



SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST

March 19, 2015

COMMISSIONERS

Stephen V. Estopinal, P.E., P.L.S. - *President*
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Richard A. Luettich, Jr., ScD
Kelly J. McHugh, P.E., P.L.S.

President Stephen V. Estopinal and Board of Commissioners
Southeast Louisiana Flood Protection Authority – East (SLFPA-E)
UNO Technology Park
CERM Building Suite 422
2045 Lakeshore Drive
New Orleans, Louisiana 70122

REGIONAL DIRECTOR

Robert A. Turner Jr., P.E., CFM

EAST JEFFERSON LEVEE DISTRICT

Fran Campbell, CPA - *Executive Director*
203 Plauche Court
Harahan, LA 70123
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LAKE BORGNE BASIN LEVEE DISTRICT

Nicholas P. Cali - *Executive Director*
P.O. Box 216
6136 E. St. Bernard Highway
Violet, LA 70092
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ORLEANS LEVEE DISTRICT

Gerard J. Gillen, III, P.E. - *Executive Director*
6920 Franklin Ave
New Orleans, LA 70122
504.286.3100 | admin@orleanslevee.com

Dear Commissioners:

The enclosed proposed budget for the fiscal year ending June 30, 2016 has been completed by the staff and management of the Lake Borgne Basin Levee District (LBBLD). Once the full Authority evaluates the budget and gives its approval, with changes if necessary, the budget is adopted and then sent to the State of Louisiana's Joint Legislative Committee on the Budget by April 1, 2015.

Budget Assumptions

REVENUES:

Lake Borgne Basin Levee District's total revenues are budgeted at \$3,771,600. Of this amount \$3,700,000 is anticipated from Ad Valorem Taxes.

EXPENDITURES:

Total Personnel Services are budgeted at \$2,320,000. Considering such, no additional employees are scheduled to be hired for the new fiscal year, the two retirees will not be replaced, and performance adjustments will not be granted. In addition, we plan to eliminate all temporary labor and the use of a deputy with four trustees.

Total Contractual Services are budgeted at \$42,600; this amount includes payroll services, storage unit rental, Association of Levee Board dues, and vegetation control representing \$29,300 of the total.

Materials and Supplies are budgeted at \$373,000; this amount includes fuel for both levee and pump station operations representing \$260,000. Another \$50,000 is budgeted for supplies used in-house for repairs and maintenance.

Professional Services are budgeted at \$170,200; this amount includes attorney fees of \$50,000 and consultant fees of \$100,000 in connection with ongoing projects.

Other Charges are budgeted at \$621,150; this amount includes \$326,500 for insurance expenses, \$210,000 for repairs by vendors on pump station and levee equipment, and \$45,000 for monthly utilities

Total Cost Sharing Allocations to Affiliates are budgeted at \$193,650. The Authority, with cooperation from each affiliate, has developed an expense reimbursement arrangement. The District has budgeted \$193,650 to SLFPA-E per SLFPA-E's projections. These same expenditures are treated as revenues in the receiving affiliate.

Machinery and Major Equipment is budgeted at \$50,000; this amount includes one ¾-ton pick-up truck.

NET EXPENDITURES OVER REVENUES:

Lake Borgne Basin Levee District is forecasting a breakeven budget. The estimated available funds at the beginning and end of the fiscal year will amount to \$4,000,000.

Sincerely,

/s/ *Nicholas P. Cali*

Nicholas P. Cali
Executive Director

NPC:mab

LAKE BORGNE BASIN LEVEE DISTRICT

STATE OF LOUISIANA

TWELVE MONTHS ENDING JUNE 30, 2016 (based on existing millage)

