980	78,467	-	78,467	-0.65%	86,314	10.00%
Paved Sts - Employee Liability	6,809	7,490	7,490	6,539	-	6,539	-12.70%	7,193	10.00%
Paved Sts - General Liability	39,015	42,920	42,920	45,727	-	45,727	6.54%	50,299	10.00%
TOTAL OPERATING SERVICES	643,649	648,658	648,658	351,126	315,049	666,175		669,609	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	16,673	37,920	37,920	5,231	23,519	28,750	-24.18%	30,000	4.35%
Paved Sts - Office Supplies	16,276	24,000	24,000	2,579	17,421	20,000	-16.67%	20,000	0.00%
Paved Sts - Medical	1,578	3,100	3,100	1,161	1,839	3,000	-3.23%	3,000	0.00%
Paved Sts - Food & Clothing	13,443	28,975	28,975	5,758	20,067	25,825	-10.87%	25,825	0.00%
Paved Sts - Maint of Buildings & Grounds	22,369	32,025	32,025	9,970	21,780	31,750	-0.86%	32,000	0.79%
Paved Sts - Vehicle Supplies	270,169	278,509	278,509	77,857	196,365	274,222	-1.54%	274,222	0.00%
Paved Sts - Miscellaneous	159,084	177,315	177,315	49,183	117,855	167,038	-5.80%	167,038	0.00%
Paved Sts - Shells/Sand/Dirt/Gravel	215,215	180,000	180,000	51,993	148,007	200,000	11.11%	200,000	0.00%
Paved Sts - Culverts & Fittings	11,160	5,000	5,000	-	6,000	6,000	20.00%	6,000	0.00%
Paved Sts - Equipment & Vehicle Parts	301,298	377,355	377,355	100,972	231,352	332,324	-11.93%	332,324	0.00%
Paved Sts - Asphalt/Concrete	122,737	126,750	126,750	29,245	67,505	96,750	-23.67%	96,750	0.00%
Paved Sts - Miscellaneous Materials	4,095	6,000	6,000	2,419	3,081	5,500	-8.33%	5,500	0.00%
Paved Sts - Tools & Equipment	42,662	55,000	55,000	23,057	31,943	55,000	0.00%	55,000	0.00%
TOTAL MATERIALS & SUPPLIES	1,196,759	1,331,949	1,331,949	359,425	886,734	1,246,159		1,247,659	
OTHER CHARGES:									
Paved Sts - Training & Travel	6,537	8,000	8,000	-	7,000	7,000	-12.50%	7,000	0.00%
Paved Sts - Judgements & Damages	-	750	750	-	550	550	-26.67%	550	0.00%
Paved Sts - Official Fees	2,428	6,500	6,500	353	5,147	5,500	-15.38%	5,500	0.00%
TOTAL OTHER CHARGES	8,965	15,250	15,250	353	12,697	13,050		13,050	
CAPITAL OUTLAY:									
Paved Sts - Imp other than Buildings	1,948,595	2,520,000	6,097,222	178,674	4,623,548	4,802,222	-21.24%	6,885,000	43.37%
Paved Sts - Acquisition of Vehicles	-	95,000	95,000	-	27,886	27,886	-70.65%	105,000	276.53%
Paved Sts - Buildings/Grounds/Plant	-	-	-	-	25,000	25,000	100.00%	-	-100.00%
Paved Sts - Heavy Movable Equipment	360,173	562,772	562,772	274,302	445,763	720,065	27.95%	230,000	-68.06%
Paved Sts - Office Equipment	12,412	37,500	37,500	-	30,500	30,500	-18.67%	37,500	22.95%
Paved Sts - Major Repairs	34,248	130,000	130,000	5,219	84,781	90,000	-30.77%	100,000	11.11%
Paved Sts - Architectural/Engineering	192,302	117,960	788,132	23,585	764,547	788,132	0.00%	977,960	24.09%
Paved Sts - Other Fees	40,371	36,000	248,121	17,090	231,031	248,121	0.00%	77,500	-68.77%
TOTAL CAPITAL OUTLAY	2,588,101	3,499,232	7,958,747	498,870	6,233,056	6,731,926		8,412,960	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	279,388	323,000	323,000	306,724	-	306,724	-5.04%	330,500	7.75%
Paved Sts - Cost of Ad Valore Tax Coll	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Paved Sts - Cost of Sales Tax Collection	99,104	103,338	103,338	-	104,315	104,315	0.95%	105,561	1.19%
TOTAL INTERGOVERNMENTAL	378,492	431,338	431,338	306,724	109,315	416,039		441,061	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	1,000,000	1,000,000	1,000,000		1,000,000	1,000,000	0.00%	1,000,000	0.00%
Transfer to Flood Protection Fund	2,106,975	-	-		-	-	0.00%	-	0.00%
TOTAL TRANSFERS	3,106,975	1,000,000	1,000,000	-	1,000,000	1,000,000		1,000,000	
TOTAL EXPENDITURES	13,130,616	12,781,727	17,241,242	3,620,500	11,452,899	15,073,399		17,805,314	

ROAD & DRAINAGE

PAVED STREETS

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 6,885,000	2021 Road Maintenance	\$ 750,000
		Concrete Road Maintenance	200,000
		Lakewood Resurface	5,500,000
		Pave New Street - Rue Lacon (Road to New Dog Park)	435,000
Acquisition of Vehicles	\$ 105,000	Three (3) Ford F-150 Trucks to replace:	
		Unit# 102 (2002 Ford F-150 with 125,000 miles)	\$ 35,000
		Unit# 129 (2010 Ford F-150 with 125,000+ miles)	\$ 35,000
		Unit# 100 (2010 Ford F-150 with 170,000+ miles)	35,000
Heavy Moveable Equipment	\$ 230,000	Dump Truck - Replaces 2011 Unit #226 that needs new engine	\$ 200,000
		Fork Lift	30,000
Office Equipment	\$ 37,500	Software Upgrade/Replacement	\$ 12,500
		Office Equipment	25,000
Major Repairs	\$ 100,000	Equipment Repairs	\$ 50,000
		Roadway Repairs	50,000
Architectural/Engineering Fees	\$ 977,960	2021 Road Maintenance (Engineering & \$45,000 Inspection)	\$ 117,960
		Lakewood Resurface	\$ 860,000
Other Fees	\$ 77,500	2021 Road Maintenance (3% of Construction)	\$ 37,500
		Lakewood Resurface	40,000
Grand Total Requested:	\$8,412,960		

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	26,489	-	4,177,278	78,931	4,098,347	4,177,278	0.00%	-	-100.00%
Sidewalks - Architectural/Engineering	17,996	-	639,535	32,947	636,588	669,535	4.69%	-	-100.00%
Sidewalks - Other Fees	10,605	-	102,050	820	101,230	102,050	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	55,090	-	4,918,863	112,698	4,836,165	4,948,863		-	
TOTAL EXPENDITURES	55,090	-	4,918,863	112,698	4,836,165	4,948,863		-	

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Drainage - Salaries	5,914,933	6,840,000	6,840,000	2,393,379	3,106,621	5,500,000	-19.59%	6,825,000	24.09%
Drainage - FICA	10,432	10,000	10,000	582	18	600	-94.00%	8,000	1233.33%
Drainage - Retirement	650,074	850,000	850,000	282,898	377,102	660,000	-22.35%	821,000	24.39%
Drainage - Life/Health Insurance	1,004,532	1,515,000	1,515,000	540,064	579,936	1,120,000	-26.07%	1,670,000	49.11%
Drainage - Workers Compensation	272,977	325,000	325,000	117,296	154,704	272,000	-16.31%	405,000	48.90%
Drainage - Unemployment	592	700	700	239	361	600	-14.29%	700	16.67%
Drainage - Medicare	82,968	100,000	100,000	34,554	44,946	79,500	-20.50%	100,000	25.79%
Drainage - Disability	15,917	19,500	19,500	7,939	8,061	16,000	-17.95%	23,000	43.75%
Drainage - Post-Emp. Health Care	219,117	261,000	261,000	127,743	140,757	268,500	2.87%	309,000	15.08%
Drainage - Deferred Compensation	142,773	140,000	140,000	64,506	77,494	142,000	1.43%	140,000	-1.41%
Drainage - Dental Insurance	9,894	13,500	13,500	4,945	5,055	10,000	-25.93%	13,000	30.00%
Drainage - OPEB Contribution	204,418	238,000	238,000	83,758	110,242	194,000	-18.49%	240,000	23.71%
Drainage - Miscellaneous	15,704	26,448	26,448	3,795	16,205	20,000	-24.38%	20,000	0.00%
TOTAL PERSONAL SERVICES	8,544,331	10,339,148	10,339,148	3,661,698	4,621,502	8,283,200		10,574,700	
OPERATING SERVICES:									
Drainage - Ads, Dues & Subscriptions	4,132	12,091	12,091	1,407	13,803	15,210	25.80%	15,210	0.00%
Drainage - Printing	2,179	5,550	5,550	1,853	3,147	5,000	-9.91%	5,000	0.00%
Drainage - Utilities - Electric	279,480	286,971	286,971	90,594	209,429	300,023	4.55%	300,234	0.07%
Drainage - Utilities - Gas	43,792	36,771	36,771	9,037	34,755	43,792	19.09%	44,668	2.00%
Drainage - Utilities - Water	48,427	49,350	49,350	11,390	30,946	42,336	-14.21%	44,453	5.00%
Drainage - Postage	211	523	523	14	461	475	-9.18%	500	5.26%
Drainage - Telephone	43,887	54,029	54,029	19,793	30,483	50,276	-6.95%	52,035	3.50%
Drainage - Rentals	181,696	140,000	140,000	57,735	115,715	173,450	23.89%	181,000	4.35%
Drainage - Maint of Property & Equipment	588,323	592,500	592,500	205,039	354,961	560,000	-5.49%	585,000	4.46%
Drainage - Contractual Services	430,792	365,900	365,900	107,979	273,256	381,235	4.19%	390,617	2.46%
Drainage - Professional Services	517,437	708,750	708,750	236,532	413,618	650,150	-8.27%	700,000	7.67%
Drainage - Property Insurance	54,128	59,545	59,545	64,905	-	64,905	9.00%	71,396	10.00%
Drainage - Automobile Insurance	68,417	75,260	75,260	75,741	-	75,741	0.64%	83,315	10.00%
Drainage - Employee Liability	12,964	14,260	14,260	12,598	-	12,598	-11.65%	13,857	9.99%
Drainage - General Liability	74,105	176,755	176,755	88,103	-	88,103	-50.16%	96,913	10.00%
TOTAL OPERATING SERVICES	2,349,970	2,578,255	2,578,255	982,720	1,480,574	2,463,294		2,584,198	

CONTINUED

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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.	19,946	80,000	80,000	9,409	50,591	60,000	-25.00%	65,000	8.33%
Drainage - Office Supplies	14,288	18,800	18,800	5,003	10,497	15,500	-17.55%	15,500	0.00%
Drainage - Medical Supplies	1,841	4,000	4,000	2,060	1,740	3,800	-5.00%	4,000	5.26%
Drainage - Food & Clothing	20,115	27,400	27,400	9,211	16,189	25,400	-7.30%	25,400	0.00%
Drainage - Maint of Buildings & Grounds	80,917	100,000	100,000	37,060	52,940	90,000	-10.00%	90,000	0.00%
Drainage - Vehicle Supplies	686,049	735,000	735,000	187,201	497,799	685,000	-6.80%	695,000	1.46%
Drainage - Electrical Components	246,405	200,000	200,000	88,784	136,216	225,000	12.50%	230,000	2.22%
Drainage - Miscellaneous	287,829	338,000	338,000	25,232	274,768	300,000	-11.24%	300,000	0.00%
Drainage - Shells/Sand/Dirt/Gravel	108,423	156,000	156,000	21,621	110,879	132,500	-15.06%	145,000	9.43%
Drainage - Culverts & Fittings	339,495	240,000	240,000	85,983	154,017	240,000	0.00%	240,000	0.00%
Drainage - Equipment & Vehicle Parts	185,602	190,999	190,999	58,323	128,991	187,314	-1.93%	191,060	2.00%
Drainage - Asphalt, Concrete	33,678	89,250	89,250	9,123	55,877	65,000	-27.17%	68,250	5.00%
Drainage - Miscellaneous Materials	21,209	33,150	33,150	8,573	16,427	25,000	-24.59%	30,000	20.00%
Drainage - Tools & Equipment	76,534	70,500	70,500	18,971	51,529	70,500	0.00%	70,500	0.00%
TOTAL MATERIALS & SUPPLIES	2,122,331	2,283,099	2,283,099	566,554	1,558,460	2,125,014		2,169,710	
OTHER CHARGES:									
Drainage - Training & Travel	27,281	40,425	40,425	7,272	22,728	30,000	-25.79%	35,000	16.67%
Drainage- Judgement & Damages	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Drainage - Official Fees	7,016	6,500	6,500	809	5,691	6,500	0.00%	6,500	0.00%
TOTAL OTHER CHARGES	34,297	51,925	51,925	8,081	33,419	41,500		46,500	
CAPITAL OUTLAY:									
Drainage - Acquisition of Land	-	350,000	350,000	-	350,000	350,000	0.00%	-	-100.00%
Drainage - Improvements other than Bldgs	449,185	7,380,000	20,697,745	3,037,414	12,002,384	15,039,798	-27.34%	926,004	-93.84%
Drainage - Acquisition of Vehicles	87,270	60,000	60,000	-	60,524	60,524	0.87%	42,000	-30.61%
Drainage - Buildings/Grounds/Plant	248,734	-	-	8,511	-	8,511	100.00%	60,000	604.97%
Drainage - Heavy Movable Equipment	537,672	85,000	85,000	64,135	8,677	72,812	-14.34%	1,180,000	1520.61%
Drainage - Office Equipment	23,842	50,000	50,000	6,399	43,601	50,000	0.00%	65,000	30.00%
Drainage - Major Repairs	1,307,523	960,000	960,000	302,992	552,008	855,000	-10.94%	950,000	11.11%
Drainage - Architectural/Engineering Fees	859,147	957,750	5,807,441	463,490	4,367,541	4,831,031	-16.81%	993,874	-79.43%
Drainage - Other Fees	64,871	210,000	1,369,379	86,502	880,033	966,535	-29.42%	145,000	-85.00%
TOTAL CAPITAL OUTLAY	3,578,244	10,052,750	29,379,565	3,969,443	18,264,768	22,234,211		4,361,878	

CONTINUED

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
INTERGOVERNMENTAL:									
Drainage - Cost of Tax Collection	99,104	103,338	103,338	-	104,315	104,315	0.95%	105,561	1.19%
Drainage - Grants	212,017	525,000	525,000	58,371	391,629	450,000	-14.29%	450,000	0.00%
TOTAL INTERGOVERNMENTAL	311,121	628,338	628,338	58,371	495,944	554,315		555,561	
TOTAL EXPENDITURES	16,940,294	25,933,515	45,260,330	9,246,867	26,454,667	35,701,534		20,292,547	

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Building	\$ 926,004	Ormond Oakes Concrete Channel Lining	\$ 926,004
Acquisition of Vehicles	\$ 42,000	One (1) Ford F-250 Crew cabs to replace: Unit# 264 (F250 Extended Cab 4 X 4 Pickup Truck with 95,747)	\$ 42,000
Buildings, Grounds, General Plant	\$ 60,000	(6) Weather Stations for Drainage Pump Stations	\$ 60,000
Heavy Moveable Equipment	\$ 1,180,000	Culvert Truck	\$ 600,000
		Bobcat Loader - replaces a 2010 Unit #978	\$ 85,000
		Bobcat Loader - New	\$ 85,000
		Kubota RTV - New for Sunset Drainage	\$ 25,000
		Marsh Buggy with Pontoons - to replace current one	\$ 335,000
		Tree Chipper - Sunset Draiange	\$ 50,000
Office Equipment	\$ 65,000	Surveillance/Security System	\$ 50,000
		Office Equipment	\$ 15,000
Major Repairs	\$ 950,000	Engine Repairs	\$ 185,000
		24-30" Pump Overhaul	65,000
		36-54" Pump Overhaul	90,000
		Gearbox Repairs/Replacement	200,000
		Equipment Repairs	160,000
		Other Miscellaneous Repairs	250,000
Arch/Engineering Fees Building	\$ 993,874	Public Works Office Storm Imp	\$ 25,000
		West Bank Master Drainage Plan - Drainage Study	300,000
		East Bank Master Drainage Plan - Drainage Study	300,000
		Schexnaydre Pump Station	53,891
		Destrehan Pump Station No. 2 Upgrade (Conveyance Improvements)	62,983
		Jack & Bore under C&N Railroad	252,000
Other Fees	\$ 145,000	New Building at PW West Bank Yard	\$ 50,000
		Schexnaydre Pump Station	75,000
		Destrehan Pump Station No. 2 Conveyance Improvements	20,000
Grand Total Requested:	\$ 4,361,878		

RECREATION

FUND NUMBER: 113

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	4,226,964	4,442,000	4,442,000	4,619,879	6,380	4,626,259	4.15%	4,451,000	-3.79%
CARES Act of 2020	-	-	-	-	3,466	3,466	0.00%	-	-100.00%
National Park Service Federal Grant	-	-	-	-	250,000	250,000	100.00%	-	-100.00%
Local Corporate Grant	2,521	450,000	450,000	-	450,000	450,000	0.00%	-	-100.00%
Miscellaneous Revenues	55	100	100	67	104	171	71.00%	100	-41.52%
Rental of Parks & Buildings	40,710	30,000	30,000	1,175	5,951	7,126	-76.25%	25,000	250.83%
Admission Fees	21,183	15,000	15,000	-	-	-	-100.00%	15,000	100.00%
Reg Fees - Adult	5,850	5,500	5,500	-	1,200	1,200	-78.18%	5,500	358.33%
Reg Fees - Miscellaneous	53,705	50,000	50,000	59,315	3,630	62,945	25.89%	60,000	-4.68%
Reg Fees - Summer Camp	137,612	135,000	135,000	(14)	14	-	-100.00%	130,000	100.00%
Reg Fees - Youth Tournaments	1,800	1,500	1,500	-	-	-	-100.00%	1,500	100.00%
Youth/Senior Special Fees	29,037	25,000	25,000	7,385	6,935	14,320	-42.72%	20,000	39.66%
Concessions	1,785	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	82,625	36,500	36,500	31,665	6,935	38,600	5.75%	12,650	-67.23%
Gifts/Donations	200	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	15,720	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	60,499	6,051,466	6,051,466	-	546,428	546,428	-90.97%	1,147,020	109.91%
TOTAL REVENUES	4,680,266	11,242,066	11,242,066	4,719,472	1,281,043	6,000,515		5,867,770	
EXPENDITURES:									
PERSONAL SERVICES	2,374,981	2,815,455	2,815,455	970,300	1,137,860	2,108,160	-25.12%	2,622,800	24.41%
OPERATING SERVICES	735,686	764,945	764,945	352,503	363,013	715,516	-6.46%	959,425	34.09%
MATERIALS & SUPPLIES	441,392	441,600	441,600	152,617	231,398	384,015	-13.04%	457,600	19.16%
OTHER CHARGES	73,365	35,000	35,000	283	3,822	4,105	-88.27%	35,000	752.62%
CAPITAL OUTLAY	367,191	8,403,000	8,403,000	133,776	1,036,237	1,170,013	-86.08%	3,049,220	160.61%
INTERGOVERNMENTAL	140,168	163,000	163,000	153,882	1,000	154,882	-4.98%	163,500	5.56%
TRANSFERS	100,000	-	-	-	-	-	100.00%	-	0.00%
TOTAL EXPENDITURES	4,232,783	12,623,000	12,623,000	1,763,361	2,773,330	4,536,691		7,287,545	
Net change in fund balance	447,483	(1,380,934)	(1,380,934)			1,463,824		(1,419,775)	
Fund balance -Beginning	1,425,100	1,512,818	1,512,818			1,872,583		3,336,407	
Fund balance -Ending	1,872,583	131,884	131,884			3,336,407		1,916,632	

RECREATION
ACCOUNT NUMBER: 113-450100

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	1,595,512	1,860,000	1,860,000	682,529	807,471	1,490,000	-19.89%	1,866,000	25.23%
Recreation - FICA	10,872	15,000	15,000	5,117	4,883	10,000	-33.33%	15,000	50.00%
Recreation - Retirement	163,629	202,000	202,000	73,069	93,931	167,000	-17.33%	200,000	19.76%
Recreation - Life/Health Insurance	230,220	311,000	311,000	110,840	122,160	233,000	-25.08%	301,000	29.18%
Recreation - Workers Compensation	44,766	54,000	54,000	20,493	25,507	46,000	-14.81%	55,500	20.65%
Recreation - Unemployment	160	190	190	68	92	160	-15.79%	200	25.00%
Recreation - Medicare	22,443	27,000	27,000	9,824	12,176	22,000	-18.52%	27,500	25.00%
Recreation - Disability	4,525	5,100	5,100	2,184	2,216	4,400	-13.73%	5,500	25.00%
Recreation - Post-Emp. Health Care	44,938	70,000	70,000	30,869	26,131	57,000	-18.57%	60,000	5.26%
Recreation - Deferred Compensation	24,612	27,500	27,500	10,818	13,682	24,500	-10.91%	26,000	6.12%
Recreation - Dental Insurance	2,950	3,100	3,100	1,449	1,551	3,000	-3.23%	3,600	20.00%
Recreation - OPEB Contribution	50,798	56,800	56,800	21,637	27,463	49,100	-13.56%	58,500	19.14%
Recreation - Miscellaneous	2,619	4,000	4,000	1,403	597	2,000	-50.00%	4,000	100.00%
TOTAL PERSONAL SERVICES	2,198,044	2,635,690	2,635,690	970,300	1,137,860	2,108,160		2,622,800	
OPERATING SERVICES:									
Recreation - Ads, Dues & Subscriptions	24,977	35,000	35,000	9,177	5,823	15,000	-57.14%	35,000	133.33%
Recreation - Printing	1,062	5,000	5,000	9,327	3,673	13,000	160.00%	10,000	-23.08%
Recreation - Utilities - Electric	70,867	85,000	85,000	15,177	29,823	45,000	-47.06%	75,000	66.67%
Recreation - Utilities - Gas	58	75	75	-	-	-	-100.00%	75	100.00%
Recreation - Utilities - Water	45,877	49,000	49,000	5,856	17,144	23,000	-53.06%	49,000	113.04%
Recreation - Postage	534	450	450	-	250	250	-44.44%	450	80.00%
Recreation - Telephone	15,719	17,000	17,000	6,158	9,842	16,000	-5.88%	17,000	6.25%
Recreation - Rentals	106,199	105,000	105,000	51,217	48,783	100,000	-4.76%	105,000	5.00%
Recreation - Maint of Property & Equip	198,789	170,000	170,000	90,000	110,000	200,000	17.65%	175,000	-12.50%
Recreation - Contractual Services	78,631	110,000	110,000	34,956	55,044	90,000	-18.18%	110,000	22.22%
Recreation - Professional Services	124,805	115,000	115,000	68,041	41,959	110,000	-4.35%	130,000	18.18%
Recreation - Merchant Services	5,108	6,000	6,000	2,372	2,628	5,000	-16.67%	6,000	20.00%
Recreation - Property Insurance	8,315	9,150	9,150	9,238	1,848	11,086	21.16%	12,195	10.00%
Recreation - Automobile Insurance	23,012	25,320	25,320	22,809	-	22,809	-9.92%	25,090	10.00%
Recreation - Employee Liability	3,194	3,515	3,515	3,170	-	3,170	-9.82%	3,490	10.09%
Recreation - General Liability	24,867	27,355	27,355	22,170	-	22,170	-18.95%	24,385	9.99%
TOTAL OPERATING SERVICES	732,014	762,865	762,865	349,668	326,817	676,485		777,685	

