

**ADOPTED**

**BUDGET**  
2015 -16



**WEST FELICIANA PARISH**

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# Guiding Principles

Parish employees are driven by a set of agreed principles that govern their actions and activities on a daily basis. They are founded on a belief and commitment to transparency and integrity in everything that we do, and each of us expect to be held accountable to these principles by the people of this Parish.

West Feliciana Parish will no longer be driven by a fear of the future and the changes it brings. Together we will face the challenges and welcome the opportunities created by change, which is inevitable.

Your employees know that there is no political right to employment. It must be earned each day by honest, effective and earnest effort to provide the people of West Feliciana with the service they deserve.

## *We agree to these principles:*

### Service

If you cannot be friendly, helpful and courteous while assisting people and/or solving their problems, you cannot work for this Parish.

### Future

Out of respect for our past we will focus on the future.

### Teamwork

We will put team above self.

### Bold

Audentis Fortuna Juvat  
*(Fortune favors the bold)*

### Prosperity

Our job is to help bring progress and prosperity to the people of West Feliciana – and that will take more people.





# President's Message



## Kevin H. Couhig

Parish President

As we enter the second fiscal year under the Parish's Home Rule Charter, there is cause for optimism. In each area of concern identified in last year's budget message, West Feliciana has begun to make strides in turning those challenges into opportunities.

The Parish's residents and its governmental leadership are of a common understanding that the long standing problems of declining population and assessed property values continue to exist and challenge us in many ways.

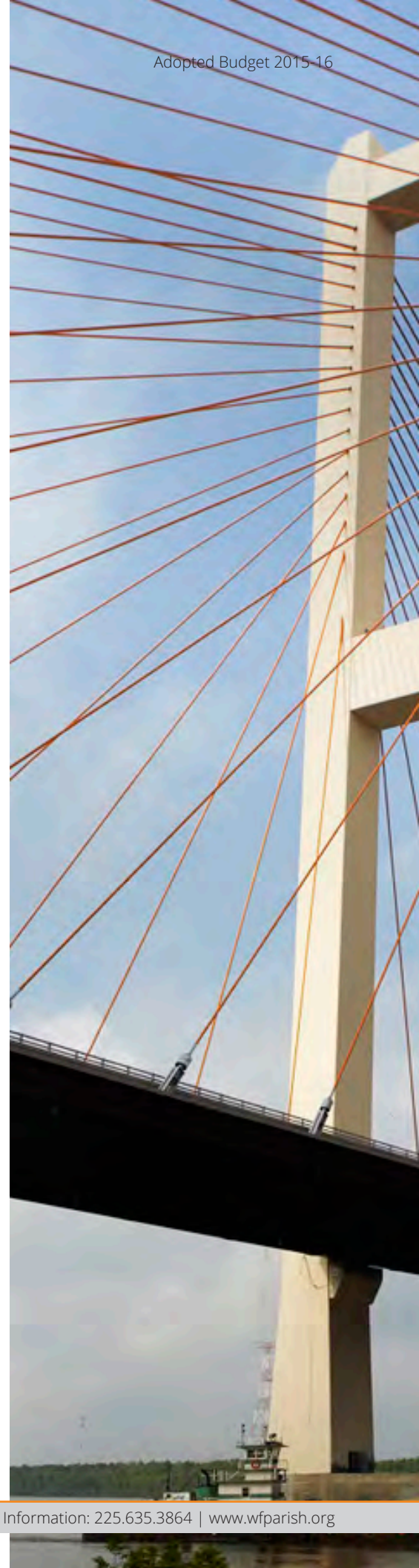
We are beginning to see that many of these challenges represent an opportunity for growth and improvement.

We know that the answer to our present circumstance isn't less service or higher tax rates. The answer to our challenge is population and activity growth.

*Prosperity is achievable if we are optimistic about the future.*

We are committed to bringing growth and prosperity in a responsible manner with no increase in tax rates but a wiser allocation and more effective use of our financial and human resources.

## Challenges are opportunities.





We have also begun to develop awareness that prosperity can be achieved if we are optimistic about the future, and not driven by fear of change. The forces of negativity and fear of change will no longer drive the conversation and planning for our Parish and its future.

The prospect of new people, better housing choices and commercial and industrial growth are welcome. We present steps in this budget to improve our planning processes, infrastructure and services to prepare for the challenges and opportunity for growth.

Our prosperous future is assured if we leverage the strong assets we have - an outstanding school system, unmatched scenic beauty, an incomparable arts and tourism tradition, and a first rate parks and recreation program.

This budget represents the next step in the process that began with adoption of the Home Rule

Charter. Our actions and those of all of the citizens of West Feliciana will provide prosperity and a more diverse and successful community, based on strong principles of service and a plan for action.

We welcome the input of all during this planning process for the coming year.

**Kevin H. Couhig.**  
Parish President

Welcome the opportunities created by change.

The answer to our challenge is increased population & activity.

Our prosperous future is assured.





## Viking Cruises selects West Feliciana.



*Kevin Couhig with Milton Hugh,  
Project Developer with Viking*



Viking Cruises offers destinations destination-centric river and ocean cruising designed for experienced travelers with an interest in geography, culture and history. As the world's leading river cruise line, the company has grown since its 1997 inception to a fleet of 53 river vessels offering scenic cruising along the rivers of Europe, Russia, Ukraine, China and Southeast Asia.

Viking has been honored multiple times in Travel + Leisure's World's Best Awards and Condé Nast Traveler's Gold List, as well as recognized by the editors of Cruise Critic as Best River Cruise Line, with the entire Viking Longships fleet being named Best New River Ships of 2012 in the website's Editor's Picks Awards.



# Community



Executing on the vision of its Board and Chairman, Clara Ruth Saint, and the leadership of its Director, Glenna Fallin, the West Feliciana Parish Library completed construction of new facility.



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# Fiscal Year 2014-15 Progress

## We are committed to transparency.

During fiscal year 2014-15 the Parish has implemented a number of process improvements and has developed a solid management team that is already producing solid results.

In keeping with our commitment to transparency, Claire Vecchio and Jee instituted several processes, including a continuous series of public meetings, to provide citizen input into the planning and operating process as well as securing the equipment to provide internet access to all public meetings of the Council, the Economic Development Board and the Planning and Zoning Commission. In addition, most documents are now available on our web site and their effort and our commitment will bring more transparency to parish operations.



# Fiscal Year 2014-15 Progress

Our Finance Director, Sherrel Johnson and the Parish's treasurer, Kathy Welch, have cooperated with the Council in reformatting the financial reports to produce readable and understandable financial reports and forecasts, including this budget.

Credit Profile		
West Feliciana Parish		
Long Term Rating	AA-/Stable	Upgraded

**Rationale**

Standard & Poor's Ratings Services raised to 'AA-' from 'A+' its long-term rating on West Feliciana Parish, La.'s series 2012 general obligation (GO) bonds based on the application of its local GO criteria released Sept. 12, 2013. The outlook is stable.

Through their efforts we are able to anticipate and plan for acquisition of assets and the development of new projects which this coming year will include the development of a new Social Services Building to house the Council on Aging, the Food Pantry, Clothes Closet, Quad and the Chamber of Commerce. .

As well, we have recently authorized purchase of a property along the Mississippi Riverfront that will enable the Parish to establish a recreational area that can also serve as a landing area for riverboats bringing tourist to the Parish.





## Fiscal Year 2014-15 Progress

Our Planning and Zoning Department, lead by Jim Ferguson, has nearly completed a long review and assisted by the Council and an outside contractor, will soon produce an up to date book of ordinances which will be maintained online so that residents and outsiders interested in investing in our Parish can make informed decisions about the rules under which they will be governed.

Mr. Ferguson has also led our Public Works Department where we have completed numerous projects to widen and improve roads and repair and replace bridges. In addition we have started on-going traffic counts on all of the Parish's roads so that construction and repair decisions can be prioritized based on usage and conditions. Health and safety are the number one criteria.

We lost a great leader of our road crew in Larry Pate, Sr. and he has been sorely missed. That crew has a new and outstanding leader of that department in Pernell Straughter. Working together in an increasingly professional manner, they have produced high quality results and process improvements while reducing costs in this department. Julius Metz has been a highly effective leader of our Water Department, producing excellent service and consistent results.



*Parish President Kevin Couhig, Mayor Billy D'Aquila & Councilman John Kean join Parish Road Crew members underneath the Burnett Road bridge following completion of its repair. The bridge repair was a joint project with the Town of Saint Francisville.*

*The Bains Road rehabilitation project, the first major project taken on by the newly organized Department of Public Works, was originally estimated to cost \$500,000. Additional engineering, provided by the department, brought the project in at only \$244,000.*

*The project consisted of rehabilitating a 2,700-ft section of the most traveled local roadway in the Parish. Bains Road is the sole local roadway providing access to West Feliciana public schools.*



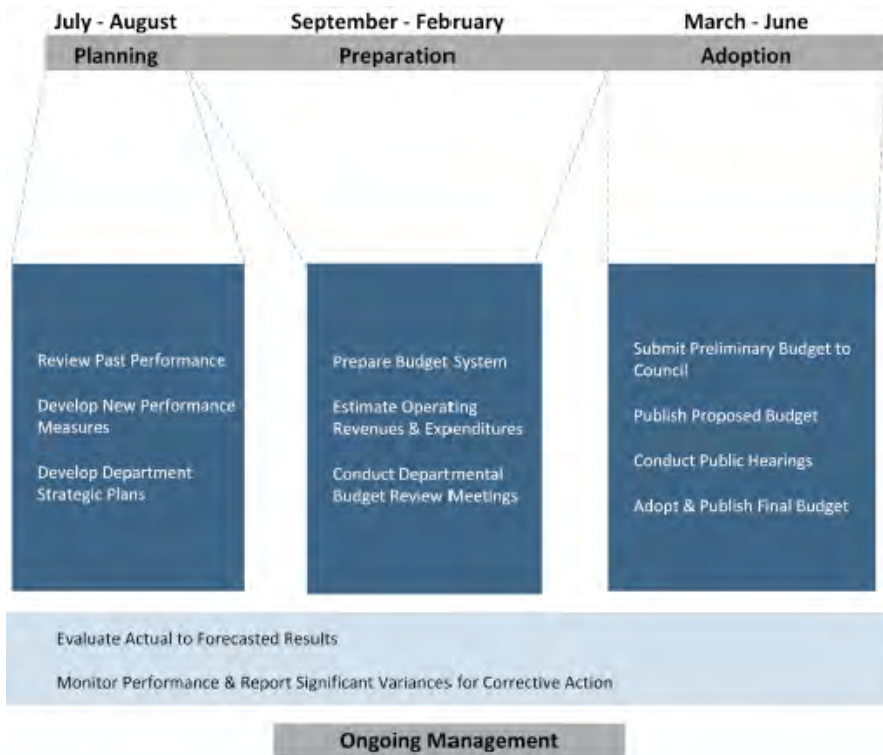




# Budget Process 2015-16

Under our Home Rule Charter this budget is submitted by the Parish President, on April 16, 2015 which is seventy five days from the beginning of the next fiscal year. During this period the Council has an opportunity to discuss, suggest and amend the budget that has been proposed. This year I am proposing a more collaborative development of the capital outlay portion of the budget.

