

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 5621

ORDINANCE COUNCIL SERIES NO: _____

COUNCIL SPONSOR: DEAN/BRISTER

PROVIDED BY: FINANCE

INTRODUCED BY: MR. CANULETTE

SECONDED BY: MR. BELLISARIO

ON THE 7 DAY OF JULY , 2016

ORDINANCE TO AMEND THE 2016 OPERATING BUDGET -
AMENDMENT NO. 8

WHEREAS,

SEE ATTACHED

THE PARISH OF ST. TAMMANY HEREBY ORDAINS:

REPEAL: All ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provision of this Ordinance shall be held to be invalid, such invalidity shall not affect other provisions herein which can be given effect without the invalid provision and to this end the provisions of this Ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective fifteen (15) days after adoption.

MOVED FOR ADOPTION BY: _____ SECONDED BY: _____

WHEREUPON THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A REGULAR MEETING OF THE PARISH COUNCIL ON THE 4 DAY OF AUGUST , 2016 ; AND BECOMES ORDINANCE COUNCIL SERIES NO _____.

MARTY DEAN, COUNCIL CHAIRMAN

ATTEST:

THERESA L. FORD, COUNCIL CLERK

PATRICIA P. BRISTER, PARISH PRESIDENT

Published Introduction: JUNE 30 , 2016

Published Adoption: _____, 2016

Delivered to Parish President: _____, 2016 at _____

Returned to Council Clerk: _____, 2016 at _____

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COUNCIL SPONSOR: DEAN/BRISTER

PROVIDED BY : FINANCE

INTRODUCED BY: MR. CANULETTE

SECONDED BY: MR. BELLISARIO

ON THE 7TH DAY OF JULY, 2016.

ORDINANCE TO AMEND THE 2016 OPERATING BUDGET - AMENDMENT NO. 8

WHEREAS, the Parish has prepared an operating budget in accordance with La. R.S. 39:1304, the Home Rule Charter and generally accepted accounting principles.

THE PARISH OF ST TAMMANY HEREBY ORDAINS that the 2016 Operating Budget is amended as follows:

	Current Budget	Amendment	Revised Budget
SECTION I: The General Fund is amended as follows:			
010 - GENERAL FUND			
Revenues			
Taxes			
Ad Valorem	4,737,143.00		4,737,143.00
Other Taxes, Penalties, and Interest	2,332,000.00		2,332,000.00
Licenses	4,002,300.00		4,002,300.00
Permits	1,854,000.00		1,854,000.00
Intergovernmental Revenues			
Other Federal Funds	60,000.00		60,000.00
State Revenue Sharing	270,000.00		270,000.00
Other State Funds	6,000.00		6,000.00
Fees, Charges, and Commissions for Services	637,750.00		637,750.00
Fines and Forfeitures	179,400.00		179,400.00
Other Revenues	605,650.00		605,650.00
Interfund Charges	12,455,194.00		12,455,194.00
Total Revenues	27,139,437.00	-	27,139,437.00
Expenditures			
Parish President	1,310,889.00		1,310,889.00
Parish Council	2,479,406.70		2,479,406.70
Finance	1,583,638.00		1,583,638.00
Technology	2,285,588.52		2,285,588.52
Human Resources	746,803.60		746,803.60
Chief Administrative Officer	773,745.00		773,745.00
Procurement	608,791.00		608,791.00
Archive Management	318,745.00		318,745.00
Geographical Information Systems	381,832.00		381,832.00
Data Management	405,246.00		405,246.00
Facilities Management	1,366,567.00		1,366,567.00
Development-Administration	495,555.00		495,555.00
Planning	920,712.00		920,712.00
Permits	759,478.00		759,478.00
Inspections	734,138.00		734,138.00
Public Information	814,933.50		814,933.50
General Building Maintenance	43,700.00		43,700.00
Levee Board Building	44,763.00		44,763.00
Fairgrounds	83,092.00		83,092.00
22nd Judicial District Court	2,798,293.00		2,798,293.00
22nd Judicial District Court Reimb	178,855.00		178,855.00
Ward Courts	283,575.00		283,575.00
District Attorney	3,144,251.77		3,144,251.77
Registrar of Voters	261,049.00		261,049.00
Assessor	5,883.00		5,883.00
Parish Jail	96,938.00		96,938.00