CONTINUED

RECREATION
ACCOUNT NUMBER: 113-450100

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	8,081	6,000	6,000	1,635	3,365	5,000	-16.67%	6,000	20.00%
Recreation - Office Supplies	5,729	6,000	6,000	357	4,643	5,000	-16.67%	6,000	20.00%
Recreation - Culture	100,401	110,000	110,000	52,481	42,519	95,000	-13.64%	110,000	15.79%
Recreation - Medical	360	400	400	-	300	300	-25.00%	400	33.33%
Recreation - Food & Clothing	14,925	22,500	22,500	6,061	13,939	20,000	-11.11%	22,500	12.50%
Recreation - Maint of Buildings & Grounds	78,992	90,000	90,000	33,509	56,491	90,000	0.00%	90,000	0.00%
Recreation - Vehicle Supplies	62,098	55,000	55,000	17,535	27,465	45,000	-18.18%	55,000	22.22%
Recreation - Miscellaneous	31,799	25,000	25,000	14,552	15,448	30,000	20.00%	30,000	0.00%
Recreation - Shells/Sand/Dirt/Gravel	23,922	28,000	28,000	1,855	18,145	20,000	-28.57%	25,000	25.00%
Recreation - Equipment & Vehicle Parts	32,171	20,000	20,000	12,548	19,452	32,000	60.00%	32,000	0.00%
Recreation - Asphalt/Concrete	31	1,500	1,500	34	966	1,000	-33.33%	1,500	50.00%
Recreation - Miscellaneous	10,380	10,000	10,000	7,517	7,483	15,000	50.00%	12,000	-20.00%
Recreation - Tools & Equipment	13,730	15,000	15,000	4,060	13,940	18,000	20.00%	15,000	-16.67%
TOTAL MATERIALS & SUPPLIES	382,619	389,400	389,400	152,144	224,156	376,300		405,400	
OTHER CHARGES:									
Recreation - Training & Travel	10,984	10,000	10,000	283	1,717	2,000	-80.00%	10,000	400.00%
Recreation - Participant Travel	62,099	25,000	25,000	-	2,000	2,000	-92.00%	25,000	1150.00%
Recreation - Official Fees	282	-	-	-	105	105	100.00%	-	-100.00%
TOTAL OTHER CHARGES	73,365	35,000	35,000	283	3,822	4,105		35,000	
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	104,364	7,830,000	7,830,000	40,706	920,722	961,428	-87.72%	2,667,020	177.40%
Recreation - Acquisition of Vehicles	-	105,000	105,000	-	53,585	53,585	-48.97%	-	-100.00%
Recreation - Buildings/Grounds	59,482	-	-	16,090	7,010	23,100	100.00%	-	-100.00%
Recreation - Heavy Movable Equipment	24,817	43,000	43,000	41,690	10	41,700	-3.02%	46,000	10.31%
Recreation - Major Repairs	55,865	10,000	10,000	27,671	10,029	37,700	277.00%	10,000	-73.47%
Recreation - Architectural/Engineering	95,912	405,000	405,000	7,619	41,881	49,500	-87.78%	316,200	538.79%
Recreation - Other Fees	26,751	10,000	10,000	-	3,000	3,000	-70.00%	10,000	233.33%
TOTAL CAPITAL OUTLAY	367,191	8,403,000	8,403,000	133,776	1,036,237	1,170,013		3,049,220	
INTERGOVERNMENTAL:									
Recreation - Ad Val Tax Ded - Sheriff	140,168	162,000	162,000	153,882	-	153,882	-5.01%	162,500	5.60%
Recreation - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	140,168	163,000	163,000	153,882	1,000	154,882		163,500	
TRANSFERS:									
Transfer to General Fund	100,000	-	-	-	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	100,000	-	-	-	-	-		-	
TOTAL EXPENDITURES	3,993,401	12,388,955	12,388,955	1,760,053	2,729,892	4,489,945		7,053,605	

RECREATION
FUND NUMBER: 113

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 2,667,020	DA Boat Launch (GF Transfer)	\$ 25,000
		JB Green Park Improvements (GF Transfer)	30,000
		IMTT Park Improvements	400,000
		Monsanto Linear Park (Grant Donation from Monsanto)	450,000
		New Sarpy Collins Park	40,000
		Norco Park (GF Transfer)	42,020
		Rathborne Park Parking Lot	400,000
		Various Field Improvements and Playground Equipment	30,000
		Veteran's Park	600,000
		WB Bridge Park -New Trailhead (GF Transfer)	-
		WB & EB Bike Path -Benchs along Path	50,000
		WPA Park Improvements (GF Transfer)	600,000
Heavy Movable Equipment	\$ 46,000	Hustler X-One Unit 332, 340, 364	\$ 21,000
		Trailer Covered Wagon	25,000
Major Repairs	\$ 10,000	Miscellaneous Repairs	\$ 10,000
Architectural/Engineering	\$ 316,200	Bayer/Monsanto Park	\$ 46,200
		DA Boat Launch (GF Transfer)	150,000
		Rathborne Parking	45,000
		WB & EB Bike Path -Benchs along Path	15,000
		Veterans' Park (GF Transfer)	60,000
Other Fees	\$ 10,000	Other Projects	
Grand Total Requested:	\$ 3,049,220		

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	159,761	160,000	160,000	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - FICA	9,905	9,905	9,905	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - Workers Comp	1,248	1,000	1,000	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - Unemployment	16	10	10	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - Medicare	2,317	2,350	2,350	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - Miscellaneous	3,690	6,500	6,500	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	176,937	179,765	179,765	-	-	-		-	
OPERATING SERVICES:									
Rec-Summer Camp - Ads, Dues & Subs	600	500	500	-	-	-	-100.00%	-	0.00%
Rec-Summer Camp - Contractual Services	1,640	-	-	1,256	36,196	37,452	0.00%	180,000	380.62%
Rec-Summer Camp - Employee Liability	213	235	235	198	-	198	-15.74%	220	11.11%
Rec-Summer Camp - General Liability	1,219	1,345	1,345	1,381	-	1,381	2.68%	1,520	10.07%
TOTAL OPERATING SERVICES	3,672	2,080	2,080	2,835	36,196	39,031		181,740	
MATERIALS & SUPPLIES:									
Rec-Summer Camp - Office Equipment	336	500	500	-	-	-	-100.00%	500	100.00%
Rec-Summer Camp - Office Supplies	303	1,000	1,000	-	-	-	-100.00%	1,000	100.00%
Rec-Summer Camp - Educational/Recr	53,404	45,000	45,000	-	6,175	6,175	-86.28%	45,000	628.74%
Rec-Summer Camp - Medical, Drugs	144	200	200	-	-	-	-100.00%	200	100.00%
Rec-Summer Camp - Food & Clothing	2,371	4,000	4,000	-	975	975	-75.63%	4,000	310.26%
Rec-Summer Camp - Maint of B&G	1,716	1,500	1,500	473	92	565	-62.33%	1,500	165.49%
Rec-Summer Camp - Tools & Equipment	499	-	-	-	-	-	0.00%	-	100.00%
TOTAL MATERIALS & SUPPLIES	58,773	52,200	52,200	473	7,242	7,715		52,200	
TOTAL EXPENDITURES	239,382	234,045	234,045	3,308	43,438	46,746		233,940	
FUNDING SOURCE:									
Reduction of Fund Balance	101,770	99,045	99,045	3,322	43,424	46,746	-52.80%	103,940	122.35%
Reg Fees - Summer Camp	137,612	135,000	135,000	(14)	14	-	-100.00%	130,000	100.00%
TOTAL	239,382	234,045	234,045	3,308	43,438	46,746		233,940	

MOSQUITO CONTROL
FUND NUMBER: 114

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	1,542,276	1,620,000	1,620,000	1,685,630	2,327	1,687,957	4.19%	1,626,000	-3.67%
Interest Earnings	37,538	24,000	24,000	12,728	1,172	13,900	-42.08%	6,000	-56.83%
TOTAL REVENUES	1,579,814	1,644,000	1,644,000	1,698,358	3,499	1,701,857		1,632,000	
EXPENDITURES:									
PERSONAL SERVICES:									
Mosquito - Salaries	31,362	46,000	46,000	20,223	25,377	45,600	-0.87%	47,000	3.07%
Mosquito - FICA	-	135	135	-	-	-	-100.00%	-	0.00%
Mosquito - Retirement	3,619	5,500	5,500	2,455	3,145	5,600	1.82%	5,800	3.57%
Mosquito - Life/Health Insurance	2,730	15,000	15,000	1,960	3,440	5,400	-64.00%	7,600	40.74%
Mosquito - Workers Compensation	145	215	215	100	130	230	6.98%	235	2.17%
Mosquito - Unemployment	3	5	5	2	3	5	0.00%	5	0.00%
Mosquito - Medicare	447	675	675	308	392	700	3.70%	680	-2.86%
Mosquito - Disability	97	145	145	73	77	150	3.45%	155	3.33%
Mosquito - Deferred Compensation	3,071	3,200	3,200	1,405	1,745	3,150	-1.56%	3,150	0.00%
Mosquito - Dental Insurance	50	125	125	36	34	70	-44.00%	120	71.43%
Mosquito - OPEB Contribution	1,098	1,550	1,550	702	898	1,600	3.23%	1,650	3.13%
Mosquito - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	42,622	72,650	72,650	27,264	35,341	62,605		66,495	
OPERATING SERVICES:									
Mosquito - Ads, Dues & Subscriptions	275	560	560	92	336	428	-23.57%	450	5.14%
Mosquito - Printing, Duplication	10	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,272,495	1,341,000	1,341,000	500,662	836,463	1,337,125	-0.29%	1,382,675	3.41%
Mosquito - Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Mosquito - Employee Liability	66	75	75	64	-	64	-14.67%	70	9.38%
Mosquito - General Liability	383	425	425	445	-	445	4.71%	490	10.11%
TOTAL OPERATING SERVICES	1,273,229	1,342,410	1,342,410	501,263	837,149	1,338,412		1,384,035	
MATERIALS & SUPPLIES:									
Mosquito - Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL MATERIALS & SUPPLIES	-	200	200	-	200	200		200	
OTHER CHARGES:									
Mosquito - Training & Travel	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Mosquito - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
	-	1,100	1,100	-	1,100	1,100		1,100	

CONTINUED

MOSQUITO CONTROL
FUND NUMBER: 114

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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:									
Mosquito - Ad Val Tax Ded - Sheriff	51,142	59,500	59,500	56,146	-	56,146	-5.64%	59,500	5.97%
Mosquito - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	51,142	60,500	60,500	56,146	1,000	57,146		60,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	13,461	15,000	15,000	-	14,000	14,000	-6.67%	15,000	7.14%
TOTAL TRANSFERS	13,461	15,000	15,000	-	14,000	14,000		15,000	
TOTAL EXPENDITURES	1,380,454	1,491,860	1,491,860	584,673	888,790	1,473,463		1,527,330	
Net change in fund balance	199,360	152,140	152,140			228,394		104,670	
Fund balance -Beginning	756,725	904,462	904,462			956,085		1,184,479	
Fund balance -Ending	956,085	1,056,602	1,056,602			1,184,479		1,289,149	

RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
CARES Act of 2020	-	-	-	-	177	177	0.00%	-	-100.00%
RSVP - Federal Grant	74,353	62,400	62,400	15,803	31,200	47,003	-24.67%	62,400	32.76%
RSVP - Local Grant	12,000	12,000	12,000	4,000	8,000	12,000	0.00%	12,000	0.00%
RSVP - Grant - St John Parish	20,000	20,000	20,000	20,000	-	20,000	0.00%	20,000	0.00%
Registration Fees -Miscellaneous	1,750	2,000	2,000	685	-	685	-65.75%	1,000	45.99%
Interest Earnings	425	300	300	123	17	140	-53.33%	60	-57.14%
RSVP - Donations	200	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	102	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	175,000	185,000	185,000	100,000	100,000	200,000	8.11%	240,000	20.00%
TOTAL REVENUES	283,830	281,700	281,700	140,611	139,394	280,005		335,460	
EXPENDITURES:									
PERSONAL SERVICES	227,146	254,275	254,275	107,861	130,784	238,645	-6.15%	266,975	11.87%
OPERATING SERVICES	18,538	20,060	20,060	9,863	5,548	15,411	-23.18%	20,755	34.68%
MATERIALS & SUPPLIES	8,625	11,175	11,175	3,169	4,481	7,650	-31.54%	9,450	23.53%
OTHER CHARGES	34,484	39,475	39,475	3,057	21,878	24,935	-36.83%	35,295	41.55%
TOTAL EXPENDITURES	288,793	324,985	324,985	123,950	162,691	286,641		332,475	
Net change in fund balance	(4,963)	(43,285)	(43,285)			(6,636)		2,985	
Fund balance -Beginning	14,190	47,375	47,375			9,227		2,591	
Fund balance -Ending	9,227	4,090	4,090			2,591		5,576	

RETIRED SENIOR VOLUNTEER PROGRAM
FEDERAL
ACCOUNT NUMBER: 116-430251

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	50,136	37,500	37,500	16,333	19,967	36,300	-3.20%	37,100	2.20%
RSVP - Fed - Retirement	3,808	4,700	4,700	1,989	2,461	4,450	-5.32%	4,550	2.25%
RSVP - Fed - Life/Health Insurance	11,213	10,000	10,000	4,684	(3,357)	1,327	-86.73%	10,600	698.79%
RSVP - Fed - Workers Compensation	162	175	175	81	104	185	5.71%	185	0.00%
RSVP - Fed - Unemployment	4	5	5	2	3	5	0.00%	5	0.00%
RSVP - Fed - Medicare	490	540	540	241	309	550	1.85%	540	-1.82%
RSVP - Fed - Disability	96	125	125	59	61	120	-4.00%	125	4.17%
RSVP - Fed - Deferred Comp	762	275	275	771	979	1,750	536.36%	3,420	95.43%
RSVP - Fed - Dental	32	65	65	-	-	-	-100.00%	-	0.00%
RSVP - Fed - OPEB Contribution	-	-	-	568	(568)	-	100.00%	-	0.00%
TOTAL PERSONAL SERVICES	66,703	53,385	53,385	24,728	19,959	44,687		56,525	
OPERATING SERVICES:									
RSVP - Fed - Ads, Dues & Subscriptions	150	150	150	150	25	175	16.67%	150	-14.29%
RSVP - Fed - Printing	968	750	750	261	-	261	-65.20%	750	187.36%
RSVP - Fed - Telephone	126	-	-	189	(189)	-	0.00%	-	0.00%
RSVP - Fed - Professional Services	195	-	-	-	-	-	0.00%	-	0.00%
RSVP - Fed - Insurance	650	715	715	715	-	715	0.00%	715	0.00%
TOTAL OPERATING SERVICES	2,089	1,615	1,615	1,315	(164)	1,151		1,615	
MATERIALS & SUPPLIES:									
RSVP - Fed - Office Supplies	36	-	-	20	(20)	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	36	-	-	20	(20)	-		-	
OTHER CHARGES:									
RSVP - Fed - Participant Travel	2,021	2,500	2,500	-	30	30	-98.80%	2,500	8233.33%
RSVP - Fed - Recognition	3,504	4,900	4,900	360	775	1,135	-76.84%	1,760	55.07%
TOTAL OTHER CHARGES	5,525	7,400	7,400	360	805	1,165		4,260	
TOTAL EXPENDITURES	74,353	62,400	62,400	26,423	20,580	47,003		62,400	

RETIRED SENIOR VOLUNTEER PROGRAM
STATE
ACCOUNT NUMBER: 116-430260

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	11,003	11,500	11,500	5,069	6,231	11,300	-1.74%	11,510	1.86%
RSVP - State - FICA	682	700	700	314	386	700	0.00%	720	2.86%
RSVP - State - Workers Compensation	51	55	55	25	35	60	9.09%	60	0.00%
RSVP - State - Unemployment	1	5	5	-	5	5	0.00%	5	0.00%
RSVP - State - Medicare	160	165	165	74	91	165	0.00%	170	3.03%
RSVP - State - Miscellaneous		-	-	45	(45)	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	11,897	12,425	12,425	5,527	6,703	12,230		12,465	
OTHER CHARGES:									
RSVP - State - Training & Travel	2,837	3,000	3,000	973	2,027	3,000	0.00%	3,000	0.00%
RSVP - State - Participant Travel	4,070	5,000	5,000	1,339	3,661	5,000	0.00%	5,000	0.00%
RSVP - State - Recognition	13,196	11,575	11,575	-	11,770	11,770	1.68%	11,535	-2.00%
TOTAL OTHER CHARGES	20,103	19,575	19,575	2,312	17,458	19,770		19,535	
TOTAL EXPENDITURES	32,000	32,000	32,000	7,839	24,161	32,000		32,000	

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	109,393	139,000	139,000	56,219	68,781	125,000	-10.07%	143,000	14.40%
RSVP - Local - FICA	1,978	2,700	2,700	1,359	991	2,350	-12.96%	2,750	17.02%
RSVP - Local - Retirement	10,467	12,500	12,500	4,214	6,586	10,800	-13.60%	12,150	12.50%
RSVP - Local - Life/Health Insurance	8,857	16,200	16,200	7,610	16,263	23,873	47.36%	17,200	-27.95%
RSVP - Local - Workers Compensation	575	700	700	282	368	650	-7.14%	725	11.54%
RSVP - Local - Unemployment	12	15	15	6	9	15	0.00%	15	0.00%
RSVP - Local - Medicare	1,772	2,050	2,050	828	1,122	1,950	-4.88%	2,070	6.15%
RSVP - Local - Disability	287	350	350	159	161	320	-8.57%	330	3.13%
RSVP - Local - Post-Emp. Health Care	8,209	9,400	9,400	4,380	4,620	9,000	-4.26%	9,400	4.44%
RSVP - Local - Deferred Compensation	2,246	1,850	1,850	1,285	1,815	3,100	67.57%	5,225	68.55%
RSVP - Local - Dental Insurance	148	200	200	60	60	120	-40.00%	120	0.00%
RSVP - Local - OPEB Contribution	4,467	3,400	3,400	1,204	3,196	4,400	29.41%	4,800	9.09%
RSVP - Local - Miscellaneous	135	100	100	-	150	150	50.00%	200	33.33%
TOTAL PERSONAL SERVICES	148,546	188,465	188,465	77,606	104,122	181,728		197,985	
OPERATING SERVICES:									
RSVP - Local - Ads, Dues & Subscriptions	141	350	350	50	350	400	14.29%	400	0.00%
RSVP - Local - Printing	1,436	1,800	1,800	132	1,368	1,500	-16.67%	1,500	0.00%
RSVP - Local - Postage	1,100	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
RSVP - Local - Telephone	2,010	2,300	2,300	668	1,107	1,775	-22.83%	1,850	4.23%
RSVP - Local - Rentals	1,869	2,200	2,200	-	-	-	-100.00%	2,500	100.00%
RSVP - Local - Contractual Services	3,898	3,500	3,500	1,083	717	1,800	-48.57%	3,000	66.67%
RSVP - Local - Professional Services	1,192	1,500	1,500	80	670	750	-50.00%	1,200	60.00%
RSVP - Local - Automobile Insurance	945	1,040	1,040	1,004	-	1,004	-3.46%	1,105	10.06%
RSVP - Local - Employee Liability	2,212	2,435	2,435	3,617	-	3,617	48.54%	3,980	10.04%
RSVP - Local - General Liability	1,646	1,820	1,820	1,914	-	1,914	5.16%	2,105	9.98%
TOTAL OPERATING SERVICES	16,449	18,445	18,445	8,548	5,712	14,260		19,140	
MATERIALS & SUPPLIES:									
RSVP - Local - Office & Comm. Equip.	1,840	1,800	1,800	1,033	767	1,800	0.00%	1,800	0.00%
RSVP - Local - Office Supplies	1,469	2,200	2,200	277	923	1,200	-45.45%	1,500	25.00%
RSVP - Local - Food & Clothing	3,838	4,500	4,500	1,341	1,159	2,500	-44.44%	3,500	40.00%
RSVP - Local - Maint of Bldgs & Grounds	1,442	1,500	1,500	498	1,002	1,500	0.00%	1,500	0.00%
RSVP - Local - Vehicle Supplies	-	175	175	-	150	150	-14.29%	150	0.00%
RSVP - Local - Equipment & Vehicle Parts	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
TOTAL MATERIALS & SUPPLIES	8,589	11,175	11,175	3,149	4,501	7,650		9,450	

CONTINUED

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
RSVP - Local - Training & Travel	806	2,500	2,500	-	500	500	-80.00%	1,000	100.00%
RSVP - Local - Participant Travel	-	-	-	-	-	-	0.00%	1,500	100.00%
RSVP - Local - Recognition	8,050	10,000	10,000	385	3,115	3,500	-65.00%	9,000	157.14%
TOTAL OTHER CHARGES	8,856	12,500	12,500	385	3,615	4,000		11,500	
TOTAL EXPENDITURES	182,440	230,585	230,585	89,688	117,950	207,638		238,075	

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

FUND NUMBER: 120

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	1,385,194	1,455,000	1,455,000	1,513,944	2,091	1,516,035	4.19%	1,458,000	-3.83%
TOTAL REVENUES	1,385,194	1,455,000	1,455,000	1,513,944	2,091	1,516,035		1,458,000	
EXPENDITURES:									
INTERGOVERNMENTAL:									
Comm - Retirement System Deduction	45,933	53,500	53,500	50,428	-	50,428	-5.74%	53,500	6.09%
Comm - Cost of Ad Valorem Tax Coll.	-	750	750	-	750	750	0.00%	750	0.00%
TOTAL INTERGOVERNMENTAL	45,933	54,250	54,250	50,428	750	51,178		54,250	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	162	250	250	-	250	250	0.00%	250	0.00%
Transfer to Communications District	1,339,099	1,400,500	1,400,500	-	1,464,607	1,464,607	4.58%	1,403,500	-4.17%
TOTAL TRANSFERS	1,339,261	1,400,750	1,400,750	-	1,464,857	1,464,857		1,403,750	
TOTAL EXPENDITURES	1,385,194	1,455,000	1,455,000	50,428	1,465,607	1,516,035		1,458,000	
Net change in fund balance	-	-	-			-		-	
Fund balance -Beginning	-	-	-			-		-	
Fund balance -Ending	-	-	-			-		-	

FLOOD PROTECTION FUND
FUND NUMBER: 123

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem	5,811,572	6,108,000	6,108,000	6,352,336	8,642	6,360,978	4.14%	6,124,000	-3.73%
Hazard Mitigation Grant	1,909,746	-	951,973	-	951,973	951,973	0.00%	-	-100.00%
Dept. of Interior -Gulf of Mexico	666,344	1,943,949	2,538,101	1,105,910	1,432,191	2,538,101	0.00%	-	-100.00%
BP Oil Spill	-	2,092,543	2,092,543	-	2,092,543	2,092,543	0.00%	-	-100.00%
Office of Coastal Protection & Restoration	-	-	2,399,905	-	2,399,905	2,399,905	0.00%	-	-100.00%
Dept. of Transportation & Development	1,919,425	1,000,000	1,000,000	-	1,000,000	1,000,000	0.00%	-	-100.00%
Facility, Planning & Control Grant	11,794	-	5,715,753	-	5,715,753	5,715,753	0.00%	-	-100.00%
Delta Regional Authority -SEDAP	-	-	194,000	-	194,000	194,000	0.00%	-	-100.00%
Interest Earnings	268,520	306,530	306,530	87,451	20,349	107,800	-64.83%	59,400	-44.90%
Transfer From Road & Drainage	2,106,975	-	-	-	-	-	0.00%	-	0.00%
Transfer From WB Hurriance Prot Levee	1,098,751	-	-	-	-	-	0.00%	-	0.00%
Transfer From General Fund	-	250,000	15,796,329	-	15,796,329	15,796,329	0.00%	-	-100.00%
TOTAL REVENUES	13,793,127	11,701,022	37,103,134	7,545,697	29,611,685	37,157,382		6,183,400	
EXPENDITURES:									
CAPITAL OUTLAY:									
Flood Prot. - Imp Other than Building	11,220,547	250,000	17,495,366	2,421,242	12,274,124	14,695,366	-16.00%	12,200,000	-16.98%
Flood Prot. - Arch/Engineering Fees	778,195	-	1,185,000	-	785,000	785,000	-33.76%	2,242,000	185.61%
Flood Prot. - Other Fees	499,389	800,000	5,740,268	60,333	5,679,935	5,740,268	0.00%	2,330,000	-59.41%
TOTAL CAPITAL OUTLAY	12,498,131	1,050,000	24,420,634	2,481,575	18,739,059	21,220,634		16,772,000	
INTERGOVERNMENTAL:									
Flood Prot. - Retirement Sys Deduction	192,730	223,000	223,000	211,588	-	211,588	-5.12%	223,500	5.63%
Flood Prot. - Cost of Ad Valorem Tax Coll.	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Flood Prot. - Grants	142,000	250,000	250,000	-	4,550,000	4,550,000	1720.00%	1,000,000	-78.02%
TOTAL INTERGOVERNMENTAL	334,730	475,500	475,500	211,588	4,552,500	4,764,088		1,226,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Transfer to WBHPL Bond Sinking	1,096,244	1,094,969	1,094,969	1,094,969	-	1,094,969	0.00%	1,093,244	-0.16%
TOTAL TRANSFERS	1,096,244	1,114,969	1,114,969	1,094,969	20,000	1,114,969		1,113,244	
TOTAL EXPENDITURES	13,929,105	2,640,469	26,011,103	3,788,132	23,311,559	27,099,691		19,111,244	
Net change in fund balance	(135,978)	9,060,553	11,092,031			10,057,691		(12,927,844)	
Fund balance - Beginning	9,498,517	7,296,497	4,080,019			9,362,539		19,420,230	
Fund balance -Ending	9,362,539	16,357,050	15,172,050			19,420,230		6,492,386	

FLOOD PROTECTION FUND

FUND NUMBER: 123

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 12,200,000	Montz Pump Station Willowridge Clay Pit Closure	\$ 12,000,000 200,000
Architectural/Engineering Fees	\$ 2,242,000	Cousin's Pump Station -Relocate Sewer Lines Cousin's Pump Station -T-Wall Pipeline Crossing -Magnolia & Ellington Montz Pump Station Sunset Pump Station -Automated Bar Screen Cleaners Willowridge Clay Pit Closure	300,000 500,000 500,000 780,000 150,000 12,000
Other Fees	\$ 2,330,000	Land (Acquisitions, Permitting, Surveying, Mitigation) 1.5% Lawsuit Settlements for Flowage Easements & Expropriations Inspections Sunset Pump Station -Automated Bar Screen Cleaners	\$ 1,405,000 400,000 500,000 25,000
Grand Total Requested:	\$ 16,772,000		