Using a combination of public meetings, on line surveys town-hall call-ins and other methods to assist each department we have developed a “wish list” of capital outlays that can assist us in being more productive or meeting the infrastructure and social needs of the Parish. I encourage each of the citizens of the Parish to review our budget and advise the Council on your view of the priorities you believe should guide the Parish in its activities for the coming year.



Under our Home Rule Charter this budget is submitted by the Parish President, on April 16, 2015 which is seventy-five days from the beginning of the next fiscal year.

## Together, we can do this.



# Protocol for State Capital Outlay Funding Request

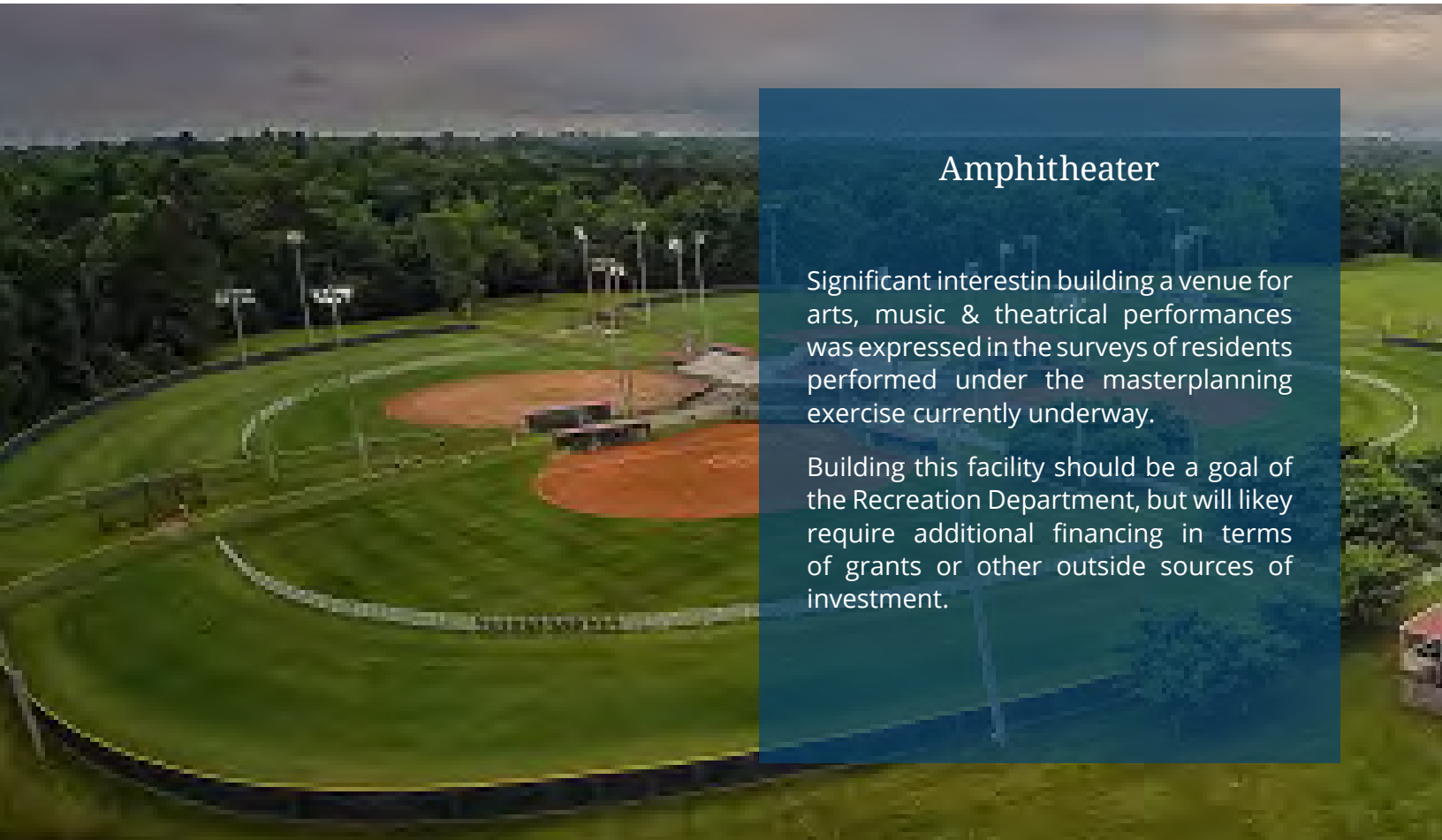
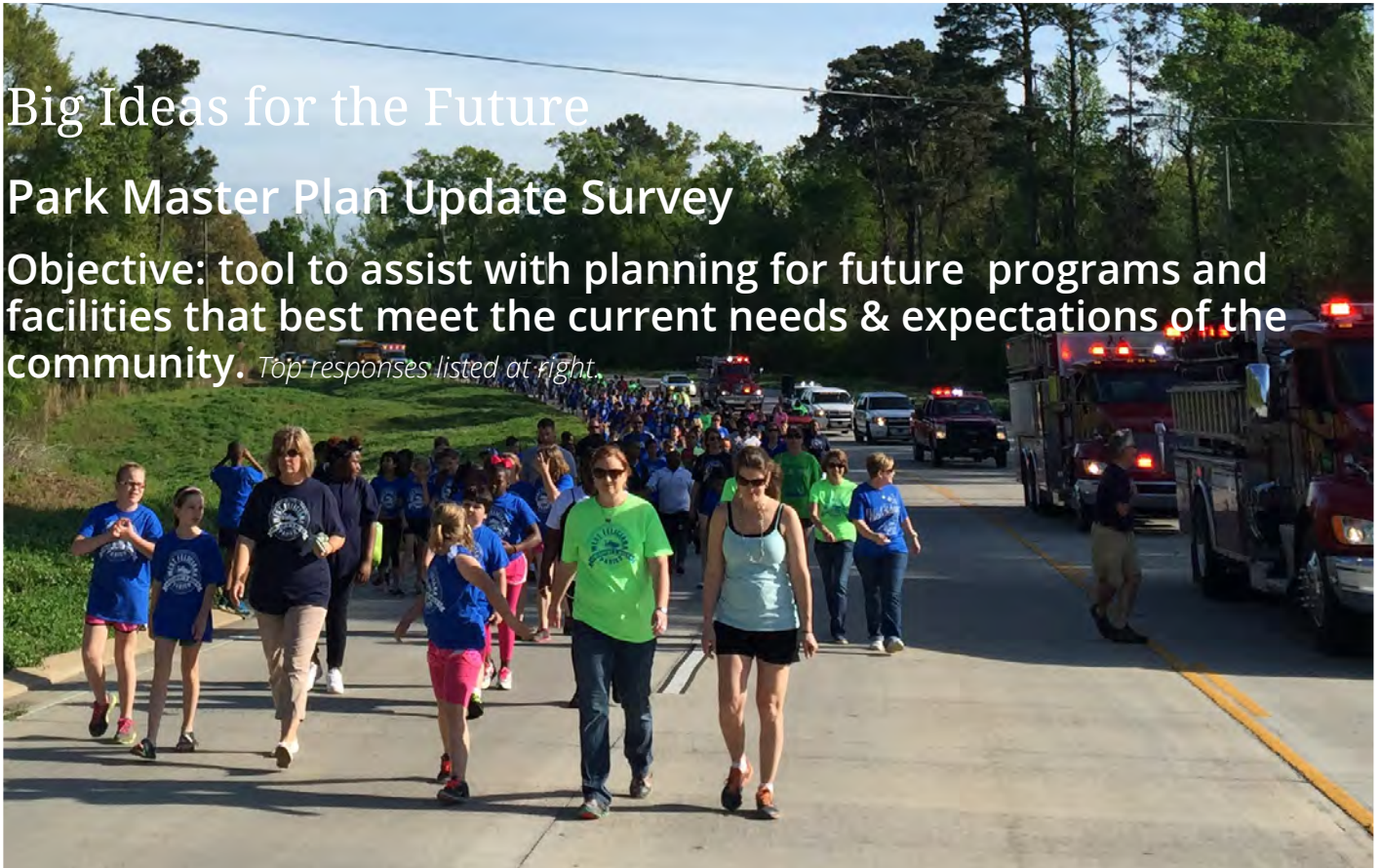
- Submission of fund request forms to Parish Council  
*(Agencies & Individuals)*
- Compile & send requests for review to Parish President, Council, & Economic Development Board
- Review period
- Requesting agencies presentation to the Parish Council
- Economic Development Board submits recommended prioritization to the Parish Council
- Prioritization of funding request debated, voted on & finalized.
- Formal letter, designating priorities, sent from Parish President to State Legislative Delegation





# Big Ideas for the Future Park Master Plan Update Survey

**Objective: tool to assist with planning for future programs and facilities that best meet the current needs & expectations of the community.** *Top responses listed at right.*



## Amphitheater

Significant interest in building a venue for arts, music & theatrical performances was expressed in the surveys of residents performed under the masterplanning exercise currently underway.

Building this facility should be a goal of the Recreation Department, but will likely require additional financing in terms of grants or other outside sources of investment.



## Walking Paths

Select amenities that you would like upgraded or expanded.

## Ampitheater Splash Pad

Select facilities or amenities that you would like developed.

## Music Events

Select programs that you would like to have in the community.

**Work hard. Play hard.**

## Gymnasium

Residents will benefit from the proposed basketball pavilion enclosure by being able to participate in year-round sports/recreation programs. The Park can increase revenue from facility rentals and have accommodation to facilitate community events.

The newly renovated facility will also serve as an emergency shelter during natural disasters.

West Feliciana Parish  
Operating Budget  
Fiscal Year 2015-16

<b>General Fund 001</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>				
<b>Taxes</b>	<b>3100</b>			
<b>Ad Valorem Taxes</b>	<b>311</b>			
Ad Valorem Taxes	4001	909,579	978,955	980,000
Social Service Tax	4008	25,758	27,122	27,200
<b>Sales Tax</b>	<b>312</b>			
Social Service Tax	4008	58,324	74,000	74,000
<b>Beer Tax</b>	<b>313</b>			
Beer Tax	4002	2,556	4,000	4,000
<b>Cable TV Franchise</b>	<b>314</b>			
Cable TV Franchise	4003	24,122	16,000	24,122
<b>Video Poker</b>	<b>315</b>			
Video Poker	4004	90,411	135,000	135,000
<b>Licenses and Permits</b>	<b>3200</b>			
<b>Alcoholic Beverages</b>	<b>321</b>			
Alcoholic Beverages	4101	1,050	0	1,500
<b>Occupational Licenses</b>	<b>323</b>			
Occupational Licenses	4102	20,388	90,000	90,000
<b>Building Permits</b>	<b>324</b>			
Building Permits	4103	28,161	40,000	35,000
<b>Charitable Games Licenses</b>	4104	0	1,400	1,000
<b>Intergovernmental</b>	<b>3300</b>			
<b>Federal Funds</b>	<b>331</b>			
Payment in lieu of taxes	4203	414	2,000	2,000
<b>Local</b>	<b>332</b>			
Probation Office	4219	87,988	114,001	130,900
<b>State Funds</b>	<b>333</b>			
State Revenue Sharing	4201	14,145	50,000	50,000
Payment in lieu of taxes	4203	48	0	
Severance Taxes	4205	26,286	140,000	50,000
Fire Insurance Rebate	4206	0	100,000	100,000
Motor Vehicle Fees	4207	10,188	16,000	16,000
Royalty Funds	4225	84	0	100
Supplemental	4318	650	1,200	1,200



