



St. Bernard
Parish Government

Historic Past, Promising Future

2020 Adopted Operating & Capital Budget



Table of Contents

Budget Message	1
Budget Highlights	
History of Sales and Use Tax Collections.....	4
History of Ad Valorem Tax Collections.....	5
Projected Authorized and Levied Ad Valorem Taxes for 2020.....	6
Historical Assessments and Taxable Property Values.....	6
Number of Full-Time Employees by Department.....	7
Fund Balance breakdown.....	8
Changes in Net Position.....	9
Budgeted Revenue Sources by Category.....	11
Budgeted Expenditures by Category.....	12
2020 Budget Summary	
Summary Statement of Revenues, Expenditures, and Changes in Fund Balance for Proposed 2020 Budgets.....	13
2020 Budget Detail	
<i>General Fund</i>	
Description of General Fund.....	15
General Fund	
Parish Council.....	16
Cable Station.....	18
JPs and Constables.....	19
Office of Motor Vehicles.....	20
Registrar of Voters.....	21
Administration.....	22
Security.....	24
Purchasing.....	25
Public Hearing Officer.....	26
IT.....	27
Finance.....	28
Personnel Department.....	30
Parish Coroner.....	31
Jail.....	32
Animal Control.....	33
Property, Plant & Maintenance.....	35
Louisiana Department of Veterans Affairs.....	37



Table of Contents (continued)

General Fund (continued)

Economic Development Comm.....	38
Sales Tax.....	39
34th Judicial Court.....	40
Civic Auditorium.....	42
Community Development.....	43
Com Dev - LLT.....	46

Special Revenue Funds

Description of Special Revenues Funds.....	47
Hurricane Gustav.....	50
Hurricane Isaac.....	51
Hurricane Katrina.....	52
Tree Fund.....	53
Criminal Court 34th.....	54
Fire.....	55
Council on Aging.....	58
CDBG Disaster Recovery Fund.....	59
Recreation	
Recreation.....	60
LA Co Op Extention.....	63
Leisure Services.....	64
Tourism.....	65
Public Works	
Capital Projects.....	68
Public Works Main.....	70
Road Department.....	72
Canal Drainage and Pump Stations.....	75
Delacroix Shipyard.....	76
Mosquito Control.....	77
Road Lighting.....	78
Sanitation.....	79
Assessor's Fund.....	81
WIOA.....	82
Hazard Mitigation Grant Fund.....	84
Health.....	85
Communications District.....	86

Table of Contents (continued)

Special Revenue Funds (continued)

Housing & Redevelopment.....	87
Transit.....	90
Deputy Witness.....	92
State and Federal Grants Fund:	
Grant Administration.....	93
Office of Emergency Preparedness.....	94
Battered Women's Shelter.....	96
Coastal Impact.....	97
Restore.....	99
GOMESA.....	100

Debt Service Funds

Description of Deb Service Funds.....	101
2012 Sales Tax Refunding Bond.....	102
2014 Fire Sinking Fund.....	103

Capital Project Funds

Description of Capital Project Funds.....	104
Courthouse Capital Fund.....	105
Fire Capital Fund.....	106
Bike Paths.....	107
Jackson/Pakenham Fund.....	108
General Fund Capital Projects.....	109

Internal Service Funds

Description of Internal Service Funds.....	111
Insurance.....	112
Water & Sewer Self Insurance.....	114

Business-Type Activities

Description of Business-type Activities.....	115
Water & Sewer Activity	
Water & Sewer Fund.....	116
SF-SW99 1/2Cent Sales Tax.....	122
50M Bond / 2004 Sales Tax Debt Service.....	123
Capital Projects Fund - W&S.....	124



Table of Contents (continued)

Business-Type Activities (continued)

Events Facilities.....	126
------------------------	-----

2020 - 2024 Capital Improvement Budgets

Fund 229 FEMA.....	128
Fund 270 - HMGP.....	129
Fund 290 - 5255 Coastal Department.....	130
Fund 290 - 5256 Restore.....	131
Fund 457 Bike Paths.....	132
Fund 462 Jackson/Pakenham.....	133
Fund 464 General Fund Capital Projects.....	134
Fund 500 Water & Sewer.....	135
Fund 557 Water & Sewer Capital Projects.....	136

**ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2020 BUDGET**

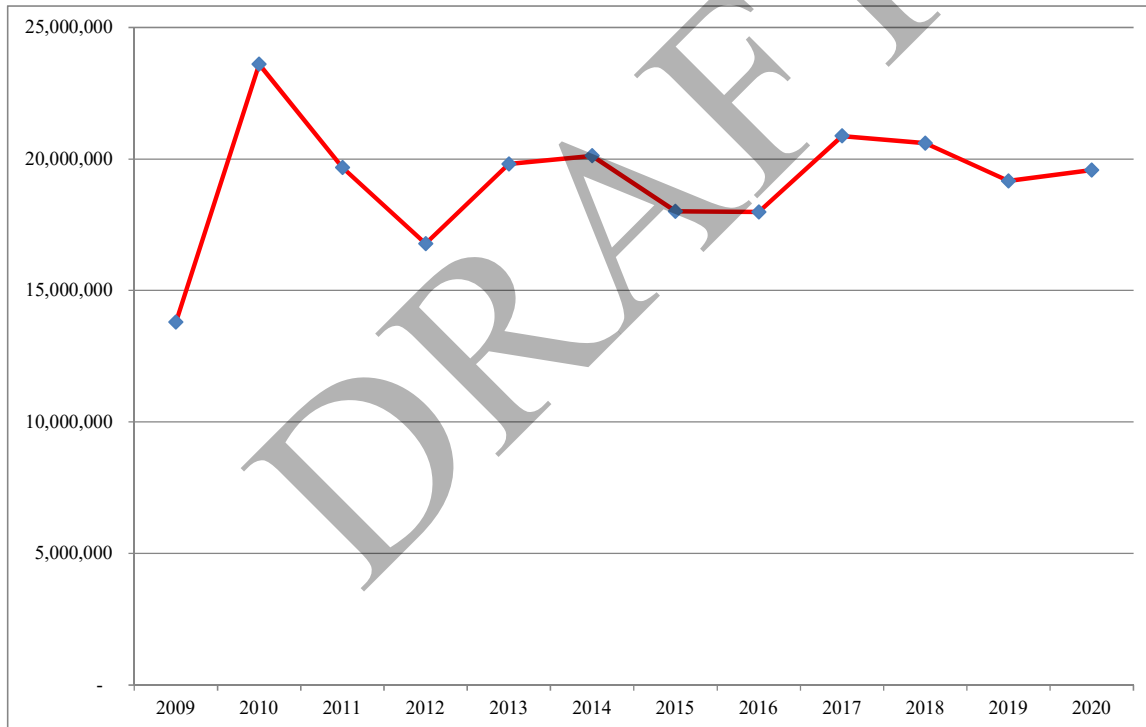


**ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2020 BUDGET**



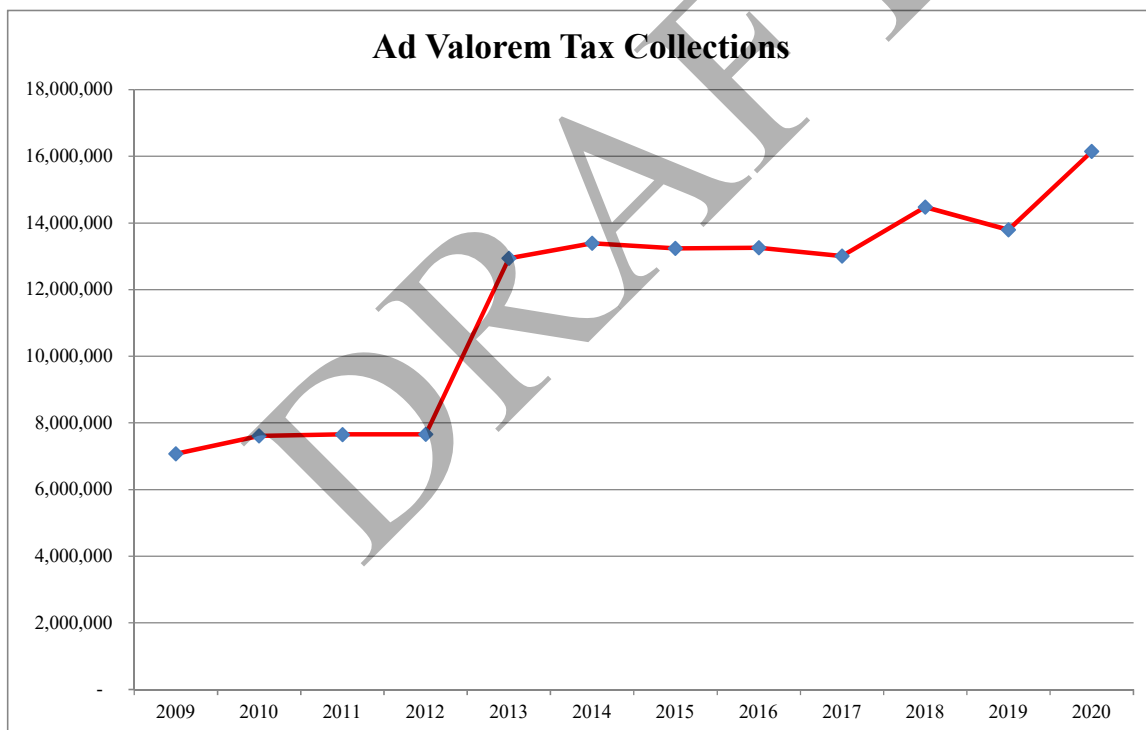
History of Sales and Use Tax Collections

Year		Collections	Percentage of Change
2009	Actual	13,799,933	-8.21%
2010	Actual	23,601,618	71.03%
2011	Actual	19,676,747	-16.63%
2012	Actual	16,784,559	-14.70%
2013	Actual	19,805,927	18.00%
2014	Actual	20,120,863	1.59%
2015	Actual	18,010,917	-10.49%
2016	Actual	17,984,296	-0.15%
2017	Actual	20,875,418	16.08%
2018	Actual	20,606,565	-1.29%
2019	Projected	19,166,667	-6.99%
2020	Budgeted	19,583,333	2.17%



History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
2009	Actual	7,073,024	14.76%
2010	Actual	7,611,730	7.62%
2011	Actual	7,652,880	0.54%
2012	Actual	7,658,899	0.08%
2013	Actual	12,941,340	68.97%
2014	Actual	13,387,595	3.45%
2015	Actual	13,241,834	-1.09%
2016	Actual	13,258,151	0.12%
2017	Actual	13,011,044	-1.86%
2018	Actual	14,481,211	11.30%
2019	Projected	13,795,761	-4.73%
2020	Budgeted	16,148,753	17.06%



Projected Authorized and Levied Ad Valorem Taxes for 2020

Tax Use	Millage Rate
General:	
General governmental services	2.81
Special Revenues:	
Fire Protection District No. 1	7.42
Fire Protection District No. 2	8.31
St. Bernard Council on Aging	0.94
Recreation	2.17
Road District No. 1	3.05
Road Lighting District No. 1	1.22
Public Health	0.62
Garbage District No. 1	3.05
Parishwide Fire Protection Facilities	20.41
	50.00

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
2009	143,915,887	195,649,366	339,565,253	(51,782,932)	287,782,321
2010	152,336,273	195,854,906	348,191,179	(55,273,736)	292,917,443
2011	162,492,455	195,185,678	357,678,133	(57,776,586)	299,901,547
2012	164,635,938	207,766,965	372,402,903	(59,431,584)	312,971,319
2013	170,805,390	199,367,569	370,172,959	(60,306,544)	309,866,415
2014	169,463,272	220,936,376	390,399,648	(61,126,258)	329,273,390
2015	173,343,983	209,561,261	382,905,244	(62,981,600)	319,923,644
2016	187,331,162	191,676,268	379,007,430	(64,904,738)	314,102,692
2017	195,580,993	181,614,308	377,195,301	(65,416,739)	311,778,562
2018	201,275,172	211,577,039	413,852,211	(66,637,245)	347,214,966
2019	**	**	**	**	**

** information not available at this time.



Number of Full-Time Employees by Department

Departments	2017	2018	2019 Budgeted	2020 Budgeted
Council	3	3	3	3
Cable Station	1	1	2	2
Registrar of Voters	3	3	3	3
Administration	14	14	12	10
Purchasing	3	3	2	2
Information Technology	3	3	3	3
Finance	11	9	9	9
Personnel Department	2	2	2	6
Recovery	7	6	-	-
Capital Projects	-	-	6	6
OEP	2	2	2	2
Animal Control	7	7	7	7
Property Plant & Maintenance	14	13	12	11
34th Judicial Court	37	37	38	38
Civic Auditorium	3	3	3	3
Community Development	19	19	19	17
Fire	111	111	115	115
Recreation	15	14	12	11
Tourism	4	4	4	4
Grants	3	4	3	1
GIS	1	-	-	-
Coastal	1	1	1	1
Housing	13	13	13	13
Transit	12	11	13	9
HMGP	1	2	-	-
Public Works	48	46	38	36
Sanitation	8	12	10	11
Insurance	4	4	4	-
Water & Sewer	74	70	74	79
	424	417	410	402

		Fiscal Year									
		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund											
Nonspendable	\$	-	\$ -	\$ 80,342	\$ 74,800	\$ 84,990	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412
Restricted		-	-	161,345	91,185	91,185	3,404,667	3,992,868	3,970,789	3,941,952	4,275,605
Committed		-	-	3,944	-	-	-	-	-	343,784	1,935,023
Assigned		-	-	84,639	-	-	587,321	5,421,492	6,891,492	12,066,337	6,522,404
Unassigned		-	-	8,223,388	2,887,607	2,436,466	-	733,079	1,445,188	69,464	83,803
Reserved		50,587	20,474	-	-	-	-	-	-	-	-
Unreserved		759,068	8,310,748	-	-	-	-	-	-	-	-
Total general fund		\$ 809,655	\$ 8,331,222	\$ 8,553,658	\$ 3,053,592	\$ 2,612,641	\$ 4,090,710	\$ 10,256,654	\$ 12,402,051	\$ 16,509,124	\$ 12,974,247
All other governmental funds											
Nonspendable	\$	-	\$ -	\$ 121,171	\$ 96,690	\$ 113,744	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580
Restricted		-	-	28,697,633	7,328,584	9,379,192	12,533,044	11,243,754	9,244,225	7,784,977	10,050,534
Committed		-	-	3,078,436	2,209,969	1,803,029	956,733	956,564	956,654	598,990	865,203
Assigned		-	-	7,235,508	7,749,171	7,097,625	6,665,667	6,363,714	6,009,953	5,950,431	3,923,020
Unassigned		-	-	229	(29,138,816)	(5,495,701)	(4,681,726)	(3,547,526)	(7,423,988)	(7,779,686)	(4,319,263)
Reserved		2,209,405	139,933	-	-	-	-	-	-	-	-
Unreserved, undesignated, reported in:											
Special revenue funds		23,366,879	25,210,058	-	-	-	-	-	-	-	-
Debt service funds		1,085,006	749,826	-	-	-	-	-	-	-	-
Capital projects funds		14,248,693	8,797,149	-	-	-	-	-	-	-	-
Total all other governmental funds		\$ 40,909,983	\$ 34,896,966	\$ -	\$ (11,754,402)	\$ 12,897,889	\$ 15,563,270	\$ 15,150,515	\$ 8,883,862	\$ 6,673,094	\$ 10,645,074

Note: In 2011, the Parish implemented GASB Statement No. 54 which changed the classification of fund balances. Amounts prior to 2011 have not been restated to reflect the new classifications.



St. Bernard
Parish Government

Historic Past, Promising Future

Expenses

Governmental Activities:

General government

Judicial

Other general government

Public safety

Public works

Sanitation

Culture and recreation

Health and welfare

Interest on long-term debt

Water and sewer

Event Facilities

Total Governmental Activities Expenses

Business-Type Activities:

Water and sewer

Event Facilities

Interest on long-term debt

Total Business-Type Activities Expenses

Total Primary Government Expenses

Program Revenues

Governmental Activities:

Charges for services

Operating grants and contributions

Capital grants and contributions

Total Governmental Activities Program Revenues

Business-Type Activities:

Charges for services

Operating grants and contributions

Capital grants and contributions

Total Business-Type Activities Program Revenues

Total Primary Government Program Revenues

Net (Expense)/Revenue

Governmental activities

Business-type Activity

Total Primary Government Net Expense

Fiscal Year

	2011	2012	2013	2014	2015	2016	2017	2018
\$	1,255,100	\$ 1,902,450	\$ 607,122	\$ 796,068	\$ 885,726	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368
	71,245,678	50,301,853	29,878,021	22,942,805	33,157,803	25,705,408	38,546,184	22,760,901
	8,025,968	9,231,076	10,548,513	10,242,189	10,872,392	14,970,179	16,803,400	16,599,437
	17,987,950	20,700,870	14,751,885	15,580,221	16,398,444	5,816,392	6,271,015	6,471,582
	-	-	4,682,338	4,769,494	5,596,379	6,143,008	5,784,315	4,974,771
	2,046,703	2,475,372	2,889,701	3,787,646	3,010,246	2,334,365	3,054,936	3,040,353
	6,943,880	6,322,104	6,692,893	6,832,287	9,154,803	11,491,363	11,656,125	12,463,545
	256,336	580,332	1,860,282	1,328,696	1,305,453	1,199,102	1,073,650	942,905
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	107,761,615	91,514,057	71,910,755	66,279,406	80,381,246	71,659,715	87,054,883	72,026,862
	9,024,042	10,195,851	10,153,902	11,165,143	22,753,572	13,993,556	16,229,635	16,522,238
	-	-	-	2,079	938,067	1,220,910	434,981	433,347
	2,040,501	756,740	494,988	240,516	164,219	178,775	390,529	415,337
	11,064,543	10,952,591	10,648,890	11,407,738	23,855,858	15,393,241	17,055,145	17,370,922
\$	118,826,158	\$ 102,466,648	\$ 82,559,645	\$ 77,687,144	\$ 104,237,104	\$ 87,052,956	\$ 104,110,028	\$ 89,397,784
\$	4,774,785	\$ 3,886,902	\$ 4,799,254	\$ 3,032,385	\$ 3,381,027	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420
	178,346,532	17,562,703	23,905,810	10,370,636	21,131,977	10,870,638	9,068,664	11,026,777
	52,848,455	84,179,047	55,330,827	38,860,849	32,249,132	28,211,921	26,259,675	9,201,138
	235,969,772	105,628,652	84,035,891	52,263,870	56,762,136	42,429,413	39,429,808	25,439,335
	5,977,404	5,818,753	5,748,284	5,875,915	12,060,280	13,099,159	12,441,520	12,929,605
	6,917,743	2,966,919	12,550	31,560	516,129	-	-	-
	-	40,502,738	5,690,363	-	-	1,488,453	767,508	573,028
	12,895,147	49,288,410	11,451,197	5,907,475	12,576,409	14,587,612	13,209,028	13,502,633
\$	248,864,919	\$ 154,917,062	\$ 95,487,088	\$ 58,171,345	\$ 69,338,545	\$ 57,017,025	\$ 52,638,836	\$ 38,941,968
\$	128,208,157	\$ 14,114,595	\$ 12,125,136	\$ (14,015,536)	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)
	1,830,604	38,335,819	802,307	(5,500,263)	(11,279,449)	(805,629)	(3,846,117)	(3,868,289)
\$	130,038,761	\$ 52,450,414	\$ 12,927,443	\$ (19,515,799)	\$ (34,898,559)	\$ (30,035,931)	\$ (51,471,192)	\$ (50,455,816)



General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	Fiscal Year							
	2011	2012	2013	2014	2015	2016	2017	2018
Ad valorem taxes	\$ 7,652,880	\$ 7,658,899	\$ 12,941,340	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795
Sales taxes	15,901,969	13,446,184	15,844,744	16,096,696	14,408,732	14,387,437	16,700,335	16,485,252
Severance	922,529	951,475	971,328	985,553	622,785	431,377	506,257	551,340
E telephone	359,703	370,042	378,840	451,084	379,001	392,760	425,602	588,430
Other taxes	51,368	109,234	111,949	240,741	328,390	277,060	264,206	249,761
Fines and forfeitures	-	-	-	151,781	210,550	218,983	190,465	195,347
State revenue sharing (unrestricted)	-	-	-	92,912	72,560	76,589	79,774	81,741
Parish road royalty	-	-	-	935,697	426,803	241,323	287,852	348,311
Other general revenues (expenses)	4,479,623	647,605	1,168,627	640,021	705,028	1,085,110	1,282,052	3,124,268
Interest and investment earnings	2,816,336	108,213	195,208	187,198	188,079	191,898	260,371	406,648
(Loss)/Gain on Disposal of Assets	(6,215,108)	(6,539,142)	(149,742)	83,974	(415,762)	-	-	-
Gain on sale of investments land held for sale	-	-	-	546,240	282,702	-	-	-
Forgiveness of CD Loans	-	-	5,403,510	-	-	-	-	-
Proceeds from insurance settlement	-	-	-	62,466	128,930	273,541	-	-
Proceeds from litigation settlement	-	-	-	-	9,359,306	1,780,006	21,000,000	-
Transfers	-	-	-	(219,376)	2,306,733	458,703	(2,262,721)	(3,211,148)
Capital contributions	-	-	-	(13,215,123)	-	-	-	-
Miscellaneous revenues	-	-	-	-	772,340	423,268	935,733	1,066,367
Total Governmental Activities	25,969,300	16,752,510	36,865,804	20,427,459	43,018,011	33,496,206	52,555,592	34,310,112

Business-Type Activities:

Sales taxes	3,774,778	3,338,375	3,961,184	4,024,174	3,602,185	3,596,859	4,175,086	4,121,313
Other general revenues (expenses)	357,186	(2,358,661)	330,835	262,529	203,078	275,318	481,928	635,335
Interest and investment earnings	36,706	36,852	37,106	39,188	51,670	58,245	59,375	136,977
(Loss)/Gain on Disposal of Assets	-	-	-	11,100	(10,149)	-	-	-
Proceeds from insurance settlement	-	-	-	-	35,211	(5,500)	-	-
Transfers	-	-	-	219,376	(2,306,733)	(458,703)	2,262,721	3,211,148
Capital contributions	-	-	-	13,215,123	-	-	-	-
Total Business-Type Activities	4,168,670	1,016,566	4,329,125	17,771,490	1,575,262	3,466,219	6,979,110	8,104,773

Total Primary Government

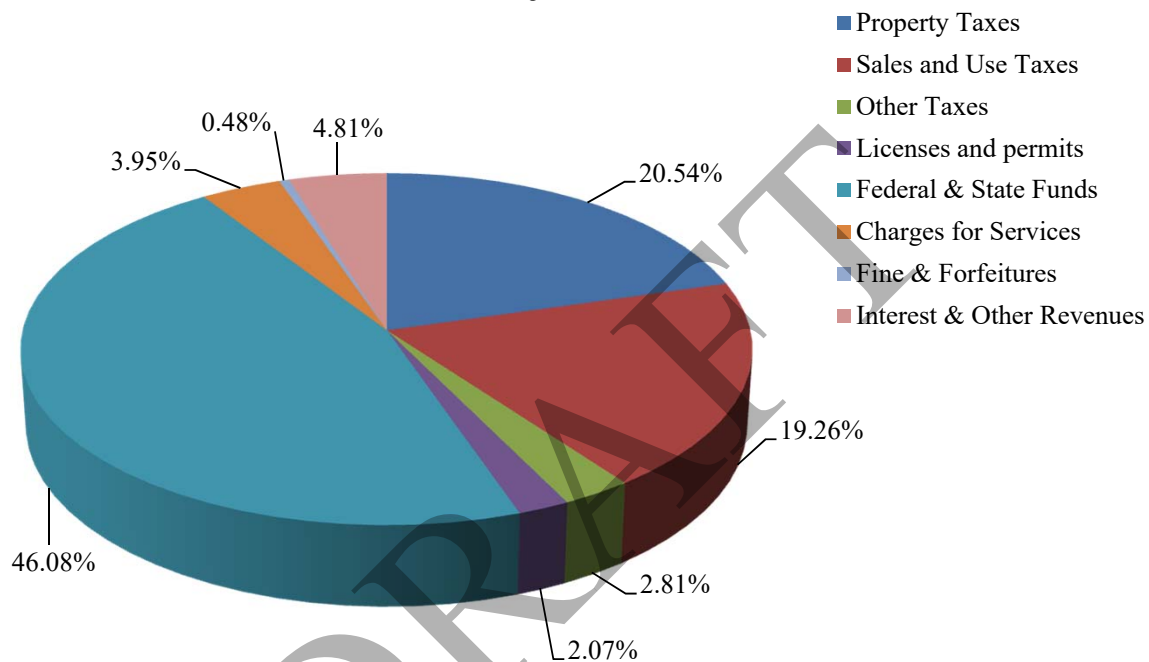
\$ 30,137,970	\$ 17,769,076	\$ 41,194,929	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702	\$ 42,414,885
---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

Changes in Net Position

Governmental Activities	\$ 154,177,457	\$ 30,867,105	\$ 48,990,940	\$ 6,411,923	\$ 19,398,901	\$ 4,265,904	\$ 4,930,517	\$ (12,277,415)
Business-type activities	5,999,274	39,352,385	5,131,432	12,271,227	(9,704,187)	2,660,590	3,132,993	4,236,484
Total Primary Government	\$ 160,176,731	\$ 70,219,490	\$ 54,122,372	\$ 18,683,150	\$ 9,694,714	\$ 6,926,494	\$ 8,063,510	\$ (8,040,931)