DEBT SERVICE FUNDS

SUMMARY STATEMENT

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Taxes:									
Ad Valorem taxes	\$ 796,097	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Sales taxes	648,316	652,473	652,473	327,837	328,766	656,603	0.63%	662,151	0.84%
Investment earnings	24,499	18,350	18,350	6,257	938	7,195	-60.79%	2,515	-65.05%
Miscellaneous	59,836	54,908	54,908	26,275	28,722	54,997	100.00%	56,849	3.37%
Total Revenues	1,528,748	725,731	725,731	360,369	358,426	718,795		721,515	
EXPENDITURES:									
Operating Services	243	205	205	138	132	270	31.71%	270	0.00%
Debt Services	3,277,830	1,483,342	1,483,342	1,150,473	332,869	1,483,342	0.00%	1,487,079	0.25%
Intergovernmental	26,518	-	-	-	-	-	0.00%	-	0.00%
Total Expenditures	3,304,591	1,483,547	1,483,547	1,150,611	333,001	1,483,612		1,487,349	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	(1,775,843)	(757,816)	(757,816)	(790,242)	25,425	(764,817)		(765,834)	
OTHER FINANCING SOURCES (USES):									
Transfer in	1,166,532	1,096,019	1,096,019	1,094,969	1,050	1,096,019	0.00%	1,093,409	-0.24%
Transfer out	(427,294)	(331,330)	(331,330)	(2,056)	(324,794)	(326,850)	-1.35%	(327,355)	0.15%
Bond Proceeds	540,000	-	-	-	-	-		-	
Total Other Financing Sources	1,279,238	764,689	764,689	1,092,913	(323,744)	769,169		766,054	
Net change in Fund Balance	(496,605)	6,873	6,873	302,671	(298,319)	4,352		220	
Fund Balance -Beginning	1,095,527	596,685	596,685			598,922		603,274	
FINANCING OVER EXPENDITURES	\$ 598,922	\$ 603,558	\$ 603,558			\$ 603,274		\$ 603,494	

WB HURRICANE PROTECTION LEVEE BOND SINKING FUND

FUND NUMBER: 201

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	5,516	4,570	4,570	2,384	66	2,450	-46.39%	570	-76.73%
Transfer from Flood Protection Fund	1,096,244	1,094,969	1,094,969	1,094,969	-	1,094,969	0.00%	1,093,244	-0.16%
TOTAL REVENUES	1,101,760	1,099,539	1,099,539	1,097,353	66	1,097,419		1,093,814	
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Bond Principal	535,000	550,000	550,000	550,000	-	550,000	0.00%	565,000	2.73%
Debt Service - Bond Interest	561,244	544,969	544,969	276,609	268,360	544,969	0.00%	528,244	-3.07%
Debt Service - Fiscal Paying Agent	2,000	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL DEBT SERVICE	1,098,244	1,096,969	1,096,969	826,609	270,360	1,096,969		1,095,244	
TOTAL EXPENDITURES	1,098,244	1,096,969	1,096,969	826,609	270,360	1,096,969		1,095,244	
Net change in fund balance	3,516	2,570	2,570			450		(1,430)	
Fund balance -Beginning	1,292	3,992	3,992			4,808		5,258	
Fund balance -Ending	4,808	6,562	6,562			5,258		3,828	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

Volunteer Fire Department

FUND NUMBER: 203

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Miscellaneous Revenue	59,836	54,908	54,908	26,275	28,722	54,997	0.16%	56,849	3.37%
Interest Earnings	642	480	480	183	27	210	-56.25%	70	-66.67%
Bond Proceeds	540,000	-	-	-	-	-	0.00%	-	0.00%
Transfer from 1/8% Reserve	70,288	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	670,766	55,388	55,388	26,458	28,749	55,207		56,919	
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Bond Principal	35,000	35,000	35,000	-	35,000	35,000	0.00%	40,000	14.29%
Debt Service - Bond Interest	30,763	17,550	17,550	8,775	8,775	17,550	0.00%	16,414	-6.47%
Debt Service - Fiscal Paying Agent	750	750	750	-	750	750	0.00%	750	0.00%
Debt Service - Expense from Bond Sales	15,769	-	-	-	-	-	0.00%	-	0.00%
Debt Service - Payment to Bond Escrow	590,000	-	-	-	-	-	0.00%	-	0.00%
TOTAL DEBT SERVICE	672,282	53,300	53,300	8,775	44,525	53,300		57,164	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	254	100	100	-	300	300	200.00%	300	0.00%
TOTAL TRANSFERS	254	100	100	-	300	300		300	
TOTAL EXPENDITURES	672,536	53,400	53,400	8,775	44,825	53,600		57,464	
Net change in fund balance	(1,770)	1,988	1,988			1,607		(545)	
Fund balance -Beginning	28,064	24,672	24,672			26,294		27,901	
Fund balance -Ending	26,294	26,660	26,660			27,901		27,356	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

Volunteer Fire Department

FUND NUMBER: 204

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	853	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	853	-	-	-	-	-		-	
EXPENDITURES:									
TRANSFERS:									
Transfer to 1/8% PIST Sinking	70,288	-	-	-	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	70,288	-	-	-	-	-		-	
TOTAL EXPENDITURES	70,288	-	-	-	-	-		-	
Net change in fund balance	(69,435)	-	-			-		-	
Fund balance -Beginning	69,435	-	-			-		-	
Fund balance -Ending	-	-	-			-		-	

1/2% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 206

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
General Sales Tax (1/2%)	355,667	355,098	355,098	179,085	178,338	357,423	0.65%	357,841	0.12%
Interest Earnings	3,421	3,160	3,160	630	250	880	-72.15%	390	-55.68%
Transfer from 1/2% PIST Reserve	-	1,050	1,050	-	1,050	1,050	0.00%	165	-84.29%
TOTAL REVENUES	359,088	359,308	359,308	179,715	179,638	359,353		358,396	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	97	100	100	70	80	150	50.00%	150	0.00%
TOTAL OPERATING SERVICES	97	100	100	70	80	150		150	
DEBT SERVICE:									
Debt Service - Bond Interest	38,219	35,169	35,169	17,585	17,584	35,169	0.00%	32,102	-8.72%
TOTAL DEBT SERVICE	38,219	35,169	35,169	17,585	17,584	35,169		32,102	
TRANSFERS:									
Transfer to Sewerage Construction Fund	321,000	323,000	323,000	-	323,000	323,000	0.00%	326,000	0.93%
TOTAL TRANSFERS	321,000	323,000	323,000	-	323,000	323,000		326,000	
TOTAL EXPENDITURES	359,316	358,269	358,269	17,655	340,664	358,319		358,252	
Net change in fund balance	(228)	1,039	1,039			1,034		144	
Fund balance -Beginning	59,944	59,769	59,769			59,716		60,750	
Fund balance -Ending	59,716	60,808	60,808			60,750		60,894	

SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Ad Valorem Taxes	796,097	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	3,238	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	799,335	-	-	-	-	-		-	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	48	-	-	-	-	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	48	-	-	-	-	-		-	
DEBT SERVICE:									
Debt Service - Bond Principal	1,165,000	-	-	-	-	-	0.00%	-	0.00%
Debt Service - Bond Interest	10,720	-	-	-	-	-	0.00%	-	0.00%
Debt Service - Fiscal Paying Agent	320	-	-	-	-	-	0.00%	-	0.00%
TOTAL DEBT SERVICE	1,176,040	-	-	-	-	-		-	
INTERGOVERNMENTAL:									
Debt Service - Ad Val Tax Ded - Sheriff	26,518	-	-	-	-	-	0.00%	-	0.00%
Debt Service - Cost of Ad Valorem Tax Coll.	-	-	-	-	-	-	0.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	26,518	-	-	-	-	-		-	
TRANSFERS:									
Transfer to Wastewater	27,694	-	-	-	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	27,694	-	-	-	-	-		-	
TOTAL EXPENDITURES	1,230,300	-	-	-	-	-		-	
Net change in fund balance	(430,965)	-	-					-	
Fund balance -Beginning	430,965	-	-					-	
Fund balance -Ending	-	-	-					-	

3/8% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 208

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
General Sales Tax (3/8%)	292,649	297,375	297,375	148,752	150,428	299,180	0.61%	304,310	1.71%
Interest Earnings	2,771	2,960	2,960	1,004	151	1,155	-60.98%	595	-48.48%
TOTAL REVENUES	295,420	300,335	300,335	149,756	150,579	300,335		304,905	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	98	105	105	68	52	120	14.29%	120	0.00%
TOTAL OPERATING SERVICES	98	105	105	68	52	120		120	
DEBT SERVICE:									
Debt Service - Bond Principal	265,000	275,000	275,000	275,000	-	275,000	0.00%	285,000	3.64%
Debt Service - Bond Interest	27,645	22,504	22,504	22,504	-	22,504	0.00%	17,169	-23.71%
Debt Service - Paying Agent Fees	400	400	400	-	400	400	0.00%	400	0.00%
TOTAL DEBT SERVICE	293,045	297,904	297,904	297,504	400	297,904		302,569	
TOTAL EXPENDITURES	293,143	298,009	298,009	297,572	452	298,024		302,689	
Net change in fund balance	2,277	2,326	2,326			2,311		2,216	
Fund balance -Beginning	146,608	149,033	149,033			148,885		151,196	
Fund balance -Ending	148,885	151,359	151,359			151,196		153,412	

1/2% PUBLIC IMP. SALES TAX BOND RESERVE

FUND NUMBER: 209

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	8,058	7,180	7,180	2,056	444	2,500	-65.18%	890	-64.40%
TOTAL REVENUES	8,058	7,180	7,180	2,056	444	2,500		890	
EXPENDITURES:									
TRANSFERS:									
Transfer to General Fund	8,058	7,180	7,180	2,056	444	2,500	-65.18%	890	-64.40%
Transfer to 1/2% P/I S/T Sinking Bond	-	1,050	1,050	-	1,050	1,050	0.00%	165	-84.29%
TOTAL TRANSFERS	8,058	8,230	8,230	2,056	1,494	3,550		1,055	
TOTAL EXPENDITURES	8,058	8,230	8,230	2,056	1,494	3,550		1,055	
Net change in fund balance	-	(1,050)	(1,050)			(1,050)		(165)	
Fund Balance -Beginning	359,219	359,219	359,219			359,219		358,169	
Fund balance -Ending	359,219	358,169	358,169			358,169		358,004	

CAPITAL PROJECTS FUNDS

SUMMARY STATEMENT

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 399,285	100.00%
Fees, charges, and commissions	19,500	-	-	-	8,441	8,441	100.00%	-	-100.00%
Investment earnings	336,877	18,450	18,450	94,956	57,084	152,040	724.07%	181,075	19.10%
Total Revenues	356,377	18,450	18,450	94,956	65,525	160,481		580,360	
EXPENDITURES:									
Capital Outlay	493,036	528,200	13,695,466	811,087	12,794,821	13,605,908	-0.65%	1,027,690	-92.45%
Total Expenditures	493,036	528,200	13,695,466	811,087	12,794,821	13,605,908		1,027,690	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(136,659)	(509,750)	(13,677,016)	(716,131)	(12,729,296)	(13,445,427)		(447,330)	
OTHER FINANCING SOURCES (USES):									
Transfer out	(1,098,797)	(1,000)	(1,000)	-	(1,000)	(1,000)	0.00%	(1,000)	0.00%
Total Other Financing Sources	(1,098,797)	(1,000)	(1,000)	-	(1,000)	(1,000)		(1,000)	
Net change in Fund Balance	(1,235,456)	(510,750)	(13,678,016)	(716,131)	(12,730,296)	(13,446,427)		(448,330)	
Fund Balance -Beginning	15,627,183	1,215,400	14,382,666			14,391,727		945,300	
Fund Balance -Ending	\$ 14,391,727	\$ 704,650	\$ 704,650			\$ 945,300		\$ 496,970	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

Description	<u>2019</u>	<u>2020</u>					<u>2021</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Zoning & Subdivision Fees	19,500	-	-	-	8,441	8,441	100.00%	-	-100.00%
Interest Earnings	11,692	7,500	7,500	2,391	3,459	5,850	-22.00%	3,400	-41.88%
TOTAL REVENUES	31,192	7,500	7,500	2,391	11,900	14,291		3,400	
EXPENDITURES:									
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	115,675	528,200	528,200	20,685	18,000	38,685	-92.68%	478,405	1136.67%
Recreation - Other Fees	8,370	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	124,045	528,200	528,200	20,685	18,000	38,685		478,405	
TOTAL EXPENDITURES	124,045	528,200	528,200	20,685	18,000	38,685		478,405	
Net change in fund balance	(92,853)	(520,700)	(520,700)			(24,394)		(475,005)	
Fund balance -Beginning	618,605	532,930	532,930			525,752		501,358	
Fund balance -Ending	525,752	12,230	12,230			501,358		26,353	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 478,405	Bayou Gauche Park Improvements	21,380
		Boutte Park Improvements	148,740
		Destrehan Park Improvements	100,195
		Hahnville Park Improvements	61,420
		Luling Park Improvements	10,990
		Norco Park Improvements	22,720
		St. Rose Park Improvements	112,960

Grand Total Requested:

\$ 478,405

WEST BANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	315,375	1,500	1,500	89,441	47,459	136,900	9026.67%	171,600	25.35%
TOTAL REVENUES	315,375	1,500	1,500	89,441	47,459	136,900		171,600	
EXPENDITURES:									
CAPITAL OUTLAY:									
Drainage - Improvements other than Bldgs	291,387	-	11,927,000	747,109	11,502,113	12,249,222	2.70%	-	-100.00%
Drainage - Engineering Fees	-	-	-	-	400,000	400,000	100.00%	-	-100.00%
Drainage - Other Fees	77,604	-	1,240,266	43,293	874,708	918,001	-25.98%	150,000	-83.66%
TOTAL CAPITAL OUTLAY	368,991	-	13,167,266	790,402	12,776,821	13,567,223		150,000	
TRANSFERS:									
Transfer to Flood Protection Fund	1,098,751	-	-	-	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	1,098,751	-	-	-	-	-		-	
TOTAL EXPENDITURES	1,467,742	-	13,167,266	790,402	12,776,821	13,567,223		150,000	
Net change in fund balance	(1,152,367)	1,500	(13,165,766)			(13,430,323)		21,600	
Fund balance -Beginning	14,620,839	285,831	13,453,097			13,468,472		38,149	
Fund balance -Ending	13,468,472	287,331	287,331			38,149		59,749	

WESTBANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2020

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Other Fees	\$ 150,000	Inspection 3.5%	\$ 150,000

Grand Total Requested:

\$ 150,000

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
LCDBG Grant (Sewer)	-	-	-	-	-	-	0.00%	399,285	100.00%
TOTAL REVENUES	-	-	-	-	-	-		399,285	
EXPENDITURES:									
CAPITAL OUTLAY:									
LCDBG - Sewer - Imp. Other than Bldgs.	-	-	-	-	-	-	0.00%	399,285	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		399,285	
TOTAL EXPENDITURES	-	-	-	-	-	-		399,285	
Net change in fund balance	-	-	-			-		-	
Fund balance- Beginning	-	-	-			-		-	
Fund balance -Ending	-	-	-			-		-	

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

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

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
LCDBG-Sewer - Imp. Other than Building	\$ 399,285	Lone Star Sewer Rehabilitation Project	
Grand Total Requested:	\$ 399,285		

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES:									
Interest Earnings	9,810	9,450	9,450	3,124	6,166	9,290	-1.69%	6,075	-34.61%
TOTAL REVENUES	9,810	9,450	9,450	3,124	6,166	9,290		6,075	
EXPENDITURES:									
TRANSFERS:									
GF Indirect Cost Allocation	46	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL TRANSFERS	46	1,000	1,000	-	1,000	1,000		1,000	
TOTAL EXPENDITURES	46	1,000	1,000	-	1,000	1,000		1,000	
Net change in fund balance	9,764	8,450	8,450			8,290		5,075	
Fund balance -Beginning	387,739	396,639	396,639			397,503		405,793	
Fund balance -Ending	397,503	405,089	405,089			405,793		410,868	
<i>Restricted Fund Balances:</i>									
<i>Kellogg Paving</i>	549								
<i>Kellogg Water</i>	1								
<i>Willowdale Paving</i>	21,720								
<i>Ormond Water</i>	52,966								
<i>Ormond Paving</i>	199,181								
<i>Ormond Sewerage</i>	53,549								
<i>Maryland Dr. Water</i>	4,067								
<i>Wade/Maryland Paving</i>	65,470								
	397,503								

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2021

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
OPERATING REVENUES									
Ad Valorem Taxes	\$ 2,345,652	\$ 3,301,000	\$ 3,301,000	\$ 3,433,706	\$ 4,750	\$ 3,438,456	4.16%	\$ 3,315,000	-3.59%
Charges for services	25,678,603	25,948,597	25,948,597	10,645,743	15,244,340	25,890,083	-0.23%	26,580,606	2.67%
Connection and service fees	358,676	504,500	504,500	145,724	333,266	478,990	-5.06%	475,100	-0.81%
Delinquent charges	551,796	568,000	568,000	122,372	429,628	552,000	-2.82%	562,000	1.81%
Intergovernmental revenues	13,091	-	-	-	-	-	0.00%	-	0.00%
Non-employer contributions	87,162	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	273,938	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	26,699	40,000	40,000	10,507	22,493	33,000	-17.50%	39,000	18.18%
Total Operating revenues	29,335,617	30,362,097	30,362,097	14,358,052	16,034,477	30,392,529		30,971,706	
OPERATING EXPENSES									
Personal Services	12,031,519	12,541,523	12,541,523	5,141,842	5,867,223	11,009,065	-12.22%	12,431,912	12.92%
Operating Services	7,236,685	8,323,525	8,323,525	3,326,332	5,195,819	8,522,151	2.39%	8,686,737	1.93%
Material & Supplies	3,044,433	3,425,880	3,425,880	1,325,941	2,160,925	3,486,866	1.78%	3,790,941	8.72%
Other Charges	7,151,079	7,163,279	7,163,279	8,646	7,254,918	7,263,564	1.40%	7,567,710	4.19%
Intergovernmental	347,191	397,625	397,625	227,159	160,045	387,204	-2.62%	400,840	3.52%
Total Operating expenses	29,810,907	31,851,832	31,851,832	10,029,920	20,638,930	30,668,850		32,878,140	
Operating Income (loss)	(475,290)	(1,489,735)	(1,489,735)	4,328,132	(4,604,453)	(276,321)		(1,906,434)	
NON-OPERATING REVENUES (EXPENSES)									
Investment earnings	383,067	375,876	375,876	116,680	162,346	279,026	-25.77%	294,101	5.40%
Grants	4,032	-	-	-	57,079	57,079	100.00%	143,000	150.53%
Proceeds/(Loss) on sale of Assets	49,087	23,500	23,500	5,893	7,607	13,500	-42.55%	23,500	74.07%
Amortication -Expense	(1,132)	(1,132)	(1,132)	-	-	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(741,337)	(966,444)	(966,444)	(12,764)	(945,734)	(958,498)	-0.82%	(925,862)	-3.40%
Total Non-operating revenues (expenses)	(306,283)	(568,200)	(568,200)	109,809	(718,702)	(610,025)		(466,393)	
Income (loss) before contributions and transfers	(781,573)	(2,057,935)	(2,057,935)	4,437,941	(5,323,155)	(886,346)		(2,372,827)	

ST. CHARLES PARISH PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2021

Description	2019	2020				2021		Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual		
CONTINUED									
Continued:									
Issuance of Bond	-	4,834,251	4,834,251	-	489,511	489,511	-89.87%	4,956,315	912.50%
Capital Contributions of Donated Assets	221,762	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,168,788	1,863,700	1,863,700	688,000	448,640	2,136,640	14.65%	1,045,000	-51.09%
Transfer out	(460,541)	(461,000)	(461,000)	-	(261,000)	(461,000)	0.00%	(461,000)	0.00%
Change in Net Position	148,436	4,179,016	4,179,016			1,278,805		3,167,488	
Total net position -Beginning as restated	104,652,619	105,577,652	105,577,652			104,801,055	-	106,079,860	
Total net position -Ending	104,801,055	109,756,668	109,756,668			106,079,860		109,247,348	
Net investment in capital assets	97,609,084	83,887,468	83,887,468			82,002,173		82,040,703	
Restricted for debt service	2,064,573	2,468,058	2,468,058			2,476,712		2,475,645	
Restricted for capital projects	6,753,431	6,524,990	6,524,990			7,185,573		7,027,614	
Unrestricted	(1,626,033)	16,876,152	16,876,152			14,415,402		17,703,386	

