

LAKE BORGNE BASIN LEVEE DISTRICT

	2015 Actual FYE June 30, 2015	Current Budget FYE June 30, 2016	Estimated Actual FYE June 30, 2016	Proposed Budget FYE June 30, 2017
Revenues				
Taxes	3,635,279	3,700,000	3,700,000	3,700,000
Intergovernmental	170,209	169,000	1,163,000	169,000
FEMA Grants	261,689	8,000	8,000	8,000
Charges for services:				
Permits	1,625	1,800	1,625	1,800
Oil and Gas Royalties				
Investment income	6,068	5,240	4,500	5,240
Cost sharing allocations to affiliates				
Miscellaneous	59,322	60	6,975	60
Total revenues	\$ 4,134,190	\$ 3,884,100	\$ 4,884,100	\$ 3,884,100
Expenditures				
Flood and drainage protection:				
Personnel services	2,428,568	2,244,600	2,244,600	2,213,900
Travel	383	600	600	1,100
Contractual services	743,405	632,650	632,650	177,950
Police Services				
Materials and supplies	779,361	567,500	1,717,500	436,850
Professional services	68,802	77,800	77,800	177,800
Other charges	264,890	113,300	113,300	630,850
Cost sharing allocations to affiliates	213,765	193,650	193,650	235,650
Machinery and equipment	209,733	54,000	54,000	52,000
Miscellaneous				
Total expenditures	\$ 4,708,907	\$ 3,884,100	\$ 5,034,100	\$ 3,926,100
Excess of revenues over expenditures	(574,716)	-	(150,000)	(42,000)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets				
Major maintenance				
Proceeds from long term debt				
Debt services				
Transfer to affiliates				
Litigation payments				
Total other financing sources (uses)	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ (574,716)	\$ -	\$ (150,000)	\$ (42,000)
BEGINNING FUND BALANCE	\$ 3,574,716	\$ 3,000,000	\$ 3,000,000	\$ 2,850,000
ENDING FUND BALANCE	\$ 3,000,000	\$ 3,000,000	\$ 2,850,000	\$ 2,808,000

LBBLD AUDIT PRESENTATION	2015 Actual FYE June 30, 2015	Current FYE June 30, 2016	Estimated Actual FYE June 30, 2016	Proposed Budget FYE June 30, 2017
Revenues				
Taxes	3,635,278	3,700,000	3,700,000	3,700,000
Intergovernmental	170,209	169,000	1,163,000	169,000
FEMA Grants	261,689	8,000	8,000	8,000
Charges for services:				
Permits	1,625	1,800	1,625	1,800
Oil & Gas Royalties				
Investment income	6,068	5,240	4,500	5,240
Cost Sharing Allocation from Affiliates				
Miscellaneous	59,321	60	6,975	60
Total revenues	\$ 4,134,190	\$ 3,884,100	\$ 4,884,100	\$ 3,884,100
EXPENDITURES - All Departments				
Salaries - Adm	272,924	262,000	262,000	262,000
Accrued Leave Expense - Adm				
Insurance Hospitalization - Adm	93,289	85,000	85,000	25,000
State Retirement Expense - Adm	98,004	91,600	91,600	91,600
Federal FICA Expense - Adm	3,714	3,900	3,900	3,900
Salaries - Maint	492,274	500,000	500,000	809,250
Accrued Leave Expense - Maint				
Uniform Expense - Maint	594	400	400	400
Insurance Hospitalization - Maint	95,074	99,000	99,000	161,500
State Retirement Expense - Maint	147,496	136,500	136,500	215,800
Federal FICA Expense - Maint	5,355	5,700	5,700	10,300
Salaries - Police				50,000
Accrued Leave Expense - Police				
Uniform Expense - Police				
Insurance Hospitalization - Police				10,000
State Retirement Expense - Police				14,000
Federal FICA Expense - Police				600
Salaries - Pump	837,389	718,500	718,500	359,250
Insurance Hospitalization - Pump	141,721	145,000	145,000	72,500
State Retirement Expense - Pump	230,227	186,600	186,600	93,300
Federal FICA Expense - Pump	10,506	10,400	10,400	5,200
Retirees Hospitalization - Adm				10,000
Retirees Hospitalization - Levee Maintenance				25,000
Retirees Hospitalization - Police				
Retirees Hospitalization - Pump				25,000
Personnel Services	\$ 2,428,568	\$ 2,244,600	\$ 2,244,600	\$ 2,244,600
Travel & Meeting Expense - Adm	308	500	500	500
Travel & Meeting Expense - Maint	75	100	100	100
Travel & Meeting Expense - Police				
Travel	\$ 383	\$ 600	\$ 600	\$ 600
Repairs and Maint to Office - Adm	8,354	1,400	1,400	1,400
Advertise and Office Journal - Adm	13,560	8,050	8,050	8,050
Repairs and Maint - Equipment - Adm				
Utilities and Telephone - Adm	21,119	20,550	20,550	20,550
Dues and Subscriptions - Adm	664	500	500	500
Insurance - General - Adm	63,636	68,000	68,000	65,800
Insurance Workmen Compensation - Adm	6,888	6,300	6,300	6,300
Insurance General Claims - Adm	98,636	103,000	103,000	101,200
Contractual Services - Adm	14,298	12,900	12,900	12,900
FEMA Expenses - Adm				
Civil Service Assessment - Adm	7,668	8,200	8,200	2,000
Repairs and Maint to Office - Maint				
Repairs and Maint - Equipment - Maint	120,358	116,500	116,500	112,150

