

On the motion of Mr. Cosse,
 Seconded by Mr. Morgan, the following resolution was offered:

RESOLUTION NO. 03-16-17-03 - APPROVAL OF LBBLD 2018 BUDGET

WHEREAS, the Southeast Louisiana Flood Protection Authority-East (SLFP AE) has reviewed financial projections for Fiscal Year Ending June 30, 2018 for the Lake Borgne Basin Levee District (LBBLD), including estimated operating revenues and expenditures; and

WHEREAS, funding in the following amounts is required as detailed by the line item budget for Fiscal Year Ending June 30, 2018:

**LAKE BORGNE BASIN LEVEE DISTRICT
 TWELVE MONTHS ENDING JUNE 30, 2018 BUDGET**

<u>Revenues</u>	
Tax Revenue	\$ 3,700,000
InterGovt Revenue	175,000
Interest Income	5,000
Miscellaneous Income	1,600
Total Revenues	\$ 3,881,600
<u>Expenses</u>	
Personnel Services	2,252,900
Travel & Training	800
Professional Svcs	103,500
Contractual Svcs	900,600
Materials & Supplies	317,500
Cost Sharing	255,000
Other Charges	113,500
Equipment Purchases	125,000
Total Expenses	\$ 4,068,800
Excess of Revenues over Expenses	(187,200)
<u>Other Sources (Uses)</u>	
Net Other Sources (Uses)	-
Total Other Sources (Uses)	\$ -
Net Change in Fund Balance	(187,200)
Net Position, Beginning	4,521,771
Net Position Ending	\$ 4,334,571
Reserve for complex structure maint & repair	350,000

NET FUND BALANCE

\$ 3,984,571

WHEREAS, the LBBLD is mandated to submit an approved budget by April 1, 2017, to the Joint Legislative Committee on the Budget and other various oversight authorities.

WHEREAS, the Finance Committee at its meetings held on March 2 and March 16, 2017 reviewed the LBBLD Budget for the Fiscal Year Ending June 30, 2018.

BE IT HEREBY RESOLVED, that the Southeast Louisiana Flood Protection Authority-East approves the Fiscal Year Ending June 30, 2018 Budget for the Lake Borgne Basin Levee District.

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

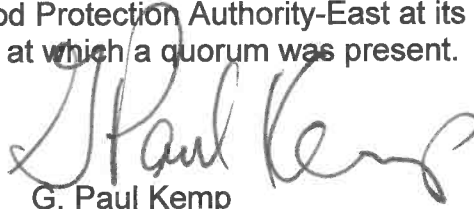
YEAS: Mr. Cosse, Mr. Englande, Mr. Kemp, Mr. Luetlich, Mr. Miller and Mr. Morgan

NAYS: None

ABSENT: Mr. Dastugue, Mr. Hassinger and Mr. Latiolais

This resolution was declared adopted this 16th day of March, 2017.

I hereby certify that the above and foregoing is a true and correct copy of a resolution duly adopted by the Southeast Louisiana Flood Protection Authority-East at its meeting on March 16, 2017, held in New Orleans, LA, at which a quorum was present.



G. Paul Kemp
Secretary



Proposed Budget

FY 2018

(Draft)



SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST

February 16, 2017

COMMISSIONERS

Lambert J. Hassinger, Jr., - *President*
Richard A. Luetlich, Jr., ScD - *Vice President*
G. Paul Kemp, Ph.D. - *Secretary*
Mark L. Morgan, P.E., *Treasurer*
Clay A. Cosse'
Quentin D. Dastugue, CCIM
Andrew J. Englande, Jr., Ph.D., P.E., DEE
Jason P. LaTolais
Herbert I. Miller, P.E.

Mr. Joe Hassinger, President
and members of the Board of Commissioners
Southeast Louisiana Flood Protection Authority East

REGIONAL DIRECTOR

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

Dear Commissioners:

EXECUTIVE COUNSEL

Nyka M. Scott

The Lake Borgne Basin Levee District ("LBBLD") is estimating a net deficit in the General Fund of \$187,200 for fiscal year 2018 and an ending fund balance of \$4.4 million. This includes tax revenue of \$3.7 million which is consistent with the amount collected in the current year and a reduction in grant revenue due to the winding down of the Violet Canal Levee Project.