WASTEWATER FUND
FUND NUMBER: 401

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	63,146,533	50,560,478	50,560,478			62,112,266		47,800,103	
Restricted for Debt Service	337,535	358,169	358,169			337,535		749,674	
Restricted for Capital Projects	4,218,527	3,843,396	3,843,396			4,218,527		4,346,020	
Unrestricted	(1,215,406)	11,874,017	11,874,017			(1,150,030)		12,575,415	
REVENUES:									
Ad Valorem Taxes	2,345,652	3,301,000	3,301,000	3,433,706	4,750	3,438,456	4.16%	3,315,000	-3.59%
2020 CARES Act	-	-	-	-	24,386	24,386	100.00%	-	-100.00%
Bond Proceeds	-	4,834,251	4,834,251	-	489,511	489,511	-89.87%	4,956,315	912.50%
Disaster Relief	13,091	-	-	-	-	-	0.00%	-	0.00%
Sewerage Charges	9,109,290	9,050,000	9,050,000	2,879,264	6,120,736	9,000,000	-0.55%	9,180,000	2.00%
Connection Charges	69,215	150,000	150,000	25,684	86,506	112,190	-25.21%	125,000	11.42%
Inspection Fees	3,325	3,000	3,000	1,725	1,675	3,400	13.33%	3,400	0.00%
Interest Earnings	129,961	140,900	140,900	44,784	21,566	66,350	-52.91%	67,100	1.13%
Rents/Leases	3,000	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Non-Employer Contribution	44,537	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	139,926	-	-	-	-	-	0.00%	-	0.00%
Capital Contribution of Donated Assets	132,412	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	-	1,000,000	1,000,000	-	-	1,000,000	0.00%	-	-100.00%
Transfer from 1/2% PIST Sinking Fund	321,000	323,000	323,000	323,000	-	323,000	0.00%	326,000	0.93%
Transfer from LCDBG Grant Fund	729,900	365,000	365,000	365,000	(365,000)	-	-100.00%	-	0.00%
Transfer from Sewer GO Bond Sinking Fund	27,694	-	-	-	-	-	0.00%	369,000	100.00%
TOTAL REVENUES	13,069,003	19,170,151	19,170,151	7,073,163	6,387,130	14,460,293		18,344,815	
EXPENDITURES:									
PERSONAL SERVICES	6,117,436	6,498,270	6,498,270	2,696,551	3,033,149	5,729,700	-11.83%	6,530,840	13.98%
OPERATING SERVICES	1,883,085	2,489,827	2,489,827	752,651	1,616,399	2,369,050	-4.85%	2,532,565	6.90%
MATERIALS & SUPPLIES	1,271,887	1,495,080	1,495,080	545,306	1,012,745	1,558,051	4.21%	1,615,491	3.69%
OTHER CHARGES	4,253,777	4,136,979	4,136,979	6,537	4,277,627	4,284,164	3.56%	4,500,410	5.05%
DEBT SERVICE	8,466	17,856	17,856	12,014	12,196	24,210	100.00%	22,574	-6.76%
INTERGOVERNMENTAL	303,243	352,625	352,625	208,785	133,419	342,204	-2.96%	354,490	3.59%
TRANSFERS	200,000	200,000	200,000	-	-	200,000	100.00%	200,000	0.00%
TOTAL EXPENDITURES	14,037,894	15,190,637	15,190,637	4,221,844	10,085,535	14,507,379		15,756,370	
CHANGES IN NET ASSETS	(968,891)	3,979,514	3,979,514			(47,086)		2,588,445	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	62,112,266	49,104,804	49,104,804			47,800,103		47,258,039	
Restricted for Debt Service	337,535	741,470	741,470			749,674		749,057	
Restricted for Capital Projects	4,218,527	3,843,396	3,843,396			4,346,020		4,346,020	
Unrestricted	(1,150,030)	16,925,904	16,925,904			12,575,415		15,706,541	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	275,087	339,000	339,000	129,800	124,200	254,000	-25.07%	332,000	30.71%
Wastewater/Admin-FICA	324	3,600	3,600	227	373	600	-83.33%	1,000	66.67%
Wastewater/Admin-Retirement	31,131	35,500	35,500	15,452	13,048	28,500	-19.72%	39,000	36.84%
Wastewater/Admin-OPEB Expense	538,155	-	-	-	-	-	0.00%	-	0.00%
Wastewater/Admin-Health/Life Insurance	49,915	56,800	56,800	24,671	28,329	53,000	-6.69%	100,000	88.68%
Wastewater/Admin-Workers Compensation	1,271	1,600	1,600	649	651	1,300	-18.75%	1,700	30.77%
Wastewater/Admin-Unemployment	27	35	35	13	12	25	-28.57%	35	40.00%
Wastewater/Admin-Medicare	3,867	5,000	5,000	1,975	1,725	3,700	-26.00%	4,900	32.43%
Wastewater/Admin-Disability	884	1,000	1,000	459	291	750	-25.00%	1,050	40.00%
Wastewater/Admin-Post-Emp. Health Care	142,962	167,000	167,000	73,919	77,281	151,200	-9.46%	181,000	19.71%
Wastewater/Admin-Deferred Compensation	11,457	12,000	12,000	9,823	1,177	11,000	-8.33%	2,100	-80.91%
Wastewater/Admin-Dental Insurance	360	360	360	180	180	360	0.00%	480	33.33%
Wastewater/Admin-OPEB Contribution	55,526	9,850	9,850	4,415	4,185	8,600	-12.69%	11,050	28.49%
Wastewater/Admin-Miscellaneous	45	400	400	-	400	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	1,111,011	632,145	632,145	261,583	251,852	513,435		674,715	
OPERATING SERVICES:									
Wastewater/Admin-Ads, Dues & Subs	1,316	1,755	1,755	735	790	1,525	-13.11%	1,650	8.20%
Wastewater/Admin-Printing	72	450	450	390	410	800	77.78%	550	-31.25%
Wastewater/Admin-Postage	62	500	500	58	392	450	-10.00%	500	11.11%
Wastewater/Admin-Telephone	15,601	16,670	16,670	6,072	9,928	16,000	-4.02%	17,050	6.56%
Wastewater/Admin-Rentals	-	-	-	89	(89)	-	0.00%	-	0.00%
Wastewater/Admin-Maint of Prop & Equip	4,179	6,825	6,825	1,569	5,256	6,825	0.00%	7,170	5.05%
Wastewater/Admin-Contractual Services	17,053	11,755	11,755	1,490	13,770	15,260	29.82%	15,525	1.74%
Wastewater/Admin-Professional Services	13,764	40,050	40,050	4,160	25,890	30,050	-24.97%	34,210	13.84%
Wastewater/Admin-Property Insurance	9,042	9,950	9,950	9,392	2,077	11,469	15.27%	12,616	10.00%
Wastewater/Admin-Automobile Insurance	3,206	3,530	3,530	3,012	-	3,012	-14.67%	3,314	10.03%
Wastewater/Admin-Employee Liability	726	800	800	700	-	700	-12.50%	769	9.86%
Wastewater/Admin-General Liability	4,167	4,585	4,585	4,891	-	4,891	6.67%	5,381	10.02%
TOTAL OPERATING SERVICES	69,188	96,870	96,870	32,558	58,424	90,982		98,735	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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/Admin-Office & Comm. Equip	2,036	5,000	5,000	1,062	3,438	4,500	-10.00%	5,000	11.11%
Wastewater/Admin-Office Supplies	1,935	5,000	5,000	1,119	3,381	4,500	-10.00%	5,000	11.11%
Wastewater/Admin-Food & Clothing	380	1,500	1,500	1,319	981	2,300	53.33%	1,500	-34.78%
Wastewater/Admin-Maint of Bldgs & Grds	-	500	500	83	367	450	-10.00%	500	11.11%
Wastewater/Admin-Vehicle Supplies	3,014	5,355	5,355	898	4,202	5,100	-4.76%	5,250	2.94%
Wastewater/Admin-Miscellaneous	1,024	10,500	10,500	-	8,500	8,500	-19.05%	9,500	11.76%
Wastewater/Admin-Eqpt & Vehicle Parts	778	3,150	3,150	45	3,105	3,150	0.00%	3,150	0.00%
TOTAL MATERIALS & SUPPLIES	9,167	31,005	31,005	4,526	23,974	28,500		29,900	
OTHER CHARGES:									
Wastewater/Admin-Training & Travel	1,792	4,500	4,500	50	2,950	3,000	-33.33%	3,500	16.67%
Wastewater/Admin-Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	-	1,000	1,000	30	220	250	-75.00%	1,000	300.00%
Wastewater/Admin-Depreciation	4,816	4,816	4,816	-	4,816	4,816	0.00%	5,057	5.00%
Wastewater/Admin-Miscellaneous	34,237	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
TOTAL OTHER CHARGES	40,845	60,816	60,816	80	58,486	58,566		60,057	
DEBT SERVICE:									
Wastewater/Admin-Interest	8,466	17,856	17,856	12,014	12,196	24,210	35.58%	22,574	-6.76%
TOTAL DEBT SERVICE	8,466	17,856	17,856	12,014	12,196	24,210		22,574	
INTERGOVERNMENTAL:									
Wastewater/Admin-Ad Val Tax Ded-Sheriff	77,660	120,500	120,500	114,372	-	114,372	-5.09%	121,000	5.80%
Wastewater/Admin-Cost of Ad.Val	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Wastewater/Admin-Inter Charges	225,583	230,625	230,625	94,413	131,919	226,332	-1.86%	231,990	2.50%
TOTAL INTERGOVERNMENTAL	303,243	352,625	352,625	208,785	133,419	342,204		354,490	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	200,000	200,000	200,000	-	200,000	200,000	0.00%	200,000	0.00%
TOTAL TRANSFERS	200,000	200,000	200,000	-	200,000	200,000		200,000	
TOTAL EXPENDITURES	1,741,920	1,391,317	1,391,317	519,546	738,351	1,257,897		1,440,471	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	2,157,175	2,600,000	2,600,000	1,025,950	1,124,050	2,150,000	-17.31%	2,530,000	17.67%
Wastewater/C&M-FICA	443	400	400	1,573	1,427	3,000	650.00%	3,000	0.00%
Wastewater/C&M-Retirement	248,050	321,000	321,000	123,332	135,168	258,500	-19.47%	305,000	17.99%
Wastewater/C&M-Health/Life Insurance	350,622	531,500	531,500	200,737	197,263	398,000	-25.12%	530,000	33.17%
Wastewater/C&M-Workers Compensation	125,529	150,000	150,000	64,106	70,394	134,500	-10.33%	160,000	18.96%
Wastewater/C&M-Unemployment	215	275	275	103	112	215	-21.82%	275	27.91%
Wastewater/C&M-Medicare	30,420	37,500	37,500	14,749	16,251	31,000	-17.33%	37,000	19.35%
Wastewater/C&M-Disability	5,683	7,200	7,200	3,187	3,013	6,200	-13.89%	8,400	35.48%
Wastewater/C&M-Deferred Compensation	33,539	35,000	35,000	19,905	23,095	43,000	22.86%	44,000	2.33%
Wastewater/C&M-Dental Insurance	2,810	4,100	4,100	1,570	1,530	3,100	-24.39%	3,800	2.33%
Wastewater/C&M-OPEB Contribution	75,501	90,000	90,000	35,908	39,292	75,200	-16.44%	89,000	22.58%
Wastewater/C&M-Miscellaneous	9,584	7,500	7,500	1,401	8,599	10,000	33.33%	10,000	0.00%
TOTAL PERSONAL SERVICES	3,039,571	3,784,475	3,784,475	1,492,521	1,620,194	3,112,715		3,720,475	
OPERATING SERVICES:									
Wastewater/C&M-Ads, Dues & Subs	960	1,600	1,600	260	1,240	1,500	-6.25%	1,600	6.67%
Wastewater/C&M-Printing	520	500	500	-	500	500	0.00%	500	0.00%
Wastewater/C&M-Utilities - Electric	360,432	415,010	415,010	138,144	256,856	395,000	-4.82%	414,750	5.00%
Wastewater/C&M-Utilities - Gas	164	100	100	-	100	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	6,504	4,500	4,500	1,207	3,293	4,500	0.00%	4,750	5.56%
Wastewater/C&M-Postage	-	250	250	-	250	250	0.00%	250	0.00%
Wastewater/C&M-Telephone	26,361	26,050	26,050	11,377	15,123	26,500	1.73%	27,250	2.83%
Wastewater/C&M-Rentals	157,441	229,075	229,075	12,621	220,929	233,550	1.95%	250,000	7.04%
Wastewater/C&M-Maint of Prop & Equip	197,802	246,840	246,840	51,339	192,511	243,850	-1.21%	258,428	5.98%
Wastewater/C&M-Contractual Services	53,679	62,650	62,650	14,609	47,131	61,740	-1.45%	61,740	0.00%
Wastewater/C&M-Professional Services	31,158	47,000	47,000	4,790	37,210	42,000	-10.64%	42,000	0.00%
Wastewater/C&M-Automobile Insurance	29,114	32,025	32,025	32,132	-	32,132	0.33%	35,346	10.00%
Wastewater/C&M-Employee Liability	7,212	7,935	7,935	7,153	-	7,153	-9.86%	7,868	10.00%
Wastewater/C&M-General Liability	41,486	45,635	45,635	50,023	-	50,023	9.62%	55,025	10.00%
TOTAL OPERATING SERVICES	912,833	1,119,170	1,119,170	323,655	775,143	1,098,798		1,159,607	

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

Description	2019		2020				2021		
	Prior Year	Original	Last Adopted	Actual	Estimate	Projected	% Change	Proposed	% Change
	Actual	Budget	Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Wastewater/C&M-Office & Comm. Equip.	13,684	48,000	48,000	6,618	30,882	37,500	-21.88%	37,500	0.00%
Wastewater/C&M-Office Supplies	1,940	4,500	4,500	447	3,553	4,000	-11.11%	4,500	12.50%
Wastewater/C&M-Medical Supplies	487	800	800	920	380	1,300	62.50%	1,300	0.00%
Wastewater/C&M-Food & Clothing	10,239	15,200	15,200	10,725	6,875	17,600	15.79%	17,600	0.00%
Wastewater/C&M-Maint of Bldgs & Grds	54,751	66,500	66,500	23,589	36,411	60,000	-9.77%	66,500	10.83%
Wastewater/C&M-Vehicle Supplies	107,749	125,000	125,000	31,548	85,452	117,000	-6.40%	125,000	6.84%
Wastewater/C&M-Miscellaneous	287,923	244,650	244,650	97,651	204,668	302,319	23.57%	317,435	5.00%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	13,708	15,000	15,000	2,762	12,238	15,000	0.00%	15,000	0.00%
Wastewater/C&M-Eqpt & Vehicle Parts	43,840	48,175	48,175	11,915	34,117	46,032	-4.45%	48,334	5.00%
Wastewater/C&M-Asphalt & Filler	-	35,000	35,000	109	24,891	25,000	-28.57%	25,000	0.00%
Wastewater/C&M-Misc. Materials	30,291	37,800	37,800	5,582	29,418	35,000	-7.41%	36,750	5.00%
Wastewater/C&M-Tools & Equipment	40,520	45,000	45,000	28,601	26,399	55,000	22.22%	57,750	5.00%
Wastewater/C&M-Small Pumps/Mech.	184,029	215,250	215,250	83,680	121,320	205,000	-4.76%	215,250	5.00%
TOTAL MATERIALS & SUPPLIES	789,161	900,875	900,875	304,147	616,604	920,751		967,919	
OTHER CHARGES:									
Wastewater/C&M-Training & Travel	22,359	20,000	20,000	3,966	16,034	20,000	0.00%	25,000	25.00%
Wastewater/C&M-Judgements & Damages	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/C&M-Official Fees	2,066	3,000	3,000	1,399	1,601	3,000	0.00%	3,000	0.00%
Wastewater/C&M-Depreciation	2,931,724	2,800,721	2,800,721	-	2,931,724	2,931,724	4.68%	3,078,310	5.00%
Wastewater/C&M-Loss on Deleted FA	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
TOTAL OTHER CHARGES	2,956,149	2,835,721	2,835,721	5,365	2,961,359	2,966,724		3,118,310	
TOTAL EXPENDITURES	7,697,714	8,640,241	8,640,241	2,125,688	5,973,300	8,098,988		8,966,311	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	1,389,271	1,450,000	1,450,000	650,111	819,889	1,470,000	1.38%	1,475,000	0.34%
Wastewater/Trmt-Retirement	160,314	180,000	180,000	79,639	100,361	180,000	0.00%	181,000	0.56%
Wastewater/Trmt-Health/Life Insurance	223,507	253,200	253,200	118,420	121,580	240,000	-5.21%	261,000	8.75%
Wastewater/Trmt-Workers Compensation	77,816	80,200	80,200	38,929	49,071	88,000	9.73%	89,000	1.14%
Wastewater/Trmt-Unemployment	139	150	150	65	85	150	0.00%	150	0.00%
Wastewater/Trmt-Medicare	19,558	21,000	21,000	9,459	12,041	21,500	2.38%	21,500	0.00%
Wastewater/Trmt-Disability	3,334	3,500	3,500	1,710	1,790	3,500	0.00%	5,000	42.86%
Wastewater/Trmt-Deferred Compensation	42,456	44,500	44,500	20,479	26,021	46,500	4.49%	49,000	5.38%
Wastewater/Trmt-Dental Insurance	1,700	1,800	1,800	881	919	1,800	0.00%	1,800	0.00%
Wastewater/Trmt-OPEB Contribution	48,624	46,500	46,500	22,754	28,746	51,500	10.75%	51,600	0.19%
Wastewater/Trmt-Miscellaneous	135	800	800	-	600	600	-25.00%	600	0.00%
TOTAL PERSONAL SERVICES	1,966,854	2,081,650	2,081,650	942,447	1,161,103	2,103,550		2,135,650	
OPERATING SERVICES:									
Wastewater/Trmt-Ads, Dues & Subs	408	800	800	-	600	600	-25.00%	600	0.00%
Wastewater/Trmt-Printing	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/Trmt-Utilities - Electric	401,411	604,460	604,460	153,519	372,019	525,538	-13.06%	609,565	15.99%
Wastewater/Trmt-Utilities - Gas	-	100	100	28	72	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	2,829	7,500	7,500	641	4,403	5,044	-32.75%	5,044	0.00%
Wastewater/Trmt-Telephone	20,054	25,812	25,812	8,585	16,415	25,000	-3.15%	25,500	2.00%
Wastewater/Trmt-Rentals	20,600	69,510	69,510	8,911	45,914	54,825	-21.13%	55,000	0.32%
Wastewater/Trmt-Maint of Property & Equip	260,754	304,500	304,500	112,263	188,472	300,735	-1.24%	300,735	0.00%
Wastewater/Trmt-Contractual Services	23,912	41,850	41,850	15,396	21,804	37,200	-11.11%	41,250	10.89%
Wastewater/Trmt-Professional Services	118,378	159,250	159,250	35,087	131,133	166,220	4.38%	166,220	0.00%
Wastewater/Trmt-Property Insurance	18,429	20,280	20,280	22,187	-	22,187	9.40%	24,406	10.00%
Wastewater/Trmt-Automobile Insurance	2,834	3,120	3,120	5,165	-	5,165	65.54%	5,682	10.01%
Wastewater/Trmt-Employee Liability	4,687	5,160	5,160	4,337	-	4,337	-15.95%	4,770	9.98%
Wastewater/Trmt-General Liability	26,768	29,445	29,445	30,319	-	30,319	2.97%	33,351	10.00%
TOTAL OPERATING SERVICES	901,064	1,273,787	1,273,787	396,438	782,832	1,179,270		1,274,223	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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.	1,216	28,000	28,000	2,639	19,361	22,000	-21.43%	23,000	4.55%
Wastewater/Trmt-Office Supplies	2,515	4,250	4,250	321	3,429	3,750	-11.76%	4,500	20.00%
Wastewater/Trmt-Medical Supplies	1,048	700	700	180	520	700	0.00%	850	21.43%
Wastewater/Trmt-Food & Clothing	5,412	5,850	5,850	2,783	3,167	5,950	1.71%	5,950	0.00%
Wastewater/Trmt-Maint of Bldgs & Grnds	19,073	30,500	30,500	6,856	20,644	27,500	-9.84%	27,500	0.00%
Wastewater/Trmt-Vehicle Supplies	15,702	21,000	21,000	5,261	12,739	18,000	-14.29%	20,000	11.11%
Wastewater/Trmt-Miscellaneous	204,173	235,750	235,750	45,479	175,271	220,750	-6.36%	226,269	2.50%
Wastewater/Trmt-Gravel, Sand, Dirt etc	7,229	8,200	8,200	-	8,200	8,200	0.00%	8,405	2.50%
Wastewater/Trmt-Equip & Vehicle Parts	64,609	65,000	65,000	76,818	23,182	100,000	53.85%	105,000	5.00%
Wastewater/Trmt-Asphalt/Asphalt Filler	-	16,000	16,000	-	12,000	12,000	-25.00%	15,000	25.00%
Wastewater/Trmt-Lab Chemicals/Supplies	9,470	14,950	14,950	1,652	13,298	14,950	0.00%	15,698	5.00%
Wastewater/Trmt-Miscellaneous	126,603	100,000	100,000	88,899	61,101	150,000	50.00%	135,000	-10.00%
Wastewater/Trmt-Tools & Equipment	6,819	13,000	13,000	2,377	7,623	10,000	-23.08%	10,500	5.00%
Wastewater/Trmt-Small Tools/Mech.	9,690	20,000	20,000	3,368	11,632	15,000	-25.00%	20,000	33.33%
TOTAL MATERIALS & SUPPLIES	473,559	563,200	563,200	236,633	372,167	608,800		617,672	
OTHER CHARGES:									
Wastewater/Trmt-Training & Travel	3,019	6,500	6,500	839	4,161	5,000	-23.08%	5,000	0.00%
Wastewater/Trmt-Official Fees	290	1,000	1,000	253	247	500	-50.00%	1,000	100.00%
Wastewater/Trmt-Depreciation	1,253,474	1,232,942	1,232,942	-	1,253,374	1,253,374	1.66%	1,316,043	5.00%
TOTAL OTHER CHARGES	1,256,783	1,240,442	1,240,442	1,092	1,257,782	1,258,874		1,322,043	
TOTAL EXPENDITURES	4,598,260	5,159,079	5,159,079	1,576,610	3,573,884	5,150,494		5,349,588	

FUND NUMBER: 401

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Construction in Progress			
Improvements other than Buildings	\$ 2,561,000	St. Rose Phase II	\$ 450,000
		Luling Oxidation Pond Upgrade (to cover Eng., Insp. And Testing Sewer Master Plan)	1,050,000
		Luling Oxidation Pond Discharge Station	300,000
			761,000
Equipment			
Collection & Maintenance	\$ 556,000	Ford - F450 Pickup Truck (to replace unit 462)	\$ 75,000
		Ford - F250 Pickup Truck (to replace unit 405)	35,000
		Ford - F250 Pickup Truck (to replace unit 411)	35,000
		Replacement Pumps	300,000
		Mower for Bobcat	8,000
		3 Drive Units (coated) for Boutte - Mitsubishi	65,000
		3 Drive Units Destrehan Plant Influent	38,000
Major Repairs			
	\$ 1,075,000	Major Repairs	\$ 900,000
		Repair/Replace Diffuser Assemblies	75,000
		Replace/Repair Doors at St, John Lift Station	100,000
Grand Total Requested:	\$4,192,000		
Partially-Funded Projects:			
Fund 406	\$ 4,956,315	Projects to be paid with Bond Issue	
		Upgrade to the St. Charles Ridge Road Parts' House, Luling Pond Upgrade	
		- Improvements other Than Buildings	\$ 4,956,315
	\$9,148,315	Total Proposed 2021 Capital Projects	

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	34,139,396	34,202,070	34,202,070			35,496,818		34,202,070	
Restricted for Debt Service	1,727,038	1,727,038	1,727,038			1,727,038		1,727,038	
Restricted for Capital Projects	2,527,877	2,839,553	2,839,553			2,534,904		2,839,553	
Unrestricted	(981,691)	(294,698)	(294,698)			(1,055,537)		1,393,466	
REVENUES:									
2020 CARES Act	-	-	-	-	32,693	32,693	100.00%	-	-100.00%
Disaster Relief	4,032	-	-	-	-	-	0.00%	-	0.00%
Office of Community Development	-	-	-	-	-	-	0.00%	143,000	100.00%
Bookkeeping/Adm. Charges	13,995	7,000	7,000	3,759	2,941	6,700	-4.29%	8,100	20.90%
Water Sales	12,533,096	12,809,319	12,809,319	6,078,086	6,742,097	12,820,183	0.08%	13,113,948	2.29%
Service Fees	135,026	198,250	198,250	74,095	136,055	210,150	6.00%	193,450	-7.95%
Connection Fees	151,110	153,250	153,250	44,220	109,030	153,250	0.00%	153,250	0.00%
Delinquent Charges	551,796	568,000	568,000	122,372	429,628	552,000	-2.82%	562,000	1.81%
Billing Fees	269,531	268,178	268,178	112,787	155,391	268,178	0.00%	280,568	4.62%
Miscellaneous Income	22,739	37,000	37,000	10,507	19,493	30,000	-18.92%	36,000	20.00%
Interest Earnings	247,008	230,176	230,176	72,146	140,530	212,676	-7.60%	227,001	6.74%
Non-Employer Contribution	42,260	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	132,869	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	46,398	20,000	20,000	4,724	5,276	10,000	-50.00%	20,000	100.00%
Compensation for Loss of Assets	2,689	3,500	3,500	1,169	2,331	3,500	0.00%	3,500	0.00%
Capital Contribution of Donated Assets	89,350	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	14,241,899	14,294,673	14,294,673	6,523,865	7,775,465	14,299,330		14,740,817	
EXPENDITURES:									
PERSONAL SERVICES	5,870,380	5,966,933	5,966,933	2,418,377	2,799,143	5,217,520	-12.56%	5,834,507	11.83%
OPERATING SERVICES	1,452,259	1,557,928	1,557,928	769,598	793,938	1,563,536	0.36%	1,589,327	1.65%
MATERIALS & SUPPLIES	1,761,815	1,902,800	1,902,800	772,879	1,142,971	1,915,850	0.69%	2,149,450	12.19%
OTHER CHARGES	2,882,839	3,004,200	3,004,200	1,784	2,956,316	2,958,100	-1.53%	3,045,200	2.94%
DEBT SERVICE	734,003	949,720	949,720	750	933,538	935,420	-1.51%	904,420	-3.31%
TRANSFERS	250,000	250,000	250,000	-	250,000	250,000	0.00%	250,000	0.00%
TOTAL EXPENDITURES	12,951,296	13,631,581	13,631,581	3,963,388	8,875,906	12,840,426		13,772,904	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	1,290,603	663,092	663,092			1,458,904		967,913	

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

Description	2019	2020				2021			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Continued:									
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	35,496,818	34,782,664	34,782,664			34,202,070		34,782,664	
Restricted for Debt Service	1,727,038	1,726,588	1,726,588			1,727,038		1,726,588	
Restricted for Capital Projects	2,534,904	2,681,594	2,681,594			2,839,553		2,681,594	
Unrestricted	(1,055,537)	(53,791)	(53,791)			1,393,466		1,939,194	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	385,429	405,000	405,000	181,478	223,522	405,000	0.00%	414,000	2.22%
W/W - Admin - Retirement	119	50,650	50,650	22,224	27,776	50,000	-1.28%	51,000	2.00%
W/W - Admin - OPEB Expense	557,784	-	-	-	-	-	0.00%	-	0.00%
W/W - Admin - Health/Life Insurance	65,610	78,000	78,000	36,681	37,319	74,000	-5.13%	82,500	11.49%
W/W - Admin - Workers Compensation	7,345	7,300	7,300	3,746	4,754	8,500	16.44%	9,500	11.76%
W/W - Admin - Unemployment	39	40	40	18	32	50	25.00%	50	0.00%
W/W - Admin - Medicare	5,560	5,900	5,900	2,735	3,365	6,100	3.39%	6,000	-1.64%
W/W - Admin - Disability	1,229	1,300	1,300	635	665	1,300	0.00%	1,400	7.69%
W/W - Admin - Post-Emp. Health Care	213,413	265,000	265,000	119,102	125,898	245,000	-7.55%	285,000	16.33%
W/W - Admin - Deferred Compensation	22,128	23,000	23,000	10,010	12,490	22,500	-2.17%	23,000	2.22%
W/W - Admin - Dental Insurance	156	200	200	88	142	230	15.00%	280	21.74%
W/W - Admin - OPEB Contribution	(20,699)	14,200	14,200	6,350	7,850	14,200	0.00%	14,500	2.11%
W/W - Admin - Miscellaneous	65	150	150	-	150	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	1,238,178	850,740	850,740	383,067	443,963	827,030		887,380	
OPERATING SERVICES:									
W/W - Admin - Ads, Dues & Subscriptions	3,393	5,300	5,300	1,165	4,085	5,250	-0.94%	5,300	0.95%
W/W - Admin - Printing	3,444	3,052	3,052	282	2,770	3,052	0.00%	2,302	-24.57%
W/W - Admin - Utilities - Gas	704	850	850	545	555	1,100	29.41%	850	-22.73%
W/W - Admin - Postage	4,143	5,000	5,000	520	4,480	5,000	0.00%	4,500	-10.00%
W/W - Admin - Telephone	33,058	35,000	35,000	14,465	20,535	35,000	0.00%	35,000	0.00%
W/W - Admin - Rentals	5,105	4,800	4,800	3,441	1,359	4,800	0.00%	4,715	-1.77%
W/W - Admin - Maint of Property & Equip	2,055	8,670	8,670	444	8,106	8,550	-1.38%	8,550	0.00%
W/W - Admin - Contractual Services	52,963	57,331	57,331	31,113	26,218	57,331	0.00%	54,900	-4.24%
W/W - Admin - Professional Services	48,109	29,100	29,100	3,389	25,711	29,100	0.00%	29,100	0.00%
W/W - Admin - Property Insurance	11,590	12,750	12,750	11,482	4,599	16,081	26.13%	17,689	10.00%
W/W - Admin - Automobile Insurance	1,889	2,080	2,080	2,008	-	2,008	-3.46%	2,209	10.01%
W/W - Admin - Employee Liability	932	1,075	1,075	904	-	904	-15.91%	995	10.07%
W/W - Admin - General Liability	5,335	5,870	5,870	6,325	-	6,325	7.75%	6,958	10.01%
TOTAL OPERATING SERVICES	172,720	170,878	170,878	76,083	98,418	174,501		173,068	

