



St. Bernard
Parish Government

Historic Past, Promising Future

2018 Proposed Operating & Capital Budget



Table of Contents

Budget Message	v
 Budget Highlights	
History of Sales and Use Tax Collections.....	1
History of Ad Valorem Tax Collections.....	2
Projected Authorized and Levied Ad Valorem Taxes for 2016.....	3
Historical Assessments and Taxable Property Values.....	3
Number of Full-Time Employees by Department.....	4
Fund Balance breakdown.....	5
Changes in Net Position.....	6
Budgeted Revenue Sources by Category.....	8
Budgeted Expenditures by Category.....	9
 2018 Budget Summary	
Summary Statement of Revenues, Expenditures, and Changes in Fund	
Balance for Proposed 2018 Budgets.....	10
 2018 Budget Detail	
<i>General Fund</i>	
Description of General Fund.....	12
General Fund	
Parish Council.....	13
Cable Station.....	15
JPs and Constables.....	16
Office of Motor Vehicles.....	17
Registrar of Voters.....	18
Administration.....	19
Purchasing.....	21
Public Hearing Officer.....	22
IT.....	23
Finance.....	24
Personnel Department.....	27
Parish Coroner.....	28
Jail.....	29
Animal Control.....	30

Table of Contents (continued)

General Fund (continued)

Property, Plant & Maintenance.....	32
Louisiana Department of Veterans Affairs.....	34
Parks & Parkways Commission.....	35
Economic Development Comm.....	36
34th Judicial Court.....	37
Sales Tax.....	40
Civic Auditorium.....	41
Community Development.....	42
Com Dev - LLT - Adjudicated Properties.....	45
Com Dev - LLT.....	46

Special Revenue Funds

Description of Special Revenues Funds.....	47
Criminal Court 34th.....	49
Fire.....	50
Council on Aging.....	52
Recreation	
Zone 1 - Carolyn Park.....	53
Zone 2 - Vista/Versailles Park.....	54
Zone 3 - Borgnemouth Park.....	55
Zone 4 - Kenilworth Park.....	56
Recreation.....	57
LA Co Op Extention.....	60
Leisure Services.....	61
Tourism.....	62
Public Works	
Public Works Main.....	64
Road Department.....	66
Mosquito Control.....	69
Del La Ronde Ruins.....	71
Road Lighting.....	72
Sanitation.....	73
Assessor's Fund.....	75
WIOA.....	76
Health.....	77

Table of Contents (continued)

Special Revenue Funds (continued)

Communications District.....	78
Housing & Redevelopment.....	79
UMTA.....	82
Deputy Witness.....	84
CDBG Disaster Recovery Fund.....	85
Hazard Mitigation Grant Fund.....	86
State and Federal Grants Fund:	
Grant Administration.....	87
Recovery.....	88
Office of Emergency Preparedness.....	90
Battered Women's Shelter.....	92
Coastal Impact.....	93
Restore.....	95
Tree Fund.....	96
Hurricane Katrina.....	97
Hurricane Gustav.....	99
Hurricane Isaac.....	100
Hurricane Ike.....	101

Debt Service Funds

Description of Deb Service Funds.....	102
2012 Sales Tax Refunding Bond.....	103
2014 Fire Sinking Fund.....	104

Capital Project Funds

Description of Capital Project Funds.....	105
Courthouse Capital Fund.....	106
Capital Project - Bond.....	107
Jackson/Pakenham Fund.....	108
General Fund Capital Projects.....	109

Internal Service Funds

Description of Internal Service Funds.....	110
Insurance.....	111
Water & Sewer Self Insurance.....	113

Table of Contents (continued)

Business-Type Activities

Description of Business-type Activities.....	114
Water & Sewer Activity	
Water & Sewer Fund.....	115
W&S 50M Bond	120
SF-SW99 1/2Cent Sales Tax.....	121
50M Bond / 2004 Sales Tax Debt Service.....	122
W&S 1999/2008 Refinanced ST Debt Service.....	123
Water & Sewer Loans Debt Service.....	124
Capital Projects Fund - W&S.....	125
Events Facilities.....	126

2018 - 2022 Capital Improvement Budgets

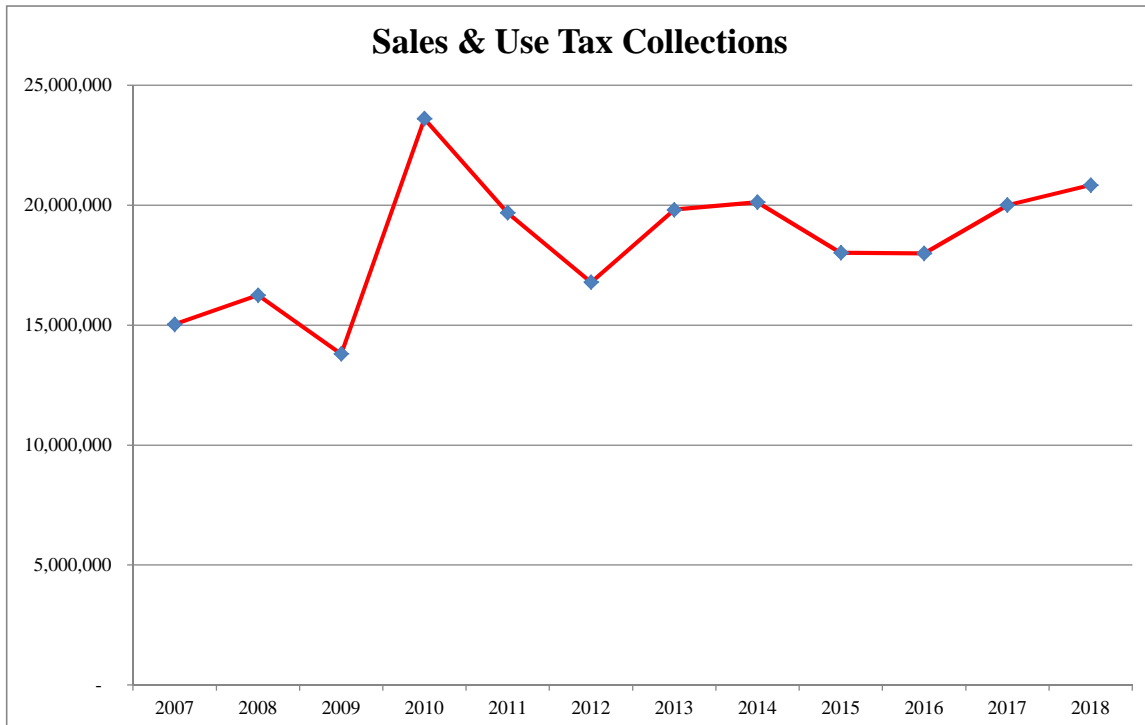
Fund 060 Community Development.....	128
Fund 062 Public Works.....	129
Fund 160 - CDBG.....	130
Fund 170 - HMGP.....	131
Fund 190 - 5255 Coastal Department.....	132
Fund 190 - 5256 Restore.....	133
Fund 829 FEMA.....	134
Fund 157 Capital Projects - Bond.....	135
Fund 162 Jackson/Pakenham.....	136
Fund 164 General Fund Capital Projects.....	137
Fund 400 Water & Sewer.....	138
Fund 457 Water & Sewer Capital Projects.....	139

**ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2018 BUDGET**



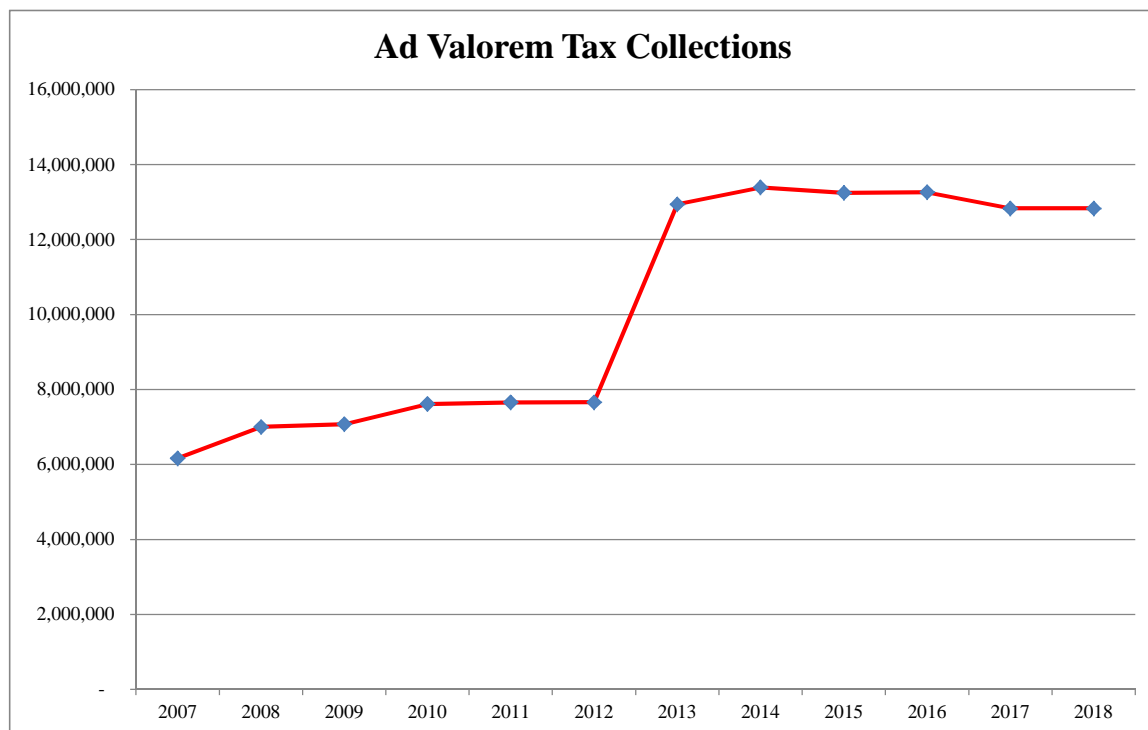
History of Sales and Use Tax Collections

Year		Collections	Percentage of Change
2007	Actual	15,033,905	-28.51%
2008	Actual	16,247,490	8.07%
2009	Actual	13,799,933	-15.06%
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	Projected	20,000,000	11.21%
2018	Budgeted	20,833,333	4.17%



History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
2007	Actual	6,163,170	23.42%
2008	Actual	7,002,465	13.62%
2009	Actual	7,073,024	1.01%
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	Projected	12,828,676	-3.24%
2018	Budgeted	12,828,676	0.00%



Projected Authorized and Levied Ad Valorem Taxes for 2018

Tax Use	Millage Rate
General:	
General governmental services	2.81
Special Revenues:	
Fire Protection District No. 1	7.48
Fire Protection District No. 2	8.31
St. Bernard Council on Aging	0.96
Recreation	2.21
Road District No. 1	3.11
Road Lighting District No. 1	1.24
Public Health	0.63
Garbage District No. 1	3.11
Parishwide Fire Protection Facilities	20.41
	<u>50.27</u>

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
2007	87,471,257	178,911,263	266,382,520	(36,117,327)	230,265,193
2008	124,850,048	200,837,534	325,687,582	(46,255,247)	279,432,335
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	**	**	**	**	**