REVENUES:	2014 Actual JUNE 30, 2014	Estimated Actual JUNE 30, 2015	Proposed Budget JUNE 30, 2016
Taxes	\$ 3,300,350	\$ 3,537,500	\$ 3,587,500
Intergovernmental	295,430	177,000	177,000
Insurance proceeds	0		
Charges for services:			
Permits	1,825	1,800	1,800
Rents and leases			
Oil and gas royalties	-	-	-
Investment income	6,924	5,240	5,240
Cost sharing allocations from affiliates	1,200	0	-
Miscellaneous	53,276	60	60.00
Total revenues	3,659,004	3,721,600	3,771,600
EXPENDITURES			
FLOOD AND DRAINAGE PROTECTION:			
Personnel services	2,340,655	2,488,950	2,320,000
Travel	637	1,000	1,000
Contractual services	36,729	42,500	42,600
Materials and supplies	419,400	370,500	373,000
Professional services	595,150	343,200	170,200
Other charges	556,587	760,650	621,150
Cost sharing allocations to affiliates	191,636	218,500	193,650
Machinery and equipment	22,199	179,000	50,000
Hurricane expenses			
Total expenditures	4,162,992	4,404,300	3,771,600
Excess of revenues over expenditures	(503,988)	(682,700)	(0)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	0	0	0
Major maintenance	0	0	0
Proceeds from long term debt	0	0	0
Debt services	0	0	0
Collections of Algiers' taxes	0	0	0
Transfer to Non-Flood operations	0	0	0
Transfer to affiliates	0	0	0
Katrina insurance adjustments	0	0	0
Litigation payments	0	0	0
Total other financing sources (uses)	0	0	0
NET CHANGES IN FUND BALANCES	(503,988)	(682,700)	(0)
CASH BALANCE AT BEGINNING OF YEAR	-	4,687,000	4,004,300
CASH BALANCE AT END OF YEAR	\$ -	\$ 4,004,300	\$ 4,004,300

LAKE BORGNE BASIN LEVEE DISTRICT

ACCOUNT DESCRIPTION	Existing Millage			
	ACTUAL PER AUDIT FYE 6/30/14	ESTIMATED ACTUAL FYE 6/30/15	PROPOSED BUDGET FYE 6/30/16	
REVENUES				
AD VALOREM TAXES INC	3,406,708	3,650,000	3,700,000	Anticipated Annual Increase
SHERIFF PENSION COST	(106,359)	(112,500)	(112,500)	0
REVENUE SHARING INCOME	163,000	163,000	163,000	Revenue received over past 20 years. In normal years, 3 equal payments
RECEIPTS FROM EJLD	585	-	-	-
RECEIPTS FROM OLD	615	-	-	-
RECEIPTS FROM SLFPA-E	-	-	-	-
INT INCOME BANK ACCTS	6,924	5,240	5,240	-
CPRA/DNR CONTRACT-HOPEDALE STR	-	-	-	-
CPRA/DNR CONTRACT-VIOLET SIPHN	7,731	6,000	6,000	-
CPRA/DOTD RECEIPTS POST KATRIN	-	-	-	-
LWCC DIVIDENDS/REFUNDS/INT.	52,779	-	-	-
IN-KIND GRANT THRU SBPG/HMGP	-	-	-	-
MISC. INCOME	497	-	-	-
PERMIT FEES INCOME	1,825	1,800	1,800	-
FEMA GRANTS INCOME	124,699	8,000	8,000	-
REFUNDED INSURANCE PREMIUMS	-	60	60	-
TOTAL REVENUES	3,659,004	3,721,600	3,771,600	