CONTINUED

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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 - Admin - Office & Comm. Equip.	493	8,000	8,000	2,821	5,179	8,000	0.00%	8,000	0.00%
W/W - Admin - Office Supplies	1,603	3,000	3,000	89	2,911	3,000	0.00%	2,300	-23.33%
W/W - Admin - Medical Supplies	136	150	150	-	150	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	812	2,300	2,300	786	1,514	2,300	0.00%	2,300	0.00%
W/W - Admin - Maint of Bldgs & Grounds	1,532	2,100	2,100	377	1,723	2,100	0.00%	2,300	9.52%
W/W - Admin - Vehicle Supplies	1,919	2,500	2,500	609	1,891	2,500	0.00%	2,000	-20.00%
W/W - Admin - Equipment & Vehicle Parts	1,039	750	750	-	750	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	627	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	8,161	18,900	18,900	4,682	14,218	18,900		17,900	
OTHER CHARGES:									
W/W - Admin - Training & Travel	7,401	19,000	19,000	59	18,941	19,000	0.00%	18,600	-2.11%
W/W - Admin - Judgements & Damages	1,547	500	500	-	500	500	0.00%	500	0.00%
W/W - Admin - Official Fees	390	900	900	390	510	900	0.00%	500	-44.44%
W/W - Admin - Depreciation	25,939	30,000	30,000	-	28,000	28,000	-6.67%	25,000	-10.71%
W/W - Admin - Miscellaneous	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	35,277	51,400	51,400	449	48,951	49,400		45,600	
DEBT SERVICE:									
W/W - Admin - Interest	732,121	946,588	946,588	-	930,788	930,788	-1.67%	902,538	-3.04%
W/W - Admin - Paying Agent Fees	750	2,000	2,000	750	2,750	3,500	75.00%	750	-78.57%
W/W - Admin - Amort. Bond Issuance Cost	1,132	1,132	1,132	-	-	1,132	0.00%	1,132	0.00%
TOTAL DEBT SERVICE	734,003	949,720	949,720	750	933,538	935,420		904,420	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	250,000	250,000	250,000	-	250,000	250,000	0.00%	250,000	0.00%
TOTAL TRANSFERS	250,000	250,000	250,000	-	250,000	250,000		250,000	
TOTAL EXPENDITURES	2,438,339	2,291,638	2,291,638	465,031	1,789,088	2,255,251		2,278,368	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	395,817	409,000	409,000	176,277	205,723	382,000	-6.60%	396,000	3.66%
W/W - B&C - Retirement	45,580	51,200	51,200	21,594	25,406	47,000	-8.20%	48,500	3.19%
W/W - B&C - Health/Life Insurance	95,731	109,000	109,000	46,691	40,309	87,000	-20.18%	83,000	-4.60%
W/W - B&C - Workers Compensation	1,825	1,900	1,900	881	1,119	2,000	5.26%	2,000	0.00%
W/W - B&C - Unemployment	39	40	40	18	32	50	25.00%	50	0.00%
W/W - B&C - Medicare	5,494	6,000	6,000	2,584	3,016	5,600	-6.67%	5,800	3.57%
W/W - B&C - Disability	1,295	1,350	1,350	639	661	1,300	-3.70%	1,200	-7.69%
W/W - B&C - Deferred Compensation	11,771	11,500	11,500	7,293	9,207	16,500	43.48%	17,000	3.03%
W/W - B&C - Dental Insurance	720	720	720	325	325	650	-9.72%	500	-23.08%
W/W - B&C - OPEB Contribution	13,829	14,400	14,400	6,170	7,330	13,500	-6.25%	14,000	3.70%
W/W - B&C - Miscellaneous	-	175	175	-	175	175	0.00%	175	0.00%
TOTAL PERSONAL SERVICES	572,101	605,285	605,285	262,472	293,303	555,775		568,225	
OPERATING SERVICES:									
W/W - B&C - Ads, Dues & Subscriptions	248	750	750	255	345	600	-20.00%	750	25.00%
W/W - B&C - Printing	32,708	35,595	35,595	18,226	13,824	32,050	-9.96%	44,975	40.33%
W/W - B&C - Postage	102,190	108,500	108,500	43,948	64,552	108,500	0.00%	107,000	-1.38%
W/W - B&C - Maint of Property & Equip	200	1,000	1,000	-	1,000	1,000	0.00%	700	-30.00%
W/W - B&C - Contractual Services	50,531	47,350	47,350	26,957	26,193	53,150	12.25%	57,875	8.89%
W/W - B&C - Professional Services	22,604	25,100	25,100	39,271	(14,171)	25,100	0.00%	24,900	-0.80%
W/W - B&C - Employee Liability	834	920	920	741	-	741	-19.46%	815	9.99%
W/W - B&C - General Liability	4,720	5,195	5,195	5,179	-	5,179	-0.31%	5,697	10.00%
TOTAL OPERATING SERVICES	214,035	224,410	224,410	134,577	91,743	226,320		242,712	
MATERIALS & SUPPLIES:									
W/W - B&C - Office & Comm. Equip.	1,995	10,000	10,000	2,093	7,907	10,000	0.00%	10,000	0.00%
W/W - B&C - Office Supplies	6,862	7,000	7,000	1,934	4,566	6,500	-7.14%	5,000	-23.08%
W/W - B&C - Food & Clothing	623	1,500	1,500	1,400	400	1,800	20.00%	1,700	-5.56%
W/W - B&C - Maint of Bldgs & Grounds	-	250	250	-	50	50	-80.00%	50	0.00%
W/W - B&C - Tools & Equipment	-	50	50	-	50	50	0.00%	50	0.00%
TOTAL MATERIALS & SUPPLIES	9,480	18,800	18,800	5,427	12,973	18,400		16,800	
OTHER CHARGES:									
W/W - B&C - Training & Travel	-	5,500	5,500	465	5,535	6,000	9.09%	5,500	-8.33%
W/W - B&C - Depreciation	5,731	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
W/W - B&C - Miscellaneous	24,698	21,250	21,250	-	31,250	31,250	47.06%	32,250	3.20%
TOTAL OTHER CHARGES	30,429	32,750	32,750	465	42,785	43,250		43,750	
TOTAL EXPENDITURES	826,045	881,245	881,245	402,941	440,804	843,745		871,487	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change vs Projected Actual	Proposed Budget	% Change vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Meter - Salaries	336,226	377,000	377,000	113,590	142,410	256,000	-32.10%	330,000	28.91%
W/W - Meter - Retirement	38,679	47,000	47,000	13,915	17,585	31,500	-32.98%	40,500	28.57%
W/W - Meter - Health/Life Insurance	56,824	73,000	73,000	26,107	26,393	52,500	-28.08%	84,500	60.95%
W/W - Meter - Workers Compensation	17,400	19,500	19,500	6,316	8,184	14,500	-25.64%	18,500	27.59%
W/W - Meter - Unemployment	34	40	40	11	39	50	25.00%	50	0.00%
W/W - Meter - Medicare	4,745	5,500	5,500	1,618	2,382	4,000	-27.27%	4,800	20.00%
W/W - Meter - Disability	932	1,100	1,100	371	379	750	-31.82%	850	13.33%
W/W - Meter - Deferred Compensation	7,345	8,000	8,000	1,908	492	2,400	-70.00%	400	-83.33%
W/W - Meter - Dental Insurance	534	650	650	306	314	620	-4.62%	860	38.71%
W/W - Meter - OPEB Contribution	11,768	13,200	13,200	3,976	5,024	9,000	-31.82%	11,550	28.33%
W/W - Meter - Miscellaneous	1,335	1,966	1,966	845	992	1,837	-6.56%	1,966	7.02%
TOTAL PERSONAL SERVICES	475,822	546,956	546,956	168,963	204,194	373,157		493,976	
OPERATING SERVICES:									
W/W - Meter - Ads, Dues & Subscriptions	80	275	275	-	275	275	0.00%	225	-18.18%
W/W - Meter - Printing	-	30	30	29	1	30	0.00%	30	0.00%
W/W - Meter - Telephone	2,602	2,800	2,800	887	(887)	-	-100.00%	-	0.00%
W/W - Meter - Rentals	47	200	200	10	190	200	0.00%	1,300	550.00%
W/W - Meter - Maint of Bldgs & Grounds	17,831	11,750	11,750	7,244	4,506	11,750	0.00%	11,750	0.00%
W/W - Meter - Contractual Services	10,152	15,090	15,090	331	14,759	15,090	0.00%	11,240	-25.51%
W/W - Meter - Professional Services	3,545	3,500	3,500	3,520	20	3,540	1.14%	3,600	1.69%
W/W - Meter - Automobile Insurance	6,241	6,870	6,870	7,029	-	7,029	2.31%	7,732	10.00%
W/W - Meter - Employee Liability	959	1,055	1,055	880	-	880	-16.59%	968	10.00%
W/W - Meter - General Liability	5,505	6,060	6,060	6,152	-	6,152	1.52%	6,767	10.00%
TOTAL OPERATING SERVICES	46,962	47,630	47,630	26,082	18,864	44,946		43,612	
MATERIALS & SUPPLIES:									
W/W - Meter - Office & Comm. Equip.	4,696	5,000	5,000	181	4,819	5,000	0.00%	5,000	0.00%
W/W - Meter - Office Supplies	703	1,250	1,250	399	601	1,000	-20.00%	1,500	50.00%
W/W - Meter - Medical Supplies	112	150	150	-	150	150	0.00%	150	0.00%
W/W - Meter - Food & Clothing	1,710	6,150	6,150	2,263	10,387	12,650	105.69%	12,650	0.00%
W/W - Meter - Maint of Bldgs & Grounds	1,494	1,700	1,700	442	1,258	1,700	0.00%	1,700	0.00%
W/W - Meter - Vehicle Supplies	20,454	19,800	19,800	6,966	12,834	19,800	0.00%	20,500	3.54%
W/W - Meter - Miscellaneous	766	1,300	1,300	383	917	1,300	0.00%	3,300	153.85%
W/W - Meter - Equipment & Vehicle Parts	20,443	20,000	20,000	8,022	11,978	20,000	0.00%	21,500	7.50%
W/W - Meter - Tools & Equipment	270,063	352,500	352,500	180,409	172,091	352,500	0.00%	352,500	0.00%
TOTAL MATERIALS & SUPPLIES	320,441	407,850	407,850	199,065	215,035	414,100		418,800	

CONTINUED

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	457	5,600	5,600	-	5,000	5,000	-10.71%	5,600	12.00%
W/W - Meter - Official Fees	203	700	700	20	680	700	0.00%	700	0.00%
W/W - Meter - Depreciation	60,385	25,000	25,000	-	25,000	25,000	0.00%	60,000	140.00%
W/W - Meter - Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL OTHER CHARGES	61,045	31,800	31,800	20	31,180	31,200		66,800	
TOTAL EXPENDITURES	904,270	1,034,236	1,034,236	394,130	469,273	863,403		1,023,188	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	1,016,079	1,138,000	1,138,000	463,138	586,862	1,050,000	-7.73%	1,152,000	9.71%
W/W - Dist - Retirement	116,846	142,200	142,200	56,734	71,766	128,500	-9.63%	141,500	10.12%
W/W - Dist - Health/Life Insurance	192,535	239,000	239,000	100,307	100,693	201,000	-15.90%	240,500	19.65%
W/W - Dist - Workers Compensation	52,679	60,000	60,000	25,750	32,750	58,500	-2.50%	64,100	9.57%
W/W - Dist - Unemployment	102	120	120	46	59	105	-12.50%	125	19.05%
W/W - Dist - Medicare	14,279	16,500	16,500	6,687	8,313	15,000	-9.09%	16,725	11.50%
W/W - Dist - Disability	2,612	3,000	3,000	1,367	1,433	2,800	-6.67%	3,800	35.71%
W/W - Dist - Deferred Compensation	38,866	32,000	32,000	10,971	12,529	23,500	-26.56%	22,500	-4.26%
W/W - Dist - Dental Insurance	1,240	1,600	1,600	686	714	1,400	-12.50%	1,600	14.29%
W/W - Dist - OPEB Contribution	35,563	40,000	40,000	16,210	20,790	37,000	-7.50%	40,400	9.19%
W/W - Dist - Miscellaneous	3,165	1,966	1,966	1,120	717	1,837	-6.56%	1,966	7.02%
TOTAL PERSONAL SERVICES	1,473,966	1,674,386	1,674,386	683,016	836,626	1,519,642		1,685,216	
OPERATING SERVICES:									
W/W - Dist - Ads, Dues & Subscriptions	1,205	2,700	2,700	-	1,565	1,565	-42.04%	1,650	5.43%
W/W - Dist - Printing	147	200	200	223	(123)	100	-50.00%	250	150.00%
W/W - Dist - Utilities - Electric	12,493	16,550	16,550	4,081	10,477	14,558	-12.04%	11,900	-18.26%
W/W - Dist - Utilities - Gas	460	500	500	227	273	500	0.00%	500	0.00%
W/W - Dist - Rentals	446	2,250	2,250	170	2,080	2,250	0.00%	1,750	-22.22%
W/W - Dist - Maint of Property & Equip	55,298	50,600	50,600	9,833	41,567	51,400	1.58%	55,600	8.17%
W/W - Dist - Contractual Services	48,373	42,150	42,150	19,875	26,275	46,150	9.49%	48,150	4.33%
W/W - Dist - Professional Services	15,576	10,500	10,500	1,010	10,480	11,490	9.43%	11,500	0.09%
W/W - Dist - Property Insurance	8,524	9,380	9,380	10,159	-	10,159	8.30%	11,175	10.00%
W/W - Dist - Automobile Insurance	10,391	11,430	11,430	11,045	-	11,045	-3.37%	12,150	10.00%
W/W - Dist - Employee Liability	3,247	3,575	3,575	2,934	-	2,934	-17.93%	3,227	9.99%
W/W - Dist - General Liability	18,545	20,400	20,400	20,506	-	20,506	0.52%	22,557	10.00%
TOTAL OPERATING SERVICES	174,705	170,235	170,235	80,063	92,594	172,657		180,409	

CONTINUED

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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.	6,092	5,000	5,000	2,774	2,226	5,000	0.00%	5,000	0.00%
W/W - Dist - Office Supplies	1,162	3,000	3,000	402	2,098	2,500	-16.67%	2,000	-20.00%
W/W - Dist - Medical Supplies	326	600	600	-	600	600	0.00%	600	0.00%
W/W - Dist - Food & Clothing	10,846	6,000	6,000	8,894	11,606	20,500	241.67%	21,500	4.88%
W/W - Dist - Maint of Bldgs & Grounds	10,317	14,000	14,000	5,258	5,742	11,000	-21.43%	13,050	18.64%
W/W - Dist - Vehicle Supplies	36,250	35,000	35,000	11,808	21,192	33,000	-5.71%	37,000	12.12%
W/W - Dist - Miscellaneous	149,514	211,000	211,000	75,273	135,727	211,000	0.00%	211,000	0.00%
W/W - Dist - Sand/Shells/Dirt/Gravel	4,124	14,400	14,400	3,334	5,166	8,500	-40.97%	14,500	70.59%
W/W - Dist - Equipment & Vehicle Parts	63,783	63,500	63,500	19,320	54,180	73,500	15.75%	68,500	-6.80%
W/W - Dist - Asphalt/Concrete	16	500	500	12	488	500	0.00%	500	0.00%
W/W - Dist - Lab Supplies	911	1,500	1,500	-	-	-	100.00%	-	0.00%
W/W - Dist - Chemicals	1,727	-	-	1,200	(600)	600	100.00%	1,200	100.00%
W/W - Dist - Tools & Equipment	36,659	43,000	43,000	10,429	32,571	43,000	0.00%	45,000	4.65%
TOTAL MATERIALS & SUPPLIES	321,727	397,500	397,500	138,704	270,996	409,700		419,850	
OTHER CHARGES:									
W/W - Dist - Training & Travel	9,124	7,500	7,500	-	4,500	4,500	-40.00%	8,500	88.89%
W/W - Dist - Judgements & Damages	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
W/W - Dist - Official Fees	1,179	1,500	1,500	515	985	1,500	0.00%	1,500	0.00%
W/W - Dist - Depreciation	1,122,653	1,200,000	1,200,000	-	1,200,000	1,200,000	0.00%	1,200,000	0.00%
W/W - Dist - Miscellaneous	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	1,132,956	1,213,500	1,213,500	515	1,209,985	1,210,500		1,214,500	
TOTAL EXPENDITURES	3,103,354	3,455,621	3,455,621	902,298	2,410,201	3,312,499		3,499,975	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	1,488,178	1,588,000	1,588,000	638,245	721,755	1,360,000	-14.36%	1,531,000	12.57%
W/W - Plant - Retirement	171,143	199,000	199,000	77,818	88,182	166,000	-16.58%	188,000	13.25%
W/W - Plant - Health/Life Insurance	257,303	292,000	292,000	125,639	124,361	250,000	-14.38%	296,000	18.40%
W/W - Plant - Workers Compensation	77,066	82,000	82,000	35,486	40,014	75,500	-7.93%	85,500	13.25%
W/W - Plant - Unemployment	149	200	200	64	86	150	-25.00%	160	6.67%
W/W - Plant - Medicare	20,911	23,100	23,100	9,105	10,395	19,500	-15.58%	22,200	13.85%
W/W - Plant - Disability	3,535	3,800	3,800	1,635	1,715	3,350	-11.84%	5,100	52.24%
W/W - Plant - Deferred Compensation	37,244	41,000	41,000	8,668	7,332	16,000	-60.98%	14,000	-12.50%
W/W - Plant - Dental Insurance	2,230	2,500	2,500	970	980	1,950	-22.00%	2,150	10.26%
W/W - Plant - OPEB Contribution	52,086	56,000	56,000	22,339	25,161	47,500	-15.18%	53,600	12.84%
W/W - Plant - Miscellaneous	468	1,966	1,966	890	1,076	1,966	0.00%	2,000	1.73%
TOTAL PERSONAL SERVICES	2,110,313	2,289,566	2,289,566	920,859	1,021,057	1,941,916		2,199,710	
OPERATING SERVICES:									
W/W - Plant - Ads, Dues & Subscriptions	718	1,450	1,450	235	1,215	1,450	0.00%	1,450	0.00%
W/W - Plant - Printing	-	100	100	697	3	700	600.00%	500	-28.57%
W/W - Plant - Utilities - Electric	385,023	447,300	447,300	143,108	304,192	447,300	0.00%	400,400	-10.49%
W/W - Plant - Utilities - Gas	14,480	12,000	12,000	11,641	6,859	18,500	54.17%	18,750	1.35%
W/W - Plant - Rentals	16,465	10,500	10,500	6,750	3,750	10,500	0.00%	16,400	56.19%
W/W - Plant - Maint of Property & Equip	146,416	165,500	165,500	50,770	115,230	166,000	0.30%	186,500	12.35%
W/W - Plant - Contractual Services	101,173	91,220	91,220	56,012	24,508	80,520	-11.73%	91,020	13.04%
W/W - Plant - Professional Services	33,943	56,500	56,500	13,128	33,372	46,500	-17.70%	43,500	-6.45%
W/W - Plant - Property Insurance	104,803	115,300	115,300	124,733	3,190	127,923	10.95%	140,716	10.00%
W/W - Plant - Automobile Insurance	6,040	6,645	6,645	6,025	-	6,025	-9.33%	6,627	9.99%
W/W - Plant - Employee Liability	5,170	5,690	5,690	4,966	-	4,966	-12.72%	5,463	10.01%
W/W - Plant - General Liability	29,606	32,570	32,570	34,728	-	34,728	6.63%	38,200	10.00%
TOTAL OPERATING SERVICES	843,837	944,775	944,775	452,793	492,319	945,112		949,526	

CONTINUED

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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.	7,958	10,000	10,000	5,070	4,930	10,000	0.00%	10,000	0.00%
W/W - Plant - Office Supplies	11,135	11,500	11,500	2,315	4,685	7,000	-39.13%	5,300	-24.29%
W/W - Plant - Medical Supplies	586	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
W/W - Plant - Food & Clothing	5,682	4,600	4,600	2,928	1,672	4,600	0.00%	5,700	23.91%
W/W - Plant - Maint of Bldgs & Grounds	25,299	20,500	20,500	6,588	13,412	20,000	-2.44%	27,100	35.50%
W/W - Plant - Vehicle Supplies	17,383	20,000	20,000	4,509	15,491	20,000	0.00%	20,000	0.00%
W/W - Plant - Lab/Operating Supplies	50,744	41,000	41,000	18,541	22,459	41,000	0.00%	41,000	0.00%
W/W - Plant - Sand/Shell/Dirt/Gravel	394	500	500	41	459	500	0.00%	500	0.00%
W/W - Plant - Equipment & Vehicle Parts	29,600	16,000	16,000	6,749	9,251	16,000	0.00%	23,000	43.75%
W/W - Plant - Asphalt/Concrete	74	500	500	77	423	500	0.00%	500	0.00%
W/W - Plant - Lab Supplies	72,997	50,000	50,000	25,336	24,664	50,000	0.00%	75,000	50.00%
W/W - Plant - Chemicals	805,713	809,150	809,150	331,496	477,654	809,150	0.00%	990,000	22.35%
W/W - Plant - Tools & Equipment	74,441	75,000	75,000	21,351	53,649	75,000	0.00%	77,000	2.67%
TOTAL MATERIALS & SUPPLIES	1,102,006	1,059,750	1,059,750	425,001	629,749	1,054,750		1,276,100	
OTHER CHARGES:									
W/W - Plant - Training & Travel	18,528	26,000	26,000	-	15,000	15,000	-42.31%	26,000	73.33%
W/W - Plant - Official Fees	2,934	3,750	3,750	335	3,415	3,750	0.00%	3,550	-5.33%
W/W - Plant - Depreciation	1,601,670	1,640,000	1,640,000	-	1,600,000	1,600,000	-2.44%	1,640,000	2.50%
W/W - Plant - Miscellaneous	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	1,623,132	1,674,750	1,674,750	335	1,623,415	1,623,750		1,674,550	
TOTAL EXPENDITURES	5,679,288	5,968,841	5,968,841	1,798,988	3,766,540	5,565,528		6,099,886	

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Canal Crossing	\$ 30,000	Move above ground canal crossing to underneath canals (2 locations @ \$15,000 each)	\$ 30,000
Distribution Equipment and Improvements	\$ 264,250	Warehouse - Normal & Emergency equipment replacement Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) Bonnet Carre Spillway Water Main Replacement (CWEF Grant) Vehicles/Trailers: Replace Unit# 815 (2016 Ford 1-ton F350 w/ 140,000 miles)	\$ 10,000 40,000 11,250 143,000 60,000
Billing Equipment and Improvements	\$ 10,000	Billing equipment upgrades & replacements	\$ 10,000
Admininstration Equipment and Improvements	\$ 17,500	Administrative equipment replacement/upgrade WB Office Security System Upgrades	\$ 10,000 7,500
Meter Reading Equipment and Improvements	\$ 60,000	Meter Reading equipment system replacements/upgrades Vehicles/Trailers: Replace Unit# 806 (2014 Ford 1/2-ton F150 w/ 164,050 miles) Replace Unit# 809 (2015 Ford 1/2-ton F150 w/ 159,000 miles)	\$ 10,000 25,000 25,000
Water Towers and Tanks	\$ 267,843	Baffle Curtains - Additions to One (1) Ground Water Tanks Utility Service Co Annual Pymt Installments: WB GST #1 - YR10 WB GST #2 - YR11 WB GST #3 - YR12 WB GST #4 - YR13 EB GST #1 - YR10 EB GST #2 - YR9 EB GST #4 - YR12 Taft Tower - YR12	\$ 60,000 24,566 15,356 26,791 30,587 28,951 29,259 30,480 21,853

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

CAPITAL OUTLAY:		AMOUNT	DETAILED DESCRIPTION		Sub-total
CAPITAL (Cont.)					
Water Treatment Plant Improvements	\$	1,810,000	WB PLCs	\$	50,000
			EB -Generator Roof		50,000
			EB -Hand Rail Replacement (Aluminum)		50,000
			EB -C Plant Valve Actuators		50,000
			EB & WB -Update Computers & IFIX		130,000
			EB & WB -Update River PLC & Radio		40,000
			EB & WB -Update Ammonia Detectors		20,000
			C Plant -Under Drain Filters		1,300,000
			Analytical & Normal equipment for West Bank		60,000
			Analytical & Normal equipment for East Bank		60,000
Major Repairs	\$	40,000	Westbank -River Pumps, Sludge Pumps & Motor Repairs	\$	20,000
			Eastbank -River Docks, Sludge Pumps & Motor Repairs		20,000
		\$ 2,499,593	Total proposed 2021 Capital Projects		