<b>General Fund 001</b>	<b>Current Year Actual</b>		<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
Misc revenues	4504	270	0	250
<b>Fees, charges and commissions</b>	<b>340</b>			
Fees and Charges for Services	4300	153	0	100
Coroner's Account	4302	1,080	0	1,050
Zoning Fees	4303	965	0	950
<b>Fees, Charges and Commissions for</b>	<b>3400</b>			
<b>Fees, charges and commissions</b>	<b>340</b>			
Development Review	4106	1,395	2,000	2,000
Sale of Maps & publications	4213	269	400	400
Address Signs	4217	395	600	600
IT Services	4218	1,305	0	1,300
Revenue Reimb for Bookkeeping	4301	106,533	200,000	200,000
Coroner's Account	4302	170	2,000	2,000
Zoning Fees	4303	0	600	600
Act 1031-Jury Service Fees	4315	2,350	16,000	16,000
<b>Use of Money and Property</b>	<b>3600</b>			
<b>Interest Income</b>	<b>361</b>			
Interest income	4401	1,031	2,000	2,000
<b>Rent</b>	<b>364</b>			
Rental Facilities	4402	4,000	4,800	4,800
<b>Miscellaneous</b>	<b>371</b>			
Refund of expenditures	4502	47,460	2,000	2,000
Misc revenues	4504	376	0	376
Other Financing Sources	3800			
<b>Interest Income</b>	<b>361</b>			
Interest income	4401	2	0	0
<b>Total Revenues</b>		<b>1,483,029</b>	<b>2,020,078</b>	<b>1,956,448</b>

<b>General Fund 001</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Expenditures</b>				
<b>General Government</b>	<b>4000</b>			
<b>Legislative/Council Members</b>	<b>400</b>			
Salaries & Wages	5000	75,600	100,800	74,400
Payroll Taxes	5010	5,783	7,712	6,192
Retirement exp	5030	999	1,332	1,110
Workers comp exp	5040	2,346	2,157	2,908
Mileage/travel	6004	(411)	4,000	4,000
Official publications	6006	8,430	10,000	12,500
Dues	6009	16,840	10,000	10,000
Operating Expenses	6048	111	0	400
<b>Council Secretary</b>	<b>401</b>			
Salaries & Wages	5000	29,675	0	47,694
Payroll Taxes	5010	2,026	0	3,686
Ins Exp	5020	4,939	0	7481
Retirement exp	5030	2,745	0	4,412
Workers comp exp	5040	63	0	94
<b>Legal Fees HRC</b>	<b>402</b>			
Operating Expenses	6048	10,600	50,000	20,000
Legal Consulting	6155	0	75,000	30,000
<b>Lambert Lawsuit</b>	<b>404</b>			
Professional services	6012	13,484	0	0
Legal Consulting	6155	136,855	0	0
<b>Criminal Court</b>	<b>411</b>			
Operating Expenses	6048	0	3,000	2,500
<b>Clerk of Court</b>	<b>413</b>			
Operating Expenses	6048	22,021	23,000	23,000
<b>Constable and Magistrate</b>	<b>414</b>			
Salaries & Wages	5000	10,600	15,000	15,000
Payroll Taxes	5010	816	1,332	2,000
Operating Expenses	6048	0	1,000	1,000
<b>Juror and Witness fees</b>	<b>416</b>			
Operating Expenses	6048	9,009	13,000	3,991
<b>Probation Office</b>	<b>417</b>			
Salaries & Wages	5000	50,361	75,540	85,000
Payroll Taxes	5010	735	1,236	1,400

<b>General Fund 001</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
Insurance Exp	5020	8,562	12,000	13,600
Retirement exp	5030	18,646	23,645	28,200
Workers comp exp	5040	1,099	1,580	2,700
<b>Judge/Division A</b>	<b>418</b>			
Operating Expenses	6048	2,400	4,800	
<b>Judge/Division B</b>	<b>419</b>			
Salaries & Wages	5000	28,408	42,612	42,700
Payroll Taxes	5010	457	758	1,000
Retirement expense	5030	10,518	13,338	23,000
Workers comp exp	5040	61	95	150
<b>District Attorney</b>	<b>422</b>			
Salaries & Wages	5000	42,567	67,750	72,550
Payroll Taxes	5010	2,402	4,196	5,200
Insurance Expense	5020	2,854	5,000	2,146
Retirement expense	5030	1,943	4,000	3,420
Workers comp exp	5040	161	650	500
Operating Expenses	6048	14,784	24,000	
<b>Parish President</b>	<b>423</b>			
Salaries & Wages	5000	37,693	40,000	40,000
Payroll Taxes	5010	2,858	3,060	3,200
Ins Expense	5020	52	0	0
Ret expense	5030	640	0	0
Workers comp exp	5040	82	100	150
Office Supplies	6000	1,510	1,000	2,000
Telephone Exp	6002	0	2,000	0
Misc Exp	6003	563	1,000	0
Mileage/travel	6004	0	6,000	0
Vehicle Operation	6015	0	4,000	0
<b>Elections</b>	<b>430</b>			
Elections	6047	3,500	24,000	24,000
<b>Registrar of Voters</b>	<b>431</b>			
Salaries & Wages	5000	16,830	25,245	28,885
Payroll Taxes	5010	275	525	550
Retirement expense	5030	4,081	6,500	6,500
Workers comp exp	5040	36	100	125
Operating Exp	6048	4,670	4,800	4,800



<b>General Fund 001</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Financial Administration</b>	<b>440</b>			
Salaries & Wages	5000	188,756	314,214	315,000
Payroll Taxes	5010	14,021	17,262	24,077
Insurance Exp	5020	10,335	16,000	19,906
Retirement exp	5030	15,850	18,006	25,652
Workers comp exp	5040	403	487	600
Office Supplies	6000	4,161	4,000	4,500
Telephone Expense	6002	6,790	0	10,000
Misc Expense	6003	16,963	8,000	10,000
Seminars and workshops	6005	557	4,000	4,000
Computer	6008	1,676	4,000	4,000
Postage	6011	2,004	4,000	4,000
Professional services	6012	25,583	39,000	40,000
Repairs and maintenance	6013	1,150	0	0
Equip rental	6021	7,067	11,000	11,000
Contracted Services	6033	0	15,000	25,000
<b>General-Other</b>	<b>450</b>			
Ins - general	6001	(1,078)	40,000	45,000
Ins - self insured claims	6031	0	10,000	8,000
<b>Planning and Zoning</b>	<b>451</b>			
<b>Salaries &amp; Wages</b>	<b>5000</b>	<b>23,791</b>	<b>70,180</b>	<b>70,000</b>
Payroll Taxes	5010	1,661	5,435	5,500
Insurance Exp	5020	2,019	6,500	7,500
Retirement exp	5030	2,201	6,500	6,500
Workers comp exp	5040	51	160	200
Operating Exp	6048	5,665	10,000	10,000
<b>Information Technology</b>	<b>457</b>			
Salaries & Wages	5000	25,971	70,000	70,000
Payroll Taxes	5010	2,023	5,425	5,550
Insurance Exp	5020	825	5,023	5,400
Retirement exp	5030	2,402	6,475	6,475
Workers comp exp	5040	54	125	150
Professional services	6012	36,091	40,000	15,000
Operating Expenses	6048	23,981	32,000	32,000

<b>General Fund 001</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Developmental Services</b>	<b>530</b>			
Salaries & Wages	5000	28,990	34,515	36,600
Payroll Taxes	5010	2,082	2,710	3,500
Insurance Exp	5020	3,975	5,802	5,400
Retirement expense	5030	2,682	3,193	3,400
Workers comp exp	5040	62	77	75
Seminars and workshops	6005	325	2,000	2,000
Dues	6009	275	500	500
Vehicle Operation	6015	0	3,000	2,500
Operating Expenses	6048	6,226	24,000	10,000
<b>Other Financing Uses</b>	<b>707</b>			
Professional services/Consulting	6012	57,416	20,000	60,000
<b>Public Safety</b>	<b>4100</b>			
<b>Sheriff/Jail</b>	<b>501</b>			
Feeding/maint prisoners	6034	14,245	28,000	25,000
Housing Inmates	6035	11,835	50,000	20,000
Transporting Inmates	6133	3,429	9,000	6,500
Maintaining Inmates	6134	6,727	8,000	10,000
<b>Drivers License Office</b>	<b>515</b>			
Operating Expenses	6048	857	1,000	1,200
Fire Protection	520			
Fire Ins Rebate - paid	6032	0	100,000	100,000
Health and Welfare	4300			
<b>Council on Aging</b>	<b>605</b>			
Operating Expenses	6048	36,000	44,000	44,000
<b>Happi Llandiers</b>	<b>606</b>			
Operating Expenses	6048	9,438	22,000	22,000
<b>Quad Area CCA</b>	<b>607</b>			
Operating Expenses	6048	22,000	22,000	22,000
<b>Cooperative Extension</b>	<b>4660</b>			
<b>County Agent</b>	<b>631</b>			
Operating Exp	6048	10,288	15,000	15,000
<b>Other Financing Uses</b>	<b>4850</b>			
<b>Independence Sewer</b>	<b>579</b>			
Upgrades/Improvements	6080	9,375	0	0
<b>Subtotal of Expenditures</b>		<b>1,273,923</b>	<b>1,874,452</b>	<b>1,838,828</b>

<b>General Fund 001</b>	<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Other Financing Sources and (Uses)</b>			
Debt Service	4750		
Debt Service	700		
Transfers Out	6800	37,645	80,828
<b>Interest on Other Debt</b>	<b>704</b>		
Transfers Out	6800	2,768	0
Other Financing Uses	4850		
<b>Other Financing Uses</b>	<b>707</b>		
Transfers Out	6800	17,064	0
<b>Total Other Financing Sources and (Uses)</b>	<b>57,477</b>	<b>80,828</b>	<b>100,660</b>
<b>Total Revenues over (under) expenditures</b>	<b>151,629</b>	<b>64,798</b>	<b>16,960</b>

Estimated Fund Balance June 30, 2016

6,870,148



<b>Road 101</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>				
<b>Taxes</b>	<b>3100</b>			
<b>Ad Valorem Taxes</b>	<b>311</b>			
Ad Valorem Taxes	4001	1,132,520	1,218,895	1,218,895
<b>Intergovernmental</b>	<b>3300</b>			
<b>Intergovernmental</b>	<b>330</b>			
LAGAP	4512	145,732	0	
<b>Federal Funds</b>	<b>331</b>			
Payment in lieu of taxes	4203	510	400	500
<b>State Funds</b>	<b>333</b>			
Parish Transportation Funds	4209	147,420	250,000	230,000
<b>Fees, Charges and Commissions</b>	<b>3400</b>			
<b>Fees, charges and commissions</b>	<b>340</b>			
Road Use Operating License	4105	1,650	1,200	1,600
Culvert Inspection	4221	50	100	100
<b>Use of Money and Property</b>	<b>3600</b>			
<b>Use of money and property</b>	<b>360</b>			
Interest Income	4401	358	1,000	650
<b>Other Financing Sources</b>	<b>3800</b>			
<b>Miscellaneous</b>	<b>371</b>			
Other Revenues	4500	100	0	
<b>Other financing sources</b>	<b>380</b>			
Refund of Expenditures	4502	60	0	
<b>Total Revenues</b>		<b>1,428,401</b>	<b>1,471,595</b>	<b>1,451,745</b>