LAKE BORGNE BASIN LEVEE DISTRICT

ACCOUNT DESCRIPTION	Existing Millage			
	ACTUAL PER AUDIT FYE 6/30/14	ESTIMATED ACTUAL FYE 6/30/15	PROPOSED BUDGET FYE 6/30/16	
EXPENSES				
EMP MVR & EAP EXPENSE	1,489	1,500	1,500	-
EMPLOYEE DRUG SCREENING	2,178	2,200	2,200	-
FICA/MEDICARE TAX EXP ADMIN	3,464	3,900	3,900	0
GROUP INSURANCE EXPENSE ADM	84,609	85,000	85,000	0
LICENSES & FEES-ADMIN	350	100	100	-
ER SH RTMT CONTRIBUTIONS ADM	74,476	91,600	91,600	0
SALARIES/ADM & EXEC	252,505	262,000.00	262,000	No Merit Increases
WORKERS COMP - ADMIN	6,579	6,300	6,300	0
FICA/MCARE TAX EXP LEV	5,215	5,700	5,700	0
GROUP INS EXP LEVEES	89,337	89,500	99,000	2015 Estimated Actual including 10.8% INCREASE
ON JOB INJURY EXP LEVEES	-	1,500	1,500	-
TEMPORARY LABOR - LEVEES	-	4,000	-	Eliminate all temp labor
LICENSES & FEES LEVEES	1,203	1,000	650	Stop paying for: CDL Licenses, TWIC Cards, Pesticide Applicator
ER SH RTMT CONTRIBUTIONS LEVEE	128,275	136,500	136,500	0
SALARIES - LEVEES	482,606	500,000	500,000	No Merits; No new employees
UNIFORMS LEVEES	120	400	400	0
WORKERS COMP LEVEES	24,233	25,000	25,000	0
CONTRACT POLICE DETAIL	45,820	57,000	-	Unable to fund Deputy for 4 Trustees
FICA/MCARE TAX EXP PUMPS	9,884	11,000	10,400	=Proposed Salaries * 1.45%
GROUP INS EXP PUMPS	138,467	137,500	145,000	Not replacing 2 retirees; PLUS 10.8% INCREASE
ON JOB INJURY EXP PUMPS	-	-	-	-
LICENSES & FEES-PUMPS	30	50	150	-
ER SH RTMT CONTR PUMPS	159,017	210,000	186,600	Ratio of Estimated Actual RTMT to Estimated Actual Salaries X Budgeted Salaries
SALARIES/PUMPS	782,090	808,500	718,500	No Merits: Figure shows 2 retirees not replaced
WORKERS COMP PUMPS	48,707	48,700	38,000	Current average per employee less 2 retirees
Personnel services	2,340,655	2,488,950	2,320,000	
CONVENTION/WORKSHOP ADM	-	-	-	-
DUES & MEMBERSHIP FEES ADM	410	400	400	
TRAVEL EXPENSE ADM	227	500	500	-
CONVTN/WKSH/TRNING-LEVEES	-	100	100	-
CONVTN/WKSH/TRANING-PUMPS	-	-	-	-
Travel	637	1,000	1,000	

LAKE BORGNE BASIN LEVEE DISTRICT

ACCOUNT DESCRIPTION	Existing Millage			
	ACTUAL	ESTIMATED	PROPOSED	
	PER AUDIT FYE 6/30/14	ACTUAL FYE 6/30/15	BUDGET FYE 6/30/16	
ALARM MONITORING	243	400	500	Anticipated Annual Increase
STORAGE UNIT RENT-POST KATRINA	5,820	6,500	6,500	0
ASSN OF LEVEE BOARDS	495	500	500	-
BANK SERVICE CHARGES	409	500	500	-
CELL PHONE CHARGES -ADMIN	1,658	1,700	1,700	-
CIVIL SERVICE FEE	5,812	7,700	7,700	-
CLEANING SERVICES	4,864	4,100	4,100	-
TRASH DISPOSAL - ADMIN	1,972	2,300	2,300	-
MAINT. CONTRACT OFFICE EQ	2,170	1,600	1,600	-
PAYROLL SERVICES	7,206	7,600	7,600	-
PEST CONTROL	670	700	700	-
VEGETATION CONTROL	4,540	7,500	7,500	-
TRASH DISPOSAL - PUMPS	870	1,400	1,400	-
Contractual services	36,729	42,500	42,600	
OFFICE SUPPLIES/EXP ADM	7,922	7,500	7,500	-
POSTAGE	934	1,000	1,000	-
TECHNOLOGICAL IMP ADM	2,457	-	-	-
SMALL EQUIPMENT - ADMIN	2,679	-	-	-
FUEL LEVEES	63,696	60,000	60,000	-
LUBRICANTS LEVEES	2,966	6,000	6,000	-
MISC. EXPENSE LEVEE	450	-	-	-
SUPPLIES LEVEES	24,524	25,000	25,000	-
R & M HOPEDALE STRUCTURE - OCPR	-	1,000	1,000	-
R & M IN HOUSE LEVEES	55,072	50,000	50,000	-
REPAIRS & MAINT CAERNARVON	163	500	500	-
TECHNOLOGICAL IMP LEVEES	2,411	-	-	-
SMALL EQUIPMENT - LEVEES	7,089	1,000	2,000	weed eaters, herbicide pumps, lawnmower, chain saw, etc.
FUEL - PUMPS	237,302	200,000	200,000	-
LUBRICANTS/FLUIDS - PUMPS	736	9,000	9,000	-
SUPPLIES PUMPS	8,529	9,000	9,000	-
SMALL EQUIPMENT - PUMPS	428	500	2,000	-
Materials and supplies	419,400	370,500	373,000	
ACCOUNTANT/FINANCIAL ADVISOR	10,200	10,200	10,200	-
ATTORNEY FEES	79,688	50,000	50,000	-
AUDITOR - CONSULTANT	4,464	5,000	5,000	-
COMPUTER CONSULTANTS	5,205	7,000	5,000	New system installed in prior fiscal year
OTHER CONSULTANTS	495,592	271,000	100,000	Reduction in use of Consultants
Professional services	595,150	343,200	170,200	