** information not available at this time.



Number of Full-Time Employees by Department

Departments	2015	2016	2017 Budget	2018 Budgeted
Council	3	3	3	3
Cable Station	1	1	1	1
Registrar of Voters	3	3	3	3
Administration	5	13	14	14
Legal	4	-	-	-
Purchasing	3	3	3	3
Public Hearing Officer	1	-	-	-
Resident Services	11	-	-	-
Information Technology	2	3	3	3
Finance	12	10	11	9
Personnel Department	2	2	2	2
Parish Coroner	1	1	1	1
Recovery	13	8	7	6
OEP	2	2	2	2
Animal Control	7	8	7	7
Property Plant & Maintenance	11	12	14	13
34th Judicial Court	35	37	38	38
Civic Auditorium	2	3	3	3
Community Development	15	16	20	20
Fire	111	109	111	111
Recreation	14	19	15	15
Tourism	4	4	4	4
Grants	-	1	3	4
GIS	-	1	1	-
Coastal	-	2	1	1
Housing	9	11	13	13
Transit	8	9	12	11
CDBG	1	1	-	-
HMGP	5	1	1	2
Public Works	62	57	48	46
Sanitation	5	8	8	12
Insurance	4	5	4	4
Water & Sewer	53	69	74	70
	409	422	427	421



		Fiscal Year																			
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016										
General Fund																					
Nonspendable	\$	-	\$	-	\$	-	\$	80,342	\$	74,800	\$	84,990	\$	98,722	\$	109,215	\$	94,582			
Restricted		-	-	-	-	161,345	91,185	91,185	3,404,667	3,992,868	3,970,789										
Committed		-	-	-	-	3,944	-	-	-	-	-										
Assigned		-	-	-	-	84,639	-	-	587,321	5,421,492	6,891,492										
Unassigned		-	-	-	-	8,223,388	2,887,607	2,436,466	-	733,079	1,445,188										
Reserved		50,587	50,587	50,587	20,474	-	-	-	-	-	-										
Unreserved		1,593,426	4,904,595	759,068	8,310,748	-	-	-	-	-	-										
Total general fund		\$	1,644,013	\$	4,955,182	\$	809,655	\$	8,331,222	\$	8,553,658	\$	3,053,592	\$	2,612,641	\$	4,090,710	\$	10,256,654	\$	12,402,051
All other governmental funds																					
Nonspendable	\$	-	\$	-	\$	-	\$	121,171	\$	96,690	\$	113,744	\$	89,552	\$	134,009	\$	97,018			
Restricted		-	-	-	-	28,697,633	7,328,584	9,379,192	12,533,044	11,243,754	9,244,225										
Committed		-	-	-	-	3,078,436	2,209,969	1,803,029	956,733	956,564	956,654										
Assigned		-	-	-	-	7,235,508	7,749,171	7,097,625	6,665,667	6,363,714	6,009,953										
Unassigned		-	-	-	-	229	(29,138,816)	(5,495,701)	(4,681,726)	(3,547,526)	(7,423,988)										
Reserved		2,498,953	2,209,406	2,209,405	139,933	-	-	-	-	-	-										
Unreserved, undesignated, reported in:																					
Special revenue funds	(21,435,666)		11,557,505	23,366,879	25,210,058	-	-	-	-	-	-										
Debt service funds	1,465,272		1,049,283	1,085,006	749,826	-	-	-	-	-	-										
Capital projects funds	19,816,780		16,589,454	14,248,693	8,797,149	-	-	-	-	-	-										
Total all other governmental funds		\$	2,345,339	\$	31,405,648	\$	40,909,983	\$	34,896,966	\$	39,132,977	\$	(11,754,402)	\$	12,897,889	\$	15,563,270	\$	15,150,515	\$	8,883,862

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.

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

	2009	2010	2011	2012	2013	2014	2015	2016
General government								
Judicial	\$ 1,239,869	\$ 1,240,694	\$ 1,255,100	\$ 1,902,450	\$ 607,122	\$ 796,068	\$ 885,726	\$ 3,999,898
Other general government	51,490,276	54,558,813	71,245,678	50,301,853	29,878,021	22,942,805	33,157,803	25,705,408
Public safety	8,572,283	14,724,975	8,025,968	9,231,076	10,548,513	10,242,189	10,872,392	14,970,179
Public works	15,040,416	16,780,112	17,987,950	20,700,870	14,751,885	15,580,221	16,398,444	5,816,392
Sanitation	-	-	-	-	4,682,338	4,769,494	5,596,379	6,143,008
Culture and recreation	6,933,377	16,486,993	2,046,703	2,475,372	2,889,701	3,787,646	3,010,246	2,334,365
Health and welfare	1,232,493	1,525,528	6,943,880	6,322,104	6,692,893	6,832,287	9,154,803	11,491,363
Interest on long-term debt	720,139	794,589	256,336	580,332	1,860,282	1,328,696	1,305,453	1,199,102
Water and sewer	-	-	-	-	-	-	-	-
Event Facilities	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	85,228,853	106,111,704	107,761,615	91,514,057	71,910,755	66,279,406	80,381,246	71,659,715
Business-Type Activities:								
Water and sewer	9,018,989	9,789,934	9,024,042	10,195,851	10,153,902	11,165,143	22,753,572	13,993,556
Event Facilities	-	-	-	-	-	2,079	938,067	1,220,910
Interest on long-term debt	2,237,399	2,327,328	2,040,501	756,740	494,988	240,516	164,219	178,775
Total Business-Type Activities Expenses	11,256,388	12,117,262	11,064,543	10,952,591	10,648,890	11,407,738	23,855,858	15,393,241
Total Primary Government Expenses	\$ 96,485,241	\$ 118,228,966	\$ 118,826,158	\$ 102,466,648	\$ 82,559,645	\$ 77,687,144	\$ 104,237,104	\$ 87,052,956
Program Revenues								
Governmental Activities:								
Charges for services	\$ 4,110,351	\$ 6,593,177	\$ 4,774,785	\$ 3,886,902	\$ 4,799,254	\$ 3,032,385	\$ 3,381,027	\$ 3,346,854
Operating grants and contributions	211,448,246	136,356,968	178,346,532	17,562,703	23,905,810	10,370,636	21,131,977	10,870,638
Capital grants and contributions	5,306,348	9,993,697	52,848,455	84,179,047	55,330,827	38,860,849	32,249,132	28,211,921
Total Governmental Activities Program Revenues	220,864,945	152,943,842	235,969,772	105,628,652	84,035,891	52,263,870	56,762,136	42,429,413
Business-Type Activities:								
Charges for services	4,786,098	5,238,160	5,977,404	5,818,753	5,748,284	5,875,915	12,060,280	13,099,159
Operating grants and contributions	135,714	602,925	6,917,743	2,966,919	12,550	31,560	516,129	-
Capital grants and contributions	-	-	-	40,502,738	5,690,363	-	-	1,488,453
Total Business-Type Activities Program Revenues	4,921,812	5,841,085	12,895,147	49,288,410	11,451,197	5,907,475	12,576,409	14,587,612
Total Primary Government Program Revenues	\$ 225,786,757	\$ 158,784,927	\$ 248,864,919	\$ 154,917,062	\$ 95,487,088	\$ 58,171,345	\$ 69,338,545	\$ 57,017,025
Net (Expense)/Revenue								
Governmental activities	\$ 135,636,092	\$ 46,832,138	\$ 128,208,157	\$ 14,114,595	\$ 12,125,136	\$ (14,015,536)	\$ (23,619,110)	\$ (29,230,302)
Business-type Activity	(6,334,576)	(6,276,177)	1,830,604	38,335,819	802,307	(5,500,263)	(11,279,449)	(805,629)
Total Primary Government Net Expense	\$ 129,301,516	\$ 40,555,961	\$ 130,038,761	\$ 52,450,414	\$ 12,927,443	\$ (19,515,799)	\$ (34,898,559)	\$ (30,035,931)