Utilities and Telephone - Maint	6,631	6,600	6,600	6,400
Levee Maintenance and Disposal - Maint				
High Water Debris - Maint				
Insurance -General - Maint				
Insurance Workmen Compensation - Maint	23,061	25,000	25,000	22,500
Insurance General Claims - Maint				
Contractual Services - Maint	69,248	9,000	9,000	9,000
Civil Service Assessment - Maint				3,000
Insurance - General - Pump	155,910	155,500	155,500	156,500
Repairs and Maint - Equipment - Police				5,000
Utilities and Telephone - Police				200
Insurance -General - Police				3,000
Insurance Workmen Compensation - Police				2,500
Insurance Workmen Compensation Pump	50,046	38,000	38,000	38,000
Contractual Services Pump	435	1,400	1,400	1,400
Civil Service Assessment - Police				200
Storage Units Rental adm	6,395	6,500	6,500	6,500
Civil Service Assessment				3,000
State Election Cost	33,656			
Bank Service Charges	432	500	500	500
Finance and Late Fee Charges	32			
Utilities and Telephone Pump	42,379	44,750	44,750	44,750
Contractual Services	\$ 743,405	\$ 632,650	\$ 632,650	\$ 633,300
Office Expenses and Supplies - Adm	9,723	8,500	8,500	8,500
Fuel, Oil, Etc. - Adm				
Office Expenses and Supplies - Maint	14,307	25,000	25,000	25,500
Fuel, Oil, and Tires, Etc - Maint	49,572	66,000	66,000	63,800
Repairs and Maint - Equipment Pump	75,042	150,000	300,000	150,000
Gen Expenses and Supplies Pump	7,189	9,000	9,000	9,000
Fuel, Oil, and Tires, Etc. Pump	238,105	209,000	209,000	209,000
Office Expenses and Supplies - Police				1,500
Fuel, Oil, and Tires, Etc. - Police				2,200
Levee Special Projects	385,423	100,000	1,100,000	70,000
Pump Stations- Special Projects				30,000
Materials and Supplies	\$ 779,361	\$ 567,500	\$ 1,717,500	\$ 569,500
Atty's Contracts - Adm	39,172	50,000	50,000	50,000
Computer Consulting - Adm	7,705	5,000	5,000	5,000
Legal Fees - Adm				
Auditing Fees - Adm	4,250	5,000	5,000	5,000
Payroll Service - Adm	7,475	7,600	7,600	7,600
Professional Fees - Adm	10,200	10,200	10,200	10,200
Computer Consulting - Maint				
Computer Consulting - Police				
Dispatching Contract				
Levee Lifts & Armoring - Special Projects				
Foreshore Protection - Special Projects				
Safe House & Building - Special Projects				
Record-Lands-easements-ROW-Special Projects				
Mapping, Land, ROW - Special Projects				
Professional Services	\$ 68,802	\$ 77,800	\$ 77,800	\$ 77,800
Miscellaneous - Pump		150	150	150
Lawsuit Settlement	150,500			
Ad Val Tax Coll Fee - Assessor - Adm	13,500	13,500	13,500	13,500
Ad Val Tax Coll Fee - Sheriff - Adm	98,994	99,000	99,000	99,000
Miscellaneous - Adm				
Miscellaneous - Maint	1,895	650	650	
Miscellaneous - Police				
Other Charges	\$ 264,890	\$ 113,300	\$ 113,300	\$ 112,650

Reimburse to SLFPA-E - Adm	162,618	193,650	193,650	235,650
Reimb to OLD	51,147			
Cost Sharing Allocations to Affiliations	\$ 213,765	\$ 193,650	\$ 193,650	\$ 235,650
Furn ,Office, Comp Equip Purch - Adm				
Equipment/Computer Purchases - Maint	204,734	52,000	54,000	50,000
Equipment/Computer Purchases - Police				
Equipment/Computer Purchases - Pumps	4,999	2,000		2,000
Machinery and Equipment	\$ 209,733	\$ 54,000	\$ 54,000	\$ 52,000
Total Expenses	\$ 4,708,906	\$ 3,884,100	\$ 5,034,100	\$ 3,926,100
Net Income	\$ (574,716)	\$ -	\$ (150,000)	\$ (42,000)