LAKE BORGNE BASIN LEVEE DISTRICT

ACCOUNT DESCRIPTION	Existing Millage			
	ACTUAL PER AUDIT FYE 6/30/14	ESTIMATED ACTUAL FYE 6/30/15	PROPOSED BUDGET FYE 6/30/16	
ADVERTISING	1,496	11,000	8,000	Contracts to be let
STATE ELECTION COSTS	-	36,500	-	No Election anticipated for FYE 6/30/16
BLDG. MAINTENANCE & REPAIRS	16,581	1,400	1,400	-
MISC. EXPENSE ADM	-	-	-	-
OFFICIAL JOURNAL	25	50	50	-
RECORDING FEES	1,241	-	-	-
TELEPHONE & INTERNET EXP ADM	8,573	8,850	8,850	-
UTILITIES ADM	11,087	10,000	10,000	-
GENERAL LIABILITY INS EXPENSE	326,132	326,500	326,500	-
INS DEDUCT PAID & OUT OF POCKET	-	-	-	-
CELL PHONE CHARGES - LEVEES	1,582	1,600	1,600	-
R&M BY VENDORS/EQUIP LEVEES	41,835	60,000	60,000	-
R&M LEVEES - FEMA PROJECTS	33,749	-	-	-
REPAIRS & MAINT VIOLET SIPHON	1,344	-	-	-
REPAIRS & MAINT NEW BAYOU DUPRE	-	-	-	Unable to save money for dewatering
REPAIRS & MAINT OLD BAYOU DUPRE	-	5,000	5,000	-
UTILITIES - CONTROL STRUCTURES	5,137	5,000	5,000	-
CELL PHONE CHARGES - PUMPS	3,158	3,200	3,200	-
R&M PUMPS - FEMA PROJECTS	-	-	-	-
REPAIRS & MAINT PUMPS	64,312	150,000	150,000	-
TELEPHONE EXPENSE PUMPS	5,702	6,550	6,550	-
UTILITIES PUMPS	34,636	35,000	35,000	-
SETTLEMENTS EXP	0	100,000	0	
Other charges	556,587	760,650	621,150	
REIMBURSEMENTS TO SLFPAE - ADM	145,350	175,000	193,650	NUMBER PROVIDED BY SLFPA-E
REIMBURSEMENTS TO EJLD - ADM	-	-	-	-
REIMBURSEMENTS TO OLD - ADM	46,285	43,500	-	No OLD support for sector gate maintenance
Cost sharing allocations to affiliates	191,636	218,500	193,650	
EQ ACQ PUMP STATION	0	0	0	
CAPITAL OUTLAYS	22,199	179,000	50,000	absolute minimum purchases
Machinery and equipment	22,199	179,000	50,000	
TOTAL EXPENSES	4,162,992	4,404,300	3,771,600	
NET INCOME	(503,988)	(682,700)	(0)	