	Current Budget	Amendment	Revised Budget
Legal	1,690,592.00		1,690,592.00
Code Enforcement	862,237.00		862,237.00
Veterans Affairs	131,616.00		131,616.00
Camp Salmen Nature Park	262,679.73		262,679.73
Grants Management	525,228.00		525,228.00
Greater St. Tammany Airport	235,977.00		235,977.00
General Expenditures	1,247,632.64	275,000.00	1,522,632.64
Total Expenditures	27,882,430.46	275,000.00	28,157,430.46
Revenue Over (Under) Expenditures	(742,993.46)	(275,000.00)	(1,017,993.46)
Beginning Fund Balance	9,569,124.46	4,160,771.59	13,729,896.05
Less Minimum Fund Balance Policy:			
Greater of 25% of Revenues or 30% of Expenditures	8,122,742.00	324,487.14	8,447,229.14
Cash Flow for Grants	-	2,000,000.00	2,000,000.00
Cash Flow for Contingencies	-	1,000,000.00	1,000,000.00
Ending Available Fund Balance	703,389.00	561,284.45	1,264,673.45

SECTION II: The Special Revenue Funds are amended as follows:

015 - PUBLIC WORKS FUND

Revenues	33,196,987.00		33,196,987.00
Expenditures			
Development-Engineering	1,226,916.00		1,226,916.00
General Maintenance & Road Repair	7,332,858.25		7,332,858.25
Airport Barn	718,979.00		718,979.00
Brewster Barn	556,308.00		556,308.00
Bush Barn	482,095.00		482,095.00
Covington Barn	965,235.90		965,235.90
Fritchie Barn-North	353,477.00		353,477.00
Fritchie Barn-South	771,559.00		771,559.00
Hickory Barn	488,411.00		488,411.00
Highway 59 Barn	934,498.00		934,498.00
Keller Barn	657,324.00		657,324.00
Folsom Barn	572,686.00		572,686.00
Fleet Management	5,883,564.55		5,883,564.55
Trace Maintenance	1,533,384.60		1,533,384.60
Trace Administration	252,541.00		252,541.00
Public Works Director	1,223,786.00		1,223,786.00
Project Management Office	610,678.00		610,678.00
Engineering	1,758,600.58		1,758,600.58
Homeland Security & Emerg Ops	1,111,273.45		1,111,273.45
General Expenditures	6,421,397.00		6,421,397.00
Total Expenditures	33,855,572.33	-	33,855,572.33
Revenue Over (Under) Expenditures	(658,585.33)	-	(658,585.33)
Beginning Fund Balance	19,710,248.33	2,015,922.21	21,726,170.54
Less Minimum Fund Balance Policy: 25% of Gross Revenue	11,981,835.00	(0.25)	11,981,834.75
Ending Available Fund Balance	7,069,828.00	2,015,922.46	9,085,750.46

016 - DRAINAGE FUND

Revenues	1,084,271.00		1,084,271.00
Expenditures	2,041,635.57	-	2,041,635.57
Revenue over (under) Expenditures	(957,364.57)	-	(957,364.57)
Beginning Fund Balance	4,353,796.57	161,044.45	4,514,841.02
Less Minimum Fund Balance Policy: 95% of Gross Revenue	3,215,058.00	(0.55)	3,215,057.45
Ending Available Fund Balance	181,374.00	161,045.00	342,419.00