SOLID WASTE COLLECTION & DISPOSAL

FUND NUMBER: 450

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	752,810	467,629	467,629			579,534		446,521	
REVENUES:									
Waste Collection & Disposal Fees	3,752,650	3,814,000	3,814,000	1,571,834	2,223,166	3,795,000	-0.50%	3,997,940	5.35%
Recycling Collection Fees	41	100	100	13	9	22	-78.00%	50	127.27%
Interest Earnings	6,098	4,800	4,800	(250)	250	-	-100.00%	-	0.00%
Non-Employer Contribution	365	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	1,143	-	-	-	-	-	0.00%	-	0.00%
Insurance Refunds	960	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	90,194	175,700	175,700	-	813,640	813,640	363.08%	350,000	-56.98%
TOTAL REVENUES	3,851,451	3,994,600	3,994,600	1,571,597	3,037,065	4,608,662		4,347,990	
EXPENDITURES:									
PERSONAL SERVICES	43,703	76,320	76,320	26,914	34,931	61,845	-18.97%	66,565	7.63%
OPERATING SERVICES	3,901,341	4,275,770	4,275,770	1,804,083	2,785,482	4,589,565	7.34%	4,564,845	-0.54%
MATERIALS & SUPPLIES	10,731	28,000	28,000	7,756	5,209	12,965	-53.70%	26,000	100.54%
OTHER CHARGES	14,463	22,100	22,100	325	20,975	21,300	-3.62%	22,100	3.76%
INTERGOVERNMENTAL	43,948	45,000	45,000	18,374	26,626	45,000	0.00%	46,350	3.00%
TRANSFERS	10,541	11,000	11,000	-	11,000	11,000	0.00%	11,000	0.00%
TOTAL EXPENDITURES	4,024,727	4,458,190	4,458,190	1,857,452	2,884,223	4,741,675		4,736,860	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(173,276)	(463,590)	(463,590)			(133,013)		(388,870)	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(173,276)	(463,590)	(463,590)			(133,013)		(388,870)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
Unrestricted	579,534	4,039	4,039			446,521		57,651	

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	31,170	49,500	49,500	19,949	25,051	45,000	-9.09%	47,000	4.44%
Waste Coll - FICA	-	390	390	-	-	-	-100.00%	-	0.00%
Waste Coll - Retirement	3,597	5,400	5,400	2,422	3,078	5,500	1.85%	5,800	5.45%
Waste Coll -OPEB Expense	4,467	-	-	-	-	-	0.00%	-	0.00%
Waste Coll - Life/Health Insurance	2,711	15,000	15,000	1,935	3,365	5,300	-64.67%	7,600	43.40%
Waste Coll - Workers Compensation	144	230	230	99	131	230	0.00%	235	2.17%
Waste Coll - Unemployment	3	5	5	2	3	5	0.00%	5	0.00%
Waste Coll - Medicare	444	715	715	304	396	700	-2.10%	700	0.00%
Waste Coll - Disability	97	145	145	72	63	135	-6.90%	155	14.81%
Waste Coll - Deferred Compensation	3,069	3,200	3,200	-	3,200	3,200	0.00%	3,200	0.00%
Waste Coll - Dental Insurance	50	125	125	36	39	75	-40.00%	120	60.00%
Waste Coll - OPEB Contribution	(2,049)	1,510	1,510	692	908	1,600	5.96%	1,650	3.13%
Waste Coll - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	43,703	76,320	76,320	26,914	34,931	61,845		66,565	
OPERATING SERVICES:									
Waste Coll - Ads, Dues & Subscriptions	-	500	500	-	500	500	0.00%	500	0.00%
Waste Coll - Printing & Duplications	432	1,500	1,500	1,057	443	1,500	0.00%	2,000	33.33%
Waste Coll - Postage	970	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Waste Coll - Contractual Services	3,814,280	4,112,000	4,112,000	1,800,369	2,779,486	4,579,855	11.38%	4,400,450	-3.92%
Waste Coll - Professional Services	3,190	10,000	10,000	947	4,053	5,000	-50.00%	10,000	100.00%
Waste Coll - Employee Liability	102	115	115	101	-	101	-12.17%	115	13.86%
Waste Coll - General Liability	594	655	655	709	-	709	8.24%	780	10.01%
TOTAL OPERATING SERVICES	3,819,568	4,125,770	4,125,770	1,803,183	2,785,482	4,588,665		4,414,845	
MATERIALS & SUPPLIES:									
Waste Coll - Office Supplies	160	200	200	-	200	200	0.00%	200	0.00%
Waste Coll - Food & Clothing	8,324	10,800	10,800	5,357	3	5,360	-50.37%	10,800	101.49%
Waste Coll - Maint. Of Bldg & Grounds	717	1,500	1,500	717	3	720	-52.00%	1,500	108.33%
Waste Coll - Miscellaneous	128	12,000	12,000	-	5,000	5,000	-58.33%	10,000	100.00%
Waste Coll - Tool & Equipment	1,402	3,500	3,500	1,682	3	1,685	-51.86%	3,500	107.72%
TOTAL MATERIALS & SUPPLIES	10,731	28,000	28,000	7,756	5,209	12,965		26,000	

CONTINUED

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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:									
Waste Coll - Training & Travel	-	2,000	2,000	325	875	1,200	-40.00%	2,000	66.67%
Waste Coll - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
Waste Coll - Miscellaneous	14,463	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
TOTAL OTHER CHARGES	14,463	22,100	22,100	325	20,975	21,300		22,100	
INTERGOVERNMENTAL:									
Waste Coll - Intergovernmental	43,948	45,000	45,000	18,374	26,626	45,000	0.00%	46,350	3.00%
TOTAL INTERGOVERNMENTAL	43,948	45,000	45,000	18,374	26,626	45,000		46,350	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	10,541	11,000	11,000	-	11,000	11,000	0.00%	11,000	0.00%
TOTAL TRANSFERS	10,541	11,000	11,000	-	11,000	11,000		11,000	
TOTAL EXPENDITURES	3,942,954	4,308,190	4,308,190	1,856,552	2,884,223	4,740,775		4,586,860	

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

Description	2019	2020					2021		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	81,773	150,000	150,000	900	-	900	-99.40%	150,000	16566.67%
TOTAL OPERATING SERVICES	81,773	150,000	150,000	900	-	900		150,000	
TOTAL EXPENDITURES	81,773	150,000	150,000	900	-	900		150,000	

**2021 ST. CHARLES PARISH ANNUAL BUDGET
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET	2020 BUDGET	2021 BUDGET
001	- 400110	COUNCIL	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400118	COUNCIL DIVISION A	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400140	a) PUBLIC INFORMATION	2.00	2.00	2.00	2.00	2.00	3.00	5.00	5.00	7.00	4.00
001	- 400206	b) DISTRICT COURT DIVISION C	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22	0.60
001	- 400207	DISTRICT COURT DIVISION D	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22	1.20
001	- 400208	DISTRICT COURT DIVISION E	1.51	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22	1.20
001	- 400235	c) DISTRICT ATTORNEY	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-
001	- 400290	WARD COURTS	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
001	- 400310	PRESIDENT	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
001	- 400410	d) REGISTRAR OF VOTERS	7.00	7.00	7.00	7.00	7.00	8.00	10.00	10.00	9.00	14.00
001	- 400510	e) FINANCE	13.00	13.00	14.00	14.00	14.00	15.00	15.00	14.00	14.00	13.00
001	- 400530	f) PURCHASING	9.00	9.00	7.00	6.00	6.00	7.00	7.00	8.00	8.00	7.00
001	- 400540	g) PERSONNEL	6.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	4.00
001	- 400545	h) LEGAL SERVICES	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	5.00
001	- 400610	i) PLANNING & ZONING	19.30	19.30	20.30	21.30	17.30	15.30	14.30	15.30	16.30	14.30
001	- 400611	j) COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00
001	- 400612	ICC BUILDING CODE	1.00	1.00	3.00	3.00	3.00	3.00	6.00	3.00	3.00	3.00
001	- 400625	INFORMATION TECHNOLOGY	7.20	6.20	7.20	5.00	4.00	7.00	4.00	4.00	4.00	4.00
001	- 400626	k) GIS	-	-	-	3.20	5.20	6.20	6.20	7.20	9.20	5.20
001	- 400640	l) GENERAL GOVERNMENT BUILDINGS	24.00	23.00	23.25	24.25	24.00	20.90	22.89	18.00	19.00	16.00
001	- 400675	m) RISK MANAGEMENT	4.00	5.00	7.00	7.00	4.00	4.00	5.00	5.00	6.00	4.00

FUND	CODE	DEPARTMENT	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			BUDGET									
001	- 400680	GRANTS ADMINISTRATION	3.00	3.00	3.00	3.00	3.00	4.00	3.00	4.00	4.00	4.00
001	- 410710	EMERGENCY PREPAREDNESS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 410711	EMERGENCY PREPAREDNESS-SUBSIDIARY	3.00	4.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
001	- 410712	n) EMERGENCY PREPAREDNESS-24 HOUR	5.00	5.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00
001	- 410800	MOTOR VEHICLE	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 430160	CORONER	9.00	9.00	9.00	9.00	10.00	11.00	10.00	11.00	11.00	11.00
001	- 430180	o) ANIMAL CONTROL	10.00	10.00	10.00	10.00	10.00	11.00	14.00	13.00	13.00	12.00
001	- 430225	COMMUNITY SERVICES-H & S REHABILITATION	-	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00
001	- 430227	p) COMMUNITY SERVICES-HOUSING PRESERVATION									1.00	-
001	- 430231	q) COMMUNITY SERVICES-COMMUNITY ACTION	6.96	7.71	7.61	9.57	7.74	6.12	9.01	7.06	7.77	8.05
001	- 430232	COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.45	0.42	0.33	0.32	0.31	0.53	0.49	0.48
001	- 430233	COMMUNITY SERVICES-SUMMER FEEDING	18.00	22.00	20.00	18.00	25.00	27.00	16.00	22.00	23.00	-
001	- 430234	q) COMMUNITY SERVICES-COMM SRV CTRS	2.00	5.00	6.00	8.00	8.00	11.10	12.11	14.82	17.86	8.86
001	- 430242	COMMUNITY SERVICES-ARRA WEATHERIZATION	0.13	-	-	-	-	-	-	-	-	-
001	- 430246	q) COMMUNITY SERVICES-LIHEAP WEATHERIZATION	0.87	-	-	-	-	-	-	-	0.50	0.36
001	- 430247	q) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.13	0.14	0.08	0.22	0.21	0.51	0.36	0.31	0.28	0.19
001	- 430248	q) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.56	1.80	1.86	1.79	1.72	2.05	1.32	1.28	1.10	1.21
001	- 430250	COMMUNITY SERVICES-HOME PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 430257	r) COMMUNITY SERVICES-CARES ACT - 2020	-	-	-	-	-	-	-	-	-	1.00
001	- 450300	s) COMMUNITY CENTER	-	-	5.00	2.00	10.00	5.00	2.50	2.50	2.50	1.50
001	- 465230	i) ECONOMIC DEVELOPMENT	4.00	4.00	4.00	4.00	3.00	5.00	5.00	4.00	5.00	3.00
001	- 465235	TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
105	- 420270	t) ROAD LIGHTING	1.66	1.00	1.00	1.00	0.67	1.33	1.33	1.33	1.33	1.00
107	- 465300	u) WORKFORCE INVESTMENT ACT	11.00	41.00	9.00	9.00	9.00	18.00	21.00	38.00	28.00	29.00
110	- 400205	b) CRIMINAL COURT FUND	2.47	2.47	2.44	2.44	2.44	2.41	2.41	2.40	2.33	1.99
112	- 420210	v) PAVED STREETS	66.00	68.00	67.00	65.00	70.00	73.00	81.00	81.00	83.00	78.00
112	- 420260	v) DRAINAGE	108.70	111.70	112.70	114.70	123.20	126.20	122.20	122.20	132.20	127.20
113	- 450100	v) RECREATION	65.25	65.25	64.00	64.00	64.00	60.00	60.50	60.50	62.50	53.50
113	- 450112	w) RECREATION SUMMER CAMP	82.00	64.00	64.00	82.00	92.00	99.00	68.00	65.00	71.00	-
114	- 430170	t) MOSQUITO CONTROL	1.68	1.00	1.01	1.01	0.67	1.35	1.35	1.35	1.35	1.00
116	- 430251	RSVP - FEDERAL	0.55	0.35	0.53	0.53	0.53	0.53	0.52	0.53	0.53	0.53
116	- 430260	RSVP - STATE/OTHER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

FUND	CODE	DEPARTMENT	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			BUDGET									
116	- 430270	x) RSVP - LOCAL	4.45	3.65	3.47	2.47	2.47	3.47	3.48	3.47	3.47	2.47
401	- 420451	WASTEWATER-ADMINISTRATION	7.00	7.00	5.00	6.00	5.00	6.00	6.00	6.00	6.00	6.00
401	- 420452	y) WASTEWATER-COLLECTION & MAINTENANCE	30.00	30.00	33.00	33.00	34.00	35.00	40.00	44.00	48.00	47.00
401	- 420453	WASTEWATER-TREATMENT	18.00	19.00	19.00	18.00	18.00	17.00	17.00	17.00	17.00	17.00
430	- 420541	WATERWORKS - ADMINISTRATION	5.55	5.55	6.55	5.55	4.30	4.30	4.30	4.30	4.30	4.30
430	- 420542	WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
430	- 420543	WATERWORKS - METER READERS	8.49	8.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16
430	- 420544	WATERWORKS - DISTRIBUTION	22.49	22.16	16.16	16.16	16.16	17.16	18.16	16.16	16.16	16.16
430	- 420545	WATERWORKS -PLANT	19.02	18.68	18.68	18.68	18.68	18.68	18.68	19.68	19.68	19.68
450	- 420430	t) SOLID WASTE	1.66	1.00	0.99	0.99	0.66	1.32	1.32	1.32	1.32	1.00
TOTAL			690.00	709.00	681.00	700.00	730.00	761.00	741.00	759.00	783.00	633.15

- a) Temporary Interns are now employed through staffing agency.
- b) Judge has one less Court Reporter.
- c) District Attorney's office now receives non-payroll payments to cover salaries.
- d) Additional Early Voting Commissioners.
- e) Removal of Temporary Office Worker. (Employed through staffing agency.)
- f) Removal of Seasonal Office Worker. (Employed through staffing agency.)
- g) Removal of Seasonal Office Worker. (Employed through staffing agency.)
- h) Additional staff for 2nd Legal office.
- i) Removal of Temporary/Seasonal Office Workers. (Employed through staffing agency.)
- j) Removal of CZM Administrator.
- k) Removal of two additional GPS Field Tech's and two Seasonal Workers.
- l) Removal of Seasonal Field Workers. (Employed through staffing agency.)
- m) Removal of Seasonal Office Worker. (Employed through staffing agency.)
- n) Temporary Interns are now employed through staffing agency.
- o) Removal of temporary Animal Control Workers. (Employed through staffing agency.)
- p) Removal of Temporary Office Worker. (Employed through staffing agency.)
- q) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- r) New Community Services Department to administer services related to the Cares Act (Covid 19).
- s) Removal of temporary Community Center staff. (Employed through staffing agency.)

FUND	CODE	DEPARTMENT	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
			BUDGET									
	t)	Removal of Seasonal Office Worker. (Employed through staffing agency.)										
	u)	Addition of a Clerical Aide.										
	v)	Removal of Seasonal/Temporary Office/Field Workers. (Employed through staffing agency.)										
	w)	Removal of all Summer Camp employees. (Employed through staffing agency.)										
	x)	Removal of Temporary Office Worker. (Employed through staffing agency.)										
	y)	Removal of Seasonal Field Worker. (Employed through staffing agency.)										



ST. CHARLES PARISH

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

	2010	2011	2012	2013
Governmental activities				
Net Investment in Capital Assets	\$ 120,409,754	\$ 140,450,577	\$ 159,338,478	\$ 175,989,169
Restricted for:	10,381,950	33,691,897		
Maintenance/Operations	-	-	31,584,479	32,432,876
Debt Service	-	-	4,591,657	4,474,558
Capital Projects	-	-	1,884,367	2,573,931
Road Lighting	-	-	-	984,893
Special Revenues Maint & Operations	-	-	3,263,986	2,638,212
Unrestricted	61,097,588	35,099,858	33,236,679	32,336,391
Total governmental activities net position	\$ 191,889,292	\$ 209,242,332	\$ 233,899,646	\$ 251,430,030
Business-type activities				
Net Investment in Capital Assets	\$ 102,256,875	\$ 102,829,417	\$ 102,711,267	\$ 103,607,176
Restricted for:	9,447,895	10,437,856		
Debt Service	-	-	2,857,321	2,857,886
Capital Projects	-	-	7,864,064	6,366,278
Unrestricted	8,944,554	6,016,479	3,379,723	777,476
Total business-type activities net position	\$ 120,649,324	\$ 119,283,752	\$ 116,812,375	\$ 113,608,816
Primary government				
Net Investment in Capital Assets	\$ 222,666,629	\$ 243,279,994	\$ 262,049,745	\$ 279,596,345
Restricted	19,829,845	44,129,753		
Maintenance/Operations	-	-	31,584,479	32,432,876
Debt Service	-	-	7,448,978	7,332,444
Capital Projects	-	-	9,748,431	8,940,209
Road Lighting	-	-	-	984,893
Other Programs	-	-	-	2,638,212
Unrestricted	70,042,142	41,116,337	36,616,402	33,113,867
Total primary government net position	\$ 312,538,616	\$ 328,526,084	\$ 347,448,035	\$ 365,038,846

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-1

2014	2015	2016	2017	2018	2019
\$ 181,967,376	\$ 203,387,734	\$ 225,944,557	\$ 218,893,652	\$ 247,608,641	\$ 243,419,229
25,773,560	21,557,419	18,461,700	23,482,674	24,650,616	22,773,949
4,848,261	4,716,112	1,074,713	1,058,233	1,081,704	587,670
1,280,366	8,024,372	5,136,013	22,794,158	11,094,360	11,054,206
-	-	-	-	-	-
11,752,537	8,044,395	4,546,285	4,847,138	4,916,024	4,813,947
37,035,528	33,232,957	38,375,182	36,102,407	38,425,278	56,806,297
<u>\$ 262,657,628</u>	<u>\$ 278,962,989</u>	<u>\$ 293,538,450</u>	<u>\$ 307,178,262</u>	<u>\$ 327,776,623</u>	<u>\$ 339,455,298</u>
\$ 102,800,061	\$ 102,069,628	\$ 99,629,147	\$ 98,824,549	\$ 97,285,929	\$ 97,609,084
2,865,761	2,471,579	2,471,579	2,064,723	2,064,573	2,064,573
6,365,219	7,418,328	7,418,328	4,378,199	6,746,404	6,753,431
(425,415)	(2,959,002)	(1,943,526)	3,426,881	(1,444,287)	(1,626,033)
<u>\$ 111,605,626</u>	<u>\$ 109,000,533</u>	<u>\$ 107,575,528</u>	<u>\$ 108,694,352</u>	<u>\$ 104,652,619</u>	<u>\$ 104,801,055</u>
\$ 284,767,437	\$ 305,457,362	\$ 325,573,704	\$ 317,718,201	\$ 344,894,570	\$ 341,028,313
25,773,560	21,557,419	18,461,700	23,482,674	24,650,616	22,773,949
7,714,022	7,187,691	3,546,292	3,122,956	3,146,277	2,652,243
7,645,585	15,442,700	12,554,341	27,172,357	17,840,764	17,807,637
-	-	-	-	-	-
11,752,537	8,044,395	4,546,285	4,847,138	4,916,024	4,813,947
36,610,113	30,273,955	36,431,656	39,529,288	36,980,991	55,180,264
<u>\$ 374,263,254</u>	<u>\$ 387,963,522</u>	<u>\$ 401,113,978</u>	<u>\$ 415,872,614</u>	<u>\$ 432,429,242</u>	<u>\$ 444,256,353</u>

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
General government	\$ 14,405,243	\$ 15,314,299	\$ 18,011,540	\$ 18,234,171	\$ 18,278,012	\$ 15,317,871	\$ 21,472,108	\$ 19,471,119	\$ 16,330,657	\$ 24,036,610
Public safety	7,399,524	9,664,188	13,628,616	8,311,542	8,821,956	5,185,170	5,061,233	4,773,721	4,950,962	5,177,101
Public works	23,739,793	27,220,169	24,944,066	25,161,360	25,818,325	25,983,105	27,399,595	30,096,278	28,392,843	30,096,843
Health and welfare	5,286,588	6,021,742	5,637,053	5,799,325	5,791,088	4,040,956	4,315,535	4,439,356	4,600,373	4,933,241
Culture and recreation	4,412,734	4,136,517	4,362,368	4,574,464	4,509,617	4,695,401	4,465,564	4,562,700	4,766,059	4,930,653
Economic development and assistance	2,711,225	1,894,222	1,936,176	2,397,090	1,763,281	1,748,687	1,626,710	1,662,999	1,800,366	1,765,116
Interest & other charges on long-term debt	1,339,967	1,068,932	926,822	532,285	450,422	425,400	308,137	394,866	742,309	745,321
Total governmental activities expenses	59,295,074	65,320,069	69,446,641	65,010,237	65,432,701	57,396,591	64,648,882	65,401,039	61,583,569	71,684,885
Business-type activities:										
Waterworks utility system	10,186,293	10,144,371	10,768,117	11,300,078	12,003,522	15,639,950	11,815,872	11,811,152	11,900,658	12,701,296
Wastewater utility system	11,199,581	10,473,738	10,728,800	11,557,921	11,543,076	11,000,038	11,931,319	12,533,244	12,589,848	13,837,894
Solid waste collection and disposal	3,750,725	3,382,763	3,387,198	3,436,409	3,713,140	3,826,269	3,827,276	3,800,357	4,033,862	4,014,186
Total business-type activities expenses	25,136,599	24,000,872	24,884,115	26,294,408	27,259,738	30,466,257	27,574,467	28,144,753	28,524,368	30,553,376
Total primary government expenses	\$ 84,431,673	\$ 89,320,941	\$ 94,330,756	\$ 91,304,645	\$ 92,692,439	\$ 87,862,848	\$ 92,223,349	\$ 93,545,792	\$ 90,107,937	\$ 102,238,261
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,873,262	\$ 2,926,954	\$ 3,073,497	\$ 3,163,440	\$ 3,529,181	\$ 3,218,591	\$ 3,056,746	\$ 3,244,377	\$ 3,187,593	\$ 3,170,028
Public works	34,984	48,876	20,896	96,187	102,722	23,395	134,807	56,805	86,418	67,660
Culture and recreation	138,657	199,330	244,226	197,403	248,514	354,126	349,102	274,675	301,686	2,521
Operating grants and contributions	6,590,029	7,793,403	11,948,264	11,658,362	7,292,062	10,215,059	6,056,711	5,531,766	6,908,706	4,905,916
Capital grants and contributions	9,790,431	12,638,224	10,670,079	5,842,108	7,103,224	5,236,797	8,961,169	5,912,781	6,893,857	6,503,584
Total governmental activities program revenues	19,427,363	23,606,787	25,956,962	20,957,500	18,275,703	19,047,968	18,558,535	15,020,404	17,378,260	14,649,709
Business-type activities:										
Charges for services:										
Waterworks utility system	10,865,178	11,055,175	10,426,391	10,427,732	11,174,372	11,547,858	13,054,465	13,055,502	13,610,204	13,852,422
Wastewater utility system	7,199,368	7,286,282	7,619,198	7,990,415	8,815,790	9,834,550	9,338,823	9,214,015	9,452,641	9,382,384
Solid waste collection and disposal	3,998,917	3,536,887	3,604,549	3,457,347	3,583,537	3,562,324	3,720,354	3,745,349	3,741,410	3,755,159
Operating grants and contributions	89,784	248,643	227,161	348,468	79,394	151,698	37,500	268,524	817,440	225,794
Capital grants and contributions	14,111	258,951	283,430	48,464	1,248,414	-	560,802	1,079,750	12,683	-
Total business-type activities program revenues	22,167,358	22,385,938	22,160,729	22,272,426	24,901,507	25,096,430	26,711,944	27,363,140	27,634,378	27,215,759
Total primary government program revenues	\$ 41,594,721	\$ 45,992,725	\$ 48,117,691	\$ 43,229,926	\$ 43,177,210	\$ 44,144,398	\$ 45,270,479	\$ 42,383,544	\$ 45,012,638	\$ 41,865,468
Net (expenses)/revenue										
Governmental activities	\$ (39,867,711)	\$ (41,713,282)	\$ (43,489,679)	\$ (44,052,737)	\$ (47,156,998)	\$ (38,348,621)	\$ (46,090,347)	\$ (50,380,635)	\$ (44,205,309)	\$ (57,035,176)
Business-type activities	(2,969,241)	(1,614,934)	(2,723,386)	(4,021,982)	(2,358,231)	(5,369,827)	(862,523)	(781,613)	(889,990)	(3,337,617)
Total primary government net expenses	\$ (42,836,952)	\$ (43,328,216)	\$ (46,213,065)	\$ (48,074,719)	\$ (49,515,229)	\$ (43,718,448)	\$ (46,952,870)	\$ (51,162,248)	\$ (45,095,299)	\$ (60,372,793)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Revenues & Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462	\$ 28,152,482
Sales taxes	28,288,787	34,268,437	41,172,766	35,144,273	29,753,818	28,792,560	28,204,280	33,617,358	34,770,819	35,035,755
Alcoholic beverage tax	50,737	45,892	50,889	48,168	46,431	47,960	45,980	43,908	42,748	41,455
Airport expansion agreement	-	-	1,381,602	296,893	974,547	685,235	724,255	733,128	791,229	814,997
Cable TV franchise tax	666,451	695,297	732,974	767,343	823,155	868,466	846,010	789,875	782,704	787,658
Investment earnings	534,967	401,819	313,348	253,115	268,392	377,090	661,440	1,022,931	1,990,035	2,693,437
Premium on Bond Issuance	-	-	-	-	-	-	-	1,115,482	-	-
OPEB Contributions	-	-	-	-	-	-	(259,276)	242,205	254,415	275,208
Non-employers Contributions	-	-	-	-	-	-	-	-	683,733	718,280
Miscellaneous	600,259	1,708,946	943,492	1,153,292	1,200,372	278,104	1,067,071	1,130,945	1,115,594	767,764
Gain (Loss) on Defeasance	-	-	-	-	-	-	252,245	252,245	252,245	135,062
Transfer (to) from other funds	120,733	(191,553)	(213,836)	(812,124)	(326,134)	(373,450)	(209,980)	(221,290)	11,529	(708,247)
Total governmental activities	53,097,303	59,066,322	68,146,993	61,583,121	58,384,596	52,959,240	58,327,350	64,073,404	66,522,513	68,713,851
Business-type activities:										
Taxes										
Ad valorem taxes	-	-	-	-	15	-	-	1,344,340	1,384,607	2,345,652
Investment earnings	54,906	46,625	37,265	27,318	32,798	24,551	44,275	117,632	266,087	383,067
Miscellaneous	248,164	11,184	908	(21,019)	(3,906)	56,783	127,253	(3,818)	12,659	49,087
Capital Contributions of donated assets	-	-	-	-	-	-	-	305,708	-	-
Transfer (to) from other funds	(120,733)	191,553	213,836	812,124	326,134	1,212,293	209,980	221,290	(11,529)	708,247
Total business-type activities	182,337	249,362	252,009	818,423	355,041	1,293,627	381,508	1,985,152	1,651,824	3,486,053
Total primary government	\$ 53,279,640	\$ 59,315,684	\$ 68,399,002	\$ 62,401,544	\$ 58,739,637	\$ 54,252,867	\$ 58,708,858	\$ 66,058,556	\$ 68,174,337	\$ 72,199,904
Change in Net Position										
Governmental activities	\$ 13,229,592	\$ 17,353,040	\$ 24,657,314	\$ 17,530,384	\$ 11,227,598	\$ 14,610,619	\$ 12,237,003	\$ 13,692,769	\$ 22,317,204	\$ 11,678,675
Business-type activities	(2,786,904)	(1,365,572)	(2,471,377)	(3,203,559)	(2,003,190)	(4,076,200)	(481,015)	1,203,539	761,834	148,436
Total primary government	\$ 10,442,688	\$ 15,987,468	\$ 22,185,937	\$ 14,326,825	\$ 9,224,408	\$ 10,534,419	\$ 11,755,988	\$ 14,896,308	\$ 23,079,038	\$ 11,827,111

Source: Audited Comprehensive Annual Financial Report.