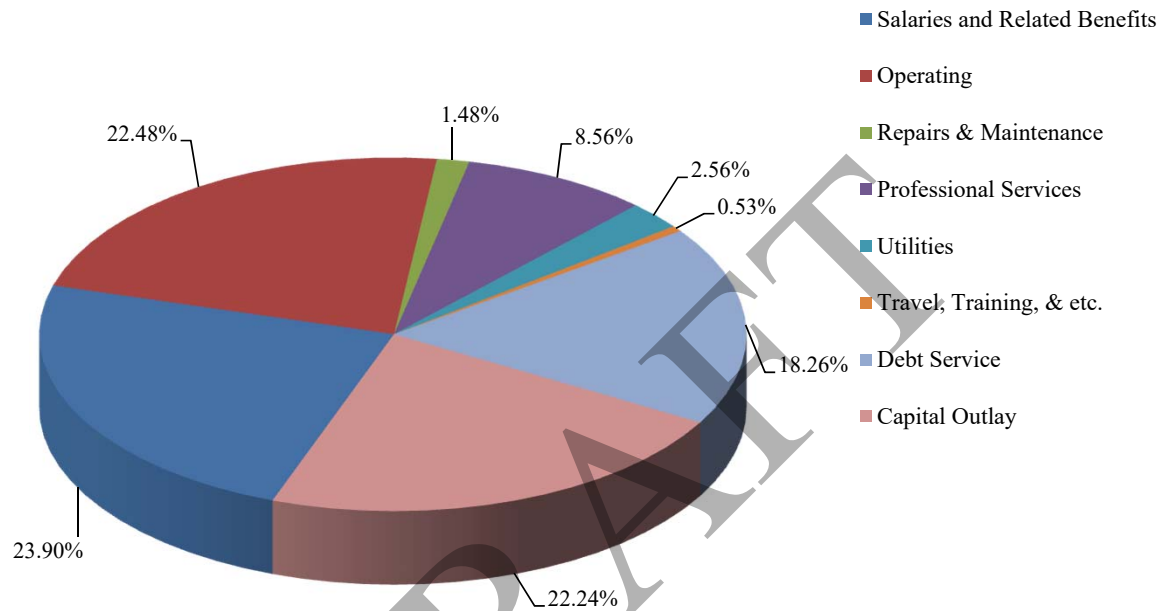


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



**ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2020 BUDGET**



ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2020 Adopted Capital & Operating Budget

DEPARTMENT	2020 Adopted Budgeted Revenues	2020 Adopted Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
GENERAL FUND:								
100 General Fund	\$ 5,644,258	\$ 9,398,532	\$ (3,754,274)	\$ 3,728,257	\$ 26,017	\$ -	\$ 7,156,383	\$ 7,156,383
101 Sales Tax	11,750,000	940,000	10,810,000	(10,810,000)	-	-	-	-
105 34th Judicial Court	235,366	3,045,973	(2,810,607)	2,810,607	-	-	-	-
152 Civic Auditorium		111,048	(111,048)	111,048	-	-	-	-
160 Community Development	1,072,500	1,367,200	(294,700)	278,500	16,200	-	-	-
160 LLT	1,817,000	1,279,440	537,560	-	-	537,560	2,626,931	3,164,491
Total General Fund	\$ 20,519,124	\$ 16,142,193	\$ 4,376,931	\$ (3,881,588)	\$ 42,217	\$ 537,560	\$ 9,783,314	\$ 10,320,874
SPECIAL REVENUE FUNDS:								
201 Hurricane Gustav	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 19,514	\$ 19,514
205 Hurricane Isaac	100,000	100,000	-	-	-	-	-	-
229 Hurricane Katrina	9,724,000	9,724,000	-	-	(12,500)	(12,500)	2,971,190	2,958,690
234 Tree Fund	-	2,106	(2,106)	-	-	(2,106)	2,106	-
253 Criminal Court 34th	255,000	255,000	-	-	-	-	-	-
254 Fire Department	13,767,119	12,597,712	1,169,407	350,000	(849,571)	669,836	2,448,111	3,117,947
259 Council on Aging	372,307	413,307	(41,000)	41,000	-	-	283,557	283,557
260 CDBG	1,500,000	1,500,000	-	-	-	-	(693,479)	(693,479)
261 Recreation	1,722,745	2,551,119	(828,374)	793,374	35,000	-	337,884	337,884
262 Public Works	4,509,082	5,902,475	(1,393,393)	1,382,120	11,273	-	126,569	126,569
263 Road Lighting	490,135	691,756	(201,621)	226,621	(25,000)	-	7,418	7,418
264 Sanitation	5,063,490	5,034,423	29,067	-	(958)	28,109	772,902	801,011
266 Assessor's Office	30,900	53,171	(22,271)	8,195	14,076	-	-	-
267 WIOA	2,040,000	2,039,311	689	-	-	689	23,100	23,789
270 HMGP	16,501,683	16,501,683	-	-	-	-	(100,431)	(100,431)
271 Health	249,943	231,917	18,026	-	(195)	17,831	672,843	690,674
273 Communications District	580,000	652,646	(72,646)	-	-	(72,646)	872,248	799,602
277 Housing & Redevelopment	7,221,000	7,343,672	(122,672)	-	-	(122,672)	122,672	-
279 Transit	455,000	505,629	(50,629)	-	-	(50,629)	54,524	3,895
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	52,231	52,231
290 State & Federal Grants	8,170,452	10,247,502	(2,077,050)	580,278	1,496,772	-	35,295	35,295
291 GOMESA	892,387	865,615	26,772	-	(26,772)	-	-	-
Total Special Revenue Funds	\$ 73,770,243	\$ 77,338,044	\$ (3,567,801)	\$ 3,381,588	\$ 642,125	\$ 455,912	\$ 8,008,254	\$ 8,464,166
DEBT SERVICE FUNDS:								
312 2012 Sales Tax Refunding Bond	\$ -	\$ 4,108,200	\$ (4,108,200)	\$ -	\$ 4,108,200	\$ -	\$ 3,124,205	\$ 3,124,205
354 2014 Fire Sinking Fund	-	276,858	(276,858)	-	276,858	-	216,716	216,716
Total Debt Service Funds	\$ -	\$ 4,385,058	\$ (4,385,058)	\$ -	\$ 4,385,058	\$ -	\$ 3,340,921	\$ 3,340,921

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2020 Adopted Capital & Operating Budget

DEPARTMENT	2020 Adopted Budgeted Revenues	2020 Adopted Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<i>CAPITAL PROJECT FUNDS:</i>								
443 Courthouse Capital Fund	\$ -	\$ 120,408	\$ (120,408)	\$ -	\$ -	\$ (120,408)	\$ 120,408	\$ -
454 Fire Capital Fund	-	-	-	-	500,000	500,000	-	500,000
457 General Fund Capital Projects - Bond	1,976,819	4,045,140	(2,068,321)	-	-	(2,068,321)	670,029	(1,398,292)
462 Jackson/Pakenham	2,500,000	4,500,000	(2,000,000)	-	-	(2,000,000)	(1,048,322)	(3,048,322)
464 General Fund Capital Projects	4,410,000	5,114,500	(704,500)	500,000	-	(204,500)	2,054,021	1,849,521
Total Capital Project Funds	\$ 8,886,819	\$ 13,780,048	\$ (4,893,229)	\$ 500,000	\$ 500,000	\$ (3,893,229)	\$ 1,796,136	\$ (2,097,093)
<i>INTERNAL SERVICE FUNDS:</i>								
350 Self Insurance	\$ 1,533,699	\$ 1,659,932	\$ (126,233)	\$ -	\$ -	\$ (126,233)	\$ 135,522	\$ 9,289
375 W&S Self Insurance	646,350	715,188	(68,838)	-	-	(68,838)	70,605	1,767
Total Internal Service	\$ 2,180,049	\$ 2,375,120	\$ (195,071)	\$ -	\$ -	\$ (195,071)	\$ 206,127	\$ 11,056
<i>BUSINESS-TYPE ACTIVITIES:</i>								
500 Water & Sewerage Fund	\$ 14,370,312	\$ 13,741,733	\$ 628,579	\$ -	\$ (2,255,635)	\$ (1,627,056)	\$ 217,909,310	\$ 216,282,254
529 SF-SW99 1/2 Cent Sales Tax Fund	3,916,667	313,333	3,603,334	-	(4,176,075)	(572,741)	605,335	32,594
530 50 M Bond Sales Tax Debt Service	-	67,875	(67,875)	-	67,875	-	(324,009)	(324,009)
557 W&S Capital Projects	14,906,501	17,170,936	(2,264,435)	-	2,264,435	-	(14,449,740)	(14,449,740)
Total Water & Sewer	\$ 33,193,480	\$ 31,293,877	\$ 1,899,603	\$ -	\$ (4,099,400)	\$ (2,199,797)	\$ 203,740,896	\$ 201,541,099
<i>OTHER BUSINESS-TYPE ACTIVITIES:</i>								
Events Facilities	\$ 533,500	\$ 505,190	28,310	\$ -	\$ -	28,310	\$ (430,475)	(402,165)
Total Recreational Facilities	\$ 533,500	\$ 505,190	\$ 28,310	\$ -	\$ -	\$ 28,310	\$ (430,475)	\$ (402,165)
TOTAL ALL FUNDS	\$ 139,083,215	\$ 145,819,530	\$ (6,736,315)	\$ -	\$ 1,470,000	\$ (5,266,315)	\$ 226,445,174	\$ 221,178,859

**ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2020 BUDGET**



ST. BERNARD PARISH GOVERNMENT
100 - GENERAL FUND
2020 Budget

General Fund - The General Fund is the chief operating fund of the Parish. It is used to account for all financial resources except those required to be accounted for in other funds. The following departments are accounted for in the General Fund:

Parish Council
Cable Station
JPs and Constables
Office of Motor Vehicles
Registrar of Voters
Administration
Security
Public Hearing Officer
Purchasing
Information Technology
Finance
Personnel

Parish Coroner
Jail
Animal Control
Property, Plant & Maintenance
Louisiana Department of Veterans Affairs
Parks and Parkways Commission
Economic Development Committee
34th Judicial Court
Sales Tax
Civic Auditorium
Community Development

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002010 - Parish Council
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Film Permits	410026	\$ 3,550	\$ 2,500	\$ 5,000
Total REVENUES		3,550	2,500	5,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Clerk of Council			92,315	97,849
Deputy Clerk			43,961	52,159
Clerical Specialist II			28,033	28,478
Councilman at Large			19,800	17,400
Councilman at Large			17,400	19,800
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Council			15,000	15,000
Salaries Total	501000	271,320	276,509	290,686
Salaries - OT	501001	-	1,674	1,200
Taxes - Payroll	501002	8,813	11,582	12,000
Pension Costs	501004	18,172	19,149	21,000
Insurance-Hospital & Life	501005	42,708	50,000	62,500
Total PERSONNEL EXPENDITURES		341,013	358,914	387,386
OPERATING EXPENDITURES				
Rent - Equipment	503002	3,301	4,900	4,000
Rent - Storage	503005	1,440	1,440	1,440
Professional Service	520002	166,367	155,000	155,000
Prof Service-Accounting/Audit	520020	114,000	114,000	114,000
Prof Serv - Security service	520101	2,190	5,260	5,760
R & M Vehicles	530004	2,149	1,000	100
R & M Bldg & Facilities	530008	-	205	-
Telephone Svcs	540005	3,045	2,800	2,800
Cell Phone	540006	5,673	6,000	6,000
Stationary & Office Supplies	541007	2,113	3,796	6,000
Supplies-Operating	541008	1,944	2,500	2,500
Uniforms	541017	985	2,000	1,500
Computer Equipment	542000	849	-	-
Computer Software	542001	241	-	-
Travel, Training, & Etc.	550000	5,595	22,680	20,000
Construction in Progress	571001	-	10,000	-
Small Equipment	571012	-	-	-
Fees-Vehicle Licenses/Tags	580009	-	20	80
Dues & Subscriptions	580018	7,450	10,175	10,175
Recording Fees	580021	11,725	12,764	15,000
Postage	580022	35	1,000	200
Official Journal	580023	30,662	21,236	25,000
Shipping Handling, & Installat	580028	396	250	400
Gasoline	580035	1,294	1,500	2,000

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002010 - Parish Council (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Election Expense	580048	\$ 43,209	\$ 35,000	\$ 35,000
Parks & Parkways Commission	589004 0110	4,912	5,000	5,000
Parks & Parkways Commission	589004 0111	-	5,000	5,000
Parks & Parkways Commission	589004 0112	-	5,000	5,000
Parks & Parkways Commission	589004 0113	-	5,000	5,000
Parks & Parkways Commission	589004 0114	-	5,000	5,000
Parks & Parkways Commission	589004 0115	-	5,000	5,000
Parks & Parkways Commission	589004 0116	-	5,000	5,000
Film Incentive Program	589008	10,178	150,000	150,000
Budget Contingency Fund	589999	-	-	-
Total OPERATING EXPENDITURES		419,753	598,526	591,955
Total EXPENDITURES		760,766	957,440	979,341
OTHER FINANCING USES				
Transfer to Recreation	599261	97,665	-	-
Transfer to Public Works	599262	-	205,000	-
Transfer to State & Fed Grants	599290	401,854	-	-
Transfer to Hurricane Reconstr	599464	1,366,045	-	-
Total OTHER FINANCING USES		1,865,564	205,000	-
NET EFFECT ON FUND BALANCE		\$ (2,622,780)	\$ (1,159,940)	\$ (974,341)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002015 - Cable Station
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Cable Franchise Fee	450046	\$ 417,041	\$ 415,000	\$ 410,000
BellSouth Franchise Fee	450047	71,043	65,000	95,000
Total REVENUES		488,084	480,000	505,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Manager of Government Access			62,856	63,683
Videographer/Editor			37,091	37,742
Salaries Total	501000	85,596	99,947	101,425
Salaries - OT	501001	-	1,283	1,500
Taxes - Payroll	501002	1,652	2,000	2,000
Pension Costs	501004	9,068	11,500	12,600
Insurance-Hospital & Life	501005	7,373	13,000	13,000
Total PERSONNEL EXPENDITURES		103,689	127,730	130,525
OPERATING EXPENDITURES				
Professional Service	520002	7,788	10,000	5,000
Prof Serv-Software Support	520003	-	11,388	12,443
R & M Machinery & Equipment	530005	992	1,000	1,000
Cell Phone	540006	1,714	1,800	1,800
Stationary & Office Supplies	541007	209	700	750
Small Tools & Equipment	541008	290	-	-
Computer Equipment	542000	3,457	717	-
Production Equipment	542005	2,805	5,500	-
Travel, Training, & Etc.	550000	732	1,000	2,500
Small Equipment	571012	-	2,500	-
Dues & Subscriptions	580018	5,000	-	-
Gasoline	580035	-	200	200
Miscellaneous Expense	580057	96	-	-
LA Worforce Commission	580060	1,976	-	-
Total OPERATING EXPENDITURES		25,059	34,805	23,693
Total EXPENDITURES		128,748	162,535	154,218
OTHER FINANCING USES				
Transfer to Recreation	599261	35,000	35,000	35,000
Total OTHER FINANCING USES		35,000	35,000	35,000
NET EFFECT ON FUND BALANCE		\$ 324,336	\$ 282,465	\$ 315,782

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002120 - JPs and Constables
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
JP Ward A			\$ 7,200	\$ 7,200
JP Ward B			7,200	7,200
JP Ward C			7,200	7,200
JP Ward D			7,200	7,200
JP Ward E			7,200	7,200
JP Ward F			7,200	7,200
JP Ward G			7,200	7,200
JP Ward H			7,200	7,200
JP Ward I			7,200	7,200
JP Ward J			7,200	7,200
JP Ward K			7,200	7,200
Constable Ward A			7,200	7,200
Constable Ward B			7,200	7,200
Constable Ward C			7,200	7,200
Constable Ward D			7,200	7,200
Constable Ward E			7,200	7,200
Constable Ward F			7,200	7,200
Constable Ward G			7,200	7,200
Constable Ward H			7,200	7,200
Constable Ward I			7,200	7,200
Constable Ward J			7,200	7,200
Constable Ward K			7,200	7,200
Salaries Totals	501000	160,446	158,400	158,400
Taxes - Payroll	501002	6,662	6,200	7,000
Pension Costs	501004	11,879	12,500	15,500
Insurance-Hospital & Life	501005	109,931	117,000	117,000
Total PERSONNEL EXPENDITURES		288,918	294,100	297,900
OPERATING EXPENDITURES				
Travel, Training, & Etc.	550000	13,921	20,000	15,000
Total OPERATING EXPENDITURES		13,921	20,000	15,000
Total EXPENDITURES		302,839	314,100	312,900
NET EFFECT ON FUND BALANCE		\$ (302,839)	\$ (314,100)	\$ (312,900)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002175 - Office of Motor Vehicles
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Drivers License Fee	440018	\$ 60,842	\$ 65,000	\$ 60,000
Total REVENUES		60,842	65,000	60,000
OPERATING EXPENDITURES				
Rent - Building	503003	48,000	48,000	48,000
Utilities - Water	540000	437	1,500	600
Utilities - Electric	540002	6,885	8,000	7,300
Total EXPENDITURES		55,322	57,500	55,900
NET EFFECT ON FUND BALANCE		\$ 5,520	\$ 7,500	\$ 4,100

DRAFT

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002210 - Registrar of Voters
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 705	\$ 1,000	\$ 725
Total REVENUES		705	1,000	725
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Registrar			14,706	14,706
Chief Clerk Registrar			10,168	10,168
Confidential Assistant			7,311	7,311
Salaries	501000	32,308	32,185	32,185
Taxes - Payroll	501002	454	500	500
Pension Costs	501004	5,492	6,500	6,500
Insurance-Hospital & Life	501005	18,132	20,000	20,000
Total PERSONNEL EXPENDITURES		56,386	59,185	59,185
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	85	93	93
Rent - Equipment	503002	342	485	500
Professional Service	520002	-	444	500
Stationary & Office Supplies	541007	945	544	750
Computer Software	542001	-	500	500
Travel, Training, & Etc.	550000	2,531	2,000	1,000
Advertising	580017	-	36	-
Dues & Subscriptions	580018	387	500	500
Postage	580022	1,503	1,476	1,500
Total OPERATING EXPENDITURES		5,793	6,078	5,343
Total EXPENDITURES		62,179	65,263	64,528
NET EFFECT ON FUND BALANCE		\$ (61,474)	\$ (64,263)	\$ (63,803)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002310 - Administration
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
DNR Grant	420000	\$ 40,106	\$ 30,913	\$ -
Refunds	480070	1,016	-	-
Reimbursement	480071	-	2,000	-
Lawsuit Settlement	489076	118,295	-	-
Total REVENUES		159,417	32,913	-
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Parish President			146,213	146,213
Chief Administrator Officer			129,688	140,063
Admin Supervisor			66,525	44,350
Executive Assistant to CAO			52,270	57,655
Executive Assistant			59,394	60,133
Fire Civil Service Clerk			6,000	6,000
Administrative Asst. II to CAO			43,961	49,497
Administrative Assistant II			41,170	55,359
Internal Auditor- Vacant			49,102	65,325
Public Service Officer			46,765	-
Compliance Officer / Investigator			77,519	-
Executive Assistant to CAO			62,692	-
Security Receptionist			28,668	29,131
Community Service - PT			12,480	12,480
Student Workers-PT			-	37,908
Salaries Total	501000	877,240	822,447	704,114
Salaries - OT	501001	-	5,165	-
Taxes - Payroll	501002	12,246	12,800	13,500
Pension Costs	501004	99,435	93,300	79,600
Insurance-Hospital & Life	501005	86,438	94,000	80,500
Total PERSONNEL EXPENDITURES		1,075,359	1,027,712	877,714
OPERATING EXPENDITURES				
Legal Liability-Publ Officials	502004	216,938	228,600	237,050
Insurance-Property	502005	1,661	1,800	1,800
Public Servant Surety Bond	502009	4,950	5,000	5,000
Rent - Equipment	503002	7,550	8,200	8,200
Professional Service	520002	29,073	21,000	19,500
Prof Serv-Legal	520012	632,250	295,500	352,802
R & M Vehicles	530004	2,566	3,000	1,500
Cell Phone	540006	9,434	8,700	8,700
Supplies-Food/Drink	541003	2,620	3,000	1,700
Stationary & Office Supplies	541007	4,582	7,500	5,000
Supplies-Operating	541008	3,786	753	1,000
Computer Equipment	542000	-	1,100	1,000
Furniture & Fixtures	542003	673	353	-
Travel, Training, & Etc.	550000	34,921	15,504	15,000
Meeting & Conferences	550006	3,697	1,400	1,500
Construction in Progress	571001	375	-	-
Fees-Vehicle Licenses/Tags	580009	20	100	100

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002310 - Administration (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Advertising	580017	\$ 42	\$ 250	\$ 250
Dues & Subscriptions	580018	3,044	3,005	3,005
Entertainment & Prom	580019	5,000	5,000	2,700
Recording Fees	580021	150	100	100
Postage	580022	16	3,725	3,500
Fees & Charges	580024	1,460	800	800
Shipping Handling, & Installat	580028	77	250	250
Gasoline	580035	3,519	3,000	3,500
Vehicle Allowance	580099	-	-	10,200
Lawsuit Settlement Cost	580047	-	29,500	-
Total OPERATING EXPENDITURES		968,404	647,140	684,157
Total EXPENDITURES		2,043,763	1,674,852	1,561,871
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	150,000	-	-
Transfer from Lighting	499263	35,000	-	-
Transfer from Sanitation	499264	44,021	-	-
Total OTHER FINANCING USES		229,021	-	-
NET EFFECT ON FUND BALANCE		\$ (1,655,325)	\$ (1,641,939)	\$ (1,561,871)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002311 - Security
(In Whole Numbers)

			<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Chief Security Officer				\$ 71,989	\$ 71,989
Salaries Total	501000	-		71,989	71,989
Salaries - OT	501001	-		896	-
Taxes - Payroll	501002	-		1,100	1,100
Pension Costs	501004	-		8,300	9,000
Insurance-Hospital & Life	501005	-		6,604	6,700
Total PERSONNEL EXPENDITURES		-		88,889	88,789
OPERATING EXPENDITURES					
Prof Serv-Software Support	520003	-		4,304	5,200
Prof Serv - Security service	520101	-		66,500	66,500
R & M Machinery & Equipment	530005	-		1,000	750
Stationary & Office Supplies	541007	-		2,500	2,500
Small Tools & Equipment	541014	-		2,000	500
Travel, Training, & Etc.	550000	-		2,500	1,000
Total OPERATING EXPENDITURES		-		78,804	76,450
Total EXPENDITURES		-		167,693	165,239
NET EFFECT ON FUND BALANCE			\$ -	\$ (167,693)	\$ (165,239)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002313 - Purchasing
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Purchasing Agent			\$ 56,010	\$ 56,661
Purchasing Specialist II			38,791	39,516
Salaries Totals	501000	70,130	94,801	96,177
Salaries - OT	501001	-	646	-
Taxes - Payroll	501002	911	1,400	1,500
Pension Costs	501004	8,065	11,000	12,000
Insurance-Hospital & Life	501005	17,777	18,000	18,000
Total PERSONNEL EXPENDITURES		96,883	125,847	127,677
OPERATING EXPENDITURES				
Rent - Equipment	503002	600	900	1,000
Cell Phone	540006	750	800	800
Stationary & Office Supplies	541007	2,392	2,754	3,000
Computer Equipment	542000	-	-	2,000
Furniture & Fixtures	542003	298	-	-
Travel, Training, & Etc.	550000	166	2,000	1,000
Dues & Subscriptions	580018	50	400	400
Postage	580022	379	476	200
Gasoline	580035	736	24	-
Total OPERATING EXPENDITURES		5,371	7,354	8,400
Total EXPENDITURES		102,254	133,201	136,077
NET EFFECT ON FUND BALANCE		\$ (102,254)	\$ (133,201)	\$ (136,077)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002314 - Public Hearing Officer
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 7,068	\$ 20,000	\$ 10,000
Total REVENUES		7,068	20,000	10,000
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	27,000	27,000	27,000
Recording Fees	580021	-	500	-
Postage	580022	-	500	-
Miscellaneous Expense	580057	14,400	-	-
Total OPERATING EXPENDITURES		41,400	28,000	27,000
NET EFFECT ON FUND BALANCE		\$ (34,332)	\$ (8,000)	\$ (17,000)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002317 - Administration-IT
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Sign Rental	450041	\$ 575	\$ 1,000	\$ 3,200
Total REVENUES		575	1,000	3,200
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
IT Manager			92,005	93,339
IT Analyst			54,708	55,359
Help Desk Tech			37,846	37,846
Salaries Total	501000	183,635	184,559	186,544
Salaries - OT	501001	-	2,226	-
Taxes - Payroll	501002	2,637	2,700	2,800
Pension Costs	501004	21,118	21,500	23,000
Insurance-Hospital & Life	501005	18,411	20,300	20,500
Total PERSONNEL EXPENDITURES		225,801	231,285	232,844
OPERATING EXPENDITURES				
Professional Service	520002	5,480	10,000	5,000
Prof Serv-Software Support	520003	54,352	45,500	49,000
Prof Serv-Storage	520009	20,138	18,304	30,530
Utilities - Electric	540002	3,759	5,000	4,500
Cell Phone	540006	2,657	2,700	2,700
Stationary & Office Supplies	541007	1,075	1,500	1,500
Computer Equipment	542000	21,285	31,800	15,000
Computer Software	542001	13,108	4,000	4,000
Travel, Training, & Etc.	550000	7,692	9,000	6,500
Vehicles	572011	-	25,000	-
Taxes & Lic. Other	580010	3,156	-	-
Taxes & Lic. Other - My Permit Now	580010 0016	12,641	12,625	-
Shipping Handling, & Installation	580028	177	500	500
Gasoline	580035	116	120	120
Total OPERATING EXPENDITURES		145,636	166,049	119,350
Total EXPENDITURES		371,437	397,334	352,194
NET EFFECT ON FUND BALANCE		\$ (370,862)	\$ (396,334)	\$ (348,994)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002320 - Finance
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 938,650	\$ 926,612	\$ 1,084,267
Prior Year Advalorem	401001	33,891	40,000	33,000
Beer Tax	403000	39,273	40,000	38,000
Severance Tax	403003	551,340	550,000	500,000
Fairgrounds OTB	403005	98,819	110,000	110,000
Video Poker	403006	516,640	530,000	540,000
Occupational License	410000	1,089,246	1,100,000	1,100,000
Liquor & Beer Lic.	410001	28,336	30,000	30,000
PILT Program	420002	23,676	25,000	25,000
Federal Grants	420003	-	25,000	10,000
State Rev. Shar.	430000	14,314	14,200	14,547
Rents and Leases	450038	93,900	92,250	92,250
Copy Fee-Ord/Resolutions/Other	450042	330	-	-
Enterger Franchise Fee	450044	8,144	8,500	8,700
Fines & Court Costs	460001	150	-	-
Interest - Invest.	470000	171,465	-	-
Interest - Other	470003	2,255	162,500	200,000
Refunds	480070	2,193	-	-
Rebates	480072	1,332	-	-
Misc. Revenue	480082	2,715	1,000	1,500
Interfund Charges	482005	-	966,047	1,025,969
Total REVENUES		3,616,669	4,621,109	4,813,233
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Finance			94,340	103,000
Assistant Director of Finance			82,232	83,235
Senior Accountant I			58,394	62,525
Grant Accountant II			53,532	54,227
Accountant I			40,472	39,775
Acting Accountant I			36,597	33,540
Accounting Clerk III			32,097	32,606
Accounts Payable			36,218	36,822
Payroll Supervisor			50,149	50,800
Salaries Total	501000	449,519	484,031	496,530
Salaries - OT	501001	-	1,762	-
Taxes - Payroll	501002	6,388	7,100	7,250
Pension Costs	501004	51,695	56,000	60,800
Insurance-Hospital & Life	501005	46,835	65,000	68,500
Insurance Retirees Health&Life	501007	398,147	510,000	475,000
Total PERSONNEL EXPENDITURES		952,584	1,123,893	1,108,080
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	1,750	1,800	1,800
Rent - Equipment	503002	2,341	3,500	3,500
Rent - Storage	503005	11,640	11,640	11,640
Professional Service	520002	14,288	27,000	22,000
Professional Service	520002	-	-	220,000