General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	Fiscal Year							
	2009	2010	2011	2012	2013	2014	2015	2016
Ad valorem taxes	\$ 7,073,024	\$ 7,611,730	\$ 7,652,880	\$ 7,658,899	\$ 12,941,340	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151
Sales taxes	11,042,025	19,010,239	15,901,969	13,446,184	15,844,744	16,096,696	14,408,732	14,387,437
Severance	907,576	907,534	922,529	951,475	971,328	985,553	622,785	431,377
E telephone	307,310	322,638	359,703	370,042	378,840	451,084	379,001	392,760
Other taxes	55,387	39,076	51,368	109,234	111,949	240,741	328,390	277,060
Fines and forfeitures	-	-	-	-	-	151,781	210,550	218,983
State revenue sharing (unrestricted)	-	-	-	-	-	92,912	72,560	76,589
Parish road royalty	-	-	-	-	-	935,697	426,803	241,323
Other general revenues (expenses)	9,263,736	4,836,771	4,479,623	647,605	1,168,627	640,021	705,028	1,085,110
Interest and investment earnings	1,765,948	3,030,683	2,816,336	108,213	195,208	187,198	188,079	191,898
(Loss)/Gain on Disposal of Assets	-	(3,741,297)	(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	-	19,820,654	-	-	5,403,510	-	-	-
Proceeds from insurance settlement	-	-	-	-	-	62,466	128,930	273,541
Proceeds from litigation settlement	-	-	-	-	-	-	9,359,306	1,780,006
Transfers	-	-	-	-	-	(219,376)	2,306,733	458,703
Capital contributions	-	-	-	-	-	(13,215,123)	-	-
Miscellaneous revenues	-	-	-	-	-	-	772,340	423,268
Total Governmental Activities	30,415,006	51,838,028	25,969,300	16,752,510	36,865,804	20,427,459	43,018,011	33,496,206

Business-Type Activities:

Sales taxes	2,757,908	4,591,379	3,774,778	3,338,375	3,961,184	4,024,174	3,602,185	3,596,859
Other general revenues (expenses)	213,485	123,575	357,186	(2,358,661)	330,835	262,529	203,078	275,318
Interest and investment earnings	228,247	204,672	36,706	36,852	37,106	39,188	51,670	58,245
(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)
Capital contributions	-	-	-	-	-	13,215,123	-	-
Total Business-Type Activities	3,199,640	4,919,626	4,168,670	1,016,566	4,329,125	17,771,490	1,575,262	3,466,219

Total Primary Government

\$ 33,614,646	\$ 56,757,654	\$ 30,137,970	\$ 17,769,076	\$ 41,194,929	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425
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Changes in Net Position

Governmental Activities	\$ 166,051,098	\$ 98,670,166	\$ 154,177,457	\$ 30,867,105	\$ 48,990,940	\$ 6,411,923	\$ 19,398,901	\$ 4,265,904
Business-type activities	(3,134,936)	(1,356,551)	5,999,274	39,352,385	5,131,432	12,271,227	(9,704,187)	2,660,590
Total Primary Government	\$ 162,916,162	\$ 97,313,615	\$ 160,176,731	\$ 70,219,490	\$ 54,122,372	\$ 18,683,150	\$ 9,694,714	\$ 6,926,494



St. Bernard
Parish Government

Historic Past, Promising Future

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Parish Government

Historic Past, Promising Future

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**ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2018 BUDGET**



ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2018 Proposed Capital & Operating Budget