LAKE BORGNE BASIN LEVEE DISTRICT

	2015 Actual FYE June 30, 2015	Current Budget FYE June 30, 2016	Estimated Actual FYE June 30, 2016	Proposed Budget FYE June 30, 2017
<u>REVENUES:</u>				
Taxes	3,635,279	3,700,000	3,700,000	3,700,000
Intergovernmental	170,209	169,000	1,163,000	169,000
FEMA Grants	261,689	8,000	8,000	8,000
Permits	1,625	1,800	1,625	1,800
Oil and Gas Royalites				
Investment income	6,068	5,240	4,500	5,240
Cost Sharing Allocation from Affiliates				
Miscellaneous	59,321	60	6,975	60
Total revenues	\$ 4,134,190	\$ 3,884,100	\$ 4,884,100	\$ 3,884,100
<u>EXPENDITURES - All Departments</u>				
Administration & Executive	937,230	855,850	855,850	829,450
Levee Systems	1,124,577	1,093,450	1,093,450	1,540,900
Police	-	-	-	89,200
Pump Stations	1,788,949	1,668,300	1,818,300	1,172,050
Special Projects	535,923	100,000	1,100,000	70,000
Retirees	-	-	-	60,000
Machinery and equipment	209,733	54,000	54,000	52,000
Ad Valorem Tax Collection Fee-Assessor & Sheriff	112,494	112,500	112,500	112,500
Total expenditures	\$ 4,708,906	\$ 3,884,100	\$ 5,034,100	\$ 3,926,100
Excess of revenues over expenditures	(574,716)	-	(150,000)	(42,000)
BEGINNING FUND BALANCE	3,574,716	\$ 3,000,000	\$ 3,000,000	\$ 2,850,000
ENDING FUND BALANCE	\$ 3,000,000	\$ 3,000,000	\$ 2,850,000	\$ 2,808,000

LBBLD MANAGEMENT PRESENTATION	2015 Actual FYE June 30, 2015	Actual Budget FYE June 30, 2016	Estimated Actuals FYE June 30, 2016	Proposed Budget FYE June 30, 2017
REVENUES:				
Taxes	3,635,278	3,700,000	3,700,000	3,700,000
Intergovernmental	170,209	169,000	1,163,000	169,000
FEMA Grants	261,689	8,000	8,000	8,000
Permits	1,625	1,800	1,625	1,800
Oil & Gas Royalties				
Investment income	6,068	5,240	4,500	5,240
Cost Sharing Allocation from Affiliates				
Miscellaneous	59,321	60	6,975	60
Total revenues	\$ 4,134,190	\$ 3,884,100	\$ 4,884,100	\$ 3,884,100
EXPENDITURES				
Salaries - Office	272,924	262,000	262,000	262,000
Accrued Leave Expense				
State Retirement Expense	98,004	91,600	91,600	91,600
FICA Expense-Office	3,714	3,900	3,900	3,900
Insurance Hospitalization	93,289	85,000	85,000	25,000
Travel and Meeting, Etc.	308	500	500	500
Reimb to SLFPAE	213,765	193,650	193,650	235,650
Dues and Subscriptions	664	500	500	500
Auditing Fees - Adm	4,250	5,000	5,000	5,000
Atty's Contracts - Adm	39,172	50,000	50,000	50,000
Legal Fees - Adm				
Contractual Services	14,298	12,900	12,900	12,900
Civil Service Assessment	7,668	8,200	8,200	2,000
Insurance Workmen Compensation	6,888	6,300	6,300	6,300
Repairs and Maint - Office	8,354	1,400	1,400	1,400
Repairs and Maint - Equipment				
Professional Fees - Adm	10,200	10,200	10,200	10,200
Advertise and Office Journal	13,560	8,050	8,050	8,050
Utilities and Telephone	21,119	20,550	20,550	20,550
Insurance - General - Adm	63,636	68,000	68,000	65,800
Insurance General Claims				
Payroll Service - Adm	7,475	7,600	7,600	7,600
Office Expenses and Supplies	9,723	8,500	8,500	8,500
Computer Consulting-Adm	7,705	5,000	5,000	5,000
Fuel, Oil, Etc.				
Miscellaneous	40,515	7,000	7,000	7,000
FEMA Expenses				
Total Administrative & Executive	\$ 937,230	\$ 855,850	\$ 855,850	\$ 829,450
Retirees Hospitalization - Adm				10,000
Retirees Hospitalization - Levee Maintenance				25,000
Retirees Hospitalization - Police				
Retirees Hospitalization - Pump				25,000
Total Retirees	\$ -	\$ -		\$ 60,000
Salaries - Maintenance	492,274	500,000	500,000	809,250
Accrued Leave Expense				
State Retirement Expense	147,496	136,500	136,500	215,800
FICA Expense	5,355	5,700	5,700	10,300
Insurance Hospitalization	95,074	99,000	99,000	161,500
Uniform Expense	594	400	400	400
Travel and Meetings	75	100	100	100
Contractual Services	69,248	9,000	9,000	9,000
Civil Service Assessment				3,000
Insurance Workmen Compensation	23,061	25,000	25,000	22,500