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002320 - Finance (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Prof Serv-Software Support	520003	\$ 17,470	\$ 17,500	\$ 18,224
R & M Machinery & Equipment	530005	868	1,500	1,000
Cell Phone	540006	1,392	1,500	1,500
Stationary & Office Supplies	541007	10,362	6,467	7,500
Computer Equipment	542000	3,129	1,200	1,200
Computer Software	542001	-	72	-
Furniture & Fixtures	542003	-	406	-
Travel, Training, & Etc.	550000	166	4,000	4,500
Ded. by Tax Collector	580000	163,387	165,000	165,000
Ad Valorem Pension Expense	580001	30,087	27,798	34,839
Interest Expense	580008	690	7,500	3,500
Advertising	580017	-	290	-
Dues & Subscriptions	580018	1,155	960	960
Recording Fees	580021	-	200	-
Postage	580022	2,180	3,000	3,000
Fees & Charges	580024	862	1,500	1,500
Shipping Handling, & Installat	580028	21	500	500
Gasoline	580035	-	200	50
Miscellaneous Expense	580057	10,019	3	-
Total OPERATING EXPENDITURES		271,807	283,536	502,213
Total EXPENDITURES		1,224,391	1,407,429	1,610,293
OTHER FINANCING USES				
Transfer out to Assessor's Off	599266	21,856	2,936	2,904
Transfer to State & Fed Grants	599290	2,136,987	951,537	-
Transfer to Recreational Facilities	599578	141	-	-
Total OTHER FINANCING USES		2,158,984	954,473	2,904
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	3,889,486	3,338,750	3,728,257
Transfer rom Fire	499254	-	60,876	63,921
Transfer from Sanitation	499264	149,871	-	-
Transfer From W&S	499500	657,841	-	-
Total OTHER FINANCING USES		4,697,198	3,399,626	3,792,178
NET EFFECT ON FUND BALANCE		\$ 4,930,492	\$ 5,658,833	\$ 6,992,214

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1002330 - Personnel Department
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Human Resource Director			\$ 66,950	\$ 75,000
Human Resource Assistant			30,568	31,078
Human Resource Assistant - Vacant			16,000	-
Salaries Totals	501000	97,324	113,518	106,078
Taxes - Payroll	501002	1,409	1,500	1,700
Pension Costs	501004	11,192	11,400	12,600
Insurance-Hospital & Life	501005	16,246	18,000	17,700
Total PERSONNEL EXPENDITURES		126,171	144,418	138,078
OPERATING EXPENDITURES				
Auto Insurance	502000	8,014	8,014	992
General Liability Insurance	502001	83,094	78,094	178,095
Insurance-Work.Comp.	502012	400	426	500
Rent - Equipment	503002	-	-	3,000
Prof Serv-Background checks	520044	-	750	750
Prof Serv-Drug Testing	520045	3,755	4,000	4,000
Prof Serv-Employee Physicals	520046	2,180	4,000	2,000
Cell Phone	540006	630	650	2,350
Stationary & Office Supplies	541007	1,503	1,000	4,000
Supplies-Operating	541008	-	-	2,500
Computer Equipment	542000	-	-	2,500
Travel, Training, & Etc.	550000	-	1,000	2,000
Advertising	580017	180	700	750
Dues & Subscriptions	580018	209	250	250
Postage	580022	130	200	350
Shipping Handling, & Installat	580028	-	100	550
LA Worforce Commission	580060	741	-	5,000
Total OPERATING EXPENDITURES		100,836	99,184	209,587
Total EXPENDITURES		227,007	243,602	347,665
NET EFFECT ON FUND BALANCE		\$ (227,007)	\$ (243,602)	\$ (347,665)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1003100-Parish Coroner
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 5,532	\$ 8,400	\$ 6,200
Total REVENUES		5,532	8,400	6,200
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Coroner			39,359	39,359
Salaries	501000	39,510	39,359	39,359
Taxes - Payroll	501002	573	580	580
Pension Costs	501004	4,544	4,600	4,900
Insurance-Hospital & Life	501005	118	120	6,700
Total PERSONNEL EXPENDITURES		44,745	44,659	51,539
OPERATING EXPENDITURES				
Prof Serv-Coroner	520015	119,855	146,000	230,000
Total OPERATING EXPENDITURES		119,855	146,000	230,000
Total EXPENDITURES		164,600	190,659	281,539
NET EFFECT ON FUND BALANCE		\$ (159,068)	\$ (182,259)	\$ (275,339)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1003200 - Jail
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 154,276	\$ 154,275	\$ 150,000
Lawsuit Settlement	489076	361	-	-
Total REVENUES		154,637	154,275	150,000
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	26,170	27,500	27,500
Insurance-Flood	502008	2,246	2,400	2,400
Professional Service	520002	629,036	625,000	630,000
Prof Serv - Alarm Monitoring	520102	576	-	3,000
R & M Machinery & Equipment	530005	31,498	25,000	25,000
R & M Bldg & Facilities	530008	51,502	58,000	60,000
R & M Bldg HVAC	530010	39,349	40,150	40,973
Utilities - Water	540000	70,046	90,000	90,000
Utilities - Natural Gas	540001	35,108	40,000	40,000
Utilities - Electric	540002	99,357	119,000	115,000
Telephone Svcs	540005	-	735	-
Cell Phone	540006	396	420	420
Supplies-Janitorial	541002	25,670	25,000	25,000
Supplies-Operating	541008	76,872	75,000	75,000
Supplies-Medical	541009	12,288	10,000	10,000
Furniture & Fixtures	542003	4,853	-	-
Construction in Progress	571001	-	108,850	-
Buildings-Improvements	572022	22,700	17,000	25,000
Advertising	580017	-	200	200
Fees & Charges	580024	160	200	200
Court attendance	580043	30,804	35,000	35,000
Juvenile detention	580044	132,750	175,000	145,000
Record Requests-Court Cases	580050	-	2,000	2,000
Prisoners- Maintenance	580051	390,943	495,000	425,000
Total EXPENDITURES		1,682,324	1,971,455	1,776,693
NET EFFECT ON FUND BALANCE		\$ (1,527,687)	\$ (1,817,180)	\$ (1,626,693)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004040 - Animal Control
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Veternary Services	450007	\$ 8,323	\$ 13,000	\$ 13,000
Adoption Fees	450008	8,790	15,000	10,000
Service Fee - Intake & Pick-Up	450010	7,498	10,000	10,000
Interest - Invest.	470000	218	-	-
Donations	483001	1,824	1,500	1,500
Donations	483001 0053	-	10,000	-
Total REVENUES		26,653	49,500	34,500
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Animal Control Officer			29,549	30,059
Animal Control Officer			29,040	29,040
Animal Shelter Manager - Temp FT			-	41,600
Animal Shelter Manager			54,126	-
Kennel Assistant			25,808	26,253
Kennel Assistant			25,808	26,253
Kennel Manager			38,392	39,043
Office Manager I			28,668	29,131
Salaries	501000	225,561	231,391	221,379
Salaries - OT	501001	17,733	15,000	20,000
Taxes - Payroll	501002	3,503	6,000	3,400
Pension Costs	501004	27,872	28,000	27,500
Insurance-Hospital & Life	501005	29,386	36,000	48,000
Total PERSONNEL EXPENDITURES		304,055	316,391	320,279
OPERATING EXPENDITURES				
Insurance-Property	502005	2,404	2,600	2,600
Insurance-Flood	502008	2,246	2,400	2,400
Insurance-Work.Comp.	502012	21,275	2,162	1,500
Rent - Equipment	503002	-	790	790
Rent - Storage	503005	1,266	-	-
Prof Serv-Veterinarian	520038	13,030	24,200	18,000
Prof Serv-Veterinarian	520038 0053	-	10,800	-
R & M Vehicles	530004	928	2,500	2,500
R & M Machinery & Equipment	530005	775	2,500	2,500
R & M Bldg & Facilities	530008	9,493	7,500	7,500
R & M Bldg HVAC	530010	1,967	2,008	2,049
Utilities - Water	540000	2,189	2,600	2,600
Utilities - Natural Gas	540001	1,463	1,500	2,000
Utilities - Electric	540002	10,987	13,500	11,750
Telephone Svcs	540005	5,077	5,200	5,200
Cell Phone	540006	1,991	2,000	2,000
Supplies-Janitorial	541002	506	-	-
Stationary & Office Supplies	541007	1,127	1,200	1,200
Supplies-Operating	541008	33,811	37,950	35,000
Supplies-Medical	541009	655	-	-
Small Tools & Equipment	541014	7,539	-	-
Uniforms	541017	1,800	3,000	3,000

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004040 - Animal Control (continued)
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)					
Travel, Training, & Etc.	550000		\$ 391	\$ 1,000	\$ 1,500
Construction in Progress	571001 0101		53,076	-	-
Fees-Vehicle Licenses/Tags	580009		-	80	80
Taxes & Lic. Other	580010		140	200	200
Fees & Charges	580024		549	600	600
Diesel	580034		-	200	200
Gasoline	580035		3,642	3,200	3,200
Total OPERATING EXPENDITURES			178,327	129,690	108,369
Total EXPENDITURES			482,382	446,081	428,648
NET EFFECT ON FUND BALANCE			\$ (455,729)	\$ (396,581)	\$ (394,148)

DRAFT

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004042 - Property, Plant & Maintenance
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 63,600	\$ 63,600	\$ 56,400
Refunds	480070	696	-	-
Total REVENUES		64,296	63,600	56,400
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
PPM Facilities & Operations Mgr.			46,726	49,504
Maintenance Supervisor PPM			52,892	41,713
Maintenance Tech I			26,253	26,698
Maintenance Tech I			31,979	32,394
Laborer I			24,789	25,217
Custodian			24,789	25,217
Custodian			29,491	29,918
Custodian			24,789	25,217
Custodian			24,789	23,935
Custodian			24,789	25,717
Maintenance Tech I - Vacant			25,808	-
Custodian: Torres Park - PT			9,425	9,048
Salaries Total	501000	339,974	346,519	314,578
Salaries - OT	501001	10	1,500	750
Taxes - Payroll	501002	7,321	5,900	5,200
Pension Costs	501004	34,395	39,500	37,600
Insurance-Hospital & Life	501005	63,405	72,000	71,000
Total PERSONNEL EXPENDITURES		445,105	465,419	429,128
OPERATING EXPENDITURES				
Insurance-Property	502005	31,157	34,000	34,000
Insurance-Flood	502008	4,624	4,800	4,800
Insurance-Work.Comp.	502012	534	-	-
Rent - Equipment	503002	2,206	4,500	5,500
Rent - Building	503003	-	447	-
Professional Service	520002	8,087	16,686	13,743
Prof Serv-Grass Cutting	520039	32,604	32,604	36,600
Prof Serv-Generator	520047	19,330	19,515	-
Prof Serv-Termite&Pest Control	520048	23,520	23,250	27,120
Prof Serv-Elevator	520049	3,549	5,564	5,564
Prof Serv - Landscaping	520052	6,167	-	-
Prof Serv - Alarm Monitoring	520102	-	509	510
R & M Vehicles	530004	944	1,500	1,500
R & M Machinery & Equipment	530005	2,831	5,000	5,000
R & M Bldg & Facilities	530008	71,961	60,195	60,000
R & M Bldg HVAC	530010	23,610	27,676	28,243
Utilities - Water	540000	5,728	7,000	7,000
Utilities - Natural Gas	540001	281	600	600
Utilities - Electric	540002	171,072	199,400	190,000
Telephone Svcs	540005	77,277	72,000	75,000
Cell Phone	540006	1,259	1,300	1,300
Supplies-Janitorial	541002	11,862	10,000	10,000

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1004042 - Property, Plant & Maintenance (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Supplies-Food/Drink	541003	\$ 161	\$ 2,689	\$ 2,500
Stationary & Office Supplies	541007	20	216	500
Supplies-Operating	541008	22,238	11,500	15,000
Small Tools & Equipment	541014	6,352	2,788	2,500
Uniforms	541017	3,969	6,200	4,700
Travel, Training, & Etc.	550000	166	907	1,500
Small Equipment	571012	85,708	10,000	10,000
Vehicles	572011	28,586	-	-
Buildings-Improvements	572022	-	16,255	-
Fees-Vehicle Licenses/Tags	580009	20	200	200
Fees & Charges	580024	-	100	100
Shipping Handling, & Installat	580028	-	250	250
Linen & Laundry Expense	580031	-	622	-
Diesel	580034	168	500	500
Gasoline	580035	5,107	5,000	5,000
Total OPERATING EXPENDITURES		651,098	583,773	549,230
Total EXPENDITURES		1,096,203	1,049,192	978,358
NET EFFECT ON FUND BALANCE		\$ (1,031,907)	\$ (985,592)	\$ (921,958)

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1005210 - LA Dept. of Veterans Affairs
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Veterans Affairs Exp	589003	\$ -	\$ 16,068	\$ 16,068
Total EXPENDITURES		-	16,068	16,068
NET EFFECT ON FUND BALANCE		-	(16,068)	(16,068)

DRAFT

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1006510 - Economic Development Commision
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000
Total EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)

DRAFT

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1012400 - SALES TAX
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Sales Tax	402000	\$ 12,363,939	\$ 12,500,000	\$ 11,750,000
Interest - Other	470003	7,870	-	-
Total REVENUES		12,371,809	12,500,000	11,750,000
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	1,124,228	1,000,000	940,000
Total EXPENDITURES		1,124,228	1,000,000	940,000
OTHER FINANCING USES				
Transfer to General fund	599100	4,039,486	3,338,750	3,728,257
Transfer to 34th Judicial Cour	599105	2,712,529	2,811,510	2,810,607
Transfer to Civic Auditorium	599152	108,142	109,870	111,048
Transfer to Comm Development	599160	301,818	352,366	278,500
Transfer to Fire	599254	471,414	565,000	350,000
Transfer to Council on Aging	599259	7,925	30,000	41,000
Transfer to Recreation	599261	653,597	663,244	793,374
Transfer to Public Works	599262	1,867,607	2,184,419	1,382,120
Transfer to Road Lighting	599263	-	103,010	226,621
Transfer to Sanitation	599264	127,739	-	-
Transfer out to Assessor's Off	599266	7,838	7,910	8,195
Transfer to State & Fed Grants	599290	281,497	301,496	580,278
Transfer to 2012 Sales Tax Ref	599312	1,037,925	1,032,425	-
Transfer to Capital Projects	599464	-	-	500,000
Total OTHER FINANCING USES		11,617,517	11,500,000	10,810,000
OTHER FINANCING USES				
Transfer from WIA	499267	23,721	-	-
Total OTHER FINANCING USES		23,721	-	-
NET EFFECT ON FUND BALANCE		(346,215)	-	-
FUND BALANCE, BEGINNING OF YEAR		-	-	-
FUND BALANCE, END OF YEAR		\$ (346,215)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1052161 - 34th Judicial Court
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES					
OPERATING REVENUES					
Court Steno Fees	450052 9992	\$	27,880	\$ 27,000	\$ 28,500
Reimbursement	480071 9993		143,061	174,006	206,866
Total REVENUES			170,941	201,006	235,366
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
District Attorney				45,315	45,315
Assistant District Attorney I				65,000	65,000
Assistant District Attorney I				41,868	42,566
Assistant District Attorney I				41,868	42,566
Assistant District Attorney I				41,868	42,566
Assistant District Attorney I				50,149	50,800
Assistant District Attorney I				43,961	44,659
Assistant District Attorney I				41,868	42,566
Assistant District Attorney I				42,566	41,868
Assistant District Attorney I				-	41,868
Assistant DA to ADM. / Council				88,005	89,339
Assistant DA to ADM. / Council				88,005	89,339
Division A / Judicial Secretary				53,168	54,054
Division B / Judicial Secretary				53,668	54,804
Division C / Judicial Secretary				53,168	54,054
Division D / Judicial Secretary				52,282	54,054
Division E / Judicial Secretary				53,668	54,804
Families INS Officer				50,649	51,300
DA Legal Sec / Civil				51,451	52,102
DA Legal Sec / Civil-Child Support Program				46,055	-
Clerk Specialist I				25,644	26,072
Clerical Specialist III				41,072	41,072
Pre-Trial / Victim Services Supv.				51,451	52,102
Clerical Specialist III				37,978	38,409
Secretary				54,708	55,359
Secretary / Trial Assistant				42,566	43,264
Secretary				42,566	43,264
Secretary				42,566	43,264
Secretary				42,566	43,264
Diversion Assistant				43,948	44,693
Victims Assistant				33,116	33,625
Victims Assistant				42,320	42,796
Office Manager III				55,896	56,524
Court Reporter				59,371	60,257
Court Reporter				59,871	60,757
Court Reporter				60,372	61,257
Court Reporter				60,372	59,371
Court Reporter				59,371	60,257
Court Reporter				59,871	60,757
Probation Off./Comm Service - PT				7,824	7,824
Salaries Total	501000		1,879,227	1,928,031	1,947,812

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1052161 - 34th Judicial Court (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
Taxes - Payroll	501002	\$ 25,702	\$ 28,500	\$ 29,000
Pension Costs	501004	154,250	173,000	186,500
Insurance-Hospital & Life	501005	261,700	288,000	288,000
Total PERSONNEL EXPENDITURES		2,320,879	2,417,531	2,451,312
OPERATING EXPENDITURES				
Insurance-Property	502005	47,625	50,000	50,000
Insurance-Flood	502008	12,254	13,000	13,000
Rent - Equipment	503002	13,054	15,500	15,000
Professional Service	520002	-	1,000	1,000
Prof Serv-Software Support	520003	7,168	7,166	8,168
Prof Ser-Transcript/Deposition	520022	5,395	6,000	8,000
Prof Serv-Elevator	520049	9,874	11,000	12,800
Prof Serv - Alarm Monitoring	520102	1,251	720	720
R & M Machinery & Equipment	530005	4,286	5,000	5,000
R & M Bldg & Facilities	530008	14,322	15,000	15,000
R & M Bldg HVAC	530010	39,349	40,150	40,973
Utilities - Water	540000	5,060	5,500	5,500
Utilities - Natural Gas	540001	6,974	18,771	19,000
Utilities - Electric	540002	205,774	227,000	218,500
Telephone Svcs	540005	45,054	36,800	36,800
Cell Phone	540006	381	450	450
Supplies-Janitorial	541002	8,940	8,229	10,000
Legal Books/Software-Westlaw	541006	28,093	30,000	28,500
Stationary & Office Supplies	541007	6,459	6,500	6,500
Supplies-Operating	541008	2,635	3,500	3,500
Uniforms	541017	524	1,500	2,500
Computer Equipment	542000	5,917	7,500	8,000
Advertising	580017	8,909	6,000	7,500
Dues & Subscriptions	580018	-	500	500
Postage	580022	546	750	750
Fees & Charges	580024	-	500	500
Court attendance	580043	18,260	21,500	21,500
Court Filing Fees	580045	400	1,000	1,000
Court costs	580046	29,257	22,000	22,000
Jurors & Witnesses	580049	33,186	32,000	32,000
Total OPERATING EXPENDITURES		560,947	594,536	594,661
Total EXPENDITURES		2,881,826	3,012,067	3,045,973
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	2,712,529	2,811,510	2,810,607
Total OTHER FINANCING USES		2,712,529	2,811,510	2,810,607
NET EFFECT ON FUND BALANCE				
		1,644	449	-
FUND BALANCE, BEGINNING OF YEAR				
		-	-	-
FUND BALANCE, END OF YEAR				
		\$ 1,644	\$ 449	\$ -

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
152 - CIVIC AUDITORIUM
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Misc. Revenue		\$ 3,021	\$ -	\$ -
Total REVENUES		3,021	-	-
EXPENDITURES				
OPERATING EXPENDITURES				
General Liability Insurance	502001	386	386	-
Insurance-Property	502005	24,500	30,000	30,000
Insurance-Flood	502008	3,283	3,200	3,200
R & M Bldg HVAC	530010	74,765	76,284	77,848
Total EXPENDITURES		102,934	109,870	111,048
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	108,142	109,870	111,048
Total OTHER FINANCING USES		108,142	109,870	111,048
NET EFFECT ON FUND BALANCE		8,229	-	-
FUND BALANCE, BEGINNING OF YEAR		-		
FUND BALANCE, END OF YEAR		\$ 8,229	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1603425 - Community Development
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Building Permits	410007	\$ 249,265	\$ 246,500	\$ 250,000
Demolition Permit	410008	2,500	2,000	2,000
Electric Permits	410009	69,153	68,000	68,000
Electrical Licenses	410010	10,225	13,500	13,500
Plumbing Permits	410011	41,440	38,000	38,000
Plumbing Licenses	410012	4,800	8,000	8,000
Aircond. Permits	410013	24,311	28,000	25,000
Aircond. Licenses	410014	9,361	7,500	7,500
Coastal Permits	410015	-	1,000	-
Zoning Compliance	410016	750	-	-
Zoning BZA	410017	19,380	28,000	15,000
Gas Permits	410018	14,925	11,050	15,000
Gas Licenses	410019	75	-	-
License Fees	410020	750	300	500
Permit Fees	410021	11,851	5,000	17,000
Subdivision Fees	410024	3,300	6,800	3,500
Inspection/Reinspection Fees	410025	4,024	2,000	5,000
CDBG Disaster Recov	420001	37,864	-	-
Rents and Leases	450038	1,600	-	-
Sign Rental	450041	4,455	1,500	2,000
Copy Fee-Ord/Resolutions/Other	450042	2,912	3,000	2,500
Grass Violation Liens	460004	54,415	200,000	150,000
Grass Cutting Fees	460005	46,909	-	-
Adjudicated Property Revenue	480078	636,636	500,000	450,000
Donations	483001	-	11,083	-
Donations - Ochsner Donation for Marketing	483001 0052	-	200,000	-
Insurance Proceeds	489074	2,128	-	-
Total REVENUES		1,253,029	1,381,233	1,072,500
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Comm Development			72,113	82,208
Assistant Director of Comm Development			60,257	-
Building Official - Vacant			-	52,142
Chief Compliance Manager			50,686	51,478
Compliance Manager BAA			50,657	51,402
Office Manager III			45,550	46,158
Compliance Officer			35,663	36,139
Inspector			46,726	47,518
Case Manager			37,846	38,402
Case Manager			35,619	31,724
Planning Tech			41,037	41,556
Clerical Specialist			39,840	-
Comm Development Inspector			32,280	32,837
Comm Development Inspector			33,393	33,950
Vehicle for Hire Coordinator / Inspector			31,724	32,280

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1603425 - Community Development (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
Program Property Manager - 2 Months of Salary			\$ 28,458	\$ 3,000
CDBG Program Specialist/Planner			-	24,091
GIS Manager - PT			56,160	30,000
Building Official - PT			42,905	42,905
Planner Intern- PT			25,272	25,272
Program Property Manager - 6 mths of salary			10,042	-
Board Member			3,163	3,163
Board Member			3,163	3,163
Board Member			3,163	3,163
Board Member			3,163	3,163
Board Member			3,163	3,163
Salaries Total	501000	842,781	792,043	718,877
Salaries - OT	501001	3,998	4,212	4,000
Taxes - Payroll	501002	14,345	15,400	18,100
Pension Costs	501004	92,498	84,700	74,500
Insurance-Hospital & Life	501005	106,761	106,644	96,000
Total PERSONNEL EXPENDITURES		1,060,383	1,002,999	911,477
OPERATING EXPENDITURES				
Rent - Equipment	503002	3,027	8,000	7,000
Rent - Storage	503005	2,866	1,980	1,980
Professional Service	520002	312,287	298,567	250,000
Professional Service	520002 0052	-	200,000	-
Prof Serv-Land Surveys	520032	28,250	5,000	5,000
Prof Serv-Plan Review	520037	-	4,500	-
Prof Serv-Grass Cutting	520039	65,575	90,000	70,000
Prof Serv-Appraisals	520041	21,600	2,250	2,250
Prof Serv - Consulting	520044	-	15,000	5,000
R & M Vehicles	530004	1,569	2,500	2,500
R & M Machinery & Equipment	530005	-	1,000	1,000
Cell Phone	540006	7,324	6,600	6,600
Stationary & Office Supplies	541007	4,497	5,250	4,500
Supplies-Operating	541008	2,187	4,250	4,000
Small Tools & Equipment	541014	849	-	-
Computer Equipment	542000	-	-	1,500
Travel, Training, & Etc.	550000	2,468	3,000	3,500
Vehicles	572011	-	49,963	-
Ded. by Tax Collector	580000	3,807	1,946	3,500
Fees-Vehicle Licenses/Tags	580009	-	500	500
Taxes & Lic. Other	580010	-	2,498	2,500
Taxes & Lic. Other - My Permit Now	580010 0016	-	-	12,625
Advertising	580017	4,531	5,000	5,000
Dues & Subscriptions	580018	1,463	1,700	1,700
Recording Fees	580021	32,529	22,000	20,000
Postage	580022	10,670	5,250	10,500
Fees & Charges	580024	422	2,411	2,000
Shipping Handling, & Installat	580028	-	250	250