EAST JEFFERSON LEVEE DISTRICT
Derek E. Boese, PMP, LEED-AP - *Executive Director*
203 Plaque Court
Harahan, LA 70123
504.733.0087 | admin@ejfd.com

LAKE BORGNE BASIN LEVEE DISTRICT
Nicholas P. Cali, CFM - *Executive Director*
P.O. Box 216

6136 E. St. Bernard Highway
Violet, LA 70092
504.682.5941 | admin@lbbld.com

Total expense is estimated at \$4 million as compared to the estimated expense for the current year of \$5.3 million. This reduction is due to the winding down of the Violet Canal Levee Project. Excluding these costs total expense is expected to increase \$630,000. This increase is due to the filling of open positions and an estimated 4% merit increase for current employees, an increase in material and supply costs, an increase in costs from the Authority.

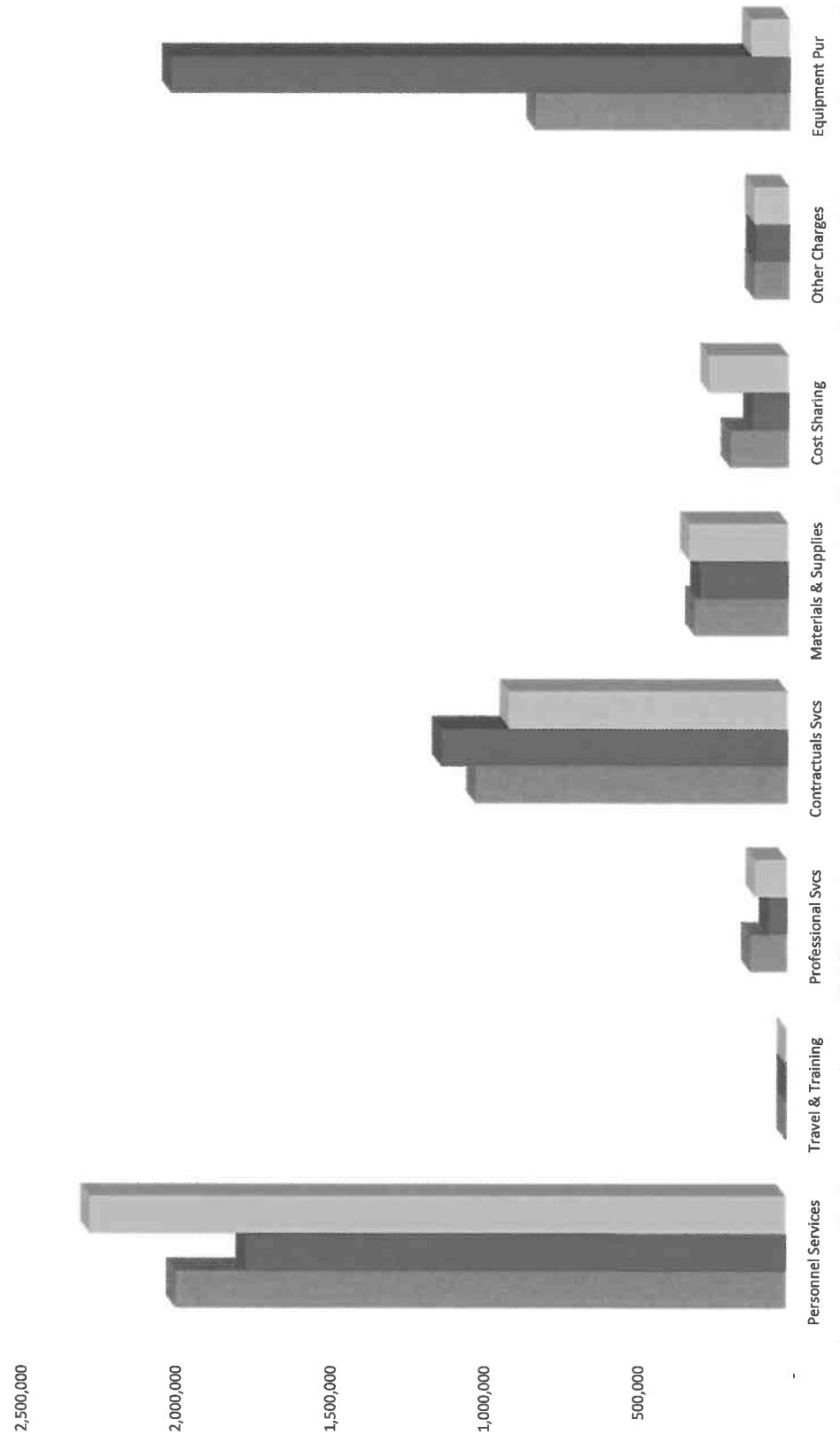
ORLEANS LEVEE DISTRICT
Gerard J. Gillen, III, P.E. - *Executive Director*
6920 Franklin Ave
New Orleans, LA 70122
504.286.3100 | admin@orleanslevee.com