DEPARTMENT	2018 Proposed Budgeted Revenues	2018 Proposed 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:								
001 General Fund	\$ 5,299,310	\$ 8,960,534	\$ (3,661,224)	\$ 3,664,382	\$ (346,720)	\$ (343,562)	\$ 3,710,734	\$ 3,367,172
005 34th Judicial Court	131,407	2,862,521	(2,731,114)	2,731,114	-	-	-	-
050 Sales Tax	12,500,000	1,000,000	11,500,000	(11,500,000)	-	-	1,571,849	1,571,849
052 Civic Auditorium	-	117,130	(117,130)	117,130	-	-	216,851	216,851
060 Community Development	1,122,750	1,150,320	(27,570)	13,424	14,146	-	-	-
060 LLT	591,995	1,228,435	(636,440)	-	-	(636,440)	3,734,854	3,098,414
Total General Fund	\$ 19,645,462	\$ 15,318,940	\$ 4,326,522	\$ (4,973,950)	\$ (332,574)	\$ (980,002)	\$ 9,234,288	\$ 8,254,286
SPECIAL REVENUE FUNDS:								
053 Criminal Court 34th	\$ 205,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ 8,117	\$ 8,117
054 Fire Department	9,376,156	10,356,986	(980,830)	670,000	(280,003)	(590,833)	590,833	-
059 Council on Aging	301,545	331,545	(30,000)	30,000	-	-	256,719	256,719
061 Recreation	1,744,608	2,415,487	(670,879)	670,879	-	-	624,919	624,919
062 Public Works	2,511,279	4,611,895	(2,100,616)	1,945,772	154,844	-	104,920	104,920
063 Road Lighting	400,246	705,600	(305,354)	305,354	-	-	(224,667)	(224,667)
064 Sanitation	5,164,148	4,994,729	169,419	-	(975)	168,444	332,284	500,728
066 Assessor's Office	32,093	52,910	(20,817)	7,910	12,907	-	10,197	10,197
067 WIA	1,740,000	1,739,310	690	-	-	690	20,052	20,742
071 Health	203,139	202,941	198	-	(198)	-	733,872	733,872
073 Communications District	420,000	380,078	39,922	-	-	39,922	648,934	688,856
077 Housing & Redevelopment	7,140,447	7,022,921	117,526	-	-	117,526	255,457	372,983
079 Transit	535,000	552,338	(17,338)	-	(100,000)	(117,338)	245,650	128,312
086 Deputy Witness Fees	40,000	40,000	-	-	-	-	8,710	8,710
160 CDBG	2,515,000	2,515,000	-	-	-	-	-	-
170 HMGP	9,480,036	9,480,036	-	-	1,125,000	1,125,000	-	1,125,000
190 State & Federal Grants	7,649,726	7,415,284	234,442	306,110	402,674	943,226	13,379	956,605
234 Tree Fund	1,000	1,000	-	-	-	-	-	-
829 Hurricane Katrina	91,534,035	91,534,035	-	-	(58,890)	(58,890)	544,336	485,446
901 Hurricane Gustav	650,322	200,000	450,322	-	-	450,322	(450,322)	-
905 Hurricane Isaac	500,000	265,788	234,212	-	-	234,212	(234,212)	-
906 Hurricane Ike	-	140,202	(140,202)	-	-	(140,202)	140,202	-
Total Special Revenue Funds	\$ 142,143,780	\$ 145,163,085	\$ (3,019,305)	\$ 3,936,025	\$ 1,255,359	\$ 2,172,079	\$ 3,629,380	\$ 5,801,459

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2018 Proposed Capital & Operating Budget

DEPARTMENT	2018 Proposed Budgeted Revenues	2018 Proposed 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
DEBT SERVICE FUNDS:								
212 2012 Sales Tax Refunding Bond	\$ -	\$ 4,151,700	\$ (4,151,700)	\$ 1,037,925	\$ 3,113,775	\$ -	\$ 3,010,468	\$ 3,010,468
454 2014 Fire Sinking Fund	-	271,205	(271,205)	-	271,205	-	205,204	205,204
Total Debt Service Funds	\$ -	\$ 4,422,905	\$ (4,422,905)	\$ 1,037,925	\$ 3,384,980	\$ -	\$ 3,215,672	\$ 3,215,672
CAPITAL PROJECT FUNDS:								
143 Courthouse Capital Fund	\$ 2,000	\$ 298,529	\$ (296,529)	\$ -	\$ -	\$ (296,529)	\$ 296,529	\$ -
157 General Fund Capital Projects - Bond	92,677	600,000	(507,323)	-	-	(507,323)	(882,280)	(1,389,603)
162 Jackson/Pakenham	3,707,336	3,707,336	-	-	-	-	-	-
164 General Fund Capital Projects	-	269,474	(269,474)	-	(1,125,000)	(1,394,474)	5,593,189	4,198,715
Total Capital Project Funds	\$ 3,802,013	\$ 4,875,339	\$ (1,073,326)	\$ -	\$ (1,125,000)	\$ (2,198,326)	\$ 5,007,438	\$ 2,809,112
INTERNAL SERVICE FUNDS:								
350 Self Insurance	\$ 1,399,929	\$ 1,674,988	\$ (275,059)	\$ -	\$ -	\$ (275,059)	\$ 507,903	\$ 232,844
375 W&S Self Insurance	402,018	634,000	(231,982)	-	-	(231,982)	1,113,555	881,573
Total Internal Service	\$ 1,801,947	\$ 2,308,988	\$ (507,041)	\$ -	\$ -	\$ (507,041)	\$ 1,621,458	\$ 1,114,417
BUSINESS-TYPE ACTIVITIES:								
400 Water & Sewerage Fund	\$ 13,573,074	\$ 12,132,281	\$ 1,440,793	\$ -	\$ (1,621,641)	\$ (180,848)	\$ 219,085,914	\$ 218,905,066
401 W&S 50M Bond Fund	-	-	-	-	-	-	(727,889)	(727,889)
429 SF-SW99 1/2 Cent Sales Tax Fund	4,166,667	333,333	3,833,334	-	(4,007,753)	(174,419)	858,235	683,816
430 50 M Bond Sales Tax Debt Service	-	68,450	(68,450)	-	68,450	-	(443,839)	(443,839)
432 W&S 2008 Refinanced ST Debt Service	-	825,528	(825,528)	-	825,528	-	(2,216,365)	(2,216,365)
433 Water & Sewer Loans Debt Service	-	1,552,651	(1,552,651)	-	1,552,651	-	(2,927,051)	(2,927,051)
457 W&S Capital Projects	10,124,137	10,124,137	-	-	-	-	(14,083,405)	(14,083,405)
Total Water & Sewer	\$ 27,863,878	\$ 25,036,380	\$ 2,827,498	\$ -	\$ (3,182,765)	\$ (355,267)	\$ 199,545,600	\$ 199,190,333
OTHER BUSINESS-TYPE ACTIVITIES:								
Events Facilities	\$ 472,000	\$ 471,658	\$ 342	\$ -	\$ -	\$ 342	\$ 47,980	\$ 48,322
Total Recreational Facilities	\$ 472,000	\$ 471,658	\$ 342	\$ -	\$ -	\$ 342	\$ 47,980	\$ 48,322
TOTAL ALL FUNDS	\$ 195,729,080	\$ 197,597,295	\$ (1,868,215)	\$ -	\$ -	\$ (1,868,215)	\$ 222,301,816	\$ 220,433,601

**ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2018 BUDGET**



ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2018 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	Jail
Cable Station	Animal Control
JPs and Constables	Property, Plant & Maintenance
Office of Motor Vehicles	Louisiana Department of Veterans Affairs
Registrar of Voters	Parks and Parkways Commission
Administration	Economic Development Committee
Public Hearing Officer	34th Judicial Court
Purchasing	Sales Tax
Information Technology	Civic Auditorium
Finance	Community Development
Personnel	
Parish Coroner	

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2010 - Parish Council
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Lawsuit Settlement	480330	\$ -	\$ 21,000,000	\$ -
Total REVENUES		-	21,000,000	-
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 21,580	\$ 21,750	\$ 20,000
Salaries:				
Clerk of Council				86,674
Council Assistant /Deputy Clerk				43,264
Council Assistant / Clerical				40,995
Council				15,000
Councilman at Large				17,400
Councilman at Large				19,800
Council				15,000
Council				15,000
Council				15,000
Council				15,000
Merit				703
Salaries Total	505456	277,213	278,451	283,836
Taxes - Payroll	505466	10,346	11,400	11,500
Insurance-Hospital & Life	520434	33,664	44,400	47,000
Vehicle Allowance		-	-	14,400
Total PERSONNEL EXPENDITURES		342,803	356,001	376,736
OPERATING EXPENDITURES				
Fees- Vehicle Licenses/Tags	500460	-	20	20
Dues & Subscriptions	510427	7,450	7,530	7,530
Official Journal	510443	27,272	25,000	26,000
Recording Fees	510459	5,874	8,500	8,500
Stationary & Office Supplies	510460	4,666	3,980	4,000
Supplies-Operating	510461	2,611	2,500	2,500
Postage	510463	54	100	100
Shipping Handling, & Installation	511463	214	250	250
Uniforms	515478	2,886	1,500	1,000
Telephone Svcs	525469	1,728	2,600	2,800
Cell Phone	525471	5,268	6,540	6,000
Gasoline	530403	1,163	1,500	1,500
R & M Vehicles	530440	3,013	3,405	-
R & M Bldgs.	530442	706	-	-
Rent -Storage	530449	-	1,440	1,440
Rent - Equipment	530451	3,513	4,500	4,900
Rent - Building	530452	1,440	-	-

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2010 - Parish Council (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
R & M - Bldg & Facilities	530453	\$ 502	\$ -	\$ -
Professional Service - Legal	535446	-	13,799,251	-
Professional Service	535448	120,907	119,616	221,240
Professional Service - Accounting/Audit	536436	89,135	97,000	97,000
Election Expense	540428	30,314	30,000	30,000
Travel, Training, & Etc.	545472	1,088	10,000	10,000
Furniture & Fixtures	560107	-	15,819	-
Equipment-Audio/Visual	560109	-	4,150	-
Small Equipment	560114	-	1,000	2,500
Film Incentive Program	566666	-	75,000	75,000
Computer Software-Capital Outlay	570351	-	158,546	-
Construction in Progress	570493	-	7,100,749	-
Total OPERATING EXPENDITURES		<u>309,804</u>	<u>21,480,496</u>	<u>502,280</u>
Total EXPENDITURES		<u>652,607</u>	<u>21,836,497</u>	<u>879,016</u>
OTHER FINANCING USES				
Transfer to Recreation	599061	-	100,000	-
Total OTHER FINANCING USES		<u>-</u>	<u>100,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(652,607)	(936,497)	(879,016)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2015 - Cable Station
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Rents and Leases	440342	\$ 3,714	\$ 3,500	\$ 2,000
Cable Franchise Fee	440350	398,325	432,000	410,000
BellSouth Franchise Fee	440370	99,311	86,000	85,000
Total REVENUES		<u>501,350</u>	<u>521,500</u>	<u>497,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	7,564	7,296	7,000
Salaries:				
Manager of Government Access				58,485
Videographer/Editor - PT				<u>21,060</u>
Salaries Total	505456	64,246	79,424	79,545
Taxes - Payroll	505466	1,297	2,846	2,600
Insurance-Hospital & Life	520434	6,034	6,064	6,064
Total PERSONNEL EXPENDITURES		<u>79,141</u>	<u>95,630</u>	<u>95,209</u>
OPERATING EXPENDITURES				
Dues & Subscriptions	510427	-	8,000	6,000
Entertainment & Prom	510429	2,155	1,500	1,500
Stationary & Office Supplies	510460	489	500	1,000
Shipping Handling, & Installation	511463	50	50	100
Telephone Svcs	525469	964	1,460	1,460
Cell Phone	525471	1,036	1,104	1,104
Gasoline	530403	106	400	200
R & M Machinery & Equipment	530441	190	1,000	2,000
Professional Service	535448	18,969	26,000	2,000
Travel, Training, & Etc.	545472	25	1,000	1,000
Computer Equipment	560104	1,674	2,000	2,000
Office Equipment-Capital Outlay	570355	12,945	-	-
Total OPERATING EXPENDITURES		<u>38,603</u>	<u>43,014</u>	<u>18,364</u>
Total EXPENDITURES		<u>117,744</u>	<u>138,644</u>	<u>113,573</u>
NET EFFECT ON FUND BALANCE				
		383,606	382,856	383,427