<b>Expenditures</b>				
<b>General Government</b>	<b>4000</b>			
<b>Roads and bridges</b>	<b>560</b>			
Professional services	6012	4,200	0	5,000
<b>Operating Expenses</b>	<b>587</b>			
Office Supplies	6000	407	400	600
Telephone Expense	6002	3,108	5,800	4,200
Professional Services	6012	2,491	18,000	15,000
Utilities	6014	4,145	8,800	7,000
Road materials, supplies & fuel	6020	44	0	
Operating Expenses	6048	3,924	0	
Administrative Costs Reimb	6801	30,000	60,000	60,000

<b>Road 101</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Public Works</b>	<b>4200</b>			
<b>Roads and bridges</b>	<b>560</b>			
Salaries & Wages	5000	442,704	650,260	625,000
Payroll Taxes	5010	32,233	59,165	50,000
Insurance Expense	5020	58,578	100,448	95,000
Retirement expense	5030	38,459	65,490	57,813
Workers compensation	5040	28,206	45,387	51,000
Insurance - general	6001	(229)	60,000	63,000
Misc Expense	6003	5,293	4,500	10,400
Equipment Rental	6021	17,979	50,000	30,000
Equip Repairs & Maint	6022	28,864	54,000	40,000
Contracted Services	6033	280	2,000	4,000
<b>Road Material &amp; Supplies</b>	<b>562</b>			
Supplies - General	6028	10,576	20,000	16,000
Gasoline/Diesel	6053	64,166	87,500	86,000
Oil/Fluid	6054	2,659	4,250	4,200
Oxygen/actylene	6058	5,242	4,500	5,500
Gravel/Sand	6059	4,654	35,000	16,000
Tires/Tubes	6060	2,719	12,000	5,000
Signs/Posts	6062	6,327	10,000	15,000
Grader Blades	6069	1,289	0	2,500
Bridge materials	6071	5,929	12,000	30,000
Batteries	6074	180	1,000	1,000
Tools	6077	267	4,000	4,000
Emulsion	6078	19,106	30,500	50,000
Consumables	6095	325	1,200	1,200
<b>Capital Outlay/Public Works</b>	<b>4742</b>			
<b>Roads and bridges</b>	<b>560</b>			
Equip - Replacement	6029	219,522	0	0
Culverts	6068	0	10,000	10,000
Road/Bridge Improvements	6117	180,791	40,000	40,000
<b>Total Expenditures</b>		<b>1,224,792</b>	<b>1,456,200</b>	<b>1,404,413</b>
<b>Total Revenues over (under) expenditures</b>		<b>203,609</b>	<b>15,395</b>	<b>47,333</b>

**Estimated Fund Balance June 30, 2016**

**1,585,928**

<b>Health 103</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>				
<b>Taxes</b>	<b>3100</b>			
<b>Ad Valorem Taxes</b>	<b>311</b>			
Ad Valorem Taxes	4001	382,180	411,326	411,326
<b>Intergovernmental</b>	<b>3300</b>			
<b>Federal Funds</b>	<b>331</b>			
Payment in lieu of taxes	4203	170	0	150
<b>Local</b>	<b>332</b>			
Animal Control Reimb	4508	290	600	500
<b>State Funds</b>	<b>333</b>			
State Revenue Sharing	4201	4,738	14,000	14,000
<b>Use of Money and Property</b>	<b>3600</b>			
<b>Interest Income</b>	<b>361</b>			
Interest income	4401	241	800	600
<b>Total Revenues</b>		<b>387,618</b>	<b>426,726</b>	<b>426,576</b>

<b>Expenditures</b>				
<b>Public Safety</b>	<b>4100</b>			
<b>Coroner</b>	<b>415</b>			
Salaries & Wages	5000	38,800	58,200	58,200
Payroll Taxes	5010	3,009	4,648	4,648
Workers comp exp	5040	48	76	76
Operating Expenses	6048	16,792	24,000	24,000
<b>Health &amp; Welfare</b>	<b>4300</b>			
<b>Sheriff/Jail</b>	<b>501</b>			
Medical	6030	33,932	50,000	48,000
<b>Sanitation</b>	<b>570</b>			
Operating Exp	6048	3,341	40,000	40,000
<b>Health Unit</b>	<b>601</b>			
Operating Exp	6048	12,700	0	15,000
Admin Costs Reimb	6801	7,500	15,000	15,000
<b>Animal Control</b>	<b>603</b>			
Operating Expenses	6048	11,638	16,000	16,000
<b>Social Services</b>	<b>604</b>			
Happi Landers	6051	9,438	15,750	15,750
Quad Area CAA	6052	14,700	15,750	15,750



Council on Aging	6075	0	23,500	23,500
Child Advocacy	6106	12,000	24,000	24,000
Project Graduation	6122	2,500	2,500	2,500
<b>Social Service Center</b>	<b>659</b>			
Utilities	6015			24,000
Operating Expenses	6048			50,000
<b>Food Bank</b>	<b>609</b>			
Operating Exp	6048	2,842	3,000	3,200
<b>Capital Outlay/Health &amp; Welfare</b>	<b>4743</b>			
<b>Health Unit</b>	<b>601</b>			
Buildings	6084	49,724	0	0
<b>Total Expenditures</b>		<b>216,464</b>	<b>292,424</b>	<b>379,624</b>

**Total Revenues over (under) expenditures**                                      **171,155**                                      **134,302**                                      **46,952**

**Estimated Fund Balance June 30, 2016**                                      **1,450,355**

<b>Solid Waste 104</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>	<b>104</b>			
<b>Taxes</b>	<b>3100</b>			
Sales Tax	<b>312</b>			
Sales Taxes	4005	626,429	880,000	925,000
<b>Use of money and property</b>	<b>360</b>			
Interest income	4401	23	100	75
<b>Intergovernmental</b>	<b>3300</b>			
<b>Federal Funds</b>	<b>331</b>			
FEMA	4215	11,129	0	0
<b>Other Financing Sources</b>	<b>3800</b>			
<b>Other financing sources</b>	<b>380</b>			
Transfer In From Health	4800			40,000
Town/Garbage coll	4513	9,000	12,000	12,000
<b>Total Revenues</b>		<b>646,581</b>	<b>892,100</b>	<b>977,075</b>

<b>Expenditures</b>				
<b>Public Works</b>	<b>4200</b>			
<b>Sanitation</b>	<b>570</b>			
Operating Expenses	6048	648,961	910,000	917,000
Adm Costs Reimb	6801	<b>3,500</b>	<b>7,000</b>	<b>7,000</b>
<b>Total Expenditures</b>		<b>652,461</b>	<b>917,000</b>	<b>924,000</b>

<b>Total Revenues over (under)</b>	<b>(5,880)</b>	<b>(24,900)</b>	<b>53,075</b>
<b>Expenditures</b>			

<b>Estimated Fund Balance June 30, 2016</b>	<b>354,273</b>
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<b>Criminal Court 106</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>				
<b>Fines and Forfeitures</b>	<b>3500</b>			
<b>Fines and forfeitures</b>	<b>350</b>			
Court Fines	4350	65,483	110,000	110,000
Bail Bond Fees & Forfeits	4351	1,956	4,500	4,500
DA Costs	4352	4,200	5,000	5,000
<b>Total Revenues</b>		<b>71,639</b>	<b>119,500</b>	<b>119,500</b>
<b>Expenditures</b>				
<b>General Government</b>	<b>4000</b>			
<b>Criminal Court</b>	<b>411</b>			
Salaries & Wages	5000	8,800	14,400	14,400
Payroll Taxes	5010	721	1,300	1,300
Insurance Exp	5020	317	1,200	1,200
Retirement exp	5030	131	240	240
Workers comp exp	5040	111	200	200
<b>Judge and District Attorney</b>	<b>412</b>			
Collection/commission fees	6023	7,217	13,200	13,200
<b>Judge/Division A</b>	<b>418</b>			
Operating Expenses	6048	9,166	24,000	24,000
<b>Judge/Division B</b>	<b>419</b>			
Operating Expenses	6048	2,578	8,000	8,000
<b>District Attorney</b>	<b>422</b>			
Operating Expenses	6048	31,050	24,000	24,000
<b>Public Safety</b>	<b>4100</b>			
<b>Sheriff/Jail</b>	<b>501</b>			
Collection/commission fees	6023	7,217	13,200	13,200
<b>Total Expenditures</b>		<b>67,308</b>	<b>99,740</b>	<b>99,740</b>
<b>Total Revenues over (under) expenditures</b>		<b>4,331</b>	<b>19,760</b>	<b>19,760</b>

**Estimated Fund Balance June 30, 2016**                      **101,206**

**Economic Development 112**
**Current Year  
Actual**
**Total Budget - Revised  
2014-15**
**Total Budget -  
Adopted 2015-16**

<b>Revenues</b>				
<b>Taxes</b>	<b>3100</b>			
<b>Ad Valorem Taxes</b>	<b>311</b>			
Ec Development Tax	4009	254,788	274,218	286,000
<b>Intergovernmental</b>	<b>3300</b>			
<b>Federal Funds</b>	<b>331</b>			
Ec Development Tax	4009	115	0	0
<b>Use of Money and Property</b>	<b>3600</b>			
<b>Interest Income</b>	<b>361</b>			
Interest income	4401	85	40	90
<b>Ec Develop &amp; Assistance</b>	<b>4650</b>			
<b>Ec Development</b>	<b>630</b>			
BRAC	4227	13,167	12,000	12,000
<b>Total Revenues</b>		<b>268,155</b>	<b>286,258</b>	<b>298,090</b>

\*\*\*\* The Remaining Budgeted Expenditures Below Are To Be Determine By The Ec. Development Board

<b>Expenditures</b>				
<b>Ec Development and Assistance</b>	<b>4650</b>			
<b>Ec Development</b>	<b>630</b>			
Salaries & Wages	5000	48,096	81,600	40,000
Payroll Taxes	5010	3,746	6,312	
Workers comp exp	5040	103	181	
Office Supplies	6000	85	0	
Mileage/travel	6004	3,527	4,000	
Operating Expenses	6048	3,809	0	
<b>Ec Development</b>	<b>630</b>			
Operating Expenses	6048			
<b>Tourist Commission</b>	<b>634</b>			
Operating Expenses	6048			
<b>Joint Marketing Committee</b>	<b>658</b>			
Operating Expenses	6048			
Marketing/Advertising - Tourism/Ec. Deve	6146	45,977	151,500	0
Admin Costs Reimb	6801	2,000	400	4,000
<b>Port Commission</b>	<b>638</b>			
Operating Expenses	6048	200	7,600	



<b>Capital Outlay/Ec Development</b>	<b>4746</b>		
<b>Economic Development</b>	<b>630</b>		
Furniture & Fixtures	6086	0	8,000
<b>Total Expenditures</b>	<b>107,543</b>	<b>259,593</b>	<b>44,000</b>