In addition to the annual operating expense noted above, the LBBLD is assigning \$350,000 of the fund balance as a reserve for the periodic maintenance of the Caernarvon and Bayou Dupre Complex structures.

Sincerely,

Nick Cali
Executive Director

**LAKE BORGNE BASIN LEVEE DISTRICT
FY 2018 PROPOSED EXPENDITURES**



LAKE BORGNE LEVEE DISTRICT
FY 2018 Proposed Budget
 Audit Format - Summary

	FY 2016 Actual	FY 2017 Budget	YTD Actual as of 12/31/2016	FY 2017 Actual Annualized	Total General Fund Proposed 2018 Budget
Revenues					
Tax Revenue	3,567,441	3,700,000	451,861	3,700,000	3,700,000
InterGovt Revenue	948,025	177,000	32,739	1,857,411	175,000
Interest Income	5,239	5,240	2,588	5,000	5,000
Miscellaneous Income	74,603	1,860	300,800	301,600	1,600
Total Revenues	\$ 4,595,308	\$ 3,884,100	\$ 787,988	\$ 5,864,011	\$ 3,881,600
Expenses					
Personnel Services	1,973,749	2,245,000	865,546	1,748,636	2,252,900
Travel & Training	448	600	40	-	800
Professional Svcs	117,124	145,400	29,959	59,918	103,500
Contractual Svcs	1,007,548	810,850	492,884	1,120,108	900,600
Materials & Supplies	299,839	325,100	78,709	283,536	317,500
Cost Sharing	187,799	235,650	58,324	116,648	255,000
Other Charges	112,737	113,500	798	110,631	113,500
Equipment Purchases	819,540	50,000	14,148	2,000,000	125,000
Total Expenses	\$ 4,518,784	\$ 3,926,100	\$ 1,540,408	\$ 5,439,477	\$ 4,068,800
Excess of Revenues over Expenses	76,524	(42,000)	(752,420)	424,534	(187,200)
Other Sources (Uses)					
Net Other Sources (Uses)	(200,000)	-	-	-	-
Total Other Sources (Uses)	\$ (200,000.00)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(123,476)	(42,000)	(752,420)	424,534	(187,200)
Net Position, Beginning	4,220,713	4,097,237	4,097,237	4,097,237	4,521,771
Net Position Ending	\$ 4,097,237	\$ 4,055,237	\$ 3,344,817	\$ 4,521,771	\$ 4,334,571
Reserve for complex structure maint & repair					350,000
NET FUND BALANCE	4,097,237	4,055,237	3,344,817	4,521,771	3,984,571

Lake Borgne Basin Levee District
General Fund - FY 2018 Proposed Budget
 Audit Format - Detail