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1603425 - Community Development (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Gasoline	580035	\$ 5,234	\$ 5,000	\$ 5,000
Regional Planning Comm Exp	589001	27,318	27,318	27,318
Total OPERATING EXPENDITURES		538,473	771,733	455,723
Total EXPENDITURES		1,598,856	1,774,732	1,367,200
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	301,818	352,366	278,500
Transfer From W&S	499500	-	41,135	16,200
Total OTHER FINANCING USES		301,818	393,501	294,700
NET EFFECT ON FUND BALANCE		\$ (44,009)	\$ 2	\$ -

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
160 - Community Development
1607805 - Louisiana Land Trust Property Management
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES					
OPERATING REVENUES					
Auction Proceeds	450002 7805	\$	1,750	\$ -	\$ 1,000,000
Builder Bundle	450003 7805		289,500	250,000	350,000
Lot Next Door	450004 7805		337,150	100,000	100,000
Appraisal Revenue	450005 7805		14,605	17,000	17,000
Buy and Build	450006 7805		403,450	50,000	350,000
Total REVENUES			1,046,455	417,000	1,817,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
CDBG Program Specialist/Planner				46,438	-
Salaries Total	501000 1101		-	46,438	-
Taxes - Payroll	501002 1101		-	700	-
Pension Costs	501004 1101		-	5,400	-
Insurance-Hospital & Life	501005 1101		-	6,500	-
Total PERSONNEL EXPENDITURES			-	59,038	-
OPERATING EXPENDITURES					
Rent - Storage- LLT	503005 7805		1,440	1,440	1,440
Prof Serv-Grant Management	520016		-	75,000	-
Prof Serv-Land Surveys-LLT	520032 7805		24,290	25,100	30,000
Prof Serv-Grass Cutting-Adjudicated	520039 1101		129,648	160,000	160,000
Prof Serv-Grass Cutting-LLT	520039 7805		458,592	694,050	700,000
Prof Serv-Appraisals-LLT	520041 7805		4,600	60,000	60,000
Prof Serv - Consulting-Fresh Food Incentive	520044 1020		-	200,000	200,000
Construction in Progress-Bluebird Park	571001 0086		33,232	250,000	-
Construction in Progress-Heights Park	571001 0105		17,005	353,000	-
Construction in Progress-Demolitions	571001 1021		-	200,000	-
Advertising-Adjudicated	580017 1101		43	250	-
Advertising-LLT	580017 7805		84,885	100,000	100,000
Recording Fees-Adjudicated	580021 1101		-	14,000	14,000
Recording Fees-LLT	580021 7805		-	14,000	14,000
Miscellaneous Expense-LLT	580057 7805		4,325	10,850	-
Reimbursements/Transfers Out-LLT	581005 7805		1,600	-	-
Total OPERATING EXPENDITURES			759,660	2,157,690	1,279,440
Total EXPENDITURES			759,660	2,216,728	1,279,440
NET EFFECT ON FUND BALANCE			\$ 286,795	\$ (1,799,728)	\$ 537,560

**ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2020 BUDGET**



ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2020 Budget

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources or earmarked revenues sources, which by law are designated to finance particular functions or activities of the Parish and which, therefore, cannot be diverted to other funds. The Special Revenue Funds reported by the Parish are as follows:

Disaster Recovery Funds - This special revenue fund accounts for grants received from the Federal Emergency Management Agency (FEMA) for natural disasters. The Parish currently has Hurricane Katrina, Hurricane Gustav, Hurricane Isaac, and Hurricane Ike still open.

Tree Fund - This fund was established by Ordinance SBPC #1993-08-17 to account for all fees and fines involving tree cutting and or trimming as well as any donations collected. The proceeds from this fund can only be used on planting new trees or for the beautification of St. Bernard Parish by recommendation of the Parks and Parkways Commission and final approval of the

Criminal Court Fund - This fund was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950. Fines and forfeitures imposed by the District Court and District Attorney's conviction fees in criminal cases are transferred to the Parish treasurer and deposited into a special "Criminal Court Fund" account. These funds are used for expenses of the criminal court of the Parish Government. Expenditures are made from this fund on motion of the District Attorney and approval by the District Judges.

Consolidated Fire Protection District No. 1-2 - This special revenue fund accounts for maintenance and operations of the fire protection facilities. Revenues are derived from ad valorem taxes, state revenue sharing, and 2% of the State of Louisiana distribution of fire insurance premium taxes.

Council on Aging Fund - This fund is used to account for the receipt and disbursement of a one-mill property tax levy for the maintenance and operation of the Senior Citizens Center.

CDBG Disaster Fund - This special revenue fund is used to track Community Development Block Grant revenues and expenditures.

Recreation Fund - This fund is used to account for the maintenance and operations of the recreation facilities within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing. The Recreation Fund is broken into the following departments: Recreation, LA Co-op extension, Tourism, and the Leisure Department.

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2019 Budget

Public Works Fund - This fund is used to account for the operations and maintenance of all parish infrastructure (roads, bridges, rights of way, neutral grounds, including ditches and drainage, and operation of the mosquito control program). Revenues of this fund are substantially derived from the Parish Transportation Fund, Parish Road Royalty Fund, and a Parish ad valorem tax. Public Works is broken into the following departments: Public Works Main, Roads, Delacroix Shipyard, Mosquito Control and Capital Projects.

Road Lighting - This fund is used to account for the maintenance of the lighting facilities of the roads, alleys, and public places within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing.

Sanitation Fund - This fund is used to account for the Parish's garbage collection and disposal system. These services are presently being contracted out to private firms. Revenues are derived from ad valorem taxes, state revenue sharing, and ½% dedicated sales tax for garbage collection.

Assessor's Fund - This fund was established under LA R.S. 47:1906 which authorizes alternative means for funding the salary and expense of the assessor's office by setting up a fund for the payment of salaries and allowances of the assessor and all recipients of Ad Valorem taxes shall contribute to the fund.

Workforce Investment Act Fund - This fund, formerly known as the Jobs Training Partnership Act Fund (JTPA), is used to account for the collection and payment of Jobs Training Partnership Act funds and Workforce Investment Act funds on behalf of other agencies, governing bodies, and/or other funds.

Hazard Mitigation Fund - This fund is used to account for the proceeds and expenses associated with Hazard Mitigation Grant Program funds.

Health Fund - This fund is used to account for the activities that contribute to the health monitoring services provided by the state health unit within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing.

Communications Fund - This fund is used to account for the cost of the 911 Emergency Service number. Revenues are derived from a telephone tax.

Housing and Redevelopment Fund - This fund was established to administer St. Bernard Parish's public housing assistance program.

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2019 Budget

Urban Mass Transportation Administration Fund ("UMTA") - This fund is used to account for the operations of the public transit system. The system is partly funded by an operating grant received from the Federal Transit Authority.

Deputy Witness Fee Fund - This fund is used to account for the fees paid to deputies for court appearances. The fund is financed from court costs collected by the clerk of court and remitted to the Parish Government.

State and Federal Grants Fund - This fund is used to account for the proceeds and expenses associated with State and Federal funds, as well as, the cost to administrator the grant. Included in this fund is grant administration, Office of Emergency Prep, Battered Women's Shelter, Coastal Impact and RESTORE funding.

GOMESA - This fund is used to account for the revenue sharing and expenditures association with the Gulf of Mexico Energy Security Act. The expenditures are to be restricted for coastal conservation, restoration and hurricane protection.

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
201 - HURRICANE GUSTAV
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ 19,514	\$ 100,000	\$ 100,000
Total REVENUES		<u>19,514</u>	<u>100,000</u>	<u>100,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	-	100,000	100,000
Total EXPENDITURES		<u>-</u>	<u>100,000</u>	<u>100,000</u>
NET EFFECT ON FUND BALANCE		19,514	-	-
FUND BALANCE, BEGINNING OF YEAR		-	19,514	19,514
FUND BALANCE, END OF YEAR		<u>\$ 19,514</u>	<u>\$ 19,514</u>	<u>\$ 19,514</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
205 - HURRICANE ISAAC
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 100,000	\$ 100,000
Total REVENUES		-	100,000	100,000
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	-	100,000	100,000
Total EXPENDITURES		-	100,000	100,000
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF YEAR		-	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
229 - HURRICANE KATRINA - DISASTER #1603
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ 10,295,741	\$ 110,974,225	\$ 9,724,000
FEMA Admin.	420029	51,478	-	-
Misc. Revenue	480082	8,010	-	-
Total REVENUES		<u>10,355,229</u>	<u>110,974,225</u>	<u>9,724,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries Total	501000	195,955	-	-
Taxes - Payroll	501002	2,731	-	-
Pension Costs	501004	22,542	-	-
Insurance-Hospital & Life	501005	24,833	-	-
Total PERSONNEL EXPENDITURES		<u>246,061</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	16,309	105	-
Professional Services-Debris Removal	520011	68,323	32,212	-
Prof Serv-Engineering	520025	13,672	20,239	-
Prof Serv-Closeout/Proj Mgmt	520036	212,050	2,375,000	-
Supplies-Operating	541008	3,943	-	-
Construction in Progress	571001	5,752,450	100,731,340	9,724,000
Advertising	580017	604	-	-
Recording Fees	580021	470	887	-
Miscellaneous Expense	580057	21,975	-	-
Overpayment at Closeout	581003	473,741	1,250,980	-
		<u>6,563,537</u>	<u>104,410,763</u>	<u>9,724,000</u>
Total EXPENDITURES		<u>6,809,598</u>	<u>104,410,763</u>	<u>9,724,000</u>
OTHER FINANCING USES				
Transfer to Public Works	599262	-	12,500	12,500
Transfer to State & Fed Grants	599290	6,083	-	-
Transfer to Water & Sewer	599500	453,217	-	-
Total OTHER FINANCING USES		<u>459,300</u>	<u>12,500</u>	<u>12,500</u>
NET EFFECT ON FUND BALANCE		3,086,331	6,550,962	(12,500)
FUND BALANCE, BEGINNING OF YEAR		(6,666,103)	(3,579,772)	2,971,190
FUND BALANCE, END OF YEAR		<u>\$ (3,579,772)</u>	<u>\$ 2,971,190</u>	<u>\$ 2,958,690</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
234 - Tree Fund
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Tree Fine	460006	\$ -	\$ 1,000	\$ -
Donations	483001	100	-	-
Total REVENUES		<u>100</u>	<u>1,000</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies & Materials	541021	-	1,000	2,106
Total EXPENDITURES		<u>-</u>	<u>1,000</u>	<u>2,106</u>
NET EFFECT ON FUND BALANCE		100	-	(2,106)
FUND BALANCE, BEGINNING OF YEAR		2,006	2,106	2,106
FUND BALANCE, END OF YEAR		<u>\$ 2,106</u>	<u>\$ 2,106</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
253 - CRIMINAL CT. 34TH
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 97,627	\$ 135,000	\$ 135,000
Bond Forfeitures	460002	84,970	120,000	120,000
Interest - Invest	470000	369	-	-
Total REVENUES		<u>182,966</u>	<u>255,000</u>	<u>255,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	<u>59,552</u>	<u>41,632</u>	<u>43,368</u>
Total PERSONNEL EXPENDITURES		<u>59,552</u>	<u>41,632</u>	<u>43,368</u>
OPERATING EXPENDITURES				
Prof Serv-Tech-Supp/Data Print	520001	-	5,000	5,000
Professional Service	520002	140,325	25,800	25,000
Prof Service-Accounting/Audit	520020	6,145	19,200	19,200
Prof Serv - Security service	520101	8,735	-	-
Telephone Svcs	540005	4,618	-	-
Supplies-Operating	541008	1,610	-	-
Computer Equipment	542000	-	86,119	85,000
Furniture & Fixtures	542003	-	15,000	15,000
Taxes & Lic. Other	580010	750	2,000	2,000
Dues & Subscriptions	580018	4,598	-	-
Postage	580022	-	67,098	60,432
Total OPERATING EXPENDITURES		<u>166,781</u>	<u>220,217</u>	<u>211,632</u>
Total EXPENDITURES		<u>226,333</u>	<u>261,849</u>	<u>255,000</u>
NET EFFECT ON FUND BALANCE		(43,367)	(6,849)	-
FUND BALANCE, BEGINNING OF YEAR		<u>50,216</u>	<u>6,849</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 6,849</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
254 - FIRE
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 9,350,163	\$ 9,230,404	\$ 10,802,975
Prior Year Advalorem	401001	336,153	345,000	320,000
Fire Permits	410004	23,660	26,000	24,000
FEMA	420028	39,713	-	-
State Rev. Shar.	430000	14,619	14,505	14,847
State Appropriations	440002	-	1,000	-
State Funds-2% Fire	440003	175,983	178,000	178,472
Fire Insp. Reports	450049	1,415	15,000	5,000
Fire Service	450050	508,222	2,116,980	2,196,825
Interest - Invest.	470000	551	-	-
Interest - Other	470003	20,737	22,000	25,000
Sale of Property	480003	127,353	-	-
Refunds	480070	6,442	-	-
Reimbursement	480071	529	-	-
Reimb-Workmen's Compensation	482004	31,018	200,000	200,000
Donations	483001	510	-	-
Insurance Proceeds	489074	25,000	-	-
Total REVENUES		10,662,068	12,148,889	13,767,119
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	4,789,610	5,365,000	5,659,119
Salaries - OT	501001	402,341	450,000	450,000
Taxes - Payroll	501002	76,850	95,000	100,000
Pension Costs	501004	1,308,754	1,750,000	1,800,000
Insurance-Hospital & Life	501005	826,892	920,000	975,200
Insurance Retirees Health&Life	501007	471,414	565,000	500,000
Unscheduled Overtime	501008	153,119	575,000	575,000
Total PERSONNEL EXPENDITURES		8,028,980	9,720,000	10,059,319
OPERATING EXPENDITURES				
Auto Insurance	502000	17,978	17,978	9,430
Insurance-Property	502005	33,759	36,213	37,100
Insurance-Flood	502008	27,274	25,000	25,500
Insurance-Work.Comp.	502012	856,378	997,078	1,200,000
Rent - Equipment	503002	1,231	2,000	2,000
Professional Service	520002	22,245	30,200	34,000
Prof Serv-Software Support	520003	7,416	10,000	19,913
Prof Serv-Inspections	520017	5,590	3,400	6,200
Prof Serv-Drug Testing	520045	3,380	4,000	12,000
Prof Serv-Employee Physicals	520046	10,445	3,000	12,900
Prof Serv - Alarm Monitoring	520102	5,040	5,280	5,940

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
254 - FIRE (continued)
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)					
R & M Vehicles	530004	\$	118,594	\$	120,000
R & M Machinery & Equipment	530005		16,660		25,000
R & M Bldg & Facilities	530008		27,174		35,000
R & M Bldg HVAC	530010		11,805		12,292
Utilities - Water	540000		11,756		13,000
Utilities - Natural Gas	540001		5,408		5,000
Utilities - Electric	540002		74,948		90,000
Telephone Svcs	540005		23,046		24,000
Cell Phone	540006		7,540		8,000
Supplies-Janitorial	541002		3,652		5,000
Supplies-Food/Drink	541003		336		500
Stationary & Office Supplies	541007		2,291		3,500
Supplies-Operating	541008		2,556		10,000
Supplies-Medical	541009		2,720		5,500
Small Tools & Equipment	541014		31,813		45,000
Uniforms	541017		65,968		78,800
Furniture & Fixtures	542003		-		-
Travel, Training, & Etc.	550000		15,790		131,300
Mileage	550001		-		1,000
Small Equipment	571012		-		126,725
Vehicles	572011		-		117,000
Ded. by Tax Collector	580000		287		-
Ad Valorem Pension Expense	580001		299,711		276,912
Interest Expense	580008		46,791		15,000
Fees-Vehicle Licenses/Tags	580009		140		350
Dues & Subscriptions	580018		1,246		2,100
Postage	580022		133		500
Fees & Charges	580024		-		250
Diesel	580034		39,695		40,000
Gasoline	580035		19,110		21,000
Total OPERATING EXPENDITURES			1,819,906	2,304,593	2,538,393
Total EXPENDITURES			9,848,886	12,024,593	12,597,712

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
254 - FIRE (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	\$ 471,414	\$ 565,000	\$ 350,000
Total OTHER FINANCING SOURCES		471,414	565,000	350,000
OTHER FINANCING USES				
Transfer to General Fund	599100	-	60,876	63,921
Transfer out to Assessor's Off	599266	9,125	8,798	8,792
Transfer to 2014 Fire Sinking	599354	278,285	276,998	276,858
Transfer to Fire Capital Fund		-	-	500,000
Total OTHER FINANCING USES		287,410	346,672	849,571
NET EFFECT ON FUND BALANCE		997,186	342,624	669,836
FUND BALANCE, BEGINNING OF YEAR		1,108,301	2,105,487	2,448,111
FUND BALANCE, END OF YEAR		\$ 2,105,487	\$ 2,448,111	\$ 3,117,947

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
259 - COUNCIL ON AGING
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 313,998	\$ 309,969	\$ 362,707
Prior Year Advalorem	401001	11,346	9,000	9,000
Interest - Other	470003	758	600	600
Refunds	480070	746	-	-
Total REVENUES		<u>326,848</u>	<u>319,569</u>	<u>372,307</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	6,908	7,500	7,600
Insurance-Flood	502008	2,202	2,500	2,500
R & M Bldg & Facilities	530008	2,300	-	-
Utilities - Water	540000	1,360	1,600	1,600
Utilities - Natural Gas	540001	1,610	1,800	1,800
Utilities - Electric	540002	24,961	26,000	27,500
Ad Valorem Pension Expense	580001	10,065	9,299	11,654
Grant Distrib-Council on Aging	589005	286,694	300,870	360,653
Total EXPENDITURES		<u>336,100</u>	<u>349,569</u>	<u>413,307</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	7,925	30,000	41,000
Total OTHER FINANCING USES		<u>7,925</u>	<u>30,000</u>	<u>41,000</u>
NET EFFECT ON FUND BALANCE		(1,327)	-	-
FUND BALANCE, BEGINNING OF YEAR		284,884	283,557	283,557
FUND BALANCE, END OF YEAR		<u>\$ 283,557</u>	<u>\$ 283,557</u>	<u>\$ 283,557</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
260 - CDBG DISASTER RECOVERY
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
CDBG Disaster Recov	420001	\$ 937,115	\$ 1,462,352	\$ 1,500,000
Total REVENUES		937,115	1,462,352	1,500,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
CDBG Recovery Manager			49,102	49,894
Salaries Total	501000	42771	49,102	49,894
Taxes - Payroll	501002	600	750	750
Pension Costs	501004	4,920	5,700	6,200
Insurance-Hospital & Life	501005	4,973	6,800	6,800
Total PERSONNEL EXPENDITURES		53,264	62,352	63,644
OPERATING EXPENDITURES				
Professional Service	520002	653	150,000	-
Prof Serv-Appraisals	520041	750	-	-
Construction in Progress	571001	645,719	1,250,000	1,436,356
Advertising	580017	55	-	-
Total OPERATING EXPENDITURES		647,177	1,400,000	1,436,356
Total EXPENDITURES		700,441	1,462,352	1,500,000
NET EFFECT ON FUND BALANCE		236,674	-	-
FUND BALANCE, BEGINNING OF YEAR		(930,153)	(693,479)	(693,479)
FUND BALANCE, END OF YEAR		\$ (693,479)	\$ (693,479)	\$ (693,479)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616110 - Recreation Administration
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	401000	\$	724,868	\$ 715,567	\$ 837,313
Prior Year Advalorem	401001		26,192	30,000	25,000
State Rev. Shar.	430000		11,054	10,965	11,232
Entrance Fees	450011		3,453	4,000	5,000
Registration - Basketball	450014		3,780	-	-
Registration - Adult League	450019		23,100	20,000	2,500
Concession Sales - Recreation	450022		32,873	30,000	50,000
Concession Sales - Tournaments	450023		252,730	300,000	300,000
Alcohol Sales - USSSA	450024		36,257	35,000	38,000
Concession Sales-Adult Leagues	450025		27,886	15,000	15,000
Alcohol Sales - Adult League	450026		27,674	6,200	6,200
Alcohol Sales - HOF/Events	450028		985	1,500	-
Facility Rental - Blding Renta	450035		3,000	5,000	10,000
Facility Rental - Field Rental	450036		99,400	200,000	100,000
Rents and Leases	450038		500	4,000	-
Sign Rental	450041		750	1,500	4,000
Referee/Umpire fees	450045		16,408	-	25,000
Interest - Other	470003		1,753	1,700	1,800
Cleaning Fee Collected	480051		-	1,000	-
Security Charges Collected	480052		-	2,500	-
Refunds	480070		2,922	54,400	2,000
Reimbursement	480071		9,500	-	-
Rebates	480072		3,251	-	-
Misc. Revenue	480082		8,881	-	-
Donations	483001		100	-	-
Recreational Fac-Clearing Acct	488000		57	-	-
Total REVENUES			1,317,374	1,438,332	1,433,045
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director				78,000	79,560
Program Manager				61,983	61,983
Operations Coodinator				43,264	39,775
Concession Manager				37,091	37,742
League Coordinator				36,822	-
League Coordinator				-	-
Clerical Specialist I				24,789	25,217
Parks & Recreation Supervisor				40,478	40,998
Courthouse Supervisor - PT				14,352	14,352
Park/Gym Supervisor Zone 1- PT				16,848	16,848

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616110 - Recreation Administration (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
	Park/Gym Supervisor Zone 2 - PT		\$ 16,848	\$ 16,848
	Park/Gym Supervisor Zone 3 - PT		16,848	16,848
	Park/Gym Supervisor Zone 4 - PT		16,848	16,848
	Park/Gym Supervisor - PT		16,848	-
	Park Supervisors - PT		-	50,000
	Concession Workers / Referees		105,000	85,000
Salaries Total	501000	594,685	526,019	502,019
Salaries - OT	501001	-	900	1,200
Taxes - Payroll	501002	25,918	22,600	30,000
Pension Costs	501004	35,801	37,500	38,000
Insurance-Hospital & Life	501005	38,533	39,864	62,000
Total PERSONNEL EXPENDITURES		694,937	626,883	633,219
OPERATING EXPENDITURES				
Auto Insurance	502000	-	2,680	742
General Liability Insurance	502001	-	27,893	7,000
Insurance-Sports Accidents	502003	\$ 18,167	20,000	20,000
Insurance-Property	502005	54,743	56,083	57,500
Insurance-Flood	502008	27,192	24,000	24,000
Insurance-Work.Comp.	502012	892	2,364	100
Rent - Equipment	503002	2,220	3,800	3,000
Professional Service	520002	25,594	30,000	29,000
Prof Serv-Grass Cutting	520039	95,760	95,760	127,660
Prof Serv-Elevator	520049	1,776	3,175	5,400
Prof Serv - Security service	520101	2,367	11,196	7,500
Prof Serv - Alarm Monitoring	520102	1,597	1,800	1,800
R & M Vehicles	530004	2,686	2,100	2,100
R & M Machinery & Equipment	530005	11,260	5,104	7,500
R & M Playgrounds	530007	37,426	30,500	30,500
R & M Bldg & Facilities	530008	40,464	24,800	80,000
R & M Bldg HVAC	530010	118,048	120,448	122,917
Utilities - Water	540000	8,052	10,000	10,000
Utilities - Natural Gas	540001	34,600	35,000	43,000
Utilities - Electric	540002	275,319	275,000	293,000
Telephone Svcs	540005	8,494	9,760	9,760
Cell Phone	540006	5,980	6,200	6,200
Supplies-Janitorial	541002	2,503	2,937	2,500
Stationary & Office Supplies	541007	2,712	1,750	2,500
Supplies-Operating	541008	26,322	13,437	25,000
Small Tools & Equipment	541014	7,790	8,800	5,000
Uniforms	541017	3,370	2,500	2,500
Travel, Training, & Etc.	550000	166	397	1,200