**Total Revenues over (under) Expenditures**    **160,612**    **26,665**    **254,090**

**Estimated Fund Balance June 30, 2016**    **95,200**

<b>Library 113</b>		<b>Current Year Actual</b>	<b>YTD Budget - Original 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>				
<b>Taxes</b>	<b>3100</b>			
<b>Ad Valorem Taxes</b>	<b>311</b>			
Ad Valorem Taxes	4001	382,181	387,483	388,000
<b>Intergovernmental</b>	<b>3300</b>			
<b>Federal Funds</b>	<b>331</b>			
Payment in lieu of taxes	4203	172	0	150
<b>State Funds</b>	<b>333</b>			
State Revenue Sharing	4201	4,398	13,473	13,473
Grant	4202	0	12,500	4,000
State Aid Library	4230	21,875	0	0
<b>Fees, Charges and Commissions for services</b>	<b>3400</b>			
<b>Fees, charges &amp; commissions</b>	<b>340</b>			
E-Rate Reimb	4228	364	12,333	8,000
<b>Rent</b>	<b>364</b>			
Rental Facilities	4402	50	0	400
<b>Miscellaneous</b>	<b>371</b>			
Misc revenues	4504	50	0	0
<b>Fines &amp; Forfeitures</b>	<b>3500</b>			
<b>Fines &amp; forfeitures</b>	<b>350</b>			
Fees & Charges for Services	4300	6,152	3,500	8,000
<b>Use of Money and Property</b>	<b>3600</b>			
<b>Interest Income</b>	<b>361</b>			
Interest	4401	71	100	100
<b>Misc Revenues</b>	<b>3700</b>			
<b>Miscellaneous</b>	<b>371</b>			
Misc revenues	4504	670	0	500
<b>Total Revenues</b>		<b>415,983</b>	<b>429,389</b>	<b>422,623</b>

<b>Expenditures</b>				
<b>Library</b>	<b>4400</b>			
<b>Operating Expenses</b>	<b>587</b>			
Office Supplies	6000	1,311	4,000	2,000

<b>Library 113</b>		<b>Current Year Actual</b>	<b>YTD Budget - Original 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
Insurance - general	6001	8,891	8,750	10,000
Telephone Exp	6002	2,056	800	3,600
Miscellaneous Exp	6003	798	1,500	1,000
Mileage/travel	6004	0	500	500
Seminars and workshops	6005	0	1,500	1,500
Office Rent	6010	9,104	3,600	0
Postage	6011	5	400	100
Professional services	6012	8,405	3,000	5,000
Repairs and maintenance	6013	1,266	500	1,500
Utilities	6014	10,194	6,600	19,200
Audit fees	6019	0	2,500	3,000
Equipment rental	6021	1,985	4,200	3,600
Janitorial Services	6027	10,208	20,000	20,000
Supplies - General	6028	5,844	4,000	4,000
Operating Expenses	6048	8,489	4,158	8,000
Library Summer Programs	6072	77	3,500	2,500
Internet access	6151	3,770	12,600	7,300
Library programs & displays	6152	898	3,000	2,000
Professional Devlp	6153	273	5,000	2,500
Adm Costs Reimb	6801	2,700	5,400	5,400
<b>Library</b>	<b>622</b>			
Salaries & Wages	5000	147,876	185,000	204,000
Payroll Taxes	5010	11,174	14,300	15,947
Insurance Expense	5020	13,458	13,440	23,000
Retirement expense	5030	10,550	14,500	15,500
Workers comp exp	5040	354	1,000	500
Contracted Services	6033	8,771	13,500	14,000
<b>Capital Outlay Library</b>	<b>4747</b>			
<b>Capital Outlay</b>	<b>650</b>			
Computer	6008	3,495	15,000	2,500
Buildings	6084	21,599	0	0
Machinery,equip,computers	6087	3,372	0	2,500
Impr other than bldgs	6092	1,212	0	0
Books	6147	11,336	35,000	18,000
Periodicals	6148	399	4,000	4,000
Audio Books/DVDs	6149	2,107	8,000	3,000

<b>Library 113</b>	<b>Current Year Actual</b>	<b>YTD Budget - Original 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
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E Books, Magazines	6150	13,734	15,000	12,000
Library Landscaping	6156	19,120	0	0
<b>Total Expenditures</b>		<b>344,831</b>	<b>414,248</b>	<b>417,647</b>

<b>Total Revenues over (under) Expenditures</b>	<b>71,152</b>	<b>15,141</b>	<b>4,976</b>
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<b>Estimated Fund Balance June 30, 2016</b>	<b>1,297,307</b>
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<b>Recreation 302</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>				
<b>Taxes</b>	<b>3100</b>			
<b>Ad Valorem Taxes</b>	<b>311</b>			
Recreation Tax	4007	385,057	420,000	420,000
<b>Sales Tax</b>	<b>312</b>			
Sales Taxes	4005	291,620	470,000	470,000
Reserve	4012	38,883	62,000	62,000
<b>Federal Funds</b>	<b>331</b>			
Payment in lieu of taxes	4203	173	300	300
<b>Fees, Charges, Commissions</b>	<b>3400</b>			
<b>Fees, charges, commissions</b>	<b>340</b>			
Grass Cutting	4224	2,200	2,400	2,400
Sponsorships	4312	3,500	0	10,000
Concessions	4313	12,287	40,000	50,000
Day Camp	4316	9,970	20,000	22,000
Rental Facilities	4402	5,350	24,000	15,000
<b>***New Programs</b>				32,500
<b>Basketball</b>	<b>381</b>			
Registration Fees	4311	6,485	4,500	7,800
<b>Soccer</b>	<b>382</b>			
Registration Fees	4311	7,680	8,000	9,000
Registration - Soccer Camp	4331	1,158	1,000	5,000
<b>Baseball</b>	<b>383</b>			
Registration Fees	4311	(125)	12,000	15,000
<b>Football</b>	<b>384</b>			
Registration Fees	4311	3,055	2,500	3,600
<b>Fitness Programs</b>	<b>385</b>			
Registration Fees	4311	14,765	24,000	15,000
<b>Special Events</b>	<b>386</b>			
Registration Fees	4311	60	0	10,000
Sponsorships	4312	0	25,000	20,000
Special Event 1	4332	0	25,000	0
Registration - Soccer Camp	4331	0	20,000	0
<b>Softball</b>	<b>387</b>			
Registration Fees	4311	0	7,000	6,000

<b>Recreation 302</b>	<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Tennis</b>	<b>644</b>		
Registration Fees	4311	1,180	1,500
<b>Adult Leagues</b>	<b>652</b>		
Registration Fees	4311	280	3,000
<b>Tee Ball</b>	<b>656</b>		
Registration Fees	4311	95	4,500
<b>Use of Money and Property</b>	<b>3600</b>		
<b>Interest Income</b>	<b>361</b>		
Interest income	4401	42	500
<b>Total Revenues</b>		<b>783,715</b>	<b>1,176,700</b>
			<b>1,183,700</b>

<b>Expenditures</b>			
<b>Culture and Recreation</b>	<b>4500</b>		
<b>Tennis</b>	<b>379</b>		
Contracted Services	6033	1,112	1,000
Operating Expenses	6048	0	500
<b>Basketball</b>	<b>381</b>		
Contracted Services	6033	1,400	5,000
Operating Expenses	6048	2,772	1,500
<b>Soccer</b>	<b>382</b>		
Contracted Services	6033	2,130	5,000
Operating Expenses	6048	1,418	5,000
<b>Baseball</b>	<b>383</b>		
Contracted Services	6033	0	7,500
Operating Expenses	6048	1,370	12,000
<b>Football</b>	<b>384</b>		
Contracted Services	6033	1,775	900
Operating Expenses	6048	3,687	800
<b>Fitness Programs</b>	<b>385</b>		
Contracted Services	6033	0	19,000
Operating Expenses	6048	0	3,000
<b>****New Programs</b>			0
Contracted Services	6033		20,000
Operating Expenses	6048	0	7,500

<b>Recreation 302</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Softball</b>	<b>387</b>			
Contracted Services	6033	0	4,000	4,000
Operating Expenses	6048	0	4,000	2,000
<b>Community Center</b>	<b>455</b>			
Contracted Services	6033	77	2,500	2,500
Operating Expenses	6048	900	500	500
<b>Recreation Administration</b>	<b>619</b>			
Salaries & Wages	5000	88,956	175,585	154,400
Payroll Taxes	5010	7,350	17,961	11,958
Insurance Expense	5020	707	10,000	6,789
Retirement exp	5030	8,466	20,227	14,279
Workers comp exp	5040	260	509	3,000
Office Supplies	6000	1,395	1,500	2,000
Insurance - general	6001	(8,303)	43,000	46,000
Telephone Exp	6002	2,926	4,000	4,000
Misc Exp	6003	511	0	0
Seminars and workshops	6005	0	2,000	1,000
Dues	6009	0	500	750
Utilities	6014	5,963	8,000	8,000
Vehicle Operation	6015	0	4,000	4,000
Equipment Rental	6021	2,970	1,500	0
Park Security & Gate	6143	608	4,000	2,000
Adm Costs Reimb	6801	15,000	30,000	30,000
<b>Recreation Maint</b>	<b>628</b>			
Salaries & Wages	5000	181,851	253,111	286,000
Payroll Taxes	5010	13,253	20,085	22,594
Insurance Exp	5020	26,410	29,479	33,319
Retirement exp	5030	13,137	19,155	21,450
Workers comp exp	5040	5,444	7,902	8,928
Seminars and workshops	6005	1,051	0	2,000
Utilities	6014	11,712	25,000	33,000
Lease of Kubota Equipment	00000			7,200
Equip rental	6021	2,736	3,000	2,500
Equip repairs & maint	6022	8,319	20,000	12,000
Janitorial Services	6027	3,809	8,000	8,000
Supplies - General	6028	11,406	8,000	12,000

<b>Recreation 302</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
Equip - Replacement	6029	6,653	20,000	12,500
Contracted Services	6033	2,804	3,000	29,500
Operating Expenses	6048	3,906	5,000	10,000
Gasoline/Diesel	6053	11,091	20,000	20,000
Oil/Fluid	6054	0	3,000	3,000
Tires/Tubes	6060	0	4,000	2,000
Motor Vehicles	6088	2,831	4,000	4,000
Athletic Field Maint	6138	6,977	40,000	35,000
Ground Maint	6139	8,860	10,000	12,500
Trails & Archery Range Maint	6140	3,138	5,000	5,000
<b>Livestock Barn</b>	<b>633</b>			
Operating Expenses	6048	327	500	500
<b>Day Camp</b>	<b>643</b>			
Salaries & Wages	5000	7,245	16,000	12,000
Payroll Taxes	5010	580	3,000	2,250
Workers comp exp	5040	227	500	375
Contracted Services	6033	0	600	600
Operating Expenses	6048	5,036	5,000	5,000
<b>Adult Leagues</b>	<b>652</b>			
Contracted Services	6033	0	3,000	2,000
Operating Expenses	6048	0	200	200
<b>Concessions</b>	<b>653</b>			
Contracted Services	6033	256	1,000	1,000
Operating Expenses	6048	5,523	60,000	40,000
<b>Capital Outlay/Gen Govt</b>	<b>4740</b>			
<b>Sports Park</b>	<b>625</b>			
Imp other than bldgs	6092	42,063	60,000	50,000
<b>Capital Outlay/Culture &amp; Rec</b>	<b>4745</b>			
<b>Sports Park</b>	<b>625</b>			
Imp other than buildings	6092	363,191	0	0
<b>Total Expenditures</b>		<b>893,286</b>	<b>1,052,514</b>	<b>1,060,842</b>