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 YTD ACTUAL	FY 2017 ANNUALIZED ACTUAL	FY 2018 PROPOSED BUDGET
REVENUES					
Tax Revenue					
Ad Valorem Tax Real Estate	3,567,441	3,700,000	422,517	3,670,000	3,670,000
Ad Valorem Tax Re 1STPrvr	-	-	5,924	6,000	6,000
Ad Valorem Tax Re 2nd & Earlier Prvr	-	-	23,420	24,000	24,000
TOTAL TAX REVENUE	3,567,441	3,700,000	451,861	3,700,000	3,700,000
Intergovernmental Revenue					
Grant Revenue Operating, FEMA	20,457	8,000	(142,589)	1,857,411	0
Intogovernmental Revenue	927,568	169,000	175,328	0	175,000
TOTAL INTERGOVT REVENUE	948,025	177,000	32,739	1,857,411	175,000
Interest Income					
Interest Income	5,239	5,240	2,588	5,000	5,000
TOTAL INTEREST INCOME	5,239	5,240	2,588	5,000	5,000
Miscellaneous Income					
Permit Fees	1,300	1,800	800	1,600	1,600
Other Revenue	73,303	60	0	0	0
Extraordinary Income	0	0	300,000	300,000	0
TOTAL MISC REVENUE	74,603	1,860	300,800	301,600	1,600
TOTAL REVENUES	4,595,308	3,884,100	787,988	5,864,011	3,881,600
EXPENSES					
Personnel Services					
Salaries, Regular	1,247,423	1,480,500	484,172	968,344	1,237,000
Salaries, Overtime	-	-	44,712	106,968	135,000
Retirement Matching Expense	353,769	417,700	153,777	307,554	468,900
Medicare Taxes	15,322	20,000	6,677	13,354	18,000
Health Insurance Expense	357,235	266,800	118,194	236,388	269,000
Health & Life Insurance, Retirees	-	60,000	58,014	116,028	125,000
TOTAL PERSONNEL SERVICES	1,973,749	2,245,000	865,546	1,748,636	2,252,900
Travel and Training					
Meals, Lodging, Transportation, Staff	0	0	40	0	100
Training	448	600	0	0	700
TOTAL TRAVEL AND TRAINING	448	600	40	0	800
Professional Services					
Accounting and Auditing	14,450	15,200	9,350	18,700	20,500
Engineering Consulting expense	69,186	70,000	5,255	10,510	50,000
Legal Fees	20,820	50,000	7,026	14,052	15,000
Computer HW/SW Services	10,333	5,000	6,802	13,604	15,000
Other Professional Technical Services	2,335	5,200	1,526	3,052	3,000
TOTAL PROFESSIONAL SERVICES	117,124	145,400	29,959	59,918	103,500
Contractual Services					
Workers Comp Expense	66,575	68,500	22,501	45,002	50,500
Building Maintenance	6,048	2,100	1,207	2,414	2,500
Utilities, Water and Waste	0	0	1,482	2,964	3,150
Trash Collection	2,523	3,700	1,335	2,670	3,900
Janitorial Services	4,864	4,100	2,432	4,864	5,000
Vehicle & Equip Maint & Repairs	34,880	56,500	21,972	43,944	60,250
Maintenance, Other Equipment	362,985	240,200	46,923	533,994	226,500
Rental Expense	7,800	6,500	3,000	6,000	8,000
Dues and Subscriptions	11,227	8,600	5,865	11,730	12,000
Advertising Expense	515	8,050	339	678	5,000
Postage	721	1,000	195	390	500
Voice & Data Services	24,715	22,350	12,728	25,456	25,700
Utilities, Electric & Gas	45,072	50,000	17,233	34,466	43,600
Contractual Levee Maintenance	70,638	0	44,591	89,182	125,000
Insurance Premiums	312,304	326,500	305,808	305,808	313,000
Insurance Deductibles	195	0	407	814	1,000
Software Maintenance	-	2,550	0	0	5,000

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 YTD ACTUAL	FY 2017 ANNUALIZED ACTUAL	FY 2018 PROPOSED BUDGET
Miscellaneous Contractual Services	48,548	2,100	1,154	2,308	2,500
Bank Charges	416	500	0	0	0
Payroll Services	7,522	7,600	3,712	7,424	7,500
TOTAL CONTRACTUAL SERVICES	1,007,548	810,850	492,884	1,120,108	900,600
Materials & Supplies					
Office and Computer Supplies	9,498	9,500	2,264	4,528	9,500
Supplies, Police		1,900	0	0	500
Supplies, Levee Maintenance	17,868	30,900	10,024	20,048	30,000
Supplies, Pumps		15,300	4,144	8,288	15,000
Supplies, Tools	28,326	0	336	672	1,000
Herbicides	5,580	7,500	0	0	7,500
Fuel	238,867	260,000	61,941	250,000	254,000
TOTAL MATERIALS AND SUPPLIES	299,839	325,100	78,709	283,536	317,500
Cost Allocations					
SLFPAE Charges	187,799	235,650	58,324	116,648	255,000
Total Cost Sharing	187,799	235,650	58,324	116,648	255,000
Other Charges					
Miscellaneous Expense	317	150	0	0	300
Tax Fees -Sherriffs Office	97,754	99,000	0	97,268	98,000
Tax Fees Assessors Offices	11,645	13,500	0	11,767	12,000
Licenses & Permits	3,021	850	798	1,596	3,200
TOTAL OTHER CHARGES	112,737	113,500	798	110,631	113,500
Equipment Purchases					
Violet Canal Levee Project	819,540	50,000	14,148	2,000,000	125,000
TOTAL EQUIPMENT PURCHASES	819,540	50,000	14,148	2,000,000	125,000
TOTAL EXPENSES	4,518,784	3,926,100	1,540,408	5,439,477	4,068,800
Excess of Revues Over Expenses	76,524	(42,000)	(752,420)	424,534	(187,200)
Other Financing Sources (Uses)					
Settlement Payemnts	(200,000)				
TOTAL OTHER FINANCING SOURCES (U)	(200,000)	0	0		
NET CHANGES IN FUND BALANCE	(123,476)	(42,000)	(752,420)	424,534	(187,200)
Net Position, Beginning	4,220,713	4,097,237	4,097,237	4,097,237	4,521,771
Net Position Ending	4,097,237	4,055,237	3,344,817	4,521,771	4,334,571