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

	2010	2011	2012	2013
General Fund				
Reserved	\$ 303,998	\$ -	\$ -	\$ -
Unreserved, reported in:				
General Fund	35,816,102	-	-	-
Designated for Insurance	1,264,575	-	-	-
Nonspendable	-	417,043	202,327	556,807
Restricted	-	3,055,030	260,178	373,827
Committed	-	15,012,261	12,052,002	11,017,325
Assigned	-	16,880,927	23,845,305	21,550,766
Unassigned	-	4,758,040	6,466,751	8,052,321
Total General Fund	\$ 37,384,675	\$ 40,123,301	\$ 42,826,563	\$ 41,551,046
All other governmental funds				
Reserved	\$ 5,664,793	\$ -	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	34,330,891	-	-	-
Capital projects funds	2,396,037	-	-	-
Nonspendable	-	91,749	67,546	3,328
Restricted	-	30,636,867	41,064,311	42,730,643
Committed	-	9,006,227	5,160,704	5,443,989
Assigned	-	304,264	36,007	35,742
Unassigned	-	(23,846)	(7,669)	(1,476)
Total all other governmental funds	\$ 42,391,721	\$ 40,015,261	\$ 46,320,899	\$ 48,212,226

Source: Audited Comprehensive Annual Financial Report.

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

Exhibit D-3

2014	2015	2016	2017	2018	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
442,910	449,093	162,863	103,874	350,374	8,437
53,538	718,977	216,250	-	-	-
13,940,018	12,381,828	9,670,087	7,357,133	7,925,215	8,534,496
21,019,738	27,758,632	5,574,161	6,468,704	7,820,414	15,650,729
9,420,036	(2,555,453)	24,655,343	27,810,144	29,445,443	25,340,664
<u>\$ 44,876,240</u>	<u>\$ 38,753,077</u>	<u>\$ 40,278,704</u>	<u>\$ 41,739,855</u>	<u>\$ 45,541,446</u>	<u>\$ 49,534,326</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
26,816	25,854	21,800	27,897	47,141	43,571
43,601,186	41,623,321	29,002,461	52,182,203	56,363,543	39,229,772
6,130,265	5,207,551	12,230,867	8,777,365	9,283,205	23,721,771
54,134	22,377	38,334	15,039	14,140	8,852
(2,002)	(2,355)	(899)	(691)	(2,213)	(913)
<u>\$ 49,810,399</u>	<u>\$ 46,876,748</u>	<u>\$ 41,292,563</u>	<u>\$ 61,001,813</u>	<u>\$ 65,705,816</u>	<u>\$ 63,003,053</u>

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

	2010	2011	2012	2013
Revenues				
Taxes:				
Ad valorem taxes	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161
Sales taxes	28,288,787	34,268,437	41,172,766	35,144,273
Other taxes	717,188	741,189	2,165,465	1,112,404
Licenses and permits	1,161,535	1,220,781	1,229,153	1,286,150
Intergovernmental revenues	16,380,460	20,431,627	22,541,402	16,868,809
Fees, charges, and commissions	806,151	784,418	864,930	963,540
Fines and forfeitures	1,079,217	1,169,961	1,244,536	1,207,340
Investment earnings	534,967	401,819	313,348	253,115
Miscellaneous	505,998	1,708,592	758,428	1,053,021
Total revenues	<u>72,309,672</u>	<u>82,864,308</u>	<u>94,055,786</u>	<u>82,620,813</u>
Expenditures				
Current:				
General government	13,398,419	13,457,653	14,222,928	17,400,460
Public safety	7,212,336	9,504,072	13,524,991	8,193,492
Public works	14,964,380	18,895,378	16,780,029	16,865,324
Health and welfare	5,133,224	5,874,174	5,511,268	5,630,673
Culture and recreation	3,814,620	3,224,064	3,337,795	3,445,311
Economic development & assistance	2,701,925	1,878,426	1,918,806	2,354,966
Debt service:				
Principal	5,280,000	2,430,000	2,530,000	3,010,000
Interest and other charges	1,303,810	1,098,587	971,725	778,560
Payment to refunded bond escrow agent	-	-	-	-
Capital outlay	20,973,281	25,948,589	26,320,572	23,614,364
Total expenditures	<u>74,781,995</u>	<u>82,310,943</u>	<u>85,118,114</u>	<u>81,293,150</u>
Excess (deficiency) of revenues over expenditures	(2,472,323)	553,365	8,937,672	1,327,663
Other financing sources (uses)				
Transfer in	4,049,795	3,014,402	3,828,016	1,562,748
Transfer out	(3,929,062)	(3,205,955)	(4,041,852)	(2,374,872)
Refund of Bond Costs	-	-	-	-
Issuance of Refunding Bond	-	-	-	2,620,000
Bond proceeds	-	-	12,500,000	-
Premium (discount) on debt issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	(12,400,000)	(2,620,000)
Proceeds from sale of assets	91,457	-	181,853	100,060
Compensation for Loss/Damaged Assets	2,804	354	3,211	211
Total other financing sources (uses)	<u>214,994</u>	<u>(191,199)</u>	<u>71,228</u>	<u>(711,853)</u>
Net change in fund balance	<u>\$ (2,257,329)</u>	<u>\$ 362,166</u>	<u>\$ 9,008,900</u>	<u>\$ 615,810</u>
Debt service as a percentage of noncapital expenditures	12.2%	6.3%	6.0%	6.6%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-4

	2014	2015	2016	2017	2018	2019
\$	25,644,015	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462	\$ 28,152,482
	29,753,818	28,792,560	28,204,280	33,617,358	34,770,819	35,035,755
	1,844,133	1,601,661	1,616,245	1,566,911	1,616,681	1,644,110
	1,371,735	1,350,951	1,348,498	1,334,238	1,364,941	1,342,588
	13,477,594	14,392,171	15,612,251	11,404,516	14,291,174	9,520,886
	1,108,940	1,130,149	1,294,650	1,222,450	1,190,581	1,192,917
	1,399,742	1,115,012	897,507	1,042,423	1,043,940	1,013,365
	268,392	377,090	661,440	1,022,931	1,990,035	2,693,437
	1,200,372	754,254	1,067,071	1,130,945	1,115,594	767,764
	<u>76,068,741</u>	<u>71,797,123</u>	<u>77,697,267</u>	<u>77,688,389</u>	<u>83,211,227</u>	<u>81,363,304</u>
	14,928,041	14,945,487	15,099,546	16,578,170	16,516,513	17,541,257
	8,482,639	4,790,332	4,606,381	4,436,775	4,456,185	4,728,235
	17,400,804	17,782,365	19,156,478	21,867,664	21,015,625	22,472,951
	5,655,824	3,917,635	4,192,990	4,251,673	4,404,681	4,722,110
	3,378,130	3,463,410	3,322,638	3,502,327	3,599,346	3,765,592
	1,742,071	1,727,808	1,603,921	1,638,900	1,775,233	1,738,213
	2,625,000	2,855,000	2,940,000	1,575,000	1,870,000	2,000,000
	482,777	420,954	345,455	220,585	751,313	712,446
	-	-	3,520,158	-	-	-
	16,125,429	29,973,621	26,807,055	18,426,714	20,402,391	21,799,020
	<u>70,820,715</u>	<u>79,876,612</u>	<u>81,594,622</u>	<u>72,497,808</u>	<u>74,791,287</u>	<u>79,479,824</u>
	5,248,026	(8,079,489)	(3,897,355)	5,190,581	8,419,940	1,883,480
	2,341,782	8,580,891	1,578,629	894,532	1,423,454	6,240,538
	(2,667,916)	(9,708,595)	(1,788,609)	(1,115,822)	(1,411,925)	(6,948,785)
	-	-	-	-	861	88,800
	-	-	-	15,000,000	(2,000)	-
	-	-	-	-	-	-
	-	-	-	1,115,482	-	-
	-	-	-	-	-	(49,344)
	56	150,123	48,777	85,628	75,264	75,428
	1,419	256	-	-	-	-
	<u>(324,659)</u>	<u>(977,325)</u>	<u>(161,203)</u>	<u>15,979,820</u>	<u>85,654</u>	<u>(593,363)</u>
\$	<u>4,923,367</u>	<u>(9,056,814)</u>	<u>(4,058,558)</u>	<u>21,170,401</u>	<u>8,505,594</u>	<u>1,290,117</u>
	5.7%	6.6%	6.0%	3.3%	4.8%	4.7%

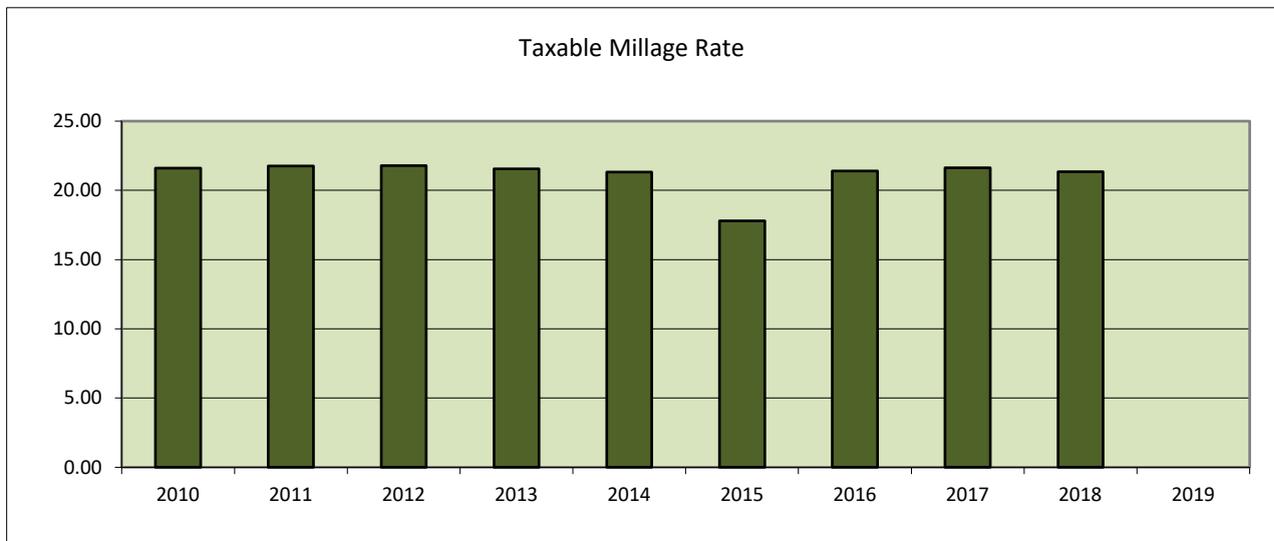
Parish of St. Charles
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)

Year Ended	Real Property		Other	Less: Homestead Exemption	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value ¹ as a Percentage of Actual Value
	Residential Property	Commercial Property	Public Utilities					
2010	231,964,163	696,197,177	223,173,070	98,326,155	1,053,008,255	21.61	10,530,082,550	0.11%
2011	233,568,556	662,374,477	222,954,530	99,064,440	1,019,833,123	21.76	10,198,331,230	0.11%
2012	227,756,650	733,775,511	235,895,035	99,009,811	1,098,417,385	21.78	10,984,173,850	0.11%
2013	235,711,655	793,753,174	226,467,700	98,994,895	1,156,937,634	21.56	11,569,376,340	0.11%
2014	234,853,294	835,518,833	231,762,020	98,376,651	1,203,757,496	21.33	12,037,574,960	0.11%
2015	325,071,932	787,850,711	250,108,580	98,852,348	1,264,178,875	17.80	12,641,788,750	0.11%
2016	329,096,022	777,065,378	248,527,890	98,591,369	1,256,097,921	21.40	12,560,979,210	0.11%
2017	356,843,118	714,686,667	261,077,840	98,916,828	1,233,690,797	21.62	12,336,907,970	0.11%
2018	365,755,743	739,130,913	262,195,130	99,055,668	1,268,026,118	21.36	12,680,261,180	0.11%
2019	377,220,229	829,763,678	317,326,790	99,569,259	1,424,741,438	0.00	14,247,414,380	0.11%

Source: St. Charles Parish Tax Collector, 2018 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.

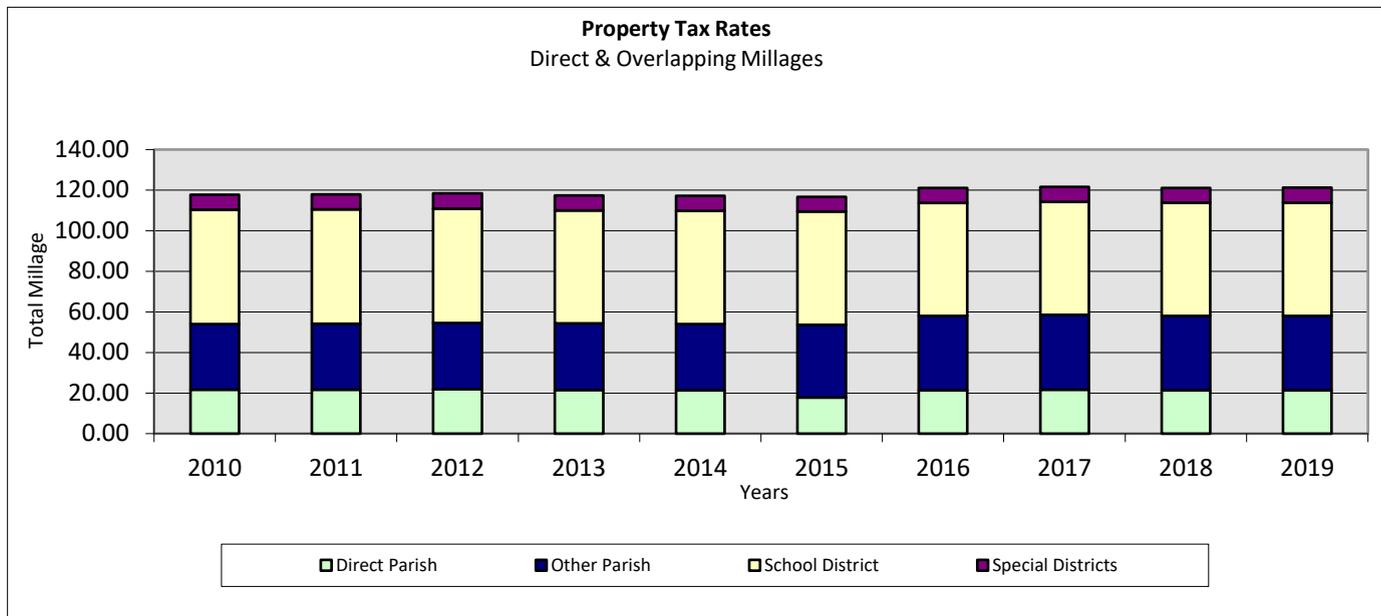


**Parish of St. Charles
Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

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	
2010	18.66	2.95	21.61	29.94	2.46	32.40	50.51	5.86	56.37	7.43	117.81
2011	18.81	2.95	21.76	29.94	2.46	32.40	50.51	5.86	56.37	7.42	117.95
2012	18.83	2.95	21.78	29.63	3.16	32.79	50.51	5.86	56.37	7.42	118.36
2013	18.73	2.83	21.56	29.56	3.16	32.72	49.90	5.86	55.76	7.35	117.39
2014	18.73	2.60	21.33	29.56	3.16	32.72	49.90	5.86	55.76	7.35	117.16
2015	15.60	2.20	17.80	32.69	3.16	35.85	49.90	5.86	55.76	7.35	116.76
2016	19.20	2.20	21.40	33.39	3.16	36.55	49.90	5.86	55.76	7.4	121.11
2017	20.51	1.11	21.62	33.75	3.16	36.91	50.75	5.01	55.76	7.26	121.55
2018	20.80	0.56	21.36	33.51	3.16	36.67	50.75	5.01	55.76	7.26	121.05
2019	20.80	0.56	21.36	33.51	3.16	36.67	50.75	5.01	55.76	7.4	121.19

Source: St. Charles Parish Tax Collector, 2018 Tax Roll

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



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

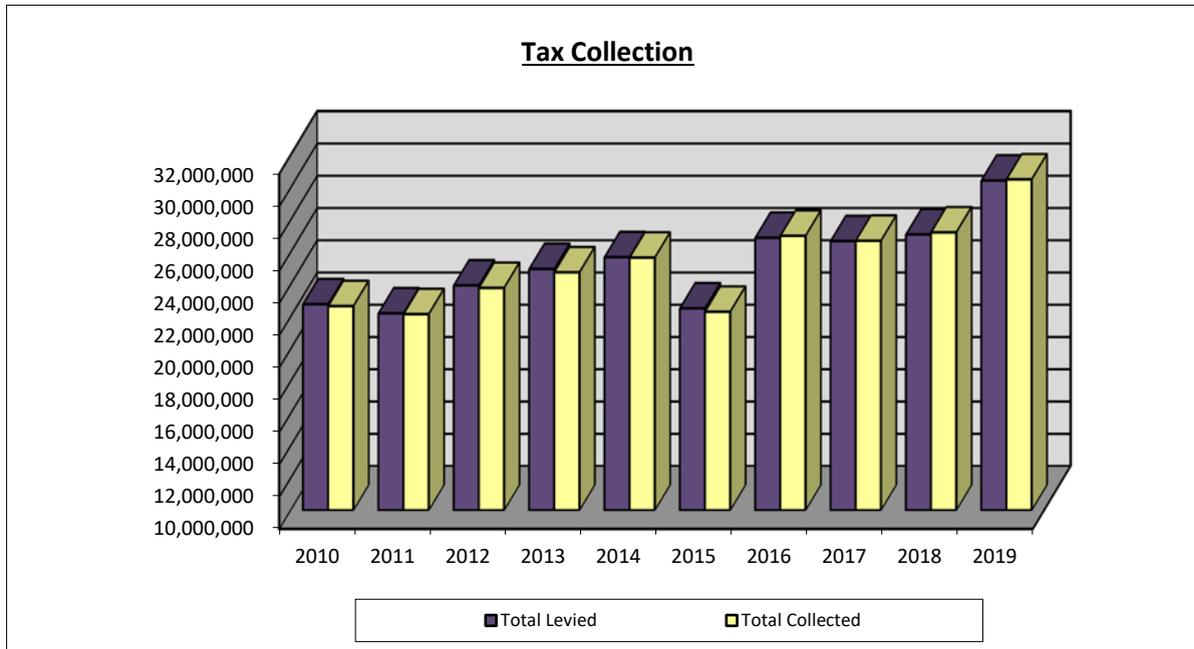
Taxpayer	Industry Type	2019		2010	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 218,432,370	15.3%	\$ 186,562,000	18.7%
Union Carbide Corporation	Chemical Plant	165,571,902	11.6%	145,020,740	14.5%
Equilon Enterprises, LLC	Chemical Plant	149,465,607	10.5%	-	0.0%
Shell Chemical Company	Chemical Plant	92,516,308	6.5%	12,111,570	1.2%
Monsanto Company	Chemical Plant	67,609,832	4.7%	45,724,414	4.6%
International Matex Tank	Chemical Plant	43,607,503	3.1%	-	0.0%
Occidental Chemical Corp	Chemical Plant	47,771,204	3.4%	20,727,341	2.1%
Valero Refining, New Orleans	Chemical Plant	38,138,618	2.7%	20,983,322	2.1%
Valero Marketing & Supply	Oil Refinery	36,521,886	2.6%	53,286,395	5.3%
Entergy Louisiana, Inc.	Public Utilities	36,372,080	2.6%	-	0.0%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	95,037,874	9.5%
Shell Oil Company	Oil Refinery	-	0.0%	49,993,960	5.0%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	29,207,600	2.9%
		<u>\$ 896,007,310</u>	<u>62.9%</u>	<u>\$ 658,655,216</u>	<u>65.9%</u>

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

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

Year	Total Tax Levy	Collected within Year of the Levy		Collections from Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	22,753,618	22,506,970	98.9	128,399	22,635,369	99.5
2011	22,189,594	22,133,407	99.7	4,077	22,137,484	99.8
2012	23,921,115	23,763,105	99.3	2,653	23,765,758	99.4
2013	24,940,832	24,717,037	99.1	15,124	24,732,161	99.2
2014	25,673,066	25,627,207	99.8	16,823	25,644,030	99.9
2015	22,498,835	22,221,704	98.8	61,572	22,283,276	99.0
2016	26,877,409	26,809,122	99.7	186,203	26,995,325	100.4
2017	26,669,100	26,658,615	100.0	32,342	26,690,957	100.1
2018	27,081,719	27,012,706	99.7	199,363	27,212,069	100.5
2019	30,428,278	30,392,980	99.9	105,154	30,498,134	100.2

Source: St. Charles Parish Tax Collector.



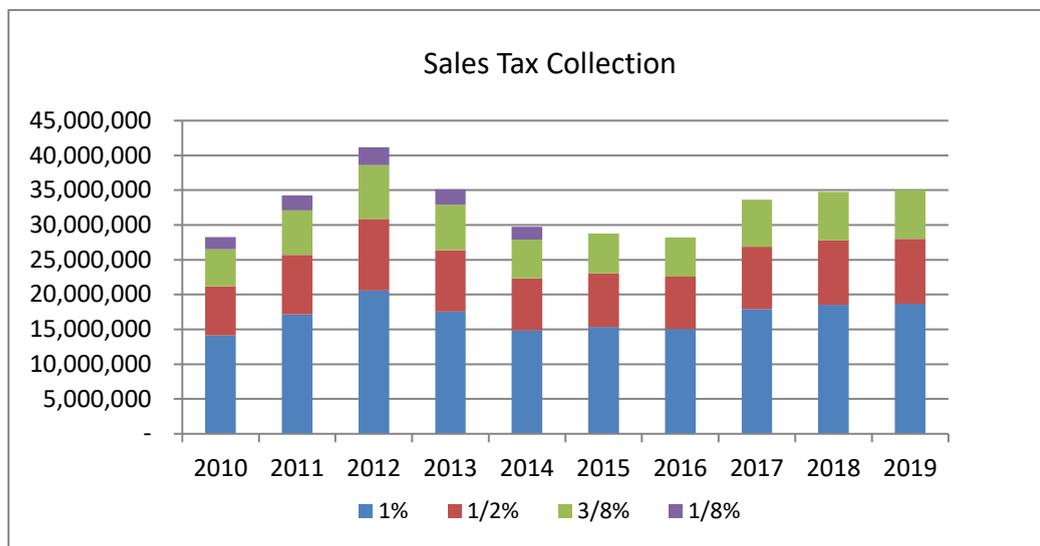
**Parish of St. Charles
Sales Tax Collections
Last Ten Years
(Unaudited)**

<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>
2010	14,144,907	7,072,454	5,304,341	1,767,085	28,288,787
2011	17,134,228	8,567,114	6,425,335	2,141,760	34,268,437
2012	20,586,376	10,293,197	7,719,897	2,573,296	41,172,766
2013	17,572,123	8,786,074	6,589,554	2,196,522	35,144,273
2014	14,876,897	7,438,460	5,578,843	1,859,618	29,753,818
2015	15,356,023	7,678,023	5,758,514	-	28,792,560
2016	15,042,274	7,521,148	5,640,858	-	28,204,280
2017	17,929,248	8,964,637	6,723,473	-	33,617,358
2018	18,544,426	9,272,228	6,954,165	-	34,770,819
2019	18,685,725	9,342,878	7,007,152	-	35,035,755

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2019.