**Total Revenues over (under)** **(109,571)** **124,186** **122,858**  
**Expenditures**

**Estimated Fund Balance June 30, 2015** **481,627**



<b>Bldg &amp; Grounds 303</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>				
<b>Taxes</b>	<b>3100</b>			
<b>Ad Valorem Taxes</b>	<b>311</b>			
Bldg/Grds Tax	4006	747,463	804,554	804,554
<b>Intergovernmental</b>	<b>3300</b>			
<b>Federal Funds</b>	<b>331</b>			
Payment in lieu of taxes	4203	336	300	300
<b>Use of Money and Property</b>	<b>3600</b>			
<b>Interest Income</b>	<b>361</b>			
Interest income	4401	182	800	250
<b>Total Revenues</b>		<b>747,981</b>	<b>805,654</b>	<b>805,104</b>

<b>Expenditures</b>				
<b>General Government</b>	<b>4000</b>			
<b>General-Other</b>	<b>450</b>			
Uniforms	6061	15,407	24,000	24,000
<b>Courthouse and other buildings</b>	<b>452</b>			
Salaries & Wages	5000	69,806	107,015	109,542
Payroll Taxes	5010	4,877	8,839	8,455
Insurance Expense	5020	8,919	13,321	15,786
Retirement expense	5030	6,457	9,899	10,133
Workers comp exp	5040	1,712	2,467	2,728
Insurance general	6001	0	26,000	31,000
Repairs and maintenance	6013	87,988	150,000	140,000
Utilities	6014	61,310	80,000	90,000
Cleaning Services	00000	0	8,000	36,000
Insurance - self insured claims	6031	0	10,000	10,000
Contracted Services	6033	48,531	26,000	30,000
Admin Costs Reimb	6801	12,500	25,000	25,000
<b>Police Jury Main Building</b>	<b>614</b>			
Repairs and maintenance	6013	5,209	0	5,000
<b>County Agent Office</b>	<b>615</b>			
Repairs and maintenance	6013	69	2,000	2,000

<b>Bldg &amp; Grounds 303</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Registrar of Voters</b>	<b>616</b>			
Repairs and maintenance	6013	29	2,000	
<b>DMV - Dept of Motor Vehicles</b>	<b>617</b>			
Repairs and maint	6013	63	2,000	2,000
<b>Community Center</b>	<b>618</b>			
Repairs and maint	6013	885	10,000	8,000
<b>Public Safety</b>	<b>4100</b>			
<b>Sheriff/Jail</b>	<b>501</b>			
Repairs & Maintenance - Jail	6013	6,447	28,000	25,000
Utilities	6014	20,063	24,000	24,000
Janitorial Services	6027	8,863	11,000	12,000
Security Detail	6135	53,600	80,400	80,400
<b>Capital Outlay/Gen Govt</b>	<b>4740</b>			
<b>Courthouse and other bldg</b>	<b>452</b>			
Buildings	6084	26,045	70,000	70,000
<b>Total Expenditures</b>		<b>438,780</b>	<b>719,941</b>	<b>761,044</b>
<b>Total Revenues over (under) Expenditures</b>		<b>309,201</b>	<b>85,713</b>	<b>44,060</b>

**Estimated Fund Balance June 30, 2016**

**1,231,470**

<b>Water 401</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
<b>Revenues</b>				
<b>Fees, Charges and Commissions</b>	<b>3400</b>			
<b>Water Sales</b>	<b>342</b>			
Sales	4304	872,660	1,264,778	1,500,000
Transaction Fee	4327	0	2,500	0
<b>DHH Fee</b>	<b>343</b>			
Dept. of Health & Hospital Fee	4308	8,073	12,000	12,000
<b>Delinquent Charges</b>	<b>345</b>			
Delinquent Charges	4305	31,781	40,918	40,918
Meter Installation	4307	19,250	13,000	15,000
<b>Connection Charges</b>	<b>346</b>			
Connection Charges	4306	0	750	750
<b>Meter Installation</b>	<b>347</b>			
Connection Charges	4306	20	0	0
<b>Fire Protection</b>	<b>520</b>			
Fire Protection Assessment Fee	4323	28,178	0	30,000
<b>Non-operating revenues</b>	<b>3900</b>			
<b>Interest Income</b>	<b>361</b>			
Interest income	4401	56	200	200
<b>Total Revenues</b>		<b>948,807</b>	<b>1,334,146</b>	<b>1,598,868</b>

<b>Expenditures</b>				
<b>Public Works</b>	<b>4200</b>			
<b>Operating Expenses</b>	<b>587</b>			
Salaries & Wages	5000	319,385	482,173	577,000
Payroll Taxes	5010	23,182	34,662	45,000
Insurance Exp	5020	35,545	59,235	60,800
Retirement exp	5030	29,514	44,601	52,000
Workers comp exp	5040	12,172	15,422	26,000
Office Supplies	6000	1,756	0	2,300
Insurance - general	6001	489	0	23,000
Telephone Expense	6002	25,710	28,000	28,500
Misc Exp	6003	3,436	4,300	4,300
Computer	6008	6,896	10,000	10,000
Dues	6009	2,345	0	2,500

<b>Water 401</b>		<b>Current Year Actual</b>	<b>Total Budget - Revised 2014-15</b>	<b>Total Budget - Adopted 2015-16</b>
Office Rent	6010	2,800	4,800	4,800
Postage	6011	11,030	18,000	16,000
Professional services	6012	2,549	3,000	3,000
Repairs and maint	6013	102,610	108,000	108,000
Utilities	6014	81,319	110,000	110,000
Vehicle Operation	6015	16,477	60,000	25,000
Water purchased	6016	0	1,000	1,000
Equipment rental	6021	0	10,000	10,000
Meter Installation	6065	0	10,000	10,000
Chlorine	6066	12,902	30,000	40,000
Tools	6077	3	2,000	2,000
Consumables	6095	418	3,500	2,000
Adm Costs Reimb	6801	23,333	40,000	40,000
<b>Non-operating expense</b>	<b>4900</b>			
<b>Debt Service</b>	<b>700</b>			
Debt Service - Principal	6039	129,464	200,028	225,000
Debt Service - Interest	6040	4,895	9,478	12,000
Reserved Funds	6083	0	14,000	14,000
URAF payment	6160	18,932	0	20,000
<b>Total Expenditures</b>		<b>867,164</b>	<b>1,302,199</b>	<b>1,474,200</b>
<b>Total Revenues over (under) expenditures</b>		<b>81,643</b>	<b>31,947</b>	<b>124,668</b>

**Estimated Fund Balance June 30, 2016**

**4,126,476**

West Feliciana Parish  
Capital Outlay  
Fiscal Year 2015-16



## Capital Outlay - Buildings & Grounds LAMP

Allocated Funds for 1/1/14 - 6/30/14	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
<b>Bldgs &amp; Grds - 1914</b>					
		50,000	Fix Wiring Problems at Central Office		0.00
LAMP Bal 1/31/14			Fix Problems at Courthouse		
\$1,010,082.00			Build Climate Control Storage		
****Action of Council in May 19, 2014 Meeting		300,000	Lambert Lawsuit	Phelps Dunbar, Gary Keyser, Castille	<u>(300,000)</u>
					<u>(300,000)</u>

Allocated Funds for 7/1/14 - 6/30/15	Funding Source	Amount Allocated	Purpose of Allocation
<b>Bldgs &amp; Grds - 1914</b>			
		0.00	
LAMP Bal 3/31/15			
\$994,299			

### Capital Outlay Request for 2015/2016

1st Priority	Replace Roof at Jail	45,000
2nd Priority	Wash & Paint Old Courthouse& Repair	50,000
3rd Priority		<u>0</u>
		95,000

# Capital Outlay - Burnett Road LAMP

Allocated Funds for 1/1/14 - 6/30/14	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
<b>Burnett Rd Property -3168</b>					
LAMP Bal 1/31/14					
		763,135			
		<u>50,000</u>	***Money taken out for Concession - Council voted to put it back in Acct-Concession Stand Paid out of Recreation		
		813,135			
		200,000	Rodeo Arena/Music Performance	Coastal Steel for Shade Struct - Rodeo Arena	(41,830)
				Priefert Mfg - Rodeo Arena Framing	(96,108)
				Sykes Electrical at Rodeo Arena	(44,300)
				WW Grainger Light Fixtures - Rodeo Arena	(10,135)
				T.L. Enright - Cotton Trailers (Delivered)	<u>(9,750)</u>
					(202,123)
			***200,000 of above expenditures came out of LAMP-Parks & Rec. Paid the difference of 2,123		
Allocated Funds for 7/1/14 - 6/30/15	Funding Source	Amount Allocated	Purpose of Allocation		
		50,000	Design Work RV Park		0.00
		50,000	Design Work Permanent Stage	Mr. Couhig had stage made from cotton trailers and minimum funds came out of Parks & Rec	0.00
**Ordinance Passed December 15, 2014		40,000	Master Plan for Sports Park		0.00
		125,000	Complete Rodeo Arena/Press Box & Concession Stand	Aluminum Athletics-Mobile Press Box-Not Paid	(23,925)
					0.00
**Ordinance Passed March 23, 2015		250,000	Matching Funds-Land & Water Con. Grant		0.00
**Council Action of April 13, 2015		<u>120,000</u>	River Front Property-Viking Cruise Line		<u>0.00</u>
		635,000			(23,925)
LAMP Bal 3/31/15					
		654,446			
		<u>-41,311</u>	**Need to come out of LAMP to cover bal of expenditures for Rodeo Arena		
		613,135			
				*****All Burnett Road Funds Are Encumbered	

# Capital Outlay - General Fund LAMP

Allocated Funds for 1/1/14 - 6/30/14	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
<b>General Fund - 1825</b>					
		50,000	Animal Facility	<b>Between 7/1/14 - 12/24/14 We Spent:</b>	
LAMP Bal 1/1/14				Mueller-Meatal Bldg/Jelks Constr-Erectionof Bldg	(42,702)
\$2,328,611.39				DEMCO - Underground Transformer/Andrews Plumbing	(7,022)
		<u>50,000</u>	Wiring Council Room/Internet & Cable	Southern Elec / Douglas Audio Video /B & H/Full Compass	<u>(10,966)</u>
		100,000			(60,690)

Allocated Funds for 7/1/14 - 6/30/15	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
<b>General Fund - 1825</b>					
		200,000	Lambert Lawsuit	Phelps Dunbar, Castille, Willis Engineering Etc	(200,000)
					(200,000)
LAMP Bal 3/31/15					
\$1,942,747.93					

## Capital Outlay Request for 2015/2016

1st Priority	Dell Virtual Server	20,000
2nd Priority	2- Net App Storage Array Networks (SANS)	40,000
3rd Priority	Misc. Hardware for Server Room	<u>15,000</u>
		75,000

## Capital Outlay - Health Fund LAMP

Allocated Funds for 1/1/14 - 6/30/14	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
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Health Fund - 1890

LAMP Bal 1/1/14  
\$1,210,640.66

Allocated Funds for 7/1/14 - 6/30/15	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
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Health Fund - 1890