017 - PUBLIC HEALTH FUND

Revenues	3,364,371.00		3,364,371.00
Expenditures	4,196,868.30		4,196,868.30
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Revenue over (under) Expenditures	(832,497.30)	-	(832,497.30)
Beginning Fund Balance	4,984,402.30	259,208.79	5,243,611.09
Less Minimum Fund Balance Policy: 95% of Gross Revenue	3,229,403.00	346,749.45	3,576,152.45
Ending Available Fund Balance	922,502.00	(87,540.66)	834,961.34
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019 - ECONOMIC DEVELOPMENT FUND

Revenues	830,232.00	(227,132.00)	603,100.00
Expenditures	904,557.00		904,557.00
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Revenue over (under) Expenditures	(74,325.00)	(227,132.00)	(301,457.00)
Beginning Fund Balance	481,209.00	428,167.68	909,376.68
Less Minimum Fund Balance Policy: 25% of Gross Revenue	150,775.00		150,775.00
Ending Available Fund Balance	256,109.00	201,035.68	457,144.68
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020 - ENVIRONMENTAL SERVICES FUND

Revenues	1,302,525.00		1,302,525.00
Expenditures	1,523,980.43		1,523,980.43
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Revenue over (under) Expenditures	(221,455.43)	-	(221,455.43)
Beginning Fund Balance	3,785,851.43	353,776.58	4,139,628.01
Less Minimum Fund Balance Policy: 25% of Gross Revenue	340,950.00		340,950.00
Ending Available Fund Balance	3,223,446.00	353,776.58	3,577,222.58
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027 - JUROR EXPENSE FUND

Revenues	233,000.00		233,000.00
Expenditures	256,944.00		256,944.00
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Revenue over (under) Expenditures	(23,944.00)	-	(23,944.00)
Beginning Fund Balance	399,052.00	(46,653.14)	352,398.86
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	375,108.00	(46,653.14)	328,454.86
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028 - CRIMINAL COURT FUND

Revenues	1,730,000.00		1,730,000.00
Expenditures	1,837,050.00		1,837,050.00
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Revenue Over (Under) Expenditures	(107,050.00)	-	(107,050.00)
Projected Fund Balance, Beginning	112,481.00	(661.82)	111,819.18
Less Minimum Fund Balance Policy	-		-
Projected Available Fund Balance, Ending	5,431.00	(661.82)	4,769.18
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029 - 22ND JDC COMMISSIONER FUND

Revenues	150,100.00		150,100.00
Expenditures	135,109.00		135,109.00
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Revenue over (under) Expenditures	14,991.00	-	14,991.00
Beginning Fund Balance	34,748.00	12,100.51	46,848.51
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	49,739.00	12,100.51	61,839.51
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035 - LAW ENFORCEMENT WITNESS FUND

Revenues	55,000.00		55,000.00
Expenditures	62,603.00		62,603.00
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Revenue over (under) Expenditures	(7,603.00)	-	(7,603.00)
Beginning Fund Balance	312,269.00	(9,196.15)	303,072.85
Less Minimum Fund Balance Policy	-		-
Ending Available Fund Balance	304,666.00	(9,196.15)	295,469.85
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037 - JUSTICE COMPLEX FUND

Revenues	7,401,625.00		7,401,625.00
Expenditures	7,281,312.27		7,281,312.27
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Revenue over (under) Expenditures	120,312.73	-	120,312.73
Beginning Fund Balance	8,942,954.27	1,707,182.01	10,650,136.28
Less Minimum Fund Balance Policy: 25% of Gross Revenue	2,838,000.00		2,838,000.00
Ending Available Fund Balance	6,225,267.00	1,707,182.01	7,932,449.01
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039 - ST. TAMMANY PARISH CORONER FUND

Revenues	2,511,732.00		2,511,732.00
Expenditures	4,894,075.00		4,894,075.00
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Revenue over (under) Expenditures	(2,382,343.00)	-	(2,382,343.00)
Beginning Fund Balance	11,211,173.00	1,431,767.23	12,642,940.23
Less Minimum Fund Balance Policy: 95% of Gross Revenue	6,028,264.00	(0.05)	6,028,263.95
Ending Available Fund Balance	2,800,566.00	1,431,767.28	4,232,333.28
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043 - ANIMAL SERVICES FUND