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2120 - JPs and Constables
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 13,864	\$ 13,300	\$ 12,500
Salaries:				
JP Ward A				7,200
JP Ward B				7,200
JP Ward C				7,200
JP Ward D				7,200
JP Ward E				7,200
JP Ward F				7,200
JP Ward G				7,200
JP Ward H				7,200
JP Ward I				7,200
JP Ward J				7,200
JP Ward K				7,200
Constable Ward A				7,200
Constable Ward B				7,200
Constable Ward C				7,200
Constable Ward D				7,200
Constable Ward E				7,200
Constable Ward F				7,200
Constable Ward G				7,200
Constable Ward H				7,200
Constable Ward I				7,200
Constable Ward J				7,200
Constable Ward K				7,200
Salaries Total	505456	160,753	158,400	158,400
Taxes - Payroll	505466	6,202	6,200	6,200
Insurance-Hospital & Life	520434	115,176	105,778	105,778
Total PERSONNEL EXPENDITURES		295,995	283,678	282,878
OPERATING EXPENDITURES				
Travel, Training, & Etc.	545472	6,693	11,500	11,500
Total OPERATING EXPENDITURES		6,693	11,500	11,500
Total EXPENDITURES		302,688	295,178	294,378
NET EFFECT ON FUND BALANCE		(302,688)	(295,178)	(294,378)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2175 - Office of Motor Vehicles
(In Whole Numbers)

			2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES					
OPERATING REVENUES					
Drivers License Fee	440390	\$	70,132	\$ 60,500	\$ 60,500
Misc. Revenue	480425		881	-	-
Total REVENUES			71,013	60,500	60,500
EXPENDITURES					
OPERATING EXPENDITURES					
Supplies-Operating	510461		1,029	-	-
Utilities - Water	525427		-	3,000	3,000
Utilities - Electric	525429		7,090	9,500	9,500
R & M Bldgs.	530442		1,127	-	-
Rent - Building	530452		64,049	48,000	48,000
Total OPERATING EXPENDITURES			73,295	60,500	60,500
NET EFFECT ON FUND BALANCE			(2,282)	-	-

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2210 - Registrar of Voters
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement	480310	\$ 739	\$ 1,000	\$ 1,000
Total REVENUES		<u>739</u>	<u>1,000</u>	<u>1,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	6,834	7,079	6,600
Salaries:				
Registrar				14,706
Chief Clerk Registrar				10,168
Confidential Asst.				<u>7,311</u>
Salaries Total	505456	32,298	32,175	32,185
Salaries - OT	505460	-	3,000	-
Taxes - Payroll	505466	454	500	500
Insurance-Hospital & Life	520434	18,102	18,196	18,196
Total PERSONNEL EXPENDITURES		<u>57,688</u>	<u>60,950</u>	<u>57,481</u>
OPERATING EXPENDITURES				
Dues & Subscriptions	510427	-	750	750
Stationary & Office Supplies	510460	1,224	2,279	1,500
Postage	510463	2,116	2,992	3,000
Public Servant Surety Bond	520432	113	93	93
Travel, Training, & Etc.	545472	1,704	1,136	1,500
Computer Software	560105	-	500	500
Total OPERATING EXPENDITURES		<u>5,157</u>	<u>7,750</u>	<u>7,343</u>
Total EXPENDITURES		<u>62,845</u>	<u>68,700</u>	<u>64,824</u>
NET EFFECT ON FUND BALANCE				
		(62,106)	(67,700)	(63,824)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2310 - Administration
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
DNR Grant	410364	\$ -	\$ 35,260	\$ 35,260
Rents and Leases	440342	-	25,000	-
Reimbursement	480310	-	2,400	2,400
Total REVENUES		-	62,660	37,660
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	84,560.00	110,500	100,000
Salaries:				
Parish President				146,213
Chief Administrator Officer				129,688
Admin. Supervisor				65,786
Executive Assistant				67,525
Administrative Assistant I				35,615
Executive Assistant				58,655
Fire Civil Service Clerk				6,000
Administrative Asst. II to CAO				43,264
Administrative Assistant II				40,472
Chief Security Officer				70,914
Internal Auditor				49,102
Clerical Specialist				26,499
Public Service Officer				46,158
Compliance Officer / Investigator				76,648
Community Service - PT				12,480
Merit				1,405
Salaries Total	505456	688,617	881,470	876,424
Benefits Expense	505458	884	-	-
Taxes - Payroll	505466	8,127	12,700	13,600
Insurance-Hospital & Life	520434	60,959	67,600	80,377
Vehicle Allowance		-	-	28,800
Total PERSONNEL EXPENDITURES		843,147	1,072,270	1,099,201
OPERATING EXPENDITURES				
Fees- Vehicle Licenses/Tags	500460	-	200	200
Taxes & Lic. Other	500463	-	200	200
Supplies-Food/Drink	510130	26	1,200	1,500
Advertising	510401	-	25	-
Dues & Subscriptions	510427	2,696	1,000	3,000
Entertainment & Prom	510429	403	2,500	5,000
Meeting & Conferences	510431	515	1,500	1,500
Recording Fees	510459	270	500	500
Stationary & Office Supplies	510460	11,042	9,000	10,000