<p>****Action of the Council on April 13, 2015</p>	<p>592,500</p> <p><u>300,000</u></p> <p>892,500</p>	<p>Purchase Super Valu Bldg for Social Service Center</p> <p>Renovation of Super Valu Bldg for Social Service Center</p>	<p>0.00</p> <p>0.00</p>
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LAMP Bal 3/31/15  
\$1,431,339.58

### Capital Outlay Request for 2015/2016

1st Priority	No request at this time
2nd Priority	No request at this time
3rd Priority	No request at this time

# Capital Outlay - Parish Wide Road LAMP

Allocated Funds for 1/1/14 - 6/30/14	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
<b>0.00</b>					
Allocated Funds for 7/1/14 - 6/30/15	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
		100,000	Motor Grader	Scott Equipment -LGAP Paid Balance	(100,000)
Parish Road Fund - 1849		20,000	3/4 Ton Chassis Truck/3/4 F250 Ford	Obtained Quotes - <b>Have Not Purchased Yet</b>	(65,769)
		35,000	F350 Dually Truck	Obtained Quotes - <b>Have Not Purchased Yet</b>	(36,851)
LAMP Balance 1/31/14	1,525,822.01	7,500	Saw Cut Machine	W.W. Grainger - <b>Not Paid for Yet</b>	(7,200)
		6,000	Compaction/Tamper		0.00
		80,000	Leeboy Paver	Caterpillar Financial Ser-Asphalt Paver	(32,486)
		35,000	Vibratory Roller	Cat Financial Ser-Asphalt Drum Compactor	(17,339)
		30,000	Hardwood Sidewalk Improvement		0.00
		30,000	Lowboy Trailer for Paving Machine	Mike Gerald Trailer Depot - <b>Not Paid for Yet</b>	(17,355)
		0	Island Road-Partial Overlay	Council Did Not Approve Project	0.00
		150,000	Emulsion-Paving for Roadways		0.00
		50,000	Cold Mix Asphalt		0.00
		<u>50,000</u>	Traffic Maintenance Aggregates		<u>0.00</u>
		\$593,500			(277,000)
**Ordinance Adopted February 9, 2015		75,000	Graham Road Bridge		0.00
**Ordinance Adopted February 9, 2015		<u>100,000</u>	Island Road Low Water Bridge		<u>0.00</u>
		\$175,000			0.00
LAMP Balance 3/31/14	2,043,478.14			<b>Request for Road Maintenance (In No Particular Order)</b>	
Capital Outlay Request for 2015/2016				Galilee B.C. Road-Assuming Right of Way is Av	40,000.00
			<u>Road Barn's Request</u>	Audubon Road Widening	600,000
1st Priority	Pole Barn for Equipment	54,000		Freeland Road Remediation and stripping	150,000
2nd Priority	Shed for Gas Pumps (40x30)	18,000		Greenwood Road Rehabilitation	500,000
3rd Priority	Bob Cat with Trailer and Attachm	<u>60,000</u>		Parish Stripping Project (15 Miles Annually)	<u>150,000</u>
		132,000			1,440,000.00



# Capital Outlay - Road Improvement Fund LAMP

Allocated Funds for 1/1/14 - 6/30/14	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
	<b>Road Improvement - 1864</b>				
LAMP Bal 1/1/14 \$507,011.00		48,000	Emulsion for Road Repairs	**Used funds from operating budget thus far	<b>0.00</b>

Allocated Funds for 7/1/14 - 6/30/15	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
	<b>Road Improvement - 1864</b>				
		450,000	Bains Road Restoration Project	F.G. Sullivan	<b>(200,219)</b>
			Striping Aud Rd, Folks Rd, Joe Dan Rd.	Highway Graphics	<b>(44,000)</b>
LAMP Bal 3/31/15 \$316,915			Island Road Low Water Bridge Repalcement		<b><u>0.00</u></b> <b>(244,219)</b>

## Capital Outlay Request for 2015/2016

1st Priority	None at this time
2nd Priority	None at this time
3rd Priority	None at this time

# Capital Outlay - Recreation LAMP

Allocated Funds for 1/1/14 - 6/30/14	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
	Recreation -1940	70,000	Tennis Courts-Install New	Crescent Sports Systems	(42,360)
		<u>50,000</u>	Concession Stand - 4H Bldg	CXT Incorporated -Bldg Ordered	(61,000)
LAMP Bal 1/1/14	591,220.00	120,000		But Not Paid For Yet	(103,360)
				***Sports Park will pay difference on Bldg	

Allocated Funds for 7/1/14 -	Funding Source	Amount Allocated	Purpose of Allocation		Amount Spent
	Recreation -1940	15,000	Scagg Mower		0.00
		<u>30,000</u>	Enclose Tractor Shed	Reed Metal - Tractor Shade	(24,175)
LAMP Bal 3/31/15	408,485.00	45,000			(24,175)

Allocated Funds for 7/1/14 -	Funding Source	Amount Allocated	Purpose of Allocation		Amount Spent
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## Capital Outlay Request for 2015/2016

Enclose Basketball Pavillion	250,000	Putt Putt Golf Course		75,000
Add New Pavillion with Kitchen	60,000	Splash Pad		250,000
Commercial Grade Batting Cages	158,000	Amphitheater	(No Estimation of Cost at This Time)	<u>0.00</u>
				<b>793,000.00</b>

### Proposed Basketball Pavilion Enclosure Project

Residents will benefit from the proposed basketball pavilion enclosure by being able to participate in year-round sports/recreation programs. The Park can increase revenue from facility rentals and have accommodation to facilitate community events. Adding insulated garage doors, roof insulation, heating/ac units, retractable basketball hoops and multipurpose flooring will turn an outdoor basketball pavilion into a versatile indoor/outdoor facility catering to all the needs of renters and participants. The newly renovated facility will also serve as an emergency shelter during natural disasters.

### Proposed Softball/Baseball Batting Cages

Providing commercial batting cages at the Sports Park will further advance the baseball and softball amenities already provided to the public. These top of the line structures will provide safe designated area for participants to grow their skill development. The growing baseball/softball population in the area will utilize structure on a regular basis and in turn increase popularity of the sport, increase revenue to the Parish and provide a new activity for our local citizens.

### Proposed Putt Putt Golf

We would like to install a 18 hole miniature golf course which would be a great asset to the community. This is not only an activity for youth but will be used by high school students and adults as well. It would be great asset to our Park and can be used as a means of generating revenue.

**Amphitheater** - Significant interest in building a venue for arts, music and theatrical performances was expressed in the surveys of residents performed under the master plan exercise currently underway. Building this facility should be a goal of the Recreation Department but it will likely require additional financing in terms of grants or other outside sources of investments.

# Capital Outlay - Water Revenue Fund LAMP

Allocated Funds for 1/1/14 - 6/30/14	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
<b>Water Revenue - 1926</b>					
		70,000	Replacement of 3 Vehicles	La Federal Property Assistance	(41,200)
LAMP Bal 1/1/14					
\$319,731.00					

Allocated Funds for 7/1/14 - 6/30/15	Funding Source	Amount Allocated	Purpose of Allocation	Applicable Expenditures	Amount Spent
<b>Water Revenue - 1926</b>					
		24,000	Submersible Motor and 600 gpm Pump		0.00
LAMP Bal 3/31/15					
\$278,615.00					

## Capital Outlay Request for 2015/2016

1st Priority	Electric Well Panels	100,000
2nd Priority	4 Work Trucks	115,000
3rd Priority	Pole Barn for Equip	<u>24,000</u>
		239,000

# Appendix

### 2015-16 Parish Revenues

	2014-15	2015-16	Change	Percentage Change
<b>General Fund</b>	\$2,020,078	\$1,956,448	-\$63,630	-3.15%
<b>Road</b>	\$1,471,595	\$1,451,745	-\$19,850	-1.35%
<b>Health</b>	\$426,726	\$426,576	-\$150	-0.04%
<b>Criminal Court</b>	\$119,500	\$119,500	\$0	0.00%
<b>Economic Development</b>	\$254,788	\$274,218	\$19,430	7.63%
<b>Library</b>	\$387,483	\$388,000	\$517	0.13%
<b>Recreation</b>	\$1,131,700	\$1,183,706	\$52,006	4.60%
<b>Building &amp; Grounds</b>	\$805,654	\$805,104	-\$550	-0.07%
<b>Water</b>	\$1,334,146	\$1,598,868	\$264,722	19.84%
<b>Sewer</b>	\$164,552	\$137,150	-\$27,402	-16.65%
<b>TOTAL</b>	\$8,116,222	\$8,341,315	\$225,093	2.77%



### 2015-16 Parish Expenditures

	2014-15	2015-16	Change	Percentage Change
<b>General Fund</b>	\$1,874,452	\$1,838,828	-\$35,624	-1.90%
<b>Road</b>	\$1,456,200	\$1,404,413	-\$51,787	-3.56%
<b>Health</b>	\$292,424	\$379,624	\$87,200	29.82%
<b>Criminal Court</b>	\$99,740	\$99,740	\$0	0.00%
<b>Economic Development</b>	\$259,593	n/a *		
<b>Library</b>	\$414,248	\$417,647	\$3,399	0.82%
<b>Recreation</b>	\$1,017,014	\$1,060,842	\$43,828	4.31%
<b>Building &amp; Grounds</b>	\$717,941	\$761,044	\$43,103	6.00%
<b>Water</b>	\$1,302,199	\$1,474,200	\$172,001	13.21%
<b>Sewer</b>	\$159,723	\$135,334	-\$24,389	-15.27%
<b>TOTAL</b>	\$7,593,534	\$7,571,672	-\$21,862	-0.29%

\* To be determined by  
Economic Development  
Board

### 2015-16 Parish Salaries

	2014-15	2015-16	Change	Percentage Change
<b>Council *</b>	\$112,001	\$84,610	-\$27,391	-24.46%
<b>Secretary **</b>	\$0	\$63,367	\$63,367	100.00%
<b>President</b>	\$43,160	\$43,350	\$190	0.44%
<b>Finance Admin</b>	\$365,969	\$382,235	\$16,266	4.44%
<b>Planning &amp; Zoning</b>	\$88,775	\$89,700	\$925	1.04%
<b>Information Tech</b>	\$87,048	\$89,700	\$2,652	3.05%
<b>Development Services</b>	\$46,297	\$48,975	\$2,678	5.78%
<b>Road Crew</b>	\$920,750	\$878,813	-\$41,937	-4.55%
<b>Recreation Admin</b>	\$224,282	\$190,426	-\$33,856	-15.10%
<b>Recreation Maintenance</b>	\$329,732	\$372,291	\$42,559	12.91%
<b>Building &amp; Grounds</b>	\$141,541	\$146,626	\$5,085	3.59%
<b>Water ***</b>	\$636,123	\$760,980	\$124,857	19.63%
<b>Sewer ***</b>	\$76,946	\$0	-\$76,946	-100.00%
<b>Library</b>	\$228,240	\$258,947	\$30,707	13.45%
<b>TOTAL</b>	\$3,300,864	\$3,410,020	\$109,156	3.31%