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616110 - Recreation Administration (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Construction in Progress	571001	\$ 103,715	\$ -	\$ -
Small Equipment	571012	-	18,347	-
Equipment Purchases-Small	572013	-	14,240	-
Ded. by Tax Collector	580000	22	-	-
Ad Valorem Pension Expense	580001	23,234	21,467	26,904
Concession Product - Food/Drin	580002	126,647	114,079	130,000
Concession Supplies	580003	15,104	12,000	16,000
Spoilage	580004	-	3,000	-
Alcohol Expense	580005	24,464	25,000	25,000
Fees-Vehicle Licenses/Tags	580009	140	500	500
Taxes & Lic. Other	580010	764	1,000	1,000
Advertising	580017	600	-	-
Entertainment & Prom	580019	427	-	-
Postage	580022	4	100	100
Fees & Charges	580024	4,872	5,000	5,000
Diesel	580034	267	500	500
Gasoline	580035	11,354	8,870	8,870
Team Expense	580055	16,235	77,852	83,000
Trophies & Awards	580056	1,428	913	1,500
Miscellaneous Expense	580057	975	300	-
Forfeit Fee Reimbursement	581002	575	-	-
Reimbursements/Transfers Out	581005	1,550	-	-
Total OPERATING EXPENDITURES		<u>1,147,877</u>	<u>1,130,652</u>	<u>1,225,753</u>
Total EXPENDITURES		<u>1,842,814</u>	<u>1,757,535</u>	<u>1,858,972</u>
OTHER FINANCING USES				
Transfer from General Fund	499100	97,665	-	-
Transfer From Sales Tax Fund	499101	434,763	319,203	425,927
Total OTHER FINANCING USES		<u>532,428</u>	<u>319,203</u>	<u>425,927</u>
OTHER FINANCING USES				
Transfer to Recreational Facil	599578	1,019	-	-
Total OTHER FINANCING USES		<u>1,019</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ 5,969	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616120 - La CO OP Exention -Recreation
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Operating Grant	589006	\$ 29,968	\$ 29,968	\$ 29,968
Total EXPENDITURES		<u>29,968</u>	<u>29,968</u>	<u>29,968</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	<u>37,121</u>	<u>29,968</u>	<u>29,968</u>
Total OTHER FINANCING USES		<u>37,121</u>	<u>29,968</u>	<u>29,968</u>
NET EFFECT ON FUND BALANCE		\$ 7,153	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616150 - Leisure Services
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Concession Sales - Recreation	450022	\$ 95	\$ -	\$ -
Alcohol Sales - HOF/Events	450028	1,216	-	-
Leisure Service Fees	450040	3,584	19,000	5,000
Donations	483001	769	-	-
Total REVENUES		<u>5,664</u>	<u>19,000</u>	<u>5,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Leisure Coordinator			39,236	39,840
Salaries Total	501000	39,635	39,236	39,840
Taxes - Payroll	501002	573	580	600
Pension Costs	501004	4,558	4,600	5,000
Insurance-Hospital & Life	501005	118	120	120
Total PERSONNEL EXPENDITURES		<u>44,884</u>	<u>44,536</u>	<u>45,560</u>
OPERATING EXPENDITURES				
Prof Serv - Security service	520101	1,720	2,500	2,500
Stationary & Office Supplies	541007	117	2,500	1,000
Supplies-Operating	541008	7,220	6,600	2,500
Small Tools & Equipment	541014	889	1,500	1,000
Travel, Training, & Etc.	550000	-	283	500
Entertainment & Prom	580019	3,708	3,717	2,500
Total OPERATING EXPENDITURES		<u>13,654</u>	<u>17,100</u>	<u>10,000</u>
Total EXPENDITURES		<u>58,538</u>	<u>61,636</u>	<u>55,560</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	39,314	42,636	50,560
Total OTHER FINANCING USES		<u>39,314</u>	<u>42,636</u>	<u>50,560</u>
NET EFFECT ON FUND BALANCE		\$ (13,560)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616200 - Tourism
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES						
OPERATING REVENUES						
Film Permits	410026		\$	10,250	\$ 10,000	\$ -
State Grants	440000			25,000	-	-
State Grants-CMP	440000	6030		20,000	20,000	20,000
State Enterprise Funds	440008			170,235	140,000	140,000
Rents and Leases	450038			2,500	-	-
Rents and Leases-Beauregard Courthou	450038	6012		21,700	25,000	7,200
Reimbursement	480071			8,748	15,000	15,000
Donations	483001			1,000	12,000	-
Donations-Go Coast	483001	0049		20,000	-	-
Donations-St. Bernard Day at the Capit	483001	0090		11,250	15,000	15,000
Donations-Christmas at the Complex	483001	0106		8,900	7,500	7,500
Donations-Trick or Trunk	483001	0107		250	7,500	7,500
Donations-Cook-off for the Coast	483001	0109		850	-	-
Donations-Easter Egg Hunt	483001	0117		-	-	5,000
Donations-Redfish Tournament	483001	0119		-	-	60,000
Donations-Battle of N.O.	483001	1022		1,000	-	7,500
Total REVENUES				301,683	252,000	284,700
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Tourism Manager					63,458	63,458
Parish Historian					57,161	57,813
Clerical Specialist II					28,923	29,368
Clerical Specialist I - PT					14,000	14,000
Salaries Total	501000			159,648	163,542	164,639
Taxes - Payroll	501002			2,985	3,350	3,400
Pension Costs	501004			16,923	17,250	18,600
Insurance-Hospital & Life	501005			21,706	24,000	25,000
Total PERSONNEL EXPENDITURES				201,262	208,142	211,639
OPERATING EXPENDITURES						
Insurance-Property	502005			18,987	27,161	27,161
Insurance-Flood	502008			20,622	23,339	23,339
Rent - Equipment	503002			1,906	1,804	1,800
Rent - Equipment-Beauregard Courthou	503002	6012		1,326	1,496	1,500
Rentals/Leases	503004			300	1,200	1,200
Professional Service	520002			6,310	11,172	12,500
Professional Service-Film	520002	003		375	4,000	5,000
Professional Service-CMP	520002	6030		6,164	-	-
Prof Serv - Security service	520101			2,520	1,045	2,500
Prof Serv - Alarm Monitoring	520102			1,049	1,000	1,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616200 - Tourism (continued)
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)						
Prof Serv - Alarm Monitoring	520102	6012	\$	308	\$ 1,000	\$ 1,000
R & M Machinery & Equipment	530005			880	-	1,500
R & M Bldg & Facilities	530008			3,875	-	1,500
R & M Bldg & Facilities	530008	6012		460	-	1,500
R & M Bldg HVAC	530010			19,675	20,075	20,487
Utilities - Water	540000			2,004	2,500	2,500
Utilities - Water-Beaugard Courthouse	540000	6012		142	250	250
Utilities - Natural Gas	540001			2,980	617	620
Utilities - Natural Gas-Beaugard Cour	540001	6012		3,808	10,783	10,783
Utilities - Electric	540002			32,334	43,500	35,000
Utilities - Electric-Beaugard Courthou	540002	6012		28,433	32,000	30,000
Telephone Svcs	540005			14,237	15,000	15,000
Telephone Svcs-Beaugard Courthouse	540005	6012		1,184	1,700	1,700
Cell Phone	540006			630	650	540
Supplies-Signs	541001			341	-	-
Stationary & Office Supplies	541007			338	1,400	1,500
Supplies-Operating	541008			2,992	300	2,500
Uniforms - Beaugard Courthouse	541017	6012		1,635	2,000	2,000
Travel, Training, & Etc.	550000	003		-	-	4,000
Travel, Training, & Etc.	550000			3,136	3,851	3,000
Meeting & Conferences	550006			-	500	500
Vehicles	572011			-	22,500	-
Advertising	580017			47,021	10,000	10,000
Advertising	580017	6030		40,000	40,000	40,000
Dues & Subscriptions	580018			6,171	2,000	1,500
Dues & Subscriptions-Film	580018	003		-	5,000	5,000
Entertainment & Prom	580019			38,165	16,100	10,000
Entertainment & Prom-Film	580019	003		-	2,500	7,500
Entertainment & Prom-St.Bernard Day	580019	0090		-	17,318	20,000
Entertainment & Prom-Cook-off for th	580019	0109		-	1,100	-
Entertainment & Prom-Christmas at th	580019	0106		-	7,500	7,500
Entertainment & Prom-Trunk or Treat	580019	0107		-	7,088	7,500
Entertainment & Prom-Battle of New C	580019	1022		-	5,613	7,500
Entertainment & Prom-Easter Egg Hun	580019	0117		-	3,543	5,000
Entertainment & Prom-Redfish Tourna	580020	0119		-	-	60,000
Recording Fees	580021			-	100	100
Postage	580022			547	1,590	1,500
Total OPERATING EXPENDITURES				310,855	350,295	394,980
Total EXPENDITURES				512,117	558,437	606,619

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616200 - Tourism (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OTHER FINANCING USES				
Transfer From Cable Station	499100	\$ 35,000	\$ 35,000	\$ 35,000
Transfer From Sales Tax Fund	499101	142,399	271,437	286,919
Total OTHER FINANCING USES		177,399	306,437	321,919
NET EFFECT ON FUND BALANCE		\$ (33,035)	\$ -	\$ -

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2623495 - Capital Projects
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES						
OPERATING REVENUES						
Federal Grants	420003		\$	407,729	\$ 306,386	\$ 263,317
Highway Planning, Construction	420025	8866		72,206	-	-
FEMA	420028			20,822	-	-
Misc. Revenue	420028			4,503	-	-
Total REVENUES				505,260	306,386	263,317
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Capital Project Supervisor					90,217	91,374
Assistant Capital Projects Supervisor					70,551	71,422
Clerical Specialist I					30,317	30,716
Capital Project Manager					54,655	-
Grant Specialist I-PT					-	28,866
Project Inspector					55,438	56,177
Capital Project - Clerk II					32,837	33,393
Salaries Total	501000			127,813	334,015	311,948
Taxes - Payroll	501002			1,807	5,000	4,500
Pension Costs	501004			14,699	37,000	35,500
Insurance-Hospital & Life	501005			17,921	36,000	32,000
Total PERSONNEL EXPENDITURES				162,240	412,015	383,948
OPERATING EXPENDITURES						
Rent - Equipment	503002			1,273	2,000	2,000
Rent - Storage	503005			3,960	3,960	3,960
Professional Service	520002			32,052	22,000	25,000
Prof Serv-Software Support	520003			12,166	12,500	12,500
Prof Serv-Legal	520012			470,598	105,000	-
R & M Vehicles	530004			351	-	-
Cell Phone	540006			1,742	1,800	1,800
Stationary & Office Supplies	541007			1,706	2,500	1,500
Travel, Training, & Etc.	550000			2,898	1,000	1,000
Construction in Progress	571001	8866		6,720	-	-
Fees-Vehicle Licenses/Tags	580009			-	20	-
Recording Fees	580021			707	1,000	1,000
Postage	580022			43	1,000	250
Shipping Handling, & Installat	580028			-	250	250
Gasoline	580035			2,978	2,500	3,000
Total OPERATING EXPENDITURES				537,194	155,530	52,260
Total EXPENDITURES				699,434	567,545	436,208

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2623495 - Capital Projects (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OTHER FINANCING USES				
Transfer from General Fund	499100	\$ 401,022	\$ 105,000	\$ -
Transfer from Sales Tax	499101	-	143,659	160,391
Transfer From Hurr Katrina	499229	6,083	12,500	12,500
Total OTHER FINANCING USES		407,105	261,159	172,891
NET EFFECT ON FUND BALANCE		\$ 212,931	\$ -	\$ -

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624010 - Public Works Main
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Prior Year Advalorem	401001	\$ -	\$ 40,000	\$ -
Permit Fees	410021	225	1,000	-
Project Permits	410023	13,720	16,000	16,000
Federal Grants	420003	-	277,231	54,738
FEMA	420028	28,480	-	-
State Rev. Shar.	430000	15,536	-	-
Road Royalty Funds	440007	348,311	400,000	400,000
Interest - Other	470003	-	2,500	2,500
Refunds	480070	1,818	-	-
Total REVENUES		408,090	736,731	473,238
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Public Works			145,000	-
Sr. Staff Engineer			57,859	58,792
Admin. Assistant II			53,754	54,405
Project Inspector			68,028	-
Project Inspector			66,525	-
Project Inspector			67,273	-
Project Inspector			47,518	47,518
Clerical Specialist II			36,547	36,962
Accounts Payable/ Receivable Clerk			37,425	38,029
Salaries Total	501000	337,269	579,929	235,706
Salaries - OT	501001	-	3,769	1,500
Taxes - Payroll	501002	4,349	13,918	3,500
Pension Costs	501004	39,487	61,771	29,100
Insurance-Hospital & Life	501005	36,997	65,000	47,000
Total PERSONNEL EXPENDITURES		418,102	724,387	316,806
OPERATING EXPENDITURES				
Insurance-Property	502005	12,973	13,625	14,000
Insurance-Flood	502008	34,900	38,400	35,000
Lease-Property	503001	3,600	3,600	3,600
Rent - Equipment	503002	4,061	5,306	5,000
Professional Service	520002	3,250	5,000	5,000
Prof Serv - Alarm Monitoring	520102	158	360	660
R & M Vehicles	530004	2,433	2,400	2,400
R & M Bldg & Facilities	530008	4,953	3,600	3,600
R & M Bldg HVAC	530010	7,870	8,030	8,195
Utilities - Water	540000	473	500	500
Utilities - Electric	540002	20,177	21,000	22,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624010 - Public Works Main (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Telephone Svcs	540005	\$ 4,144	\$ 3,500	\$ 3,500
Cell Phone	540006	6,117	6,150	5,000
Supplies-Janitorial	541002	1,477	1,007	1,200
Stationary & Office Supplies	541007	3,586	3,500	3,500
Supplies-Operating	541008	1,099	2,000	3,000
Computer Equipment	542000	-	715	-
Computer Software	542001	-	278	-
Travel, Training, & Etc.	550000	-	2,500	2,500
Construction in Progress	571001	2,500	-	-
Ded. by Tax Collector	580000	32	-	-
Fees-Vehicle Licenses/Tags	580009	180	250	250
Advertising	580017	247	500	500
Dues & Subscriptions	580018	1,592	2,100	2,100
Recording Fees	580021	605	2,000	1,000
Postage	580022	555	750	500
Fees & Charges	580024	100	250	250
Shipping Handling, & Installat	580028	65	250	250
Diesel	580034	15,662	10,500	8,000
Gasoline	580035	11,848	13,000	13,000
Total OPERATING EXPENDITURES		<u>144,657</u>	<u>151,071</u>	<u>144,505</u>
Total EXPENDITURES		562,759	875,458	461,311
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	-	23,794	-
Transfer From W&S	499500	287,476	84,889	-
Total OTHER FINANCING USES		<u>287,476</u>	<u>108,683</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ 132,807	\$ (30,044)	\$ 11,927

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624015 - Road Department
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000		\$	1,018,821	\$ 1,005,749	\$ 1,176,868
Prior Year Advalorem	401001			36,814	-	30,000
State Rev. Shar.	430000			-	15,408	15,789
State Grants-Miles	440004			23,403	24,000	24,000
State Grants-Population	440005			465,953	460,000	460,000
State Hwy Grass Fees	440009			86,510	86,500	86,520
Interest - Other	470003			2,463	-	-
Scrap Metal Revenue	480001			2,040	-	-
Local Grant-Palmisano Bike Trail	483002	8820		131,501	-	-
Total REVENUES				1,767,505	1,591,657	1,793,177
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Assistant Road Manager					59,115	59,774
Assistant Foreman					43,796	44,276
Assistant Foreman					40,217	40,693
Office Manager III					38,892	39,543
Mechanic I					31,587	30,568
Mechanic I					32,606	33,116
Mechanic I					34,136	34,135
Mechanic I					29,549	30,059
Equiptment Operator Foreman					68,666	68,666
Equip Oper IV					48,276	48,807
Equip Oper III					38,540	39,266
Equip Oper III					35,663	36,139
Equip Oper II					32,367	33,299
Equip Oper II					28,668	28,668
Equip Oper II					28,206	28,668
Equip Oper II					32,367	30,980
Equip Oper I					25,808	26,253
Equip Oper I					28,923	27,143
Equip Oper I					28,033	26,698
Equip Oper I - Vacant					25,808	25,808
Sign Shop Coordinator					29,040	29,549
Carpenter					29,549	30,059
Laborer I					25,717	26,394
Laborer I					24,789	25,217
Laborer I					24,789	25,217
Laborer I					24,789	25,217
Laborer I					24,362	24,789
Laborer I					24,789	25,217

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624015 - Road Department (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
	Laborer I		\$ 24,362	\$ 24,789
	Laborer I		24,789	24,362
	Clerical Specialist II		30,258	-
	Mechanic Shop Manager		43,203	-
	Assistant Road Manager		53,405	-
	Equip Oper III		43,320	-
	Equip Oper III		32,367	-
	Laborer I		25,644	-
	Laborer I		25,717	-
	Laborer I- PT		-	16,160
Salaries Total	501000	1,158,437	1,242,112	1,009,529
Salaries - OT	501001	14,883	35,000	25,000
Taxes - Payroll	501002	15,799	18,900	13,850
Pension Costs	501004	134,506	147,000	116,000
Insurance-Hospital & Life	501005	222,106	273,000	213,000
Total PERSONNEL EXPENDITURES		1,545,731	1,716,012	1,377,379
OPERATING EXPENDITURES				
Auto Insurance	502000	37,693	37,693	23,670
General Liability Insurance	502001	189,998	189,998	92,000
Insurance-Property	502005	1,094	1,500	1,500
Insurance-Flood	502008	2,769	4,000	4,000
Insurance-Work.Comp.	502012	116,608	3,714	2,350
Rent - Equipment	503002	4,652	4,400	4,400
Rent - Building	503003	21,600	21,600	21,600
Professional Service	520002	2,333	107,000	7,500
Prof Serv-Contracting	520035	156,000	156,000	156,000
Prof Serv-Grass Cutting	520039	273,818	319,980	335,735
Prof Serv-Elevator	520049	2,368	2,400	2,400
Prof Serv - Alarm Monitoring	520102	485	720	720
R & M Drainage	530000	332,008	275,000	175,000
R & M Vehicles	530004	43,615	55,000	55,000
R & M Machinery & Equipment	530005	91,933	75,000	75,000
R & M Bldg & Facilities	530008	4,200	5,000	5,000
R & M Bldg HVAC	530010	7,870	8,030	8,195
R & M Roads	530011	6,777	100,000	75,000
Utilities - Water	540000	3,441	3,300	3,300
Utilities - Electric	540002	27,902	32,000	30,000
Telephone Svcs	540005	4,335	10,500	10,500
Cell Phone	540006	6,329	6,000	6,000
Supplies-Signs	541001	10,189	59,524	15,000
Supplies-Janitorial	541002	1,393	1,500	1,500
Stationary & Office Supplies	541007	1,253	1,500	1,500

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624015 - Road Department (continued)
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)						
Supplies-Operating	541008		\$	30,747	\$ 11,458	\$ 15,000
Small Tools & Equipment	541014			19,242	499	5,000
Uniforms	541017			22,895	27,500	27,500
Limestone, Sand, Dirt & Gravel	541019			33,569	15,000	15,000
Chemicals	541100			6,846	5,867	6,000
Computer Equipment	542000			-	976	1,000
Travel, Training, & Etc.	550000			1,190	3,000	3,000
Construction in Progress-Palmisano Bi	571001	8820		144,940	-	-
Small Equipment	571012			12,783	2,864	-
Vehicles	572011			205,751	-	-
Ad Valorem Pension Expense	580001			32,657	30,172	37,815
Fees-Vehicle Licenses/Tags	580009			1,237	1,700	1,500
Advertising	580017			-	133	150
Fees & Charges	580024			-	500	500.00
Diesel	580034			77,707	63,500	75,000
Gasoline	580035			54,159	55,000	55,000
LA Worforce Commission	580060			394	679	-
Total OPERATING EXPENDITURES				1,994,780	1,700,207	1,355,335
Total EXPENDITURES				3,540,511	3,416,219	2,732,714
OTHER FINANCING SOURCES						
Transfer from General Fund	499100			-	100,000	-
Transfer From Sales Tax Fund	499101			1,474,891	1,634,562	910,361
Total OTHER FINANCING SOURCES				1,474,891	1,734,562	910,361
NET EFFECT ON FUND BALANCE			\$	(298,115)	\$ (90,000)	\$ (29,176)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624020 - Canal Drainage and Pump Stations
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ -	\$ -	\$ 1,900,000
Total REVENUES		-	-	1,900,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Superintendent				62,029
Assistant Superintendent				56,313
Office Manager I				28,206
Equip Operator IV				39,478
Equip Oper III				36,139
Salaries Total	501000	-	-	222,165
Salaries - OT	501001	-	-	5,000
Taxes - Payroll	501002	-	-	3,300
Pension Costs	501004	-	-	27,500
Insurance-Hospital & Life	501005	-	-	31,250
Total PERSONNEL EXPENDITURES		-	-	289,215
OPERATING EXPENDITURES				
Supplies		-	-	1,109,558
Heavy Equipment	571010	-	-	500,000
Total OPERATING EXPENDITURES		-	-	1,609,558
Total EXPENDITURES		-	-	1,898,773
OTHER FINANCING USES				
Transfer to Assessor Fund	499100	-	-	1,227
Total OTHER FINANCING SOURCES		-	-	1,227
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -

***Budget is contingent on signing agreement.**

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624025 - Delacroix Pier and Dry Dock
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 5,010	\$ 120,000	\$ 40,000
Total REVENUES		<u>5,010</u>	<u>120,000</u>	<u>40,000</u>
OPERATING EXPENDITURES				
General Liability Insurance	502001	778	5,732	5,732
Utilities - Water	540000	405	2,100	2,100
Utilities - Electric	540002	235	5,000	3,750
Telephone Svcs	540005	-	1,169	1,169
Supplies-Operating	541008	7,967	15,999	10,000
Recording Fees	580021	205	-	-
Total OPERATING EXPENDITURES		<u>9,590</u>	<u>30,000</u>	<u>22,751</u>
NET EFFECT ON FUND BALANCE		\$ (4,580)	\$ 90,000	\$ 17,249

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624030 - Mosquito Control
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 25,200	\$ 60,400	\$ 39,350
Total REVENUES		<u>25,200</u>	<u>60,400</u>	<u>39,350</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Mosquito Control Coordinator			50,046	-
Salaries Total	501000	50,152	50,046	-
Salaries - OT	501001	413	1,000	-
Taxes - Payroll	501002	630	750	-
Pension Costs	501004	5,815	5,800	-
Insurance-Hospital & Life	501005	10,109	11,100	-
Total PERSONNEL EXPENDITURES		<u>67,119</u>	<u>68,696</u>	<u>-</u>
OPERATING EXPENDITURES				
Insurance-Flood	502008	3,705	5,000	5,000
Insurance - Aviation	502011	3,864	3,500	-
Insurance-Work.Comp.	502012	-	355	-
Rent - Building	503003	22,176	22,176	-
Professional Service	520002	335,370	320,000	325,000
Prof Serv-Elevator	520049	1,500	1,800	1,800
Prof Serv - Alarm Monitoring	520102	360	720	720
R & M Bldg HVAC	530010	1,967	2,007	2,048
Utilities - Water	540000	901	900	900
Utilities - Electric	540002	12,812	15,000	13,250
Telephone Svcs	540005	1,977	2,000	2,000
Cell Phone	540006	618	650	-
Total OPERATING EXPENDITURES		<u>385,250</u>	<u>374,108</u>	<u>350,718</u>
Total EXPENDITURES		<u>452,369</u>	<u>442,804</u>	<u>350,718</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	392,715	382,404	311,368
Total OTHER FINANCING USES		<u>392,715</u>	<u>382,404</u>	<u>311,368</u>
NET EFFECT ON FUND BALANCE		\$ (34,454)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
263 - ROAD LIGHTING
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 405,385	\$ 450,263	\$ 468,517
Prior Year Advalorem	401001	14,725	15,500	14,000
State Rev. Shar.	430000	6,214	6,150	6,318
Interest - Other	470003	983	1,500	1,300
Reimbursement	480071	386	-	-
Total REVENUES		<u>427,693</u>	<u>473,413</u>	<u>490,135</u>
EXPENDITURES				
OPERATING EXPENDITURES				
R & M Street Lights	530001	1,532	19,724	20,000
R & M Vehicles	530004	8,813	3,987	3,200
Utilities - Electric	540002	605,996	639,700	620,000
Supplies-Operating	541008	3,344	1,589	3,500
Small Tools & Equipment	541014	124,080	-	30,000
Ded. by Tax Collector	580000	12	-	-
Ad Valorem Pension Expense	580001	12,998	10,600	15,056
Total EXPENDITURES		<u>756,775</u>	<u>675,600</u>	<u>691,756</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	-	103,010	226,621
Transfer From Hurr Reconstr	499464	349,782	-	-
Total OTHER FINANCING USES		<u>349,782</u>	<u>103,010</u>	<u>226,621</u>
OTHER FINANCING USES				
Transfer to General Fund	599100	35,000	-	-
Transfer to Water & Sewer	599500	-	25,000	25,000
Total OTHER FINANCING USES		<u>35,000</u>	<u>25,000</u>	<u>25,000</u>
NET EFFECT ON FUND BALANCE		(14,300)	(124,177)	-
FUND BALANCE, BEGINNING OF YEAR		145,895	131,595	7,418
FUND BALANCE, END OF YEAR		<u>\$ 131,595</u>	<u>\$ 7,418</u>	<u>\$ 7,418</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
264 SANITATION
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 1,018,821	\$ 1,002,749	\$ 1,176,868
Prior Year Advalorem	401001	36,811	35,000	35,000
Sales Tax	402000	4,121,313	4,127,467	3,833,333
State Rev. Shar.	430000	15,536	15,408	15,789
Interest - Other	470003	5,062	2,500	2,500
Misc. Revenue	480082	2,140,039	-	-
Total REVENUES		7,337,582	5,183,124	5,063,490
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Supervisor			55,660	56,274
Asst. Foreman - Litter Abatement	4250		37,364	38,090
Clerical Specialist II			26,253	30,703
Equip Oper III			34,514	43,796
Equip Operator II			27,743	28,206
Laborer I			-	25,644
Laborer I			-	26,072
Laborer I			24,789	25,217
Laborer I			23,934	24,362
Laborer I - Litter Abatement	4250		25,217	25,217
Laborer II - Litter Abatement	4250		25,363	25,808
Equip Operator IV			38,959	-
Laborer II - vacant	4250		30,703	-
Salaries Total	501000	273,619	350,499	349,389
Salaries - OT	501001	6,976	23,000	15,000
Taxes - Payroll	501002	4,039	5,300	5,100
Pension Costs	501004	32,149	40,800	42,800
Insurance-Hospital & Life	501005	55,233	83,000	77,900
Total PERSONNEL EXPENDITURES		372,016	502,599	490,189
OPERATING EXPENDITURES				
General Liability Insurance	502001	879	879	-
Insurance-Property	502005	2,128	2,400	2,400
Insurance-Flood	502008	1,980	2,000	200
Insurance-Work. Comp.	502012	1,752	-	3,000
Rent - Equipment	503002	-	31,430	25,000
Professional Service	520002	295,027	315,000	315,000
Prof Serv-Appraisals	520041	3,500	-	-
Prof Serv - Recycling	520050	10,154	10,000	7,000
Contract Disposal	520103	1,068,760	1,090,000	900,000
Contract Collections	520104	2,774,388	2,868,570	2,700,000
R & M Vehicles	530004	-	10,000	2,500