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2310 - Administration (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Supplies-Operating	510461	\$ 2,160	\$ 4,169	\$ 5,000
Postage	510463	0	3,628	5,000
Fees & Charges	510471	208	652	750
Shipping Handling, & Installation	511463	72	100	250
Uniforms	515478	111	-	-
Insurance-Property	520428	1,708	2,400	2,400
Public Servant Surety Bond	520432	-	5,385	5,000
Legal Liability-Public Officials	520440	282,714	268,589	270,000
Insurance - Auto Collision/Comp.	520443	4,966	7,545	-
Cell Phone	525471	6,191	8,670	8,000
Gasoline	530403	3,647	4,000	4,000
R & M Vehicles	530440	863	3,229	5,000
R & M Bldgs.	530442	929	-	-
Rent - Equipment	530451	3,545	6,100	6,100
Prof Svcs-Software Support-EMPG	531005	-	5,200	-
Professional Services- Legal	535446	-	205,000	150,000
Professional Service	535448	27,173	5,000	10,000
Professional Services-Cobra	536240	5,595	5,500	-
Professional Service - Legal, Testimony	536440	-	717	-
Lawsuit Settlement Cost	540418	-	25,000	-
Travel, Training, & Etc.	545472	7,040	12,000	10,000
Miscellaneous Expenditure - Prior Year	550443	14,799	-	-
Computer Equipment	560104	-	2,293	5,000
Furniture & Fixtures	560107	22,802	6,298	-
Small Equipment	560114	-	2,700	5,000
Construction In Progress-Capital Outlay	570493	35,000	-	-
Total OPERATING EXPENDITURES		434,475	600,300	513,400
Total EXPENDITURES		1,277,622	1,672,570	1,612,601
NET EFFECT ON FUND BALANCE		(1,277,622)	(1,609,910)	(1,574,941)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2313 - Administration-Purchasing
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 16,031	\$ 15,600	\$ 14,700
Salaries:				
Purchasing Agent				54,708
Purchasing Specialist II				38,315
Compliance Inspector I / Courier				34,644
Merit				703
Salaries Total	505456	123,496	124,011	128,370
Taxes - Payroll	505466	1,597	1,800	1,900
Insurance-Hospital & Life	520434	25,917	26,100	26,100
Total PERSONNEL EXPENDITURES		167,041	167,511	171,070
OPERATING EXPENDITURES				
Stationary & Office Supplies	510460	525	2,440	2,500
Postage	510463	399	500	500
Cell Phone	525471	1,020	800	800
Gasoline	530403	1,475	1,400	1,400
R & M Vehicles	530440	191	-	-
R & M Machinery & Equipment	530441	400	600	500
Rent - Equipment	530451	-	700	700
Travel, Training, & Etc.	545472	-	1,500	1,000
Total OPERATING EXPENDITURES		4,010	7,940	7,400
Total EXPENDITURES		171,051	175,451	178,470
NET EFFECT ON FUND BALANCE		(171,051)	(175,451)	(178,470)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2314 - Public Hearing Officer
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	450331	\$ 25,875	\$ 25,000	\$ 20,000
Total REVENUES		25,875	25,000	20,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	677	-	-
Salaries	505456	7,977	-	-
Taxes - Payroll	505466	115	-	-
Total PERSONNEL EXPENDITURES		8,769	-	-
OPERATING EXPENDITURES				
Recording Fees	510459	660	2,000	1,000
Postage	510463	533	2,000	1,000
Cell Phone	525471	30	-	-
Professional Service	535448	23,625	27,000	27,000
Total OPERATING EXPENDITURES		24,848	31,000	29,000
Total EXPENDITURES		33,617	31,000	29,000
NET EFFECT ON FUND BALANCE		(7,742)	(6,000)	(9,000)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2317 - Administration-IT
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ -	\$ 3,300	\$ -
State Reimb-LGAP	430509	8,937	-	-
Sign Rental	440349	2,950	2,500	1,000
Fines & Court Costs	450331	242	-	-
Total REVENUES		<u>12,129</u>	<u>5,800</u>	<u>1,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	22,745	23,248	21,000
Salaries:				
IT Manager				90,672
IT Analyst				53,405
Help Desk Tech				37,289
Merit				<u>703</u>
Salaries Total	505456	175,242	178,826	182,069
Taxes - Payroll	505466	2,513	2,592	2,700
Insurance-Hospital & Life	520434	15,419	18,300	18,300
Total PERSONNEL EXPENDITURES		<u>215,919</u>	<u>222,966</u>	<u>224,069</u>
OPERATING EXPENDITURES				
Taxes & Lic. Other	500463	9,844	10,000	7,875
Stationary & Office Supplies	510460	729	1,154	1,154
Shipping Handling, & Installation	511463	29	500	500
Utilities - Electric	525429	4,708	5,200	5,200
Cell Phone	525471	3,006	2,600	2,700
Gasoline	530403	23	120	120
Professional Services - Software Support	531009	13,379	33,500	63,500
Professional Service - Storage	535315	36,454	37,362	37,362
Professional Service	535448	14,556	22,000	14,000
Travel, Training, & Etc.	545472	41	2,000	2,000
Computer Equipment	560104	20,098	14,300	14,300
Computer Software	560105	1,696	8,000	8,000
Office Equipment	560106	534	-	-
Total OPERATING EXPENDITURES		<u>105,097</u>	<u>136,736</u>	<u>156,711</u>
Total EXPENDITURES		<u>321,016</u>	<u>359,702</u>	<u>380,780</u>
NET EFFECT ON FUND BALANCE		(308,887)	(353,902)	(379,780)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2320 - Finance
(In Whole Numbers)

			2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES					
OPERATING REVENUES					
Ad Valorem Taxes	400301	\$	836,222	\$ 854,548	\$ 854,548
Beer Tax	400302		40,412	32,000	40,000
Prior Year Advalorem	400307		39,200	35,000	40,000
Sales Tax Audit Revue	400309		-	700,000	-
Severance Tax	400322		431,377	650,000	550,000
Chain Store Tax	400382		29,151	-	-
Occupational License	410313		966,804	1,100,000	1,100,000
Liquor & Beer Lic.	410314		25,867	28,000	30,000
Permit Fees	410372		200	-	-
Fed Revenue - PILT Program	420320		22,950	22,000	23,000
Federal Grants	420324		-	156,030	76,709
Gulf of Mexico Energy Revenue	420801		1