**LAKE BORGNE BASIN LEVEE DISTRICT
GENERAL FUND - DETAILED BY DEPARTMENT
FISCAL YEAR ENDING JUNE 30, 2018**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 YTD ACTUAL	FY 2017 ANNUALIZED ACTUAL	FY 2018 PROPOSED BUDGET
REVENUES:					
AD VALOREM TAX REAL ESTATE	3,567,441	\$ 3,700,000	\$ 422,517	3,670,000	3,670,000
AD VALOREM TAX RE 1STPRYR	0	0	5,924	6,000	6,000
AD VAL TAX RE 2ND&EARLIER PRYR	0	0	23,420	24,000	24,000
GRANT REV OPER, FEMA	20,457	8,000	(142,589)	1,857,411	0
INTERGOVERNMENTAL REVENUE	158,548	169,000	0	0	175,000
STATE GRANTS - CAPITAL	769,020	0	175,328	0	0
PERMIT FEES	1,300	1,800	800	1,600	1,600
OTHER REVENUE	53,733	60	0	0	0
INTEREST INCOME, BANK ACCT	5,239	5,240	2,588	5,000	5,000
INSURANCE PROCEEDS ALD TAX REV	19,570	0	0	0	0
EXTRAORDINARY INCOME	0	0	300,000	300,000	0
TOTAL REVENUES	4,595,308	3,884,100	787,988	5,864,011	3,881,600

EXPENSES:

ADMINISTRATION

SALARIES, REGULAR - ADMIN	244,027	262,000	118,787	237,574	300,000
SALARIES, OVERTIME - ADMIN	0	0	1,536	3,072	5,000
RETIREMENT MATCHING EXP-ADMIN	86,454	91,600	39,485	78,970	113,700
MEDICARE TAXES EXP - ADMIN	3,312	3,900	1,633	3,266	4,300
HEALTH INS EXP (ACTIVES) -ADM	107,847	25,000	19,379	38,758	41,000
RETIREE HE & LF INS EXP-ADMIN	0	10,000	3,348	6,696	10,000
WORKERS' COMP EXP - ADMIN	6,925	6,300	3,028	6,056	7,000
ACCOUNTING & AUDITING - ADMIN	10,200	15,200	9,350	18,700	20,500
ENGINEERING CONSULTING EXP-ADM	69,186	70,000	5,255	10,510	50,000
LEGAL FEES - ADMIN	20,820	50,000	7,026	14,052	15,000
COMPUTER HW SW SERVICES-ADM	10,333	5,000	6,802	13,604	15,000
OTHR PROF-TECH SERVICES -ADMIN	1,249	3,700	1,526	3,052	3,000
BUILDING MAINTENANCE - ADMIN	5,483	2,100	1,207	2,414	2,500
UTILITIES, WATER & WASTE-ADMIN	0	0	825	1,650	1,650
TRASH COLLECTION - ADMIN	2,523	2,300	1,335	2,670	2,500
JANITORIAL SERVICES - ADMIN	4,864	4,100	2,432	4,864	5,000
VHCLE & EQUIP MAINT REPAIR-ADM	0	0	28	56	250
RENTAL EXPENSE - ADMIN	7,800	6,500	3,000	6,000	8,000
MEALS, LODGING, TRANSPORT ADMIN	0	0	40	0	100
DUES & SUBSCRIPTIONS - ADMIN	990	8,600	5,865	11,730	12,000
ADVERTISING EXPENSE - ADMIN	515	8,050	339	678	5,000
POSTAGE - ADMIN	721	1,000	195	390	500
TRAINING - ADMIN	0	500	0	0	500
VOICE & DATA SERVICES - ADMIN	1,763	10,550	5,287	10,574	10,500
UTILITIES (ELEC & GAS) - ADMIN	8,774	10,000	3,769	7,538	8,000
INSURANCE PREMIUMS (GENL)-ADM	312,304	65,800	38,045	38,045	40,000
INSURANCE DEDUCTIBLES - ADMIN	195	0	407	814	1,000
PAYROLL SERVICES - ADMIN	7,522	7,600	3,712	7,424	7,500
MISC CONTRACTUAL SERV - ADMIN	449	2,100	1,154	2,308	2,500
OFC & COMPUTER SUPPLIES- ADMIN	7,733	7,500	2,264	4,528	7,500
BANK CHARGES - ADMIN	391	500	0	0	0
FINANCE CHGS & LATE FEES CR CD	1	0	0	0	0
CIVIL SERVICE FEE-ADMIN	8,367	0	0	0	0
EMP MVR & EAP EXPENSE - ADMIN	1,086	0	0	0	0
DUES & MEMBERSHIP FEES - ADMIN	1,870	0	0	0	0
MAINT. CONTRACT OFFICE EQ-ADM	1,765	0	0	0	0
OFFICIAL JOURNAL - ADMIN	25	0	0	0	0
PEST CONTROL - ADMIN	565	0	0	0	0
RECORDING FEES - ADMIN	143	0	0	0	0
TELEPHONE & INTERNET EXP ADM	8,813	0	0	0	0
TRAVEL EXPENSE - ADMIN	298	0	0	0	0
AUDITOR - CONSULTANT	4,250	0	0	0	0
TOTAL ADMINISTRATION	949,563	679,900	287,059	535,993	699,500

POLICE

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 YTD ACTUAL	FY 2017 ANNUALIZED ACTUAL	FY 2018 PROPOSED BUDGET
SALARIES, REGULAR - POLICE	0	50,000	13,514	27,028	52,000
SALARIES, OVERTIME - POLICE	0	0	24	48	5,000
RETIREMENT MATCHING EXP-POLICE	0	17,000	3,660	7,320	19,700
MEDICARE TAXES EXP - POLICE	0	600	178	356	750
HEALTH INS EXP (ACTIVES) -POLI	0	7,800	3,692	7,384	8,000
WORKERS' COMP EXP - POLICE	0	1,700	483	966	1,500
MAINTENANCE, OTHR EQUIP POLICE	0	4,550	0	0	1,500
VOICE & DATA SERVICES -POLICE	0	650	319	638	700
INSURANCE PREMIUMS (GENL)-POLI	0	3,000	5,202	5,202	5,500
MISC CONTRACTUAL SERV - POLICE	48,099	0	0	0	0
SUPPLIES - POLICE	0	1,900	0	0	500
LICENSES & PERMITS - POLICE	0	0	25	50	100
PURCHASES, TRUCKS - POLICE	0	0	0	0	30,000
TOTAL POLICE DEPARTMENT	48,099	87,200	27,097	48,992	125,250