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
264 SANITATION (continued)
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)						
R & M Vehicles	530004	4250	\$	-	\$ 5,000	\$ 2,500
R & M Machinery & Equipment	530005			-	22,000	20,000
R & M Machinery & Equipment	530005	4250		-	5,000	2,500
Utilities - Water	540000			327	250	250
Supplies-Janitorial	541002			1,447	1,000	1,000
Supplies-Operating	541008			2,743	9,000	2,500
Supplies-Operating	541008	4250		5,309	15,000	5,000
Small Tools & Equipment	541014			-	5,000	2,500
Heavy Equipment	571010			36,349	-	-
Vehicles	572011			73,830	22,000	-
Vehicles	572011	4250		-	142,000	-
Ded. by Tax Collector	580000			374,743	330,197	306,667
Ad Valorem Pension Expense	580001			32,657	30,082	37,815
Dues & Subscriptions	580018			-	500	500
Recording Fees	580021			205	-	-
Lawsuit Settlement Cost	580047			1,044,324	-	-
Miscellaneous Expense	580057			155	-	-
Interfund Charges	589009			-	205,692	207,902
Total OPERATING EXPENDITURES				5,730,657	5,123,000	4,544,234
Total EXPENDITURES				6,102,673	5,625,599	5,034,423
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101			127,739	-	-
Total OTHER FINANCING USES				127,739	-	-
OTHER FINANCING USES						
Transfer to General fund	599100			193,892	-	-
Transfer out to Assessor's Off	599266			994	975	958
Total OTHER FINANCING USES				194,886	975	958
NET EFFECT ON FUND BALANCE						
				1,167,762	(443,450)	28,109
FUND BALANCE, BEGINNING OF YEAR				48,590	1,216,352	772,902
FUND BALANCE, END OF YEAR				\$ 1,216,352	\$ 772,902	\$ 801,011

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
266 - ASSESSOR'S FUND
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 12,218	\$ 102,254	\$ 30,900
Total REVENUES		12,218	102,254	30,900
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	25,900	85,036	10,000
R & M Bldg HVAC	530010	7,870	8,030	8,195
Stationary & Office Supplies	541007	6,467	5,693	8,544
Supplies-Operating	541008	3,422	5,000	5,000
Computer Equipment	542000	1,351	9,911	11,432
Computer Software	542001	9,540	9,401	10,000
Total OPERATING EXPENDITURES		54,550	123,071	53,171
OTHER FINANCING USES				
Transfer from General Fund	499100	21,857	2,936	2,904
Transfer From Sales Tax Fund	499101	7,838	7,910	8,195
Transfer from Fire	499254	9,125	8,798	8,792
Transfer from Public Works	499262	-	-	1,227
Transfer from Sanitation	499264	995	975	958
Transfer from Health Dept	499271	202	198	195
Total OTHER FINANCING USES		40,017	20,817	22,271
NET EFFECT ON FUND BALANCE		(2,315)	-	-
FUND BALANCE, BEGINNING OF YEAR		2,315	-	-
FUND BALANCE, END OF YEAR		\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
267 - WIOA
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 1,734,109	\$ 2,040,000	\$ 2,040,000
Total REVENUES		1,734,109	2,040,000	2,040,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	898,750	648,013	648,013
Taxes - Payroll	501002	3,454	2,986	2,986
Medicare	501003	9,909	7,141	7,141
Pension Costs	501004	105,002	76,050	76,050
Insurance-Hospital & Life	501005	-	79,451	79,451
Total PERSONNEL EXPENDITURES		1,017,115	813,641	813,641
OPERATING EXPENDITURES				
General Liability Insurance	502001	2,207	2,130	2,130
Public Servant Surety Bond	502009	425	314	314
Insurance - General & Auto	502010	5,786	8,651	8,651
Insurance-Work.Comp.	502012	10,444	10,000	10,000
Rent - Building	503003	46,012	67,518	67,518
Professional Service	520002	95,974	63,875	63,875
Prof Service-Accounting/Audit	520020	4,380	4,500	4,500
Prof Serv-Drug Testing	520045	2,133	7,479	7,479
R & M Vehicles	530004	1,715	1,257	1,257
R & M Bldg & Facilities	530008	2,388	2,500	2,500
Utilities - Electric	540002	6,749	7,300	7,300
Telephone Svcs	540005	3,631	10,500	10,500
Supplies-Operating	541008	9,610	7,868	7,868
Uniforms	541017	532	1,037	1,037
Furniture & Fixtures	542003	20,413	19,574	19,574
Travel, Training, & Etc.	550000	166,494	319,840	319,840
Meeting & Conferences	550006	735	-	-
Bank Charges	580007	-	283	283
Advertising	580017	4,479	1,579	1,579
Dues & Subscriptions	580018	1,230	955	955
Postage	580022	207	753	753
Fees & Charges	580024	-	1,500	1,500
Gasoline	580035	1,102	1,059	1,059
Tuition	580040	286,796	215,113	215,113
Other Program Exp	580059	11,961	318,342	318,342
Testing Fees/Supplies	581000	1,753	1,743	1,743
Assistance Payments/Allow.	587008	39,718	150,000	150,000
Total OPERATING EXPENDITURES		726,874	1,225,670	1,225,670
Total EXPENDITURES		1,743,989	2,039,311	2,039,311

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
267 - WIOA (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OTHER FINANCING USES				
Transfer to Sales Tax	599101	\$ 23,721	\$ -	\$ -
Total OTHER FINANCING USES		23,721	-	-
NET EFFECT ON FUND BALANCE		(33,601)	689	689
FUND BALANCE, BEGINNING OF YEAR		56,012	22,411	23,100
FUND BALANCE, END OF YEAR		\$ 22,411	\$ 23,100	\$ 23,789

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
270 - HAZARD MITIGATION GRANT FUND
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 1,981,528	\$ -	\$ -
HMGP	420016	1,768,830	22,068,611	16,501,683
Total REVENUES		<u>3,750,358</u>	<u>22,068,611</u>	<u>16,501,683</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries Total	501000	209,098	62,909	-
Salaries - OT	501001	1,961	-	-
Taxes - Payroll	501002	2,987	1,118	-
Pension Costs	501004	24,647	8,413	-
Insurance-Hospital & Life	501005	18,060	177	-
Total PERSONNEL EXPENDITURES		<u>256,753</u>	<u>72,617</u>	<u>-</u>
OPERATING EXPENDITURES				
Professional Service	520002	85,533	17,114,494	-
Prof Serv - Elevation	520040	118,173	1,771,000	425,925
R & M Drainage	530000	33,025	-	-
Construction in Progress	571001	614,747	3,110,500	16,075,758
Total OPERATING EXPENDITURES		<u>851,478</u>	<u>21,995,994</u>	<u>16,501,683</u>
Total EXPENDITURES		<u>1,108,231</u>	<u>22,068,611</u>	<u>16,501,683</u>
OTHER FINANCING USES				
Transfer to Water & Sewer	599500	1,808,652	-	-
Total OTHER FINANCING USES		<u>1,808,652</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		833,475	-	-
FUND BALANCE, BEGINNING OF YEAR		(933,906)	(100,431)	(100,431)
FUND BALANCE, END OF YEAR		<u>\$ (100,431)</u>	<u>\$ (100,431)</u>	<u>\$ (100,431)</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
271 - HEALTH
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 207,111	\$ 204,448	\$ 239,233
Prior Year Advalorem	401001	7,483	8,000	7,000
State Rev. Shar.	430000	3,158	3,000	3,210
Interest - Other	470003	494	550	500
Total REVENUES		<u>218,246</u>	<u>215,998</u>	<u>249,943</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	-	3,500	3,500
R & M Bldg & Facilities	530008	30,672	-	-
Utilities - Water	540000	3,140	3,000	3,000
Utilities - Natural Gas	540001	7,969	9,000	9,000
Utilities - Electric	540002	34,316	30,000	30,000
Buildings-Improvements	572022	-	15,000	15,000
Ad Valorem Pension Expense	580001	6,644	6,133	7,687
Operating Grant	589006	149,149	155,000	155,000
Interfund Charges	589009	-	7,852	8,730
Total OPERATING EXPENDITURES		<u>231,890</u>	<u>229,485</u>	<u>231,917</u>
OTHER FINANCING USES				
Transfer out to Assessor's Off	599266	202	198	195
Total OTHER FINANCING USES		<u>202</u>	<u>198</u>	<u>195</u>
NET EFFECT ON FUND BALANCE		(13,846)	(13,685)	17,831
FUND BALANCE, BEGINNING OF YEAR		700,374	686,528	672,843
FUND BALANCE, END OF YEAR		<u>\$ 686,528</u>	<u>\$ 672,843</u>	<u>\$ 690,674</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
273 - COMMUNICATION DIST.
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
E Telephone Tax	403002	\$ 588,430	\$ 500,000	\$ 580,000
Refunds	480070	8,840	-	-
Total REVENUES		<u>597,270</u>	<u>500,000</u>	<u>580,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	4,251	4,600	4,600
Insurance-Flood	502008	3,323	3,500	3,500
Rentals/Leases	503004	42,559	-	50,000
Professional Service	520002	2,464	80,000	80,136
Prof Serv - Alarm Monitoring	520102	360	360	360
R & M Machinery & Equipment	530005	357	45,000	50,000
R & M Bldg & Facilities	530008	-	35,000	35,000
Utilities - Water	540000	475	500	500
Utilities - Natural Gas	540001	405	600	600
Utilities - Electric	540002	15,443	18,000	18,000
Telephone Svcs	540005	257,057	275,000	275,000
Cell Phone	540006	1,934	1,950	1,950
Stationary & Office Supplies	541007	477	2,000	2,000
Small Equipment	571012	55,650	125,000	125,000
Bad Debt Expense	580016	660	1,000	1,000
911 Admin. Fee	580016	4,618	5,000	5,000
Miscellaneous Expense	580057	3,590	-	-
Interfund Charges	589009	-	4,257	-
Total EXPENDITURES		<u>393,623</u>	<u>601,767</u>	<u>652,646</u>
NET EFFECT ON FUND BALANCE		203,647	(101,767)	(72,646)
FUND BALANCE, BEGINNING OF YEAR		770,368	974,015	872,248
FUND BALANCE, END OF YEAR		<u>\$ 974,015</u>	<u>\$ 872,248</u>	<u>\$ 799,602</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
277 - HOUSING & REDEVELOPMENT
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
CSBG	420017	\$ -	\$ 142,588	\$ 145,000
HCV Fraud Recovery (Admin)	420019	9,571	-	15,000
HCV Hap Reimb. (Port Ins)	420021	1,907,395	2,160,000	2,320,000
HCV UR Reimb (Port Ins)	420022	15,869	20,000	20,000
HCV Admin Revenue (Port Ins)	420023	108,182	115,000	115,000
Housing Voucher Admin	420030	-	360,000	360,000
LIHEAP REG	420031	231,482	150,000	36,000
LIHEAP/Admin	420032	25,626	19,497	-
HAP Revenue	420034	3,649,155	4,292,503	4,136,000
Fare Box - Transit	450051	577	9,500	9,000
Interest - Other	470003	944	-	-
Interest - Other	470003	11,029	-	15,000
Interest - Other	470003	107	-	-
Reimbursement	480071	158,435	-	35,000
Reimbursement	480071	13,675	-	-
Misc. Revenue	480082	13,822	-	15,000
Misc. Revenue	480082	76,908	-	-
Lawsuit Settlement	489076	4,520	-	-
Total REVENUES		6,227,297	7,269,088	7,221,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Housing Coordinator			65,754	66,616
Asst. Housing Coordinator			46,183	46,928
Senior Housing Specialist			44,249	44,900
Clerical Specialist I			23,935	23,935
Fair Housing Coordinator			39,775	40,472
CSBG Bus Driver			32,367	32,799
Senior HCV Specialist / CDBG Coord.			35,011	35,011
Grant Accountant II			43,203	43,948
HCV Portability Specialist			32,606	32,606
HCV Housing Specialist			30,056	30,056
Housing Choice Voucher Inspector			25,363	25,363
Receptionist			24,789	25,217
File Clerk I - PT			16,848	16,848
Salaries Total	501000	435,543	460,139	464,699
Taxes - Payroll	501002	8,205	8,251	8,000
Pension Costs	501004	46,379	53,423	55,000
Insurance-Hospital & Life	501005	57,291	75,477	61,000
Total PERSONNEL EXPENDITURES		547,418	597,290	588,699

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
277 - HOUSING & REDEVELOPMENT (continued)
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES						
Insurance-Work.Comp.	502012	5120	\$	-	\$ 1,174	\$ 4,500
Rent - Equipment	503002	5113		2,873	2,625	2,625
Rent - Equipment	503002	5120		4,925	4,047	4,500
Rent - Equipment	503002	5150		385	375	375
Rent - Building	503003	5113		14,700	15,050	15,050
Rent - Building	503003	5120		25,423	25,200	25,200
Rent - Building	503003	5150		2,100	2,100	2,100
Rentals/Leases	503004	5120		223	353	-
Rent - Storage	503005	5120		4,864	4,200	4,320
Professional Service	520002	5113		1,000	-	-
Professional Service	520002	5120		62,626	61,805	60,000
Prof Serv-Software Support	520003	5120		18,878	10,500	10,500
Prof Service-Accounting/Audit	520020	5120		3,490	15,000	7,325
R & M Vehicles	530004	5113		350	800	500
R & M Vehicles	530004	5120		202	500	500
Telephone Svcs	540005	5120		4,595	8,590	5,500
Telephone Svcs	540005	5150		5,159	4,265	7,800
Cell Phone	540006	5113		390	400	400
Cell Phone	540006	5120		1,581	1,700	1,750
Supplies-Food/Drink	541003	5113		2,347	6,500	2,500
Supplies-Food/Drink	541003	5120		112	48	300
Parts & Supplies - Vehicles	541004	5113		417	1,000	1,000
Stationary & Office Supplies	541007	5113		1,790	2,186	3,000
Stationary & Office Supplies	541007	5120		6,410	3,864	5,000
Stationary & Office Supplies	541007	5150		232	1,239	500
Supplies & Materials	541021	5150		2,496	-	-
Travel, Training, & Etc.	550000	5113		738	1,000	500
Travel, Training, & Etc.	550000	5120		6,609	457	-
Vehicles	572011	5120		60,080	-	-
Fees-Vehicle Licenses/Tags	580009	5113		85	140	50
Fees-Vehicle Licenses/Tags	580009	5120		10	50	50
Dues & Subscriptions	580018	5120		-	100	1,000
Postage	580022	5120		6,498	6,254	9,000
Fees & Charges	580024	5120		650	1,540	500
Shipping Handling, & Installat	580028	5113		-	210	-
Shipping Handling, & Installat	580028	5120		536	300	300
Gasoline	580035	5113		1,516	5,000	5,000
Gasoline	580035	5120		1,777	1,600	2,000
Miscellaneous Expense	580057	5120		2,451	15,884	-
Rent Subsidy - Port Ins.	587003	5120		1,980,955	2,295,381	2,300,000
Utility Allowance - Port Ins.	587004	5120		16,597	20,000	20,000
Rent Subsidy - Admin. Cost	587005	5120		2,287	3,501	6,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
277 - HOUSING & REDEVELOPMENT (continued)
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)						
Utility Allowance - H.A.P.	587006	5120	\$	259,151	\$ 36,600	\$ 36,600
Rent Subsidy - H.A.P.	587007	5120		3,725,095	3,885,794	4,100,000
CSBG-Water Assistance	587010	5113		7,781	5,699	8,500
CSBG-Uniform Assistance	587012	5113		8,103	4,723	10,000
Rental	587013	5113		11,805	12,370	13,000
Electric	587014	5113		10,710	11,825	13,000
Gas	587015	5113		1,058	874	2,000
Interfund Charges	589009	5120		-	66,303	62,228
Total OPERATING EXPENDITURES				6,272,060	6,549,126	6,754,973
Total EXPENDITURES				6,819,478	7,146,416	7,343,672
OTHER FINANCING USES						
Transfer from Hurr Reconstr	499464			453,762	-	-
Total OTHER FINANCING USES				453,762	-	-
NET EFFECT ON FUND BALANCE				(138,419)	122,672	(122,672)
FUND BALANCE, BEGINNING OF YEAR				138,419	-	122,672
FUND BALANCE, END OF YEAR				\$ -	\$ 122,672	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
279 - URBAN TRANSIT SYSTEM
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fed Transit Admin	420008	\$ 230,736	\$ 426,818	\$ 275,000
State Mass Transportation	440006	87,126	80,000	87,000
Rents and Leases	450038	7,845	9,000	9,000
Fare Box - Transit	450051	81,959	83,000	83,000
Interest - Invest.	470000	925	-	1,000
Insurance Proceeds	489074	2,990	-	-
Total REVENUES		411,581	598,818	455,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Transit Manager			68,834	69,862
Clerical Specialist II			25,808	26,253
Senior Bus Driver			25,894	26,356
Bus Driver			24,789	25,217
Bus Driver			23,935	24,789
Bus Driver			28,209	28,636
Bus Driver			23,935	24,789
Reserved Bus Driver - PT			16,238	21,158
Reserved Bus Driver - PT			16,238	21,158
Salaries Total	501000	246,043	253,880	268,218
Salaries - OT	501001	-	2,000	-
Taxes - Payroll	501002	4,347	7,700	7,000
Pension Costs	501004	26,398	30,000	30,000
Insurance-Hospital & Life	501005	45,271	54,771	51,000
Total PERSONNEL EXPENDITURES		322,059	348,351	356,218
OPERATING EXPENDITURES				
Auto Insurance	502000	12,544	12,544	8,817
Insurance-Property	502005	2,297	2,600	2,600
Insurance-Flood	502008	5,241	6,000	6,000
Insurance-Work.Comp.	502012	16,937	43,181	-
Rent - Equipment	503002	1,231	2,200	1,500
Professional Service	520002	1,898	1,000	2,500
Prof Serv-Software Support	520003	-	1,794	1,794
Prof Serv-Drug Testing	520045	574	1,000	-
R & M Vehicles	530004	48,835	40,000	50,000
R & M Machinery & Equipment	530005	640	1,500	-
R & M Bldg & Facilities	530008	6,483	5,000	5,000
Utilities - Water	540000	197	300	300
Utilities - Electric	540002	3,953	7,500	7,500
Telephone Svcs	540005	4,263	4,300	4,800

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
279 - URBAN TRANSIT SYSTEM (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Cell Phone	540006	\$ 630	\$ 650	\$ 650
Supplies-Janitorial	541002	1,012	5,479	1,500
Stationary & Office Supplies	541007	811	1,500	1,000
Supplies-Operating	541008	535	840	1,000
Uniforms	541017	1,809	3,000	1,500
Travel, Training, & Etc.	550000	2,450	2,500	2,500
Construction in Progress	571001	-	111,270	-
Small Equipment	571012	-	16,025	-
Fees-Vehicle Licenses/Tags	580009	544	800	800
Advertising	580017	-	800	-
Postage	580022	-	500	-
Fees & Charges	580024	-	150	150
Diesel	580034	48,560	46,000	46,000
Gasoline	580035	3,144	6,500	3,500
LA Worforce Commission	580060	26	-	-
Total OPERATING EXPENDITURES		164,614	324,933	149,411
Total EXPENDITURES		486,673	673,284	505,629
NET EFFECT ON FUND BALANCE		(75,092)	(74,466)	(50,629)
FUND BALANCE, BEGINNING OF YEAR		204,082	128,990	54,524
FUND BALANCE, END OF YEAR		\$ 128,990	\$ 54,524	\$ 3,895

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
286 - DEPUTY WITNESS
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 22,199	\$ 25,000	\$ 25,000
Total REVENUES		<u>22,199</u>	<u>25,000</u>	<u>25,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Jurors & Witnesses	580049	<u>950</u>	<u>25,000</u>	<u>25,000</u>
Total EXPENDITURES		<u>950</u>	<u>25,000</u>	<u>25,000</u>
NET EFFECT ON FUND BALANCE		21,249	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>30,982</u>	<u>52,231</u>	<u>52,231</u>
FUND BALANCE, END OF YEAR		<u>\$ 52,231</u>	<u>\$ 52,231</u>	<u>\$ 52,231</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2902312 - Grants
(In Whole Numbers)

			<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES					
OPERATING REVENUES					
Federal Grants	420003	\$	1,170	\$ 93,585	\$ 5,000
Admin Allowance-Federal Grants	420004		909	1,500	-
State Grants - Jazz in June	440000 0100		1,000	1,023	1,000
Donations - Jazz in June	483001 0100		4,000	3,977	4,000
Total REVENUES			<u>7,079</u>	<u>100,085</u>	<u>10,000</u>
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Grants Manager				57,859	58,792
Grants Specialist III				45,357	-
Grants Specialist I				35,011	-
Salaries Total	501000		72,271	138,227	58,792
Taxes - Payroll	501002		1,048	2,100	1,000
Pension Costs	501004		8,311	16,000	7,300
Insurance-Hospital & Life	501005		4,046	14,000	120
Total PERSONNEL EXPENDITURES			<u>85,676</u>	<u>170,327</u>	<u>67,212</u>
OPERATING EXPENDITURES					
Rent - Equipment	503002		2,516	3,000	3,000
Professional Service	520002		1,167	-	-
Prof Serv-Grant Management	520016		49,995	50,000	50,000
Cell Phone	540006		897	1,000	1,000
Stationary & Office Supplies	541007		1,436	1,500	1,500
Computer Equipment	542000		570	1,800	-
Furniture & Fixtures	542003		1,335	1,400	-
Travel, Training, & Etc.	550000		1,264	2,500	2,500
Advertising	580017		24	100	100
Advertising- Jazz in June	580017 0100		50	50	-
Concert Expenses-Jazz in June	580020 0100		5,400	7,500	5,000
Recording Fees	580021		-	100	100
Postage	580022		-	200	200
Shipping Handling, & Installat	580028		-	200	250
Total OPERATING EXPENDITURES			<u>64,654</u>	<u>69,350</u>	<u>63,650</u>
Total EXPENDITURES			<u>150,330</u>	<u>239,677</u>	<u>130,862</u>
OTHER FINANCING USES					
Transfer From Sales Tax Fund	499101		130,113	139,592	120,862
Total OTHER FINANCING USES			<u>130,113</u>	<u>139,592</u>	<u>120,862</u>
NET EFFECT ON FUND BALANCE		\$	(13,138)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2903500 - Office of Emergency Preparedness
(In Whole Numbers)