Revenues	1,880,813.00		1,880,813.00
Expenditures	1,898,905.00		1,898,905.00
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Revenue over (under) Expenditures	(18,092.00)	-	(18,092.00)
Beginning Fund Balance	2,351,551.00	250,253.32	2,601,804.32
Less Minimum Fund Balance Policy: 80% of Gross Revenue	1,504,651.00	(0.60)	1,504,650.40
Ending Available Fund Balance	828,808.00	250,253.92	1,079,061.92
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103 - SUB-DRAINAGE DIST NO.1 OF DRAINAGE DIST NO. 3 FUND

Revenues	48,972.00		48,972.00
Expenditures	35,947.00		35,947.00
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Revenue over (under) Expenditures	13,025.00	-	13,025.00
Beginning Fund Balance	292,074.00	21,967.43	314,041.43
Less Minimum Fund Balance Policy: 100% of Gross Revenue	83,940.00		83,940.00
Ending Available Fund Balance	75,795.00	21,967.43	243,126.43
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161 - LIGHTING DISTRICT NO. 1 FUND

Revenues	190,181.00		190,181.00
Expenditures	316,186.00		316,186.00
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Revenue over (under) Expenditures	(126,005.00)	-	(126,005.00)
Beginning Fund Balance	1,049,044.00	2,907.02	1,051,951.02
Less Minimum Fund Balance Policy: 100% of Gross Revenue	190,181.00		190,181.00
Ending Available Fund Balance	732,858.00	2,907.02	735,765.02
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164 - LIGHTING DISTRICT NO. 4 FUND

Revenues	283,837.00		283,837.00
Expenditures	631,269.25		631,269.25
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Revenue over (under) Expenditures	(347,432.25)	-	(347,432.25)
Beginning Fund Balance	1,192,964.25	21,682.32	1,214,646.57
Less Minimum Fund Balance Policy: 100% of Gross Revenue	283,837.00		283,837.00
Ending Available Fund Balance	561,695.00	21,682.32	583,377.32
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165 - LIGHTING DISTRICT NO. 5 FUND

Revenues	17,657.00		17,657.00
Expenditures	16,369.00		16,369.00
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Revenue over (under) Expenditures	1,288.00	-	1,288.00
Beginning Fund Balance	104,423.00	10,007.30	114,430.30
Less Minimum Fund Balance Policy: 100% of Gross Revenue	17,657.00		17,657.00
Ending Available Fund Balance	88,054.00	10,007.30	98,061.30
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166 - LIGHTING DISTRICT NO. 6 FUND

Revenues	-		-
Expenditures	326,287.34		326,287.34
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Revenue over (under) Expenditures	(326,287.34)	-	(326,287.34)
Beginning Fund Balance	660,040.34	11,713.55	671,753.89
Less Minimum Fund Balance Policy: 100% of Gross Revenue	-		-
Ending Available Fund Balance	333,753.00	11,713.55	345,466.55
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167 - LIGHTING DISTRICT NO. 7 FUND

Revenues	286,930.00		286,930.00
Expenditures	352,562.00		352,562.00
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Revenue over (under) Expenditures	(65,632.00)	-	(65,632.00)
Beginning Fund Balance	1,149,136.00	46,753.86	1,195,889.86
Less Minimum Fund Balance Policy: 100% of Gross Revenue	286,930.00		286,930.00
Ending Available Fund Balance	796,574.00	46,753.86	843,327.86
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169 - LIGHTING DISTRICT NO. 9 FUND

Revenues	70,200.00		70,200.00
Expenditures	92,534.00		92,534.00
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Revenue over (under) Expenditures	(22,334.00)	-	(22,334.00)
Beginning Fund Balance	160,418.00	14,826.93	175,244.93
Less Minimum Fund Balance Policy: 100% of Gross Revenue	70,200.00		70,200.00
Ending Available Fund Balance	67,884.00	14,826.93	82,710.93
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170 - LIGHTING DISTRICT NO. 10 FUND