LEVEE MAINT & REPAIR

SALARIES, REGULAR-LEVEE MAINT	466,736	809,250	190,892	381,784	550,000
SALARIES, OVERTIME - LEVEE MNT	0	0	8,772	35,088	55,000
RETIREMENT MATCHING EXP-LEVEE	132,349	215,800	58,251	116,502	208,500
MEDICARE TAXES EXP-LEVEE MAINT	5,204	10,300	2,284	4,568	8,050
HEALTH INS EXP(ACTIVES) -LEVEE	121,266	161,500	51,343	102,686	120,000
RETIREE HE & LF INS EXP-LEVEE	0	25,000	23,191	46,382	50,000
WORKERS' COMP EXP- LEVEE MAINT	19,482	22,500	6,794	13,588	16,500
OTHR PROF-TECH SERVICES -LEVEE	0	1,500	0	0	0
VHCLE & EQUIP MAINT REPAIR-LEV	34,880	56,500	21,582	43,164	50,000
MAINTENANCE, OTHR EQUIP-LEVEE	52,848	55,650	36,747	73,494	75,000
TRAINING - LEVEE MAINT	150	100	0	0	200
VOICE & DATA SERVICES - LEVEE	3,376	1,400	1,161	2,322	2,500
UTILITIES (ELEC & GAS) - LEVEE	5,526	5,000	2,773	5,546	5,600
CONTRACTUAL LEVEE MAINT-LEVEE	70,638	0	44,591	89,182	125,000
INSURANCE PREMIUMS (GENL)-LEV	0	101,200	127,228	127,228	130,000
SUPPLIES - LEVEE MAINTENANCE	17,868	30,900	10,024	20,048	30,000
SUPPLIES, TOOLS - LEVEE MAINT	0	0	209	418	500
HERBICIDES - LEVEE MAINTENANCE	5,580	7,500	0	0	7,500
GENRL OPERATING SUPPLIES-LEVEE	4,715	0	0	0	0
FUEL - LEVEE MAINTENANCE	25,241	60,000	4,682	9,364	54,000
LICENSES & PERMITS - LEVEE MNT	1,163	600	462	924	1,000
PURCHASE, HVY CONSTR EQUIP-LEV	0	0	0	0	95,000
VIOLET CANAL N. LEVEE PROJECT	819,540	50,000	14,148	2,000,000	0
R&M LEVEES - FEMA PROJECTS	19	0	0	0	0
R&M FOR CAERNARVON - LEVEES	13,629	0	0	0	0
R&M-NEW BAY DUPRE STRUC LEVEE	1,353	0	0	0	0
UNIFORMS - LEVEES	246	0	0	0	0
TOTAL LEVEE MAINT & REPAIR	1,801,809	1,614,700	605,134	3,072,288	1,584,350

PUMP MAINT & REPAIR

SALARIES, REGULAR - PUMPS	536,660	359,250	160,979	321,958	335,000
SALARIES, OVERTIME - PUMPS	0	0	34,380	68,760	70,000
RETIREMENT MATCHING EXP-PUMPS	134,966	93,300	52,381	104,762	127,000
MEDICARE TAXES EXP - PUMPS	6,806	5,200	2,582	5,164	4,900
HEALTH INS EXP (ACTIVES)-PUMPS	128,122	72,500	43,780	87,560	100,000
RETIREE HE & LF INS EXP-PUMPS	0	25,000	31,475	62,950	65,000
WORKERS' COMP EXP - PUMPS	40,168	38,000	12,196	24,392	25,500
UTILITIES, WATER & WASTE-PUMPS	0	0	657	1,314	1,500
TRASH COLLECTION - PUMPS	0	1,400	0	0	1,400
VHCLE & EQUIP MAINT REPR-PUMPS	0	0	362	724	10,000
MAINTENANCE, OTHR EQUIP-PUMPS	295,231	180,000	10,176	460,500	150,000
VOICE & DATA SERVICES - PUMPS	7,374	9,750	5,961	11,922	12,000
UTILITIES (ELEC & GAS) - PUMPS	30,772	35,000	10,691	21,382	30,000
INSURANCE PREMIUMS (GENL)-PUMP	0	156,500	135,333	135,333	137,500
SOFTWARE MAINTENANCE - PUMPS	2,547	2,550	0	0	5,000
SUPPLIES - PUMPS	1,874	15,300	4,144	8,288	15,000
SUPPLIES, TOOLS - PUMPS	0	0	127	254	500
FUEL - PUMPS	213,326	200,000	57,259	240,636	200,000
LICENSES & PERMITS - PUMPS	1,858	150	286	572	2,000
MISCELLANEOUS EXPENSE - PUMPS	0	150	0	0	300