			<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES					
OPERATING REVENUES					
Statewide Generator	420007 0034	\$	-	\$ 9,618	\$ -
Cities Readiness Inc	420010 0056		17,324	16,231	17,324
EMPG Grant	420012 0022		30,262	30,203	27,627
SHSP Grant	420013 0021		36,303	42,747	59,088
Total REVENUES			<u>83,889</u>	<u>98,799</u>	<u>104,039</u>
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Director of OHSEP				74,930	76,075
Admin. Assistant II				46,107	46,805
Salaries Total	501000		121,152	121,037	122,880
Salaries - OT	501001		-	4,536	5,000
Taxes - Payroll	501002		1,743	2,000	2,000
Pension Costs	501004		13,933	15,500	16,000
Insurance-Hospital & Life	501005		11,995	14,500	14,500
Total PERSONNEL EXPENDITURES			<u>148,823</u>	<u>157,573</u>	<u>160,380</u>
OPERATING EXPENDITURES					
Insurance - General & Auto	502010		-	1,400	-
Insurance-Work. Comp.	502012		2,925	-	-
Rent - Equipment-EMPG	503002 0022		1,494	1,800	-
Rentals/Leases	503004		-	2,000	2,000
Rentals/Leases-SHSP	503004 0021		4,320	4,320	4,320
Rentals/Leases-EMPG	503004 0022		-	1,800	1,800
Professional Service	520002		10,101	1,964	18,500
Professional Service-SHSP	520002 0021		8,400	-	-
Prof Serv-Software Support	520003		2,831	18,500	-
Prof Serv-Software Support-SHSP	520003 0021		-	8,400	8,400
Prof Serv - Communications-SHSP	520051 0021		2,625	16,728	23,873
R & M Vehicles	530004		5,731	4,500	2,000
R & M Machinery & Equipment	530005		1,762	2,150	2,000
Utilities - Electric	540002		3,754	5,000	5,000
Telephone Svcs	540005		5,249	5,300	5,500
Cell Phone-EMPG	540006 0022		2,219	2,400	2,400
Supplies-Food/Drink	541003		-	235	1,000
Stationary & Office Supplies	541007		658	498	1,000
Supplies-Operating	541008		425	1,500	2,000
Supplies-Operating-EMPG	541008 0022		470	1,035	500
Small Tools & Equipment-SHSP	541014 0021		2,852	3,000	3,000
Computer Equipment-EMPG	542000 0022		-	-	6,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2903500 - Office of Emergency Preparedness (continued)
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)					
Furniture & Fixtures-EMPG	542003 0022	\$	640	\$ -	\$ -
Travel, Training, & Etc.	550000		952	814	1,500
Travel, Training, & Etc.-EMPG	550000 0022		-	1,365	2,900
Small Equipment-SHSP	571012 0021		8,801	-	-
Equipment Purchases-Small- Generator	572013 0034		9,956	6,211	-
Fees-Vehicle Licenses/Tags	580009		-	100	100
Advertising	580017		517	100	2,000
Dues & Subscriptions-EMPG	580018 0022		200	200	200
Recording Fees	580021		-	-	1,500
Postage	580022		23	210	250
Diesel	580034		-	1,000	2,000
Gasoline	580035		418	1,400	1,400
Operating Grant-SHSP	589006 0021		9,239	9,200	18,400
Total OPERATING EXPENDITURES			86,562	103,130	119,543
Total EXPENDITURES			235,385	260,703	279,923
OTHER FINANCING USES					
Transfer From Sales Tax Fund	499101		151,384	161,904	175,884
Total OTHER FINANCING USES			151,384	161,904	175,884
NET EFFECT ON FUND BALANCE		\$	(112)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2903900 - Battered Women's Shelter
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Battered Womens Shelter	420027	\$ 120,855	\$ 100,000	\$ 125,000
Total REVENUES		<u>120,855</u>	<u>100,000</u>	<u>125,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Battered Womens Shelter	589007	<u>109,400</u>	<u>100,000</u>	<u>125,000</u>
Total EXPENDITURES		<u>109,400</u>	<u>100,000</u>	<u>125,000</u>
NET EFFECT ON FUND BALANCE		\$ 11,455	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2905255 - Coastal Impact
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES						
OPERATING REVENUES						
Coastal Permits	410015		\$	11,000	\$ -	\$ -
DNR Grant	420000			-	-	30,913
Federal Grants - LDWF Oyster Project	420003	0017		2,105,418	-	-
Federal Grants - Sediment Pipeline	420003	0040		-	682,000	500,000
Federal Grants - Violet Canal Dredging	420003	0048		48,213	-	-
Federal Grants - Violet Canal Dredging	420003	0102		-	-	2,000,000
Admin Allowance-Federal Grants	420004	0017		75,000	-	-
Gulf of Mexico Energy Revenue	420024			781,611	-	-
Interest - Invest.	470000			112	-	-
Refunds - Delacroix Seafood Market	480070	0047		-	3,500	3,500
Misc. Revenue	480082			3,062	-	-
Donations - Wayne's Wetlands	483001	0046		1,826	2,000	4,000
Total REVENUES				3,026,242	687,500	2,538,413
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Coastal Manager					90,515	100,627
Salaries Total	501000			90,168	90,515	100,627
Salaries - OT				-	-	4,000
Taxes - Payroll	501002			1,237	1,400	1,600
Pension Costs	501004			10,638	10,700	12,500
Insurance-Hospital & Life	501005			10,109	11,200	11,200
Total PERSONNEL EXPENDITURES				112,152	113,815	129,927
OPERATING EXPENDITURES						
Rent - Equipment	503002			1,440	737	1,440
Professional Service	520002			16,000	1,125	15,000
Professional Service-LDWF Oyster Project	520002	0017		2,102,037	-	-
Professional Service-Navigational Aids Project	520002	0025		11,020	20,000	20,000
Professional Service-Lake Lery Marsh Project	520002	0039		258,013	1,141,987	1,000,000
Professional Service-Sediment Pipeline	520002	0040		418,049	706,356	500,000
Professional Service-Violet Canal Dredging	520002	0048		227,784	52,917	-
Professional Service-Bayou Terre Aux Boues	520002	0102		274,078	19,058	2,000,000
Professional Service-Barrier Island Creation	520002	1019		47,974	592,026	-
Professional Service-Bud Map	520002	1250		-	385,000	300,000
Professional Service-Delacroix Pier & Pile	520002	8863		325	-	-
Prof Serv-Debris Removal-Marine Debris	520011	0024		251,123	150,000	150,000
Prof Serv-Contracting	520035			170,715	175,000	175,000
Cell Phone	540006			1,474	1,314	1,500
Supplies-Food/Drink	541003			481	-	500
Stationary & Office Supplies	541007			686	-	1,500

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2905255 - Coastal Impact (continued)
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)						
Supplies-Operating	541008		\$	821	\$ 3,632	\$ 5,000
Supplies-Operating-Wayne's Wetlands	541008	0046		1,826	875	4,000
Small Tools & Equipment	541014	0019		1,280	-	6,100
Travel, Training, & Etc.	550000			166	-	2,500
Construction in Progress-Delacroix Pier	571001	8863		1,080,746	-	-
Advertising	580017			55	157	250
Entertainment & Prom-Delacroix Seafoot	580019	0047		2,772	1,965	3,500
Recording Fees	580021			210	-	-
Recording Fees-Violet Canal Dredging	580021	0048		305	205	-
Gasoline	580035			1,387	1,000	2,500
Total OPERATING EXPENDITURES				4,870,767	3,253,354	4,188,790
Total EXPENDITURES				4,982,919	3,367,169	4,318,717
OTHER FINANCING USES						
Transfer from General Fund	499100			2,137,820	2,656,239	1,470,000
Transfer from Sales Tax	499101			-	-	283,532
Transfer to GOMESA	499291			-	23,430	26,772
Total OTHER FINANCING USES				2,137,820	2,679,669	1,780,304
NET EFFECT ON FUND BALANCE			\$	181,143	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
290 - STATE & FEDERAL GRANTS
2905256 - Restore Act
(In Whole Numbers)

				<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES						
OPERATING REVENUES						
	Federal Grants	420003		\$ 46,636	\$ 4,442,500	\$ 5,393,000
Total REVENUES				<u>46,636</u>	<u>4,442,500</u>	<u>5,393,000</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
	Salaries:	501000		-	-	81,000
Salaries Total				<u>-</u>	<u>-</u>	<u>81,000</u>
OPERATING EXPENDITURES						
	Professional Service-Nunez Fisheries	520002 0009		46,636	112,000	112,000
	Construction in Progress-Lake Leary Ph	571001 0006		-	3,000,000	3,000,000
	Construction in Progress-Paris Road Str	571001 0007		-	800,000	500,000
	Construction in Progress-Pier & Market	571001 0008		-	530,000	1,700,000
	Construction in Progress-Nunez Fisherie	571001 0009		-	500	-
Total OPERATING EXPENDITURES				<u>46,636</u>	<u>4,442,500</u>	<u>5,312,000</u>
Total EXPENDITURES				<u>46,636</u>	<u>4,442,500</u>	<u>5,393,000</u>
NET EFFECT ON FUND BALANCE				\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
291 - GOMESA
(In Whole Numbers)

				<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES						
OPERATING REVENUES						
	Gulf of Mexico Energy Revenue	420024		\$ -	\$ 781,000	\$ 892,387
Total REVENUES				-	781,000	892,387
EXPENDITURES						
OPERATING EXPENDITURES						
	Professional Service	520002		-	61,641	-
	Professional Service-Bayou Terre Aux Bo	520002 0102			8,625	-
	Construction in Progress	571001		-	128,264	865,615
	Construction in Progress-Jean Lafitte Dr	571001 0013			265,000	-
	Heavy Equipment	572010		-	294,040	-
Total EXPENDITURES				-	757,570	865,615
OTHER FINANCING USES						
	Transfer to Coastal Department	599290		-	23,430	26,772
Total OTHER FINANCING USES				-	23,430	26,772
NET EFFECT ON FUND BALANCE				-	-	-
FUND BALANCE, BEGINNING OF YEAR				-	-	-
FUND BALANCE, END OF YEAR				\$ -	\$ -	\$ -

**ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2020 BUDGET**



ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2020 Budget

Debt Service Funds -Debt service funds are established to meet requirements of bond ordinances and to account for the accumulation of resources for, and payment of, long-term debt principal, interest, and related costs. They do not include debt issued by the Proprietary Funds. The Debt Service Funds reported by the Parish are as follows:

2012 Sales Tax Refunding Fund - This fund is used to accumulate monies for the payment of bonds dated July 17, 2012, which were issued in part to refund the 2003 Sales Tax Refunding Bonds and 2004 Sales Tax Bonds. The bonds are secured from the proceeds of three separate special one-half of 1 percent sales and use taxes effective July 13, 1965, July 15, 1969, and December 7, 1976.

2014 Fire Sinking Fund - This fund is used to accumulate monies for the payment of the limited tax certificates of indebtedness, series 2014, dated March 18, 2014, which were issued for the purpose of acquiring, constructing and improving fire protection facilities and purchasing fire trucks and other firefighting equipment.

DRAFT

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
312 - 2012 SALES TAX REFUNDING BOND
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	470000	\$ 14,410	\$ -	\$ -
Total Revenues		<u>14,410</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	3,245,000	3,355,000	3,470,000
Bond Interest Expense	560001	906,700	774,500	638,200
Service Fees- Bonds	560003	-	200	-
Total EXPENDITURES		<u>4,151,700</u>	<u>4,129,700</u>	<u>4,108,200</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	1,037,925	1,032,425	-
Transfer From W&S	499500	142,542	-	-
Transfer from 2003 S.T. Const Pro	499415	-	18,000	-
Transf from 2008 S/T Ref Bond	499529	3,019,633	3,079,275	4,108,200
Total OTHER FINANCING USES		<u>4,200,100</u>	<u>4,129,700</u>	<u>4,108,200</u>
NET EFFECT ON FUND BALANCE		62,810	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>3,061,395</u>	<u>3,124,205</u>	<u>3,124,205</u>
FUND BALANCE, END OF YEAR		<u>\$ 3,124,205</u>	<u>\$ 3,124,205</u>	<u>\$ 3,124,205</u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
354 - 2014 FIRE SINKING FUND
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	470000	\$ 1,108	\$ -	\$ -
Total Revenues		<u>1,108</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	235,000	245,000	250,000
Bond Interest Expense	560001	<u>36,205</u>	<u>31,998</u>	<u>26,858</u>
Total EXPENDITURES		<u>271,205</u>	<u>276,998</u>	<u>276,858</u>
OTHER FINANCING USES				
Transfer from Fire	499254	<u>278,285</u>	<u>276,998</u>	<u>276,858</u>
Total OTHER FINANCING USES		<u>278,285</u>	<u>276,998</u>	<u>276,858</u>
NET EFFECT ON FUND BALANCE		8,188	-	-
FUND BALANCE, BEGINNING OF YEAR		208,528	216,716	216,716
FUND BALANCE, END OF YEAR		<u>\$ 216,716</u>	<u>\$ 216,716</u>	<u>\$ 216,716</u>

**ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2020 BUDGET**



ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2020 Budget

Capital Projects Funds – Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary fund). In addition, the funds are used to account for major street repairs and the acquisition of movable fixed assets. The Capital Project Funds reported by the Parish are as follows:

Courthouse Capital Fund - This fund is used to account and pay for the cost associated with improvements and maintenance to the Courthouse. The source of funding for the improvements will be from transfers from the Criminal Court Fund.

Fire Capital Fund - This fund is used to account and pay for capital outlay for the Fire Department.

Bike Paths- This fund is used to account and pay for the Parish's portion of the cost associated with Bike Paths throughout the Parish, including Mississippi River Bike Path, 40 Arpent Bike Path and stripping and signage.

Capital Project Fund Jacdson Pakenham - This fund is used to account and pay for the Parish's portion of the cost associated with the Jackson/Packhaim project.

General Fund Capital Projects - This fund is used to account and pay for the Parish's portion of the cost associated with capital projects throughout the Parish,excluding Bike Paths.

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
443 - COURTHOUSE CAPITAL FUND
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ 856	\$ -	\$ -
Total Revenues		856	-	-
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies-Operating	541008	22,750	-	120,408
Total EXPENDITURES		22,750	-	120,408
NET EFFECT ON FUND BALANCE		(21,894)	-	(120,408)
FUND BALANCE, BEGINNING OF YEAR		142,302	120,408	120,408
FUND BALANCE, END OF YEAR		<u>\$ 120,408</u>	<u>\$ 120,408</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
454 - FIRE CAPITAL FUND
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from Fire Fund	499254	\$ -	\$ -	\$ 500,000
Total OTHER FINANCING SOURCES		<u>-</u>	<u>-</u>	<u>500,000</u>
NET EFFECT ON FUND BALANCE		-	-	500,000
FUND BALANCE, BEGINNING OF YEAR		-	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>

DRAFT

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
457 - BIKE PATHS
(In Whole Numbers)

			<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES					
OPERATING REVENUES					
Federal Grants	420003	\$	-	\$ 180,000	\$ -
Federal Grants-40 Arpent Trail	420003 0033		-	1,000,000	-
Federal Grants-Pedestrian Impr. Bikeway	420003 0042		-	419,806	419,806
Federal Grants-Striping & Signage-Bikeways	420003 0043		-	494,918	494,918
Federal Grants-40 Arpent @ Paris Rd Ped Crossing	420003 0045		-	1,000,000	-
Federal Grants-MS River Levee Bike Path	420003 8812		50,101	1,062,095	1,062,095
Total Revenues			<u>50,101</u>	<u>4,156,819</u>	<u>1,976,819</u>
EXPENDITURES					
OPERATING EXPENDITURES					
Construction in Progress	571001		-	180,000	-
Construction in Progress-40 Arpent Trail	571001 0033		-	1,000,000	540,000
Construction in Progress-Pedestrian Impr. Bikeway	571001 0042		-	629,708	629,708
Construction in Progress-Striping & Signage-Bikeways	571001 0043		-	742,373	742,373
Construction in Progress-40 Arpent @ Paris Rd Ped Crossing	571001 0045		-	1,000,000	525,000
Construction in Progress-MS River Levee Bike Path	571001 8812		52,738	1,117,995	1,117,995
Construction in Progress-MS River Bike Path Phase III	571001 8818		-	193,840	193,840
Construction in Progress-MS River Bike Path Phase IV	571001 8821		-	159,284	159,284
Construction in Progress-MS River Trailheads	571001 8822		36,434	136,940	136,940
Construction in Progress-Master Drainage Plan	571001 8862		164,088	150,000	-
Total EXPENDITURES			<u>253,260</u>	<u>5,310,140</u>	<u>4,045,140</u>
OTHER FINANCING USES					
Transfer From W&S	499500		416,013	-	-
Transfer from W&S \$50M Bond	499501		267,263	-	-
Total OTHER FINANCING USES			<u>683,276</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE			480,117	(1,153,321)	(2,068,321)
FUND BALANCE, BEGINNING OF YEAR			189,912	670,029	670,029
FUND BALANCE, END OF YEAR			<u>\$ 670,029</u>	<u>\$ (483,292)</u>	<u>\$ (1,398,292)</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
462 - JACKSON/PACKENHAM
(In Whole Numbers)

				<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES						
OPERATING REVENUES						
Highway Planning, Construction-Jackson/Packenham	420025	4524	\$	469,287	\$ 1,941,503	\$ 2,500,000
Interest - Invest.	470000			901	-	-
Total Revenues				<u>470,188</u>	<u>1,941,503</u>	<u>2,500,000</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Construction in Progress-Jackson/Packenham	571001	4524		<u>833,511</u>	<u>3,185,000</u>	<u>4,500,000</u>
Total EXPENDITURES				<u>833,511</u>	<u>3,185,000</u>	<u>4,500,000</u>
NET EFFECT ON FUND BALANCE				(363,323)	(1,243,497)	(2,000,000)
FUND BALANCE, BEGINNING OF YEAR				558,498	195,175	(1,048,322)
FUND BALANCE, END OF YEAR				<u>\$ 195,175</u>	<u>\$ (1,048,322)</u>	<u>\$ (3,048,322)</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES						
OPERATING REVENUES						
Federal Grants-Jean Lafitte Sidewalk	420003	0011	\$	-	\$ 260,000	\$ 260,000
State Grants	440000			-	500,000	-
State Grants-LGAP Animal Control	440000	0101		103,800	75,000	-
Donations-Bluebird Park	483001	0086		150,000	-	-
Donations-Library Building	483001	0104		-	1,000,000	4,000,000
Donations-Splash Pad	483001			-	-	150,000
Donations-Paul Park	483001	1251		-	358,000	-
Donations-Palmisano Playground	483001	8823		130,000	-	-
Total Revenues				383,800	2,193,000	4,410,000
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Service	520002			43	678,000	-
Professional Service-Buccaneer Villa North Drainage Impr	520002	0010		110,470	-	-
Professional Service-Parish Wide Signage	520002	0030		23,053	56,947	-
Professional Service-Louisiana Outdoor Sportsman	520002	0118		-	72,000	-
Prof Serv - Landscaping	520052			-	50,000	-
Small Tools & Equipment	541014			43,585	-	14,500
Construction in Progress	571001			-	427,445	-
Construction in Progress-Buccaneer Villa North Drainage	571001	0010		-	380,809	350,000
Construction in Progress-Jean Lafitte Sidewalk	571001	0011		16,411	400,000	400,000
Construction in Progress-Jean Lafitte Drainage	571001	0013		-	200,000	200,000
Construction in Progress-Revitalize Torres Playground	571001	0031		706,129	-	-
Construction in Progress-Torres Skate Park	571001	0032		352,063	-	-
Construction in Progress-40 Arpent Trail	571001	0033		227,992	-	-
Construction in Progress-Torres Park Fitness Court	571001	0035		81,047	-	-
Construction in Progress-Val Reiss Phase II Construction	571001	0036		126,750	-	-
Construction in Progress-Val Reiss Phase I	571001	0037		193,412	238,000	-
Construction in Progress-Batting Cages - Val Reiss	571001	0044		60,646	-	-
Construction in Progress-40 Arpent @ Paris Rd. Ped Crossi	571001	0045		24,495	5,755	-
Construction in Progress-Bluebird Park	571001	0086		34,775	250,000	-
Construction in Progress-LGAP Animal Control	571001	0101		35,000	-	-
Construction in Progress-Donations - Animal Control	571001	0103		44,221	-	-
Construction in Progress-Library Building	571001	0104		-	1,000,000	4,000,000
Construction in Progress-Splash Pad	571001			-	-	150,000
Construction in Progress-Heights Park	571001	0105		15,091	75,000	-
Construction in Progress-Fishing Pier	571001	0122		-	77,800	-
Construction in Progress-Paul Park	571001	1251		-	358,000	-
Construction in Progress-Welcome Center	571001	3642		-	72,000	-
Construction in Progress-Insurance Settl. Animal Control	571001	6001		57,592	24,408	-
Construction in Progress-Palmisano Playground	571001	8823		131,752	135,066	-
Recording Fees-Palmisano Playground	580021	8823		50	-	-

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUND
464 - GENERAL FUND CAPITAL PROJECTS (continued)
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Miscellaneous Expense	580057	\$ 24,475	\$ -	\$ -
Total EXPENDITURES		<u>2,309,052</u>	<u>4,501,230</u>	<u>5,114,500</u>
OTHER FINANCING SOURCES				
Transfer from General Fund		1,366,045	-	500,000
Transfer from Rebuild St. Bernard		40,914	-	-
Total OTHER FINANCING SOURCES		<u>1,406,959</u>	<u>-</u>	<u>500,000</u>
OTHER FINANCING USES				
Transfer to Road Lighting		349,782	-	-
Transfer to Housing & Redevelop		453,762	-	-
Total OTHER FINANCING USES		<u>803,544</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(1,321,837)	(2,308,230)	(204,500)
FUND BALANCE, BEGINNING OF YEAR		<u>5,684,088</u>	<u>4,362,251</u>	<u>2,054,021</u>
FUND BALANCE, END OF YEAR		<u>\$ 4,362,251</u>	<u>\$ 2,054,021</u>	<u>\$ 1,849,521</u>

**ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2020 BUDGET**



ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2020 Budget

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis. The Internal Service Funds reported by the Parish are as follows:

Self-Insurance Fund - The Self-Insurance Fund accounts for monies accumulated to provide automobile, property damage, and worker's compensation for Governmental Activities which the Parish is self-insured.

Water & Sewer Self-Insurance Fund - The Water & Sewer Self-Insurance Fund accounts for monies accumulated to provide automobile, property damage, and worker's compensation for which the Division is self-insured.

DRAFT

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUND
650 - INSURANCE
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ 11,755	\$ -	\$ 10,000
Gen. Liab. & Auto	480073	343,917	369,966	188,749
Reimb-Workmen's Compensation	482004	1,019,456	909,753	1,334,950
Total Revenues		1,375,128	1,279,719	1,533,699
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Risk Manager			55,059	56,493
Insurance Supervisor			41,170	41,868
Insurance Coordinator			39,943	40,418
Safety Manager			52,102	52,754
Salaries Total	501000	186,289	188,274	191,533
Salaries - OT	501001	-	658	-
Taxes - Payroll	501002	5,755	5,500	6,500
Pension Costs	501004	15,482	22,000	17,200
Insurance-Hospital & Life	501005	28,242	31,000	31,000
Total PERSONNEL EXPENDITURES		235,768	247,432	246,233
OPERATING EXPENDITURES				
Insurance-Auto Collision/Comp.	502018	6,075	6,500	6,500
Claims Payment-Auto/General	502019	147,728	150,000	131,967
Claims Payment-Wkr's Comp	502020	1,094,290	900,000	1,211,142
Rent - Equipment	503002	2,767	3,500	-
Professional Service	520002	9,686	23,332	22,190
Prof Ser-FA Richards/Auto Liab	520005	2,916	2,229	3,000
Prof Serv-FA Richards/Gen Liab	520006	2,743	3,000	3,000
Prof Serv-FA Richards/Wrk Comp	520007	23,948	25,500	25,500
Prof Serv-Cobra	520014	2,590	5,700	5,700
Cell Phone	540006	982	1,700	-
Stationary & Office Supplies	541007	1,153	2,342	-
Supplies-Operating	541008	5,418	9,500	-
Computer Equipment	542000	-	2,000	-
Office Equipment	542002	771	-	-
Furniture & Fixtures	542003	-	1,000	-
Travel, Training, & Etc.	550000	331	2,645	-
Postage	580022	847	500	500
Fees & Charges	580024	-	200	200
Shipping Handling, & Installat	580028	59	300	-

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUND
650 - INSURANCE (continued)
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
LA Workforce Commission	580060	\$ -	\$ 3,179	\$ 4,000
Total OPERATING EXPENDITURES		<u>1,302,304</u>	<u>1,143,127</u>	<u>1,413,699</u>
Total EXPENDITURES		<u>1,538,072</u>	<u>1,390,559</u>	<u>1,659,932</u>
OTHER FINANCING USES				
Transfer from W&S Insurance	499675	-	246,362	-
Total OTHER FINANCING USES		<u>-</u>	<u>246,362</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(162,944)	135,522	(126,233)
FUND BALANCE, BEGINNING OF YEAR		<u>162,944</u>	<u>-</u>	<u>135,522</u>
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ 135,522</u>	<u>\$ 9,289</u>

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUND
675 - WATER & SEWER INSURANCE
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Gen. Liab. & Auto	480073	\$ 276,623	\$ 276,623	\$ 331,350
Reimb-Workmen's Compensation	482004	213,395	235,411	315,000
Total Revenues		<u>490,018</u>	<u>512,034</u>	<u>646,350</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Claims Payment-Auto/General	502019	426,444	250,000	250,000
Claims Payment-Wkr's Comp	502020	301,237	250,000	250,000
Reinsurance - Worker's Comp	502021	-	120,000	120,000
Professional Service	520002	-	5,000	5,000
Prof Ser-FA Richards/Auto Liab	520005	-	2,000	5,000
Prof Serv-FA Richards/Gen Liab	520006	-	2,000	5,000
Prof Serv-FA Richards/Wrk Comp	520007	17,231	4,000	4,000
LA State Fees - Workers Comp	580012	76,188	75,000	76,188
Total EXPENDITURES		<u>821,100</u>	<u>708,000</u>	<u>715,188</u>
OTHER FINANCING USES				
Transfer to Self Insurance	599650	-	246,362	-
Total OTHER FINANCING USES		<u>-</u>	<u>246,362</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(331,082)	(442,328)	(68,838)
FUND BALANCE, BEGINNING OF YEAR		844,015	512,933	70,605
FUND BALANCE, END OF YEAR		<u>\$ 512,933</u>	<u>\$ 70,605</u>	<u>\$ 1,767</u>

**ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2020 BUDGET**



ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2020 Budget

Enterprise Funds – Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of net revenues. The activities reported in these funds are reported as business-type activities. Enterprise Funds reported by the Parish are as follows:

Water and Sewer Funds - The Water and Sewer enterprise funds operate the Parish's water distribution system and its sewer system which primarily services the Parish's residents.

Events Facilities – This fund is used to account for the rental income, concession sales, and operational expenditures for the Fredrick J. Sigur Civic Center, Beauregard Courthouse and Aycock Barn.