Revenues	1,582.00		1,582.00
Expenditures	1,999.00		1,999.00
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Revenue over (under) Expenditures	(417.00)	-	(417.00)
Beginning Fund Balance	4,156.00	(456.92)	3,699.08
Less Minimum Fund Balance Policy: 100% of Gross Revenue	1,582.00		1,582.00
Ending Available Fund Balance	2,157.00	(456.92)	1,700.08
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171 - LIGHTING DISTRICT NO. 11 FUND

Revenues	7,286.00		7,286.00
Expenditures	7,084.00		7,084.00
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Revenue over (under) Expenditures	202.00	-	202.00
Beginning Fund Balance	51,630.00	(203.10)	51,426.90
Less Minimum Fund Balance Policy: 100% of Gross Revenue	7,286.00		7,286.00
Ending Available Fund Balance	44,546.00	(203.10)	44,342.90
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174 - LIGHTING DISTRICT NO. 14 FUND

Revenues	-		-
Expenditures	11,856.00	(260.02)	11,595.98
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Revenue over (under) Expenditures	(11,856.00)	260.02	(11,595.98)
Beginning Fund Balance	11,856.00	(260.02)	11,595.98
Less Minimum Fund Balance Policy: 100% of Gross Revenue	-		-
Ending Available Fund Balance	-	-	-
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175 - LIGHTING DISTRICT NO. 15 FUND

Revenues	7,314.00		7,314.00
Expenditures	5,562.00		5,562.00
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Revenue over (under) Expenditures	1,752.00	-	1,752.00
Beginning Fund Balance	34,995.00	(275.11)	34,719.89
Less Minimum Fund Balance Policy: 100% of Gross Revenue	7,314.00		7,314.00
Ending Available Fund Balance	29,433.00	(275.11)	29,157.89
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176 - LIGHTING DISTRICT NO. 16 FUND

Revenues	44,002.00		44,002.00
Expenditures	43,380.00		43,380.00
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Revenue over (under) Expenditures	622.00	-	622.00
Beginning Fund Balance	210,066.00	13,895.26	223,961.26
Less Minimum Fund Balance Policy: 100% of Gross Revenue	44,002.00		44,002.00
Ending Available Fund Balance	166,686.00	13,895.26	180,581.26
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SECTION III: The Debt Service Funds are amended as follows:

203 - SUB DRAINAGE DIST 1 OF DRAINAGE DIST 3 DEBT SERVICE FUND

Revenues	34,993.00		34,993.00
Expenditures	34,993.00		34,993.00
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Revenue over (under) Expenditures	-	-	-
Beginning Fund Balance	5,769.00	75.46	5,844.46
Less Restricted for Debt Service	5,769.00	75.46	5,844.46
Ending Available Fund Balance	-	-	-
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215 - SALES TAX DISTRICT NO. 3 DEBT SERVICE FUND

Revenues	3,465,852.00		3,465,852.00
Expenditures	3,420,194.00		3,420,194.00
<hr/>			
Revenue over (under) Expenditures	45,658.00	-	45,658.00
Beginning Fund Balance	1,631,941.00	1,391.23	1,633,332.23
Less Restricted for Debt Service	1,677,599.00	1,391.23	1,678,990.23
Ending Available Fund Balance	-	-	-
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222 - UTILITY OPERATIONS DEBT SERVICE FUND

Revenues	351,470.00		351,470.00
Expenditures	351,370.00		351,370.00
Revenue over (under) Expenditures	100.00	-	100.00
Beginning Fund Balance	54,346.00	316.23	54,662.23
Less Restricted for Debt Service	54,446.00	316.23	54,762.23
Ending Available Fund Balance	-	-	-