Levee Maintenance and Disposal				
Repairs and Maint - Office				
Repairs and Maint - Equipment	120,358	116,500	116,500	112,150
Utilities and Telephone	6,631	6,600	6,600	6,400
Insurance - General - Maint	98,636	103,000	103,000	101,200
Insurance General Claims				
Gen Expense and Supplies	14,307	25,000	25,000	25,500
Fuel, Oil, and Tires, Etc	49,572	66,000	66,000	63,800
Miscellaneous	1,895	650	650	
Emergency Ops/Hurricane Exp				
High Water Debris				
Total Levee Maintenance	\$ 1,124,577	\$ 1,093,450	\$ 1,093,450	\$ 1,540,900
Salaries - Police				50,000
Accrued Leave Expense				
State Retirement Expense				14,000
Federal FICA Expense				600
Insurance Hospitalization				10,000
Uniform Expense				
Travel and Meetings, Etc.				
Contractual Services				
Civil Service Assessment				200
Insurance Workmen Compensation				2,500
Repairs and Maint - Office				
Repairs and Maint - Equipment				5,000
Utilities and Telephone				200
Insurance - General - Police				3,000
Insurance General Claims				
Gen Expenses and Supplies				1,500
Fuel, Oil, and Tires, Etc.				2,200
Miscellaneous				
Emergency Ops/Hurricane Exp				
Total Police Services	\$ -	\$ -		\$ 89,200
Salaries - Pumps	837,389	718,500	718,500	359,250
Accrued Leave Expense				
State Retirement Expense	230,227	186,600	186,600	93,300
Federal FICA Expense	10,506	10,400	10,400	5,200
Insurance Hospitalization	141,721	145,000	145,000	72,500
Uniform Expense				
Travel and Meetings, Etc.				
Contractual Services	435	1,400	1,400	1,400
Civil Service Assessment				3,000
Insurance Workmen Compensation	50,046	38,000	38,000	38,000
Repairs and Maint - Office				
Repairs and Maint - Equipment	75,042	150,000	300,000	180,000
Utilities and Telephone	42,379	44,750	44,750	44,750
Insurance - General - Pump	155,910	155,500	155,500	156,500
Insurance General Claims				
Gen Expenses and Supplies	7,189	9,000	9,000	9,000
Fuel, Oil, and Tires, Etc.	238,105	209,000	209,000	209,000
Miscellaneous		150	150	150
Emergency Ops/Hurricane Exp				
Total Pump Station Expenses	\$ 1,788,949	\$ 1,668,300	\$ 1,818,300	\$ 1,172,050
Lawsuit Expense	\$ 150,500			
Pump Stations- Special Projects				
Levee Special Projects	385,423	100,000	1,100,000	70,000
Total Special Levee/Construction Projects	\$ 535,923	\$ 100,000	\$ 1,100,000	\$ 70,000
Equipment/Computer Purchases - Police				

Equipment/Computer Purchases - Pumps	4,999	2,000		2,000
Furn , Office, Comp Equip Purch - Adm				
Equipment/Computer Purchases - Maint	204,734	52,000	54,000	50,000
Total Machinery and Equipment	\$ 209,733	\$ 54,000	\$ 54,000	\$ 52,000
JP Fee AdVal Tax Sherf Office - Adm				
JP Fee AdVal Tax Assor Office - Adm				
Ad Val Tax Coll Fee - Assessor - Adm	13,500	13,500	13,500	13,500
Ad Val Tax Coll Fee - Sheriff - Adm	98,994	99,000	99,000	99,000
Total Sheriff Pension/Assessor Expenses	\$ 112,494	\$ 112,500	\$ 112,500	\$ 112,500
Total Expenses	\$ 4,708,906	\$ 3,884,100	\$ 5,034,100	\$ 3,926,100
Net Income	\$ (574,716)	\$ -	\$ (150,000)	\$ (42,000)