DRAFT

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
500 - WATER & SEWERAGE FUND
(In Whole Numbers)

				2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES						
OPERATING REVENUES						
Federal Grants	420028	\$	1,448	\$	-	\$ 143,000
State Grants	440000		308,169		-	-
State Grants	440000 0014		263,411		-	-
Rents and Leases	450038		98,604		77,000	102,604
Fees, Charges, etc.	450043		392,761		-	125,000
Interest - Invest.	470000		109,470		-	140,000
Refunds	480070		4,563		-	-
Misc. Revenue	480082		263,481		10,000	15,000
Water fees	481001		5,599,304		5,878,000	5,800,000
Sewer Fees	481002		6,328,474		6,425,000	6,375,000
Safe Drinking Water Fee-DHH	481003		202,408		198,000	208,000
Installation Fees	481004		24,375		15,000	15,000
Sewer Inspection Fees	481005		3,850		1,000	3,000
Insurance Proceeds	489074		163,039		1,443,708	1,443,708
Total Revenues			13,763,357		14,047,708	14,370,312
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Public Works					-	140,000
Compliance Officer / Investigator					-	79,390
Accounting Clerk I					25,363	25,808
Accounting Clerk II					26,819	27,281
Accounting Clerk II					30,518	31,480
Accounting Clerk II					29,131	29,593
Accounting Clerk II					27,743	28,206
Accounting Clerk II					29,593	30,055
Accounting Clerk III					30,059	30,568
Accounting Clerk III					33,625	34,135
Administrative Assistant II					56,359	57,010
Administrative Supervisor					53,062	53,854
Assistant Superintendent I/E					43,203	43,948
Camera Truck / Operator					26,819	27,281
Case Manager					40,228	35,619
Chemist I					43,203	43,948
Chief Plant Operator					55,227	55,923
Chief Plant Operator					54,532	55,227

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
500 - WATER & SEWERAGE FUND (continued)
(In Whole Numbers)

	2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
Salaries (continued):			
Crewman I		\$ 25,808	\$ 24,918
Crewman I		25,363	25,363
Crewman I		25,363	25,808
Crewman I		26,253	26,253
Crewman I		25,808	26,253
Crewman I		25,808	26,253
Crewman I		25,808	25,363
Crewman I		26,253	26,698
Crewman I		26,253	26,698
Crewman I		25,363	25,363
Crewman I		35,094	27,143
Electrician		41,556	42,575
Electrician		36,733	37,289
Electrician		38,959	38,959
Equipment Operator I		27,893	28,338
Equipment Operator I		26,253	27,198
Equipment Operator II		26,819	27,281
Equipment Operator II		37,001	37,433
Equipment Operator III		26,819	29,549
Journeyman Electrician		25,808	26,253
Lab Technician I		36,440	37,091
Lab Technician I		-	37,091
Lab Technician II		38,392	39,043
Laborer I		24,789	25,217
Laborer I		24,789	25,217
Lift Station Supv. / Electrician		40,444	41,047
Maintenance Supv.		41,170	41,868
Maintenance Supv.		50,800	51,451
Manager W&S		77,721	78,866
Meter Reader I - Vacant		-	32,367
Meter Reader I		38,841	39,277
Meter Reader I		26,819	27,281
Meter Reader II		29,040	29,549
Meter Reader III		36,619	37,176
Meter Reader III		32,780	33,587
Meter Reader Supervisor		35,615	36,218
Plant Manager W&S		78,019	78,890
Plant Manager Water / Sewer		78,519	78,519

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
500 - WATER & SEWERAGE FUND (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
Salaries (continued):				
	Plant Operator I		\$ 28,206	\$ 28,206
	Plant Operator II		29,549	30,059
	Plant Operator II		29,549	30,059
	Plant Operator III		31,167	31,724
	Plant Operator IV		35,615	36,218
	Plant Operator IV		50,015	50,579
	Plant Operator IV		36,822	37,425
	Plant Operator IV		35,011	35,615
	Plant Operator IV		42,401	43,005
	Plant Operator IV		46,635	47,198
	Plant Operator IV		44,445	45,258
	Supervisor		58,801	58,801
	Project Inspector		-	68,028
	Staff Engineer		52,142	52,837
	Staff Engineer		42,458	43,203
	Staff Engineer Intern		42,458	43,203
	Summer Intern-PT		16,848	-
	Superintendent - W&S		76,867	77,722
	Superintendent - W&S		62,083	62,866
	Utilities Finance Officer		55,708	56,359
	W&S Foreman		41,588	36,718
	W&S Foreman		43,005	43,568
	W&S Foreman		52,851	53,434
	Foreman		-	50,526
Salaries Total	501000	2,689,340	2,831,520	3,242,680
Salaries - OT	501001	177,017	185,185	215,000
Taxes - Payroll	501002	40,485	41,600	47,000
Pension Costs	501004	505,882	345,000	405,000
Insurance-Hospital & Life	501005	453,867	546,000	578,760
Insurance Retirees Health&Life	501007	108,183	175,000	150,000
Total PERSONNEL EXPENDITURES		3,974,774	4,124,305	4,638,440
OPERATING EXPENDITURES				
Auto Insurance	502000	96,701	89,000	56,350
General Liability Insurance	502001	188,623	188,623	275,000
Insurance-Property	502005	215,653	235,000	240,000
Insurance - CompEquip / System	502006	4,250	5,000	6,000
Insurance-Water Towers	502007	29,903	31,500	33,000

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
500 - WATER & SEWERAGE FUND (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)				
Insurance-Flood	502008	\$ 35,488	\$ 34,000	\$ 36,000
Insurance-Work.Comp.	502012	213,395	235,411	315,000
Rent - Equipment	503002	27,829	21,450	27,000
Rentals/Leases	503004	2,122	2,185	2,185
Prof Serv-Tech-Supp/Data Print	520001	19,441	19,851	6,000
Professional Service	520002	49,183	311,652	100,000
Prof Serv-Software Support	520003	41,154	79,812	100,000
Prof Serv-Storage	520009	8,004	8,500	10,000
Prof Serv-Legal	520012	1,357	199,404	75,000
Prof Serv-Engineering	520025	-	6,500	-
Prof Serv-Appraisals	520041	-	500	500
Prof Serv-Generator	520047	10,907	-	-
Prof Serv-Elevator	520049	3,745	3,564	4,000
Prof Serv - Alarm Monitoring	520102	2,195	2,200	3,000
Contract Collections	520104	117,807	138,680	130,000
R & M Vehicles	530004	44,611	42,000	42,000
R & M Machinery & Equipment	530005	98,698	150,000	175,000
R & M Bldg & Facilities	530008	70,048	70,000	150,000
R & M Water&Sewer Point Repair	530009	542,679	530,555	475,526
R & M Bldg HVAC	530010	40,349	40,150	40,973
R & M Roads	530011	321,142	160,000	160,000
R & M Meter Replacements	530020	-	-	150,000
Pump Station Rehab/Repairs	530015	66,626	500,000	230,000
Utilities - Natural Gas	540001	7,895	4,000	4,000
Utilities - Electric	540002	1,032,660	1,175,690	1,175,690
Telephone Svcs	540005	43,127	46,000	46,000
Cell Phone	540006	44,280	50,500	50,500
Supplies-Janitorial	541002	4,762	5,000	5,500
Supplies-Food/Drink	541003	-	836	-
Stationary & Office Supplies	541007	10,347	5,323	5,500
Supplies-Operating	541008	66,268	43,000	50,011
Small Tools & Equipment	541014	41,132	43,000	55,000
Uniforms	541017	32,801	28,000	28,000
Billing Office Supplies	541020	13,694	20,000	20,000
Chemicals	541100	355,679	472,906	520,000
Computer Equipment	542000	31,167	8,306	20,000
Computer Software	542001	34,353	-	-

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
500 - WATER & SEWERAGE FUND (continued)
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OPERATING EXPENDITURES (continued)					
Travel, Training, & Etc.	550000		\$ 24,961	\$ 40,954	\$ 33,000
Construction in Progress	571001		125,233	1,388,498	1,586,708
Construction in Progress	571001	0014	571,580	-	-
Construction in Progress	571001	0062	122,074	-	-
Construction in Progress	571001	1252	-	981,500	-
Construction in Progress	571001	4492	289,413	-	-
Construction in Progress	571001	4494	7,118	-	-
Construction in Progress	571001	9812	13,654	210	-
Pump Replacement	571020		-	-	410,000
Vehicles	571011		81,326	86,273	275,000
Small Equipment	571012		145,327	104,801	65,000
Computer Equipment	572000		9,860	8,460	10,000
Comp Software	572001		236,705	500,000	500,000
Heavy Equipment	572010		310,423	123,585	145,000
Buildings-Improvements	572022		-	87,242	-
Depreciation Expense	574000		7,236,871	-	-
Fees-Vehicle Licenses/Tags	580009		639	400	-
LA State Fees	580013		216,287	215,000	230,000
Bad Debt Expense	580016		123,662	-	-
Advertising	580017		1,296	-	-
Dues & Subscriptions	580018		1,704	1,500	1,500
Recording Fees	580021		5,875	4,000	4,000
Postage	580022		75,190	81,235	67,000
Fees & Charges	580024		13,689	15,459	13,000
Shipping Handling, & Installat	580028		425	192	500
Diesel	580034		38,602	45,000	45,000
Gasoline	580035		49,228	45,000	45,000
Miscellaneous Expense	580057		1,319	2,144	-
WaterTreatment-TestFees/Suppl	580098		18	18	58,000
Water Treatment-Testing fee/su	581006		35,345	46,000	56,000
Wastewater Treatment-Testing f	581007		26,216	50,000	-
Interfund Charges	589009		-	673,745	735,850
Total OPERATING EXPENDITURES			13,734,115	9,509,314	9,103,293
Total EXPENDITURES			17,708,889	13,633,619	13,741,733

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
500 - WATER & SEWERAGE FUND (continued)
(In Whole Numbers)

		2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
OTHER FINANCING USES				
Transfer From Hurr Katrina	499229	\$ 453,217	\$ -	\$ -
Transfer from Lighting	499263	-	25,000	25,000
Transf from Hazard Mitigation	499270	1,808,652	-	-
Transfer from Capital Projects	499457	5,738,887	-	-
Transfer from W & S S.T. I & I	499528	1	-	-
Total OTHER FINANCING USES		8,000,757	25,000	25,000
OTHER FINANCING USES				
Transfer to General fund	599100	657,841	-	-
Transfer to Comm Development	599160	-	41,135	16,200
Transfer to Public Works	599262	287,476	84,889	-
Transfer to 2012 Sales Tax Ref	599312	142,542	18,000	-
Transfer to Capital Projects	599457	416,013	-	-
Transfer to W&S Capital Proj	599557	1,209,354	2,058,287	2,264,435
Total OTHER FINANCING USES		2,713,226	2,202,311	2,280,635
NET EFFECT ON FUND BALANCE		1,341,999	(1,763,222)	(1,627,056)
FUND BALANCE, BEGINNING OF YEAR		218,330,533	219,672,532	217,909,310
FUND BALANCE, END OF YEAR		\$ 219,672,532	\$ 217,909,310	\$ 216,282,254

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
529 - SF- SW99 1/2 CENT SALES TAX
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Sales Tax	402000	\$ 4,121,313	\$ 4,127,467	\$ 3,916,667
Interest - Invest.	470000	201	-	-
Interest - Other	470003	2,624	-	-
Total Revenues		<u>4,124,138</u>	<u>4,127,467</u>	<u>3,916,667</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	<u>374,743</u>	<u>330,197</u>	<u>313,333</u>
Total EXPENDITURES		<u>374,743</u>	<u>330,197</u>	<u>313,333</u>
OTHER FINANCING USES				
Transfer to 2012 Sales Tax Ref	599312	3,019,633	3,079,275	4,108,200
Transf to 04 ST Debt Serv-50M	599530	67,167	65,500	67,875
Transfer to W&S Debt Svc	599532	<u>825,555</u>	<u>825,528</u>	-
Total OTHER FINANCING USES		<u>3,912,355</u>	<u>3,970,303</u>	<u>4,176,075</u>
NET EFFECT ON FUND BALANCE		(162,960)	(173,033)	(572,741)
FUND BALANCE, BEGINNING OF YEAR		941,328	778,368	605,335
FUND BALANCE, END OF YEAR		<u>\$ 778,368</u>	<u>\$ 605,335</u>	<u>\$ 32,594</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
530 - 50M BOND / 2004 SALES TAX DEBT
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest	470000	\$ 854	\$ 450	\$ -
Misc. Revenue	480082	10,774	-	-
Total Revenues		<u>11,628</u>	<u>450</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	-	50,000	55,000
Bond Interest Expense	560001	17,167	15,500	12,875
Service Fees- Bonds	560003	900	450	-
Total EXPENDITURES		<u>18,067</u>	<u>65,950</u>	<u>67,875</u>
OTHER FINANCING USES				
Transf from 2008 S/T Ref Bond	499529	<u>67,167</u>	<u>65,500</u>	<u>67,875</u>
Total OTHER FINANCING USES		<u>67,167</u>	<u>65,500</u>	<u>67,875</u>
NET EFFECT ON FUND BALANCE		60,728	-	-
FUND BALANCE, BEGINNING OF YEAR		(384,737)	(324,009)	(324,009)
FUND BALANCE, END OF YEAR		<u>\$ (324,009)</u>	<u>\$ (324,009)</u>	<u>\$ (324,009)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
557 - CAPITAL PROJECTS FUND - WATER & SEWER
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES					
OPERATING REVENUES					
Interest - Other	470000		\$ 2,037	\$ -	\$ -
Misc. Revenue	480082		6,187	-	-
Total Revenues			8,224	-	14,906,501
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries Total	501000		139,699	-	-
Taxes - Payroll	501002		1,953	-	-
Pension Costs	501004		15,940	-	-
Insurance-Hospital & Life	501005		11,059	-	-
Total PERSONNEL EXPENDITURES			168,651	-	-
OPERATING EXPENDITURES					
Professional Service	520002	0092	-	298,500	298,500
Professional Service	520003	4499	-	78,059	460,000
Construction in Progress	571001		-	-	10,000,000
Construction in Progress	571001	0014	1,050,256	278,455	-
Construction in Progress	571001	0092	215,842	-	-
Construction in Progress	571001	0095	823	-	-
Construction in Progress	571001	0096	278,827	-	-
Construction in Progress	571001	0097	2,143	-	-
Construction in Progress	571001	4485	153,169	-	-
Construction in Progress	571001	4485	132,491	-	-
Construction in Progress	571001	4486	333,072	2,248,000	-
Construction in Progress	571001	4487	621,473	1,950,000	-
Construction in Progress	571001	4488	1,805,971	1,252,459	-
Construction in Progress	571001	4489	56,213	1,231,050	-
Construction in Progress	571001	4490	8,430	2,362,000	-
Construction in Progress	571001	4492	644,964	-	-
Construction in Progress	571001	4493	67,747	-	-
Construction in Progress	571001	4494	44,859	-	-
Construction in Progress	571001	4500	-	-	1,308,000
Construction in Progress	571001	4501	-	-	951,200
Construction in Progress	571001	4502	-	-	717,500
Construction in Progress	571001	4503	-	-	784,000
Construction in Progress	571001	4504	-	-	1,779,300
Interest Expense	580008		266,821	137,190	296,390
Interest Expense	580008		32,837	47,986	286,564
Interest Expense	580008		39,392	21,485	84,431

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
557 - CAPITAL PROJECTS FUND - WATER & SEWER (continued)
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Interest Expense	580008	\$ -	\$ -	\$ 57,000
Administrative Fees	580014	45,401	23,252	43,613
Administrative Fees	580014	8,420	12,304	30,000
Administrative Fees	580014	44,171	23,872	44,438
Administrative Fees	580014	-	-	30,000
Total OPERATING EXPENDITURES		<u>5,853,322</u>	<u>9,964,612</u>	<u>17,170,936</u>
Total EXPENDITURES		<u>6,021,973</u>	<u>9,964,612</u>	<u>17,170,936</u>
OTHER FINANCING SOURCES				
Transfer from W&S	499500	631,274	-	728,002
Transfer from W&S	499500	101,346	-	853,564
Transfer from W&S	499500	476,734	-	595,869
Transfer from W&S	499500	-	-	87,000
Total OTHER FINANCING USES		<u>1,209,354</u>	<u>-</u>	<u>2,264,435</u>
NET EFFECT ON FUND BALANCE		(4,804,395)	(9,964,612)	-
FUND BALANCE, BEGINNING OF YEAR		319,267	(4,485,128)	(14,449,740)
FUND BALANCE, END OF YEAR		<u>\$ (4,485,128)</u>	<u>\$ (14,449,740)</u>	<u>\$ (14,449,740)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
578 - EVENTS FACILITIES
(In Whole Numbers)

			2018 Actuals	2019 Adopted Budget	2020 Proposed Budget
REVENUES					
OPERATING REVENUES					
Concession Sales - Ballroom	450029	\$	3,366	\$ 1,000	\$ 1,000
Alcohol Sales (Ballroom)	450030		5,129	1,000	1,000
Concession Sales - Auditorium	450031		40,858	75,000	75,000
Alcohol Sales (Auditorium)	450032		8,375	20,000	20,000
Sales - Food/Drink Package	450034		19,637	20,000	27,000
Sales - Food/Drink Package	450034 6012		-	5,000	5,000
Facility Rental - Blding Renta	450035		175,987	340,000	340,000
Facility Rental - Blding Renta	450035 6012		-	15,000	12,000
Facility Rental - Blding Renta	450035 6015		-	5,000	2,500
Cleaning Fee Collected	480051		12,850	25,000	25,000
Security Charges Collected	480052		13,470	23,000	23,000
Security Charges Collected	480052 6012		-	1,000	1,000
Security Charges Collected	480052 6015		-	1,000	1,000
Reimbursement	480071		316	-	-
Donations	483001		1,500	-	-
Total Revenues			281,488	532,000	533,500
EXPENDITURES					
PERSONNEL EXPENDITURES					
Salaries:					
Special Events Manager				77,519	78,390
Facilities Manager II				36,822	37,425
Office Manager I				25,754	26,356
Concession Workers - PT				30,000	30,000
Salaries Total	501000		145,503	170,095	172,171
Salaries - OT	501001		1,045	678	1,500
Taxes - Payroll	501002		4,431	6,300	5,000
Pension Costs	501004		13,210	16,500	17,500
Insurance-Hospital & Life	501005		12,019	14,157	14,000
Total PERSONNEL EXPENDITURES			176,208	207,730	210,171
OPERATING EXPENDITURES					
Insurance-Work.Comp.	502012		1,802	19,369	-
Professional Service	520002		15,778	16,795	25,000
Prof Serv - Waste Removal	520043		3,143	3,467	3,200
Prof Serv-Elevator	520049		1,957	1,800	1,800
Prof Serv - Security service	520101		16,240	17,280	30,000
Prof Serv - Security service	520101 6015		-	788	1,000
Prof Serv - Alarm Monitoring	520102		360	360	360

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
578 - EVENTS FACILITIES
(In Whole Numbers)

		<u>2018 Actuals</u>	<u>2019 Adopted Budget</u>	<u>2020 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
R & M Machinery & Equipment	530005	\$ 420	\$ 4,000	\$ 3,500
R & M Bldg & Facilities	530008	4,423	2,555	2,500
Utilities - Water	540000	1,548	2,600	2,600
Utilities - Natural Gas	540001	15,537	20,000	16,000
Utilities - Electric	540002	119,904	138,000	125,000
Telephone Svcs	540005	5,729	6,150	6,150
Cell Phone	540006	960	1,000	1,000
Supplies-Janitorial	541002	4,986	4,276	4,500
Stationary & Office Supplies	541007	648	1,250	750
Supplies-Operating	541008	1,883	4,968	1,200
Small Tools & Equipment	541014	3,004	-	-
Uniforms	541017	2,237	2,700	2,700
Travel, Training, & Etc.	550000	166	500	750
Construction in Progress	571001	-	8,000	-
Small Equipment	571012	-	12,000	-
Concession Product - Food/Drin	580002	18,991	22,375	30,000
Concession Supplies	580003	965	3,500	3,500
Alcohol Expense	580005	10,087	9,363	12,000
Taxes & Lic. Other	580010	297	500	500
Fees & Charges	580024	174	250	250
Linen & Laundry Expense	580031	6,014	7,386	8,500
Linen & Laundry Expense	580031 6012	-	114	1,000
Miscellaneous Expense	580057	19,886	-	-
Interfund Charges	589009	-	12,454	11,259
Total OPERATING EXPENDITURES		<u>257,139</u>	<u>323,800</u>	<u>295,019</u>
Total EXPENDITURES		<u>433,347</u>	<u>531,530</u>	<u>505,190</u>
OTHER FINANCING USES				
Transfer from General Fund	499100	141	-	
Transfer from Recreation	499261	1,019	-	
Total OTHER FINANCING USES		<u>1,160</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(150,699)	470	28,310
FUND BALANCE, BEGINNING OF YEAR		(280,246)	(430,945)	(430,475)
FUND BALANCE, END OF YEAR		<u>\$ (430,945)</u>	<u>\$ (430,475)</u>	<u>\$ (402,165)</u>

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2020 - 2024 Budget



**ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 229 - FEMA**

Project	Description	Funding Source	Amount	Competition Year
2020				
Chalona Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	900,000	2020
Farmsite Rd @ Green Ave Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	900,000	2020
Mumphrey Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	854,000	2020
Gallo Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	810,000	2020
Golden Dr @ Intercepting Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	810,000	2020
St. Bernard Potable Water System	Equipment to line up to a 24" pipe. Will help with drain lines and sewer lines	FEMA	1,500,000	2021
Missouri St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	900,000	2020
Magistrate St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	900,000	2020
E. Genie St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	900,000	2020
SBP Welcome Center	New building and fishing pier on Paris Road.	FEMA	1,250,000	2021
			\$ 9,724,000	
2021				
SBP Welcome Center	New building and fishing pier on Paris Road.	FEMA	\$ 400,000	2021
St. Bernard Potable Water System	Equipment to line up to a 24" pipe. Will help with drain lines and sewer lines	FEMA	200,000	2021
			\$ 600,000	

**ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 270 - HMGP**

Project	Description	Funding Source	Amount	Competition Year
2020				
Clear Well Raw Intake		Federal	\$ 40,924	2020
LBBLD Pumps		Federal	2,227,820	2020
Drainage Canals		Federal	13,300,008	2020
Dravo Pump Station		Federal	11,292	2020
Village Square		Federal	495,713	2020
			<u><u>\$ 16,075,757</u></u>	

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5255 - COASTAL DEPARTMENT**

Project	Description	Funding Source	Amount	Competition Year
2020				
Long Distance Sediment Pipeline	Primary design for long distance east	Local & State	\$ 500,000	2020
Lake Lery III	Design	Local	1,000,000	2020
Marine Debris Removal Program	Phase 4	Local	150,000	2019
Bayou Terre Aux Bouefs Ridge	armoring and ridge restoration	State	2,000,000	2020
Bud Map	Beneficial use of dredge material	Local	300,000	2020
Navigational Aids Program	Pending design and permitting	Local	20,000	2020
Black Mangrove Planting Program	Ongoing program fully funded in 2018. Future funding pending.	Local	6,100	2020
			\$ 3,976,100	
2021				
Marine Debris Removal Program	Phase 5	Local	\$ 100,000	2019
Black Mangrove Planting Program	Ongoing program fully funded in 2020. Future funding pending.	Donations	15,000	2021
			\$ 115,000	

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5256 - RESTORE**

Project	Description	Funding Source	Amount	Competition Year
2020				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	RESTORE	\$ 3,000,000	2020
Paris Road Streetscape Enhancement Recreational Pier and Market (Shell Beach/Hopedale)	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	500,000	2020
	RESTORE Direct grant application will be submitted in 2018.	RESTORE	1,700,000	2020
	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	112,500	2021
Nunez Fisheries Workforce Devt.			<u><u>\$ 5,312,500</u></u>	
2021				
Nunez Fisheries Workforce Devt.	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	\$ 112,500	2021
			<u><u>\$ 112,500</u></u>	

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 457 - BIKE PATHS**

Project	Description	Funding Source	Amount	Competition Year
2020				
Mississippi River Bike Path Phase I & II	Multi use bike and pedestrian path	Local & Federal	\$ 1,117,995	TBD
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local & Federal	193,840	TBD
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local & Federal	159,284	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & Federal	136,940	TBD
40 Arpent	Trail along the 40 Arpent	Local & Federal	540,000	2021
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	525,000	2021
Pedestrian Improvements Bikeways	Implement four pedestrain improvement projects with SBPG	Local & Federal	629,708	2020
Striping and Signage on Bikeways	Implement 25 miles of signed on-street bikeways	Local & Federal	742,373	2020
			\$ 4,045,140	
2021				
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local & Federal	\$ 1,200,000	TBD
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local & Federal	790,444	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & Federal	545,000	TBD
40 Arpent	Trail along the 40 Arpent	Local & Federal	5,000,000	2021
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	5,000,000	2021
			\$ 12,535,444	

DRAFT

ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 462 - CAPITAL PROJECT - JACKSON PAKENHAM

Project	Description	Funding Source	Amount	Competition Year
2020				
Jackson Pakenham	Complete Rehabilitation of street	LA DOTD & Local	\$ 4,500,000 <u>\$ 4,500,000</u>	2020

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 464 - GENERAL FUND CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2020				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	Local	\$ 350,000	2023
Splash Pad	Splash pad at Val Reiss Complex	Local	150,000	2020
Jean Lafitte Drainage	Replacing existing failing lines on Jean Lafitte from JP to the 40 arpent canal	Local	200,000	2020
Jean Lafitte Sidewalk	Jean Lafitte Sidewalk	Local & Federal	400,000	2019
Library Building	New Library	Local	4,000,000	2020
			<u><u>\$ 5,100,000</u></u>	
2021				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail	LA DOTD & Local	\$ 1,663,159	2023
Library Building	New Library	Local	1,000,000	2021
			<u><u>\$ 2,663,159</u></u>	
2022				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail/Audubon institute area.	LA DOTD & Local	\$ 1,663,159	2023
			<u><u>\$ 1,663,159</u></u>	
2023				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail/Audubon institute area.	LA DOTD & Local	\$ 7,769,777	2023
			<u><u>\$ 7,769,777</u></u>	

**ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 500 - WATER & SEWER CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2020				
Munis	Accounting software	Local	500,000	2021
			<u><u>\$ 500,000</u></u>	
2021				
Munis	Accounting software	Local	\$ 250,000	2021
			<u><u>\$ 250,000</u></u>	

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2020 - 2024 CAPITAL IMPROVEMENT BUDGET
FUND 557 - WATER & SEWER CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2020				
2.1	Dravo WWTP Demo	Sewer Loan #2	\$ 1,308,000	2020
2.2	Violet WWTP Demo	Sewer Loan #2	951,200	2020
2.3	Fazendville WWTP Demo	Sewer Loan #2	717,500	2020
2.4	Farmsite Force Main Replacement	Sewer Loan #2	784,000	2020
2.5	Riverbend Pump Station & Force Main Replacement	Sewer Loan #2	1,779,300	2020
			\$ 5,540,000	

DRAFT