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 YTD ACTUAL	FY 2017 ANNUALIZED ACTUAL	FY 2018 PROPOSED BUDGET
PURCHASE, OFC FURN & EQUIP-PUMP	0	2,000	0	0	2,000
CELL PHONE CHARGES - PUMPS	3,389	0	0	0	0
LUBRICANTS/FLUIDS - PUMPS	18,953	0	0	0	0
TOTAL PUMP MAINT & REPAIR	1,422,046	1,196,050	562,769	1,556,471	1,294,600
COST ALLOCATIONS					
SLFPAE CHARGES - ADMIN	184,550	235,650	58,324	116,648	255,000
COSTS FROM EJLD - ADMIN	1,456	0	0	0	0
COSTS FROM OLD - ADMIN	1,792	0	0	0	0
TOTAL COST ALLOCATIONS	187,798	235,650	58,324	116,648	255,000
OTHER CHARGES					
LICENSES & PERMITS - ADMIN	0	100	25	50	100
MISCELLANEOUS EXPENSE - ADMIN	71	0	0	0	0
TAX FEES - SHERIFF - ADMIN	109,399	99,000	0	97,268	98,000
TAX FEES-ASSESSOR'S OFFICE-ADM	0	13,500	0	11,767	12,000
TOTAL OTHEER CHARGES	109,470	112,600	25	109,085	110,100
TOTAL EXPENSES	4,518,785	3,926,100	1,540,408	5,439,477	4,068,800
OTHER FINANCING SOURCES (USES)					
SETTLEMENTS EXPENSE	200,000	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	200,000	0	0	0	0
NET CHANGES IN FUND BALANCE	(123,476)	(41,999)	(752,419)	424,534	(187,199)
Unrestricted Fund Balance, Beginning	4,220,713	4,097,237	4,097,237	4,097,237	4,521,771
Unrestricted Fund Balance, Ending	4,097,237	4,055,238	3,344,818	4,521,771	4,334,572

**LAKE BORGNE BASIN LEVEE DISTRICT
FY 2018 HEADCOUNT**

OPERATING ENGINEER 2		Vacant Position	0
OPERATING ENGINEER 2		Vacant Position	0
OPERATING ENGINEER 2		Vacant Position	0
OPERATING ENGINEER 2		Vacant Position	0
OPERATING ENGINEER 2		Vacant Position	0
OPERATING ENGINEER 2		Vacant Position	0
OPERATING ENGINEER 2		Vacant Position	0
OPERATING ENGINEER 2		Vacant Position	0
OPERATING ENGINEER FORE		Vacant Position	0

GRAND TOTAL

23	24
-----------	-----------

**Lake Borgne Basin Levee District
Proposed FY 18 Equipment Purchases**

Department	CATEGORY	DESCRIPTION	UNIT COST	QTY	TOTAL COST
Levees	Heavy Equipment	Tractor & Cutter	75,000	1	75,000
Police	Automobile	Police Unit	30,000	1	30,000
Levees	Trailer, 25,000 lb	Other Equipment	20,000	1	20,000
	Total Equipment Purchase		125,000	3	125,000

LBBLD 2018 Budget Assumptions and Methodology

Revenue:

Tax revenue and state sharing revenue is expected to remain consistent with the amount expected to be collected in the current fiscal year. The \$1.8mm in Grant Revenue is related to a \$2mm Hazard Mitigation Grant less a FEMA overpayment. Interest income is expected to be consistent with current year due to having limited excess cash to invest.

Expenses:

Personnel Services:

Personnel Services expense include salaries and benefits on filled and vacant positions. Salary expense assumed that employees will receive a 4% merit increase in October. In addition, it includes salaries for one new administrative employee and 2 new levee maintenance employees. Benefit expense includes retirement matching expense and employee insurance expense. Retirement expense was calculated using the LASERS rate of 37.9% of salary expense.

Health insurance premiums was budgeted based on the current enrollment, possible new hires, and a 4% increase in insurance premiums effective January 1, 2018. Health insurance expense was budgeted expected that Lake Borgne would begin paying 80% of the premium costs effective July 1, 2017.

Travel and Training:

Budgeted expenses in this category were based on a rounded estimate of current year budget.

Professional Services:

Accounting and auditing fees were based on quotes provided by the outside accounting firm plus the monthly fee paid to the contract CPA. Computer hardware and software services were budgeted based on the current monthly fee for outside contractors.

Contractual Services:

Workers compensation expense is expected to increase due to the addition of a new employee and a 4% merit increase. Most of the other items in this category were budgeted based on the current year expense. Maintenance of other equipment costs includes the remaining portion of repairs to Stations 2 & 3. Software maintenance includes weather service and PLC upgrades to stations 1 & 4.

Materials and Supplies:

Increases are expected in office supplies and fuel costs.

Equipment Purchases:

See the Proposed Equipment Budget

Budget Notes:

After the budget is approved by the Board, the General Fund is distributed in the month when the expense is expected to be incurred.