\* Five Council members instead of seven starting in December

\*\* Newly authorized position

\*\*\* Sewer and Water personnel combined in new year

**WEST FELICIANA PARISH  
ESTIMATED FUND BALANCES - July 1, 2015**

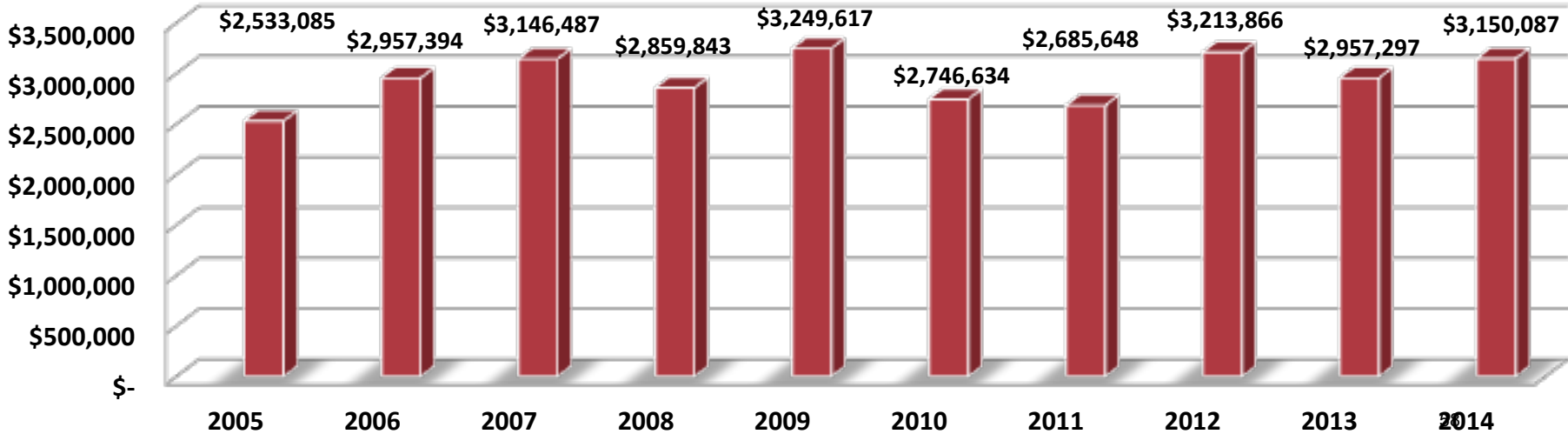
<b>Fund</b>	<b>Starting Balance</b>
<b>General Fund</b>	\$ 6,851,549
<b>Road Budget</b>	\$ 1,538,595
<b>Health</b>	\$ 1,403,403
<b>Solid Waste</b>	\$ 286,098
<b>Economic Development</b>	\$ 92,528
<b>Recreation</b>	\$ 505,978
<b>Building &amp; Grounds</b>	\$ 1,187,410
<b>Water</b>	\$ 1,034,152
<b>Total Sewers</b>	\$ 616,157
<b>Criminal Court</b>	\$ 81,446

**WEST FELICIANA PARISH  
BOND DEBT**

Department	Use	Bond Amount	Interest Rate	Paid Annually	Payout Year	Payoff Balances (as of 4/16/15)	Payout at Maturity
Water District No 13	Upgrade Water System	\$ 2,600,000	5.00%	\$ 150,696	2037	\$ 2,005,777	
Water District No 13	Relocate Bluffs Waterline	\$ 268,000	4.47%	\$ 34,542	2017	-	\$ 103,627
URAF Agreement No. 08947	Relocate Waterlines	\$ 91,228	0.00%	\$ 9,123	2025	\$ 82,105	-
URAF Agreement No. 09069	Relocate Waterlines	\$ 98,097	0.00%	\$ 9,810	2025	\$ 88,287	-
GOB Series 2008	Independence Sewer - From GF	\$ 340,000	3.69%	\$ 53,788	2018		\$ 161,365
USDA Rural Development	Solitude Sewer	\$ 429,000	4.25%	\$ 22,548	2046	\$ 389,014	-
USDA Rural Development	Solitude Sewer	\$ 236,000	4.75%	\$ 12,631	2046	\$ 214,529	-
Independence Sewer	Independence Sewer - From GF	\$ 253,000	3.38%	\$ 11,844	2052	\$ 250,551	-
Library Construction	New Library	\$ 3,500,000	2.00-3.25%	\$ 228,631	2032	-	\$ 3,969,725

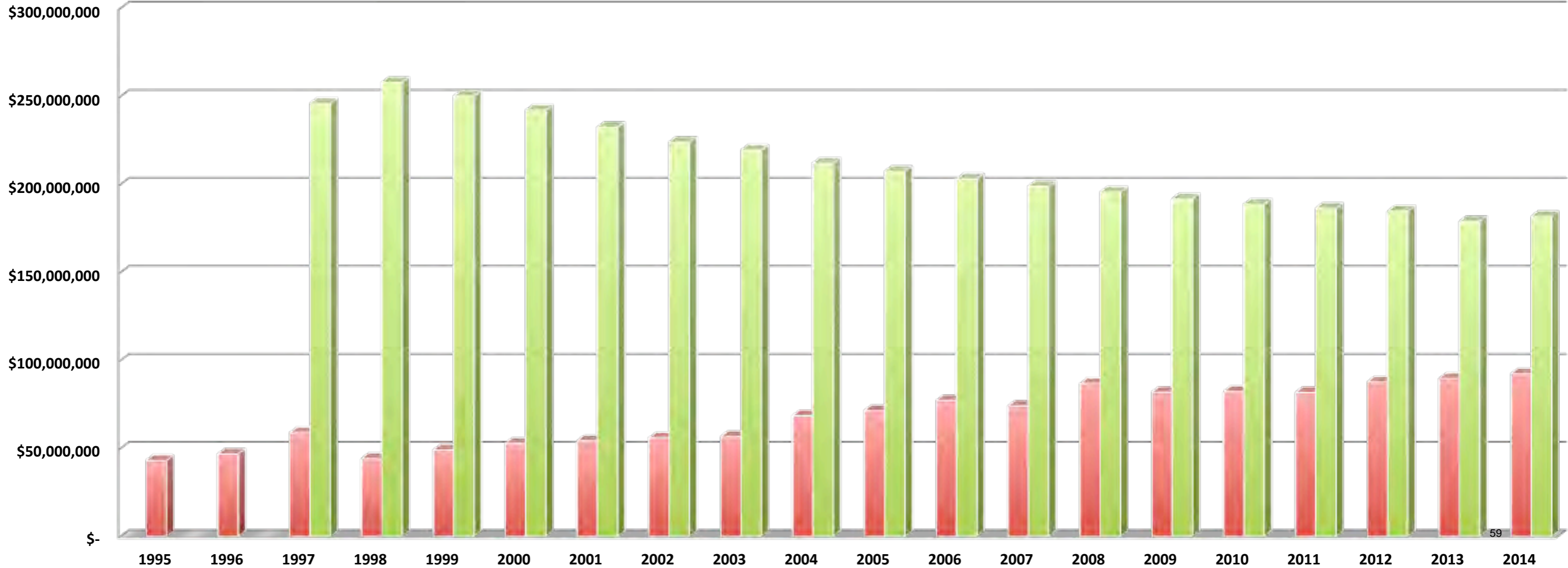
# Sales Tax Trend Analysis 2005-2014

■ Total Sales Tax



# Assessed Ad Valorum Value 1995-2014

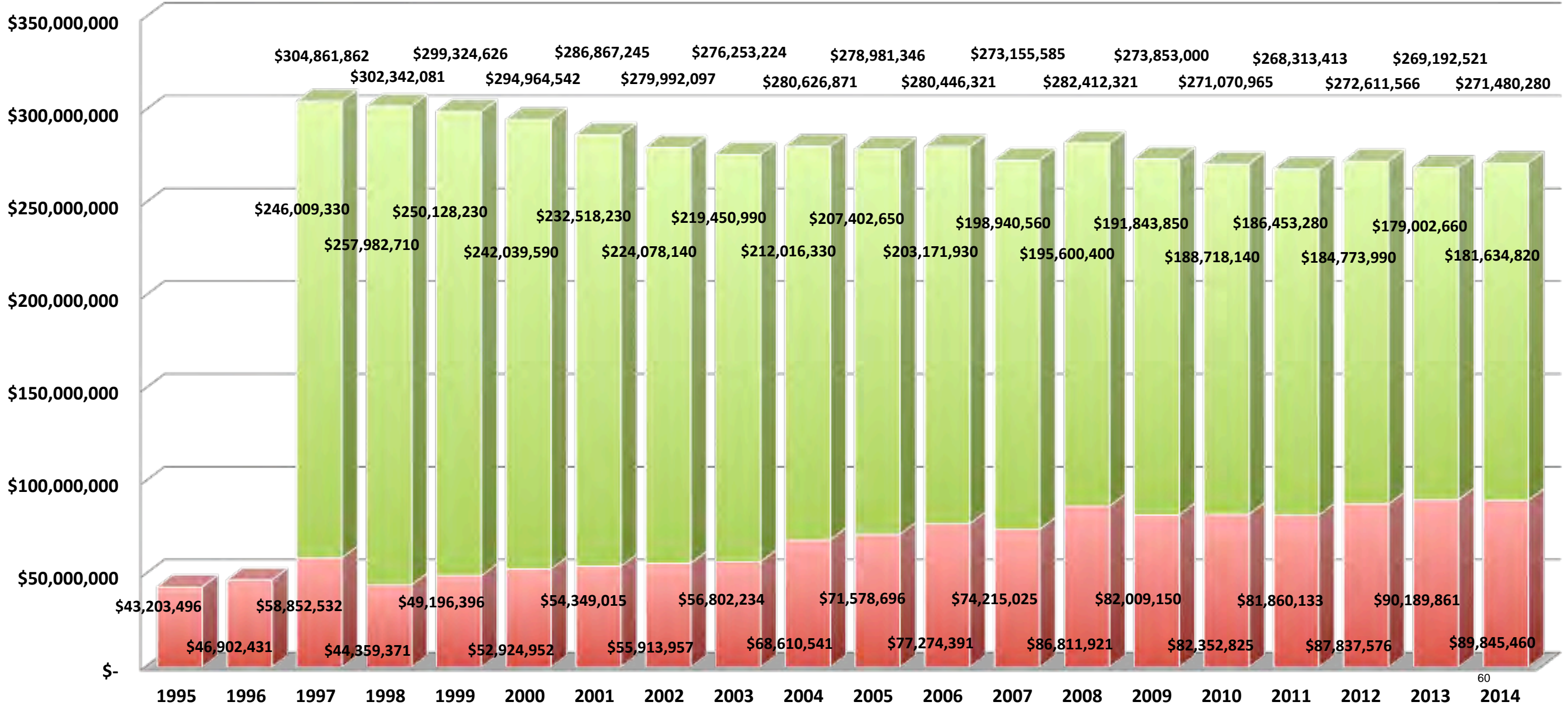
■ Non-Energy  
■ Energy





# Assessed Ad Valorem Value 1995-2014

■ Energy  
■ Non-Energy







## **LOCATION**

5934 Commerce Street  
Post Office Box 1511  
Saint Francisville, LA 70775

## **INFORMATION**

225.635.3864  
[www.wfparish.org](http://www.wfparish.org)

## **HOURS OF OPERATION**

8 AM - 5 PM  
Monday - Friday