	<u>Parish</u>	<u>School Board</u>	<u>State</u>	<u>Total</u>
St. Charles	2.00%	3.00%	5.00%	10.00%

Source: St. Charles Parish School Board - Remittance Sheet





ST. CHARLES PARISH

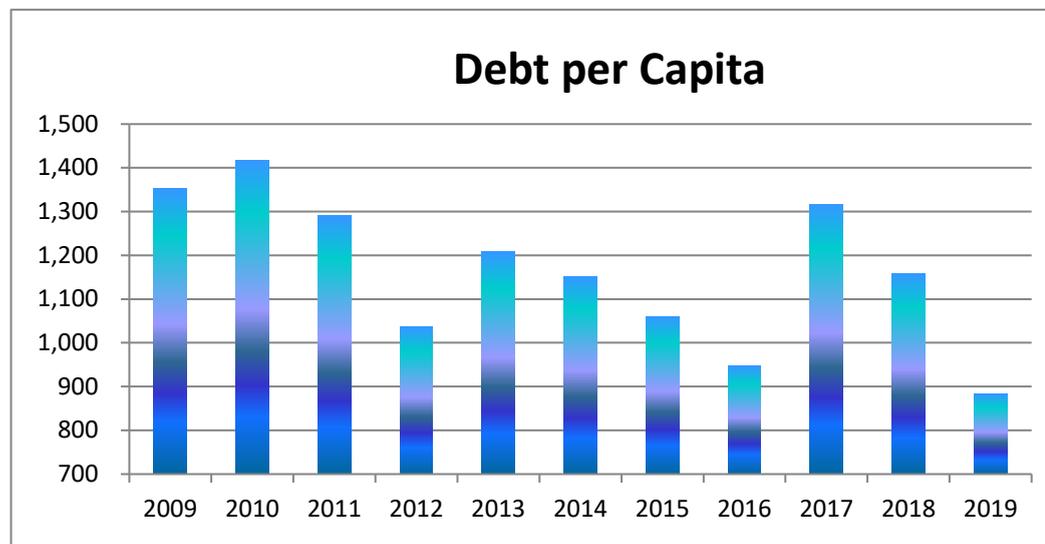
Parish of St. Charles
Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)

<u>Year</u>	<u>Governmental Activities</u>				
	<u>General Obligation Bonds</u>	<u>Public Improvement Bonds</u>	<u>LTD Tax Revenue Bonds</u>	<u>Less: Deferred Amount on Refunding</u>	<u>Less: Bond Amortization Costs</u>
2009	23,670,000	7,755,000	-	(175,059)	134,755
2010	21,380,000	11,265,000	-	(74,001)	88,164
2011	19,265,000	4,450,000	-	(49,333)	128,755
2012	17,165,000	4,120,000	-	(24,665)	180,488
2013	14,875,000	3,400,000	-	-	-
2014	12,500,000	3,150,000	-	-	-
2015	9,905,000	2,890,000	-	-	-
2016	3,785,000	2,620,000	-	-	-
2017	2,490,000	2,340,000	15,000,000	-	-
2018	1,165,000	2,050,000	14,745,000	-	-
2019	-	1,750,000	14,210,000	-	-

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

* Data not Available.

Business-Type Activities					
Revenue Bonds	Less: Bond Amortization Costs	Less: Deferred Amount on Refunding	Total Primary Government	Percentage of Personal Income	Per Capita
31,875,000	(100,131)	269,239	69,809,100	3.55%	1,352
30,955,000	(84,726)	280,077	73,083,716	3.78%	1,416
33,055,294	290,915	(69,323)	68,081,957	3.46%	1,290
32,703,890	301,753	(53,919)	54,392,547	2.69%	1,036
31,192,890	-	(38,514)	63,627,385	3.06%	1,208
30,165,219	-	-	60,600,644	2.63%	1,152
27,068,842	-	-	55,949,310	2.34%	1,061
26,827,000	-	-	50,035,855	2.06%	947
25,901,792	-	-	69,662,005	2.79%	1,316
25,170,686	-	-	61,076,369	2.34%	1,158
26,131,174	-	-	46,729,737	*	884



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

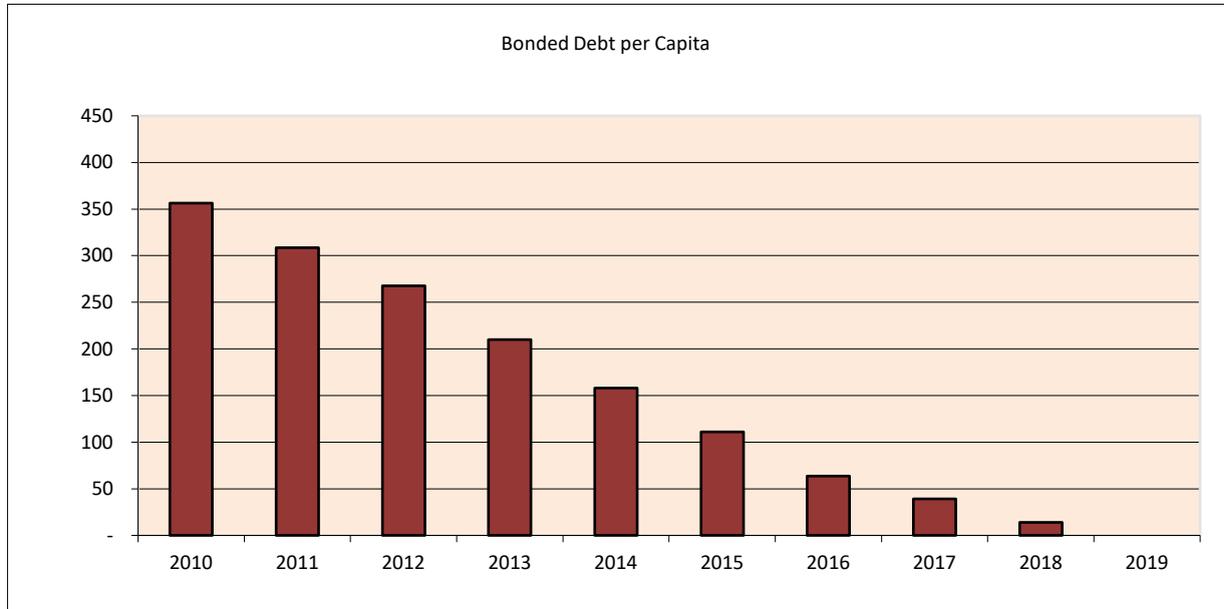
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ¹	Debt per Capita ²
2010	21,380,000	2,984,521	18,395,479	0.17%	356
2011	19,265,000	2,974,243	16,290,757	0.16%	309
2012	17,402,762	3,337,088	14,065,674	0.13%	268
2013	14,875,000	3,821,766	11,053,234	0.10%	210
2014	12,500,000	4,192,878	8,307,122	0.07%	158
2015	9,905,000	4,057,596	5,847,404	0.46%	111
2016	3,785,000	431,498	3,353,502	0.27%	63
2017	2,490,000	409,654	2,080,346	0.17%	39
2018	1,165,000	430,965	734,035	0.06%	14
2019	-	-	-	0.00%	-

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, 2019
(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			
2007 Public Improvement Sales Tax Series	\$ 590,000	100%	\$ 590,000
2013 Public Improvement Sales Tax Series	1,160,000	100%	1,160,000
2017 Limited Tax Revenue Bond	14,210,000	100%	14,210,000
2017 Limited Taxable Revenue Bond	<u>2,554,174</u>	100%	<u>2,554,174</u>
Total Direct debt	<u>\$ 18,514,174</u>		<u>\$ 18,514,174</u>
Overlapping:			
St. Charles Parish School Board ²			
	<u>\$ 74,454,570</u>	100%	<u>\$ 74,454,570</u>
Total Overlapping debt	<u>\$ 74,454,570</u>		<u>\$ 74,454,570</u>
Total Direct and Overlapping debt	<u>\$ 92,968,744</u>		<u>\$ 92,968,744</u>
		2019 Population	52,879
		Per Capita	\$ 1,758

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

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

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

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Debt Limit *	\$ 109,671,372	\$ 115,133,441	\$ 111,889,756	\$ 119,742,720	\$ 125,593,253
Total net debt applicable to limit **	<u>23,670,000</u>	<u>21,380,000</u>	<u>19,265,000</u>	<u>17,165,000</u>	<u>14,875,000</u>
Legal Debt Margin	<u>\$ 86,001,372</u>	<u>\$ 93,753,441</u>	<u>\$ 92,624,756</u>	<u>\$ 102,577,720</u>	<u>\$ 110,718,253</u>
Total net debt applicable to the limit as a percentage of debt limit	21.58%	18.57%	17.22%	14.33%	11.84%

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.
St. Charles Parish Tax Collector, 2018 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 130,213,415	\$ 136,303,122	\$ 135,468,929	\$ 133,260,763	\$ 136,708,179	\$ 152,431,070
<u>12,500,000</u>	<u>9,905,000</u>	<u>3,785,000</u>	<u>2,490,000</u>	<u>1,165,000</u>	<u>-</u>
<u>\$ 117,713,415</u>	<u>\$ 126,398,122</u>	<u>\$ 131,683,929</u>	<u>\$ 130,770,763</u>	<u>\$ 135,543,179</u>	<u>\$ 152,431,070</u>
9.60%	7.27%	2.79%	1.87%	0.85%	0.00%

Legal Debt Margin Calculation for Year 2019

Assessed value	\$ 1,424,741,438
Add back: homestead exemption	<u>99,569,259</u>
Total assessed value	\$ 1,524,310,697
Debt limit (10% of total assessed value)	152,431,070
Legal Debt Margin	<u>\$ 152,431,070</u>

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

Years	Gross Revenue ¹	Direct Operating Expenses ²	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Waterworks Utility System Fund							
2010	11,250,873	7,659,060	3,591,813	565,000	1,365,838	1,930,838	1.86
2011	11,359,081	7,376,205	3,982,876	755,000	1,340,777	2,095,777	1.90
2012	10,873,573	7,734,099	3,139,474	785,000	1,309,138	2,094,138	1.50
2013	10,847,417	7,952,093	2,895,324	820,000	1,013,798	1,833,798	1.58
2014	11,289,258	8,254,939	3,034,319	855,000	1,244,538	2,099,538	1.45
2015	11,761,195	7,751,961	4,009,234	895,000	993,560	1,888,560	2.12
2016	13,702,857	8,332,611	5,370,246	935,000	792,302	1,727,302	3.11
2017	13,521,453	8,454,028	5,067,425	750,000	766,103	1,516,103	3.34
2018	13,701,303	8,623,579	5,077,724	765,000	750,202	1,515,202	3.35
2019	13,403,967	9,400,914	4,003,053	780,000	734,003	1,514,003	2.64
Wastewater Utility System Fund							
2010	7,254,612	6,975,563	279,049	355,000	33,778	388,778	0.72
2011	7,830,465	7,009,082	821,383	365,000	59,483	424,483	1.94
2012	7,972,066	6,729,835	1,242,231	679,000	46,375	725,375	1.71
2013	8,835,935	7,936,603	899,332	691,000	35,252	726,252	1.24
2014	10,417,005	7,906,373	2,510,632	708,000	23,895	731,895	3.43
2015	11,121,671	7,375,674	3,745,997	721,000	12,095	733,095	5.11
2016	9,695,349	8,177,790	1,517,559	313,000	-	313,000	4.85
2017	12,144,888	8,616,811	3,528,077	316,000	195	316,195	11.16
2018	11,763,610	8,650,202	3,113,408	318,000	1,167	319,167	9.75
2019	13,050,618	9,839,514	3,211,104	321,000	8,466	329,466	9.75

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

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

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

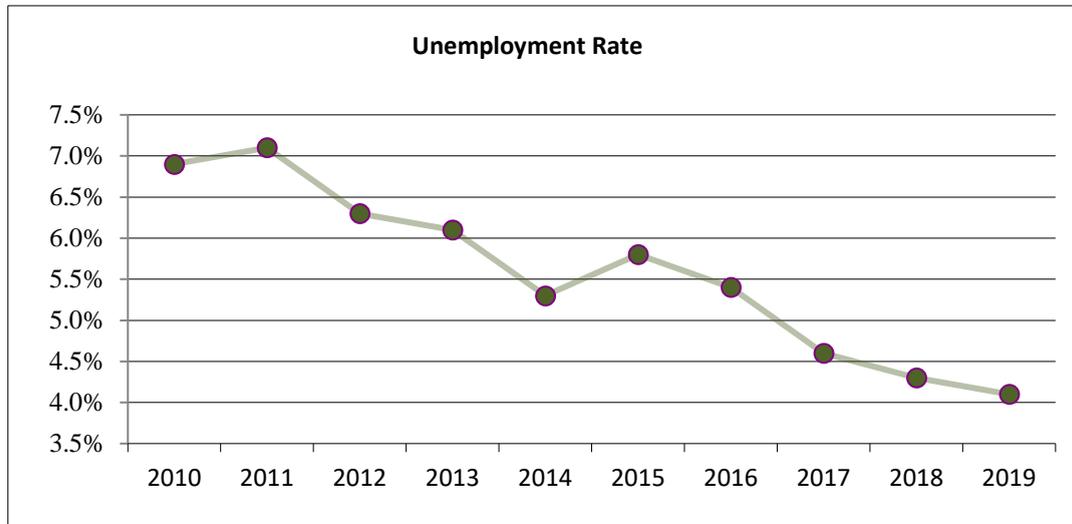
<u>Year</u>	<u>Population ²</u>	<u>Personal Income ² (thousands of dollars)</u>	<u>Per Capita Personal Income ²</u>	<u>Median Age</u>	<u>School Enrollment ¹</u>	<u>Unemployment Rate</u>
2010	51,611	1,933,536	36,626	36.9	9,721	6.9%
2011	52,780	1,968,913	37,491	36.9	9,851	7.1%
2012	52,517	2,019,391	38,332	37.3	9,766	6.3%
2013	52,681	2,081,648	39,562	37.2	9,805	6.1%
2014	52,617	2,304,350	43,689	37.1	9,727	5.3%
2015	52,745	2,394,880	45,347	37.2	9,757	5.8%
2016	52,812	2,428,261	45,883	37.4	9,779	5.4%
2017	52,923	2,495,000	47,299	37.2	9,646	4.6%
2018	52,749	2,609,760	49,353	37.6	9,626	4.3%
2019	52,879	*	*	*	9,681	4.1%

Sources:

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

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

* Data not available.



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

Employer	2019			2010		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Charles Parish School Board	1,700	1	6.78%	1,747	1	9.39%
Shell Norco Refining	1,200	2	4.78%	866	3	4.66%
Dow St. Charles Operations	991	3	3.95%	1,000	2	5.38%
Entergy; Waterford 3	800	4	3.19%	650	5	3.49%
Monsanto -Bayer	750	5	2.99%	698	4	3.75%
Valero St. Charles	550	6	2.19%	555	7	2.98%
St. Charles Parish Council	482	7	1.92%	564	6	3.03%
St. Charles Sheriff's Office	375	8	1.49%	435	9	2.34%
Southern Glazer's Wine & Spirits	328	9	1.31%	320	10	1.72%
St. Charles Hospital	300	10	1.20%	500	8	2.69%
Winn Dixie	258	11	1.03%	-	-	-
Randa Corporation	200	12	0.80%	-	-	-
Occidental Chemical	196	13	0.78%	215	13	1.16%
Walmart	168	14	0.67%	320	11	1.72%
International Matex Tank Terminals	166	15	0.66%	-	-	-
Bunge North America	147	16	0.59%	-	-	-
Motiva/Shell Chemical	-	-	-	258	12	1.39%
	<u>8,611</u>		<u>34.33%</u>	<u>8,128</u>		<u>43.70%</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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GENERAL FUND										
Animal Control	5.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	9.00	10.00
Coastal Zone Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Community Action	5.75	5.75	5.80	6.96	7.71	7.61	7.57	7.74	9.12	8.88
Community Center	-	-	-	-	-	-	-	-	0.50	0.50
Community Serv. Block Grant	2.90	2.90	2.85	1.69	1.94	1.94	2.01	1.93	1.68	1.59
Constables & Justice of the Peace	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Coroner	5.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Council and Administration	20.00	20.00	20.00	20.00	20.00	19.00	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	4.53	4.53	4.56	4.56	4.58	4.59	4.59
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	10.00	10.00	9.00	9.00	9.00	10.00	10.00	11.00	11.00	11.00
Energy Assistance	0.35	0.35	0.35	0.35	0.35	0.45	0.42	0.33	0.31	0.53
Finance	12.51	12.50	12.50	13.00	13.00	13.00	13.00	13.00	13.00	13.00
General Government Buildings	17.00	17.00	17.00	18.00	19.00	21.25	21.25	21.00	18.89	15.00
GIS Info Systems	-	-	-	-	-	-	1.20	3.20	3.20	3.20
Grants Administration	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Home Program	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ICC Building Code	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	6.00	3.00
Information Technology	5.00	5.00	4.00	4.20	4.20	5.20	4.00	3.00	4.00	4.00
Legal Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
Parish President	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	6.00	6.00
Personnel	4.00	5.00	5.00	5.00	4.00	5.00	5.00	5.00	5.00	5.00
Planning and Zoning	15.00	17.00	17.00	17.30	17.30	17.30	15.30	15.30	14.30	14.30
Public Information Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Purchasing	8.00	8.00	8.00	8.00	8.00	7.00	6.00	6.00	6.00	7.00
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	2.00	2.00	2.00	2.00	3.00	4.00	4.00	3.00	3.00	3.00
TOTAL GENERAL FUND	163.51	164.50	162.50	166.03	168.03	174.31	172.31	176.07	180.59	175.59
SPECIAL REVENUE FUNDS										
Criminal Court Fund	-	-	-	2.47	2.47	2.44	2.44	2.42	2.41	2.40
Mosquito Control	1.00	1.00	1.00	1.00	1.00	1.01	0.67	0.67	1.01	1.01
Parks and Recreation	38.25	38.25	40.25	40.25	40.25	33.00	33.00	31.00	33.50	33.50
RSVP - Federal	1.20	1.20	0.60	0.55	0.35	0.53	0.53	0.53	0.52	0.53
RSVP - Local	1.85	1.85	2.40	2.45	1.65	1.47	1.47	1.47	1.48	1.47
RSVP - Nonfederal	0.95	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Road and Drainage	152.25	158.50	168.50	167.70	172.70	174.70	175.70	189.20	194.20	191.20
Road Lighting	1.00	1.00	1.00	1.00	1.00	1.00	0.67	0.67	1.00	1.00
Workforce Investment Act	24.49	24.50	10.50	11.00	9.00	9.00	9.00	9.00	9.00	9.00
TOTAL SPECIAL FUNDS	220.99	227.25	225.25	227.42	229.42	224.15	224.48	235.96	244.12	240.11
ENTERPRISE FUNDS										
Wastewater Utility System	54.25	53.00	53.00	53.00	54.00	53.00	53.00	55.00	60.00	65.00
Waterworks Utility System	53.25	53.25	54.25	56.55	55.55	55.55	54.55	54.30	54.30	55.30
Solid Waste	1.00	1.00	1.00	1.00	1.00	0.99	0.66	0.66	0.99	0.99
TOTAL ENTERPRISE FUNDS	107.50	106.25	107.25	109.55	110.55	109.54	108.21	109.96	115.29	121.29
TOTAL ALL FUNDS	492.00	498.00	495.00	503.00	508.00	508.00	505.00	522.00	540.00	537.00

Source: Various parish departments

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

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

Function / Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Primary Government:										
Governmental Activities:										
General Governmental										
Number of checks written yearly	27,183	26,457	26,980	27,446	26,457	26,212	25,793	26,579	28,860	28,381
Number of building permits issued	386	483	510	510	466	496	303	352	432	395
Number of purchase orders issued	9,528	9,257	9,683	10,005	9,393	9,323	9,755	9,771	9,792	9,672
Public Works										
Number of work orders issued	6,251	5,387	7,491	8,624	7,928	8,722	8,239	8,473	7,878	20,099
Number of street lights	84,534	94,587	123,233	132,877	140,446	141,089	141,951	142,813	143,282	*
Miles of Roads Maintained ¹	212.90	212.90	225.84	225.84	225.84	225.84	225.84	214.37	234.62	234.89
Access Roads/Roadways	-	-	-	-	-	-	-	17.65	17.65	17.65
Health and Welfare										
Number of meals served - Summer Food Program	6,705	6,185	7,928	6,263	7,471	7,675	7,340	5,163	5,758	5,612
Number of Members in Workforce Investment Act	1,916	2,793	2,774	2,180	2,555	6,528	7,907	5,173	6,358	6,358
Number of Graduates in Workforce Investment Act	66	49	93	75	54	72	45	38	*	42
Number of Retired Senior Volunteers	827	700	690	646	654	676	706	638	615	716
Culture and Recreation										
Number of participants in group sports										
Baseball -youth	1,398	1,389	1,243	1,471	1,416	1,307	1,261	1,317	1,448	1,416
Basketball -youth & adults	1,593	1,522	1,591	1,338	1,344	1,297	1,161	1,289	1,364	1,367
Cheerleading -youth	225	215	200	150	135	89	120	112	112	108
Football -youth & adults	836	782	764	791	654	703	550	694	646	619
Healthy Kids Running	-	-	-	-	-	-	216	220	253	267
Senior/Special Olympics	1,140	1,152	1,125	1,103	1,103	1,103	983	975	1,042	1,066
Softball -youth & adults	1,290	1,299	1,300	1,210	975	873	862	851	820	661
Soccer -youth	850	800	900	900	900	900	900	900	900	900
Tennis	-	-	-	-	-	100	133	95	80	105
Track -youth	65	60	50	45	45	45	48	70	56	53
Volleyball - youth	287	218	288	282	274	252	288	278	275	310
Number of Summer/Swamp camp participants	445	468	464	437	689	662	755	515	540	584
Business-type Activities:										
Waterworks										
Number of metered customers	20,718	20,791	20,916	21,028	21,173	21,373	21,386	21,498	21,632	21,811
Water Consumption (million gallons per year)	2,388	2,464	2,209	2,174	2,245	2,282	2,171	2,147	2,160	2,167
Number of work orders issued	17,806	17,895	18,910	20,050	20,298	21,662	20,404	20,859	21,684	21,155
Wastewater										
Number of metered customers	18,056	18,080	18,152	18,198	18,314	18,503	18,487	18,574	18,708	18,855
Sewerage treatment (million gallons per year)	1,378	1,418	1,340	1,310	1,279	1,301	1,233	1,210	1,244	1,213
Number of work orders issued	2,400	2,833	3,434	2,876	1,804	1,704	1,782	1,825	1,450	1,758
Solid Waste Collection										
Waste collected (tons per year)	33,403	31,572	31,503	29,997	29,314	29,140	28,414	30,897	32,228	31,400
Residencies receiving services	18,070	18,187	18,132	18,390	18,390	18,390	18,390	17,577	18,300	18,778
Component Unit:										
Library Service District, No. 1										
Number of books owned	239,501	246,547	248,231	261,048	265,522	270,482	242,982	240,168	253,255	272,723
Number of registered borrowers	39,247	41,533	30,700	32,542	33,875	34,902	36,527	37,969	39,806	37,665
Number of items circulated	239,081	234,092	220,346	226,554	237,571	244,501	227,930	230,992	238,509	254,231

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>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	22	22	22	22	22	22	21	22	22	22
Fire Hydrants	522	522	525	525	525	525	525	530	542	548
Public Works										
Drainage Lines (miles)	40.29	40.29	40.56	40.56	40.56	40.56	40.56	41.41	41.53	41.60
Number of Pump Stations	45	45	45	52	52	52	52	53	55	55
Sidewalks (miles)	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	10.67
Number of Streetlights	859	859	864	864	864	864	864	876	907	917
Culture and Recreation										
Parks owned	19	19	19	19	19	19	27	27	27	27
Parks maintained	41	41	41	41	41	41	52	52	52	52
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	16	21	21	21	21	21	19	19	19	19
Water Mains (miles)	51.09	51.09	51.32	51.39	51.39	51.39	51.39	52.12	53.26	53.67
Water Storage Capacity (millions of gallons)	10.5	10.5	10.5	10.5	10.7	10.7	10.6	10.6	10.6	10.6
Wastewater										
Number of Lift Stations **	312	315	351	351	351	351	337	337	338	338
Sewer Lines (miles)	67.17	67.17	67.39	67.39	67.39	67.39	67.39	67.93	69.37	69.76
Maximum Daily Treatment Capacity (millions of gallons per day)	9.30	9.30	9.30	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Component Unit:										
Library Service District, No. 1										
Number of Libraries	5	6	6	6	6	6	6	6	6	6

Source: Annual Road Maintenance Manual
Various Parish departments

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

* Data not available

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

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, 2019
(Unaudited)

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	AmRisk Insurance, LLC	114,782,093	04/01/20
Flood Insurance	Wright National Flood Insurance Company	16,064,800	09/10/20
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/20
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/20
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/20
Terrorism Insurance	Lloyds of London	5,000,000	05/01/20
Workers Compensation	Parish Government Risk Management Agency		01/01/20
Bodily Injury by:			
Accident each		1,000,000	
Disease each		1,000,000	
Disease limit		1,000,000	
Excess Umbrella	American Alternative Insurance Corp.	10,000,000	05/01/20
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/20

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

Source: Various Parish Departments

GLOSSARY

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

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

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

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