233 - ST. TAMMANY PARISH LIBRARY DEBT SERVICE FUND

Revenues	412,994.00		412,994.00
Expenditures	412,694.00		412,694.00
Revenue over (under) Expenditures	300.00	-	300.00
Beginning Fund Balance	9,452.00	581.45	10,033.45
Less Restricted for Debt Service	9,752.00	581.45	10,333.45
Ending Available Fund Balance	-	-	-

234 - ST. TAMMANY PARISH JAIL DEBT SERVICE FUND

Revenues	1,878,742.00		1,878,742.00
Expenditures	1,848,399.00		1,848,399.00
Revenue over (under) Expenditures	30,343.00	-	30,343.00
Beginning Fund Balance	2,780,724.00	1,268.95	2,781,992.95
Less Restricted for Debt Service	2,811,067.00	1,268.95	2,812,335.95
Ending Available Fund Balance	-	-	-

237 - JUSTICE COMPLEX DEBT SERVICE FUND

Revenues	3,465,975.00		3,465,975.00
Expenditures	3,432,000.00		3,432,000.00
Revenue over (under) Expenditures	33,975.00	-	33,975.00
Beginning Fund Balance	6,046,636.00	535.04	6,047,171.04
Less Restricted for Debt Service	6,080,611.00	535.04	6,081,146.04
Ending Available Fund Balance	-	-	-

239 - ST. TAMMANY PARISH CORONER DEBT SERVICE FUND

Revenues	3,433,344.00		3,433,344.00
Expenditures	3,424,872.00		3,424,872.00
Revenue over (under) Expenditures	8,472.00	-	8,472.00
Beginning Fund Balance	1,197,905.00	68.15	1,197,973.15
Less Restricted for Debt Service	1,206,377.00	68.15	1,206,445.15
Ending Available Fund Balance	-	-	-

REPEAL: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provisions of this ordinance shall be held to be invalid, such invalidity shall not affect any other provision herein which can be given effect without the invalid provision and to this end the provisions of this ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective fifteen (15) days after adoption.

MOVED FOR ADOPTION BY:

SECONDED BY:

WHEREUPON, THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED
IN THE FOLLOWING:

YEAS:

NAYS:

ABSTAINING:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A MEETING OF THE ST TAMMANY
PARISH COUNCIL HELD ON THE 4TH DAY OF AUGUST, 2016 AND BECOMES ORDINANCE
SERIES NO. .

ATTEST:

MARTY DEAN, COUNCIL CHAIRMAN

THERESA FORD, CLERK
ST. TAMMANY PARISH COUNCIL

PATRICIA BRISTER, PARISH PRESIDENT

Published Introduction: JUNE 30, 2016

Published Adoption:

Delivered to Parish President:

Returned to Council Clerk:

Administrative Comment
Amendment No. 8 - 2016 Operating Budget - July 2016

This budget amendment is to:

- a **All Funds Presented**
To amend the Beginning Fund Balance to reflect the change in fund balance based on the audited financial statements.

- b **010 - GENERAL FUND**
To amend budget to transfer \$275,00 to Capital Projects Fund 320-01 Network Computer Capital for additional funding for the ERP system replacement.

To amend budget and update calculation for minimum fund balance to include 3 components: Greater of 25% of Revenues or 30% of Expenditures, Cash Flow for Grants, and Cash Flow for Contingencies.

- c **015 - PUBLIC WORKS FUND**
016 - DRAINAGE FUND
039 - ST. TAMMANY PARISH CORONER FUND
043 - ANIMAL SERVICES FUND

To update calculation for minimum fund balance for rounding.

- d **017 - PUBLIC HEALTH FUND**

To update calculation for minimum fund balance for prior amendment related to lease income improperly excluded from the calculation.

- e **019 - ECONOMIC DEVELOPMENT FUND**

To reduce revenues by \$227,132 related to transfer in from capital projects. The revenues were budgeted in 2016 but transferred in 2015 year end entries.

- f **174 - LIGHTING DISTRICT NO. 14 FUND**

To amend budget to decrease expenses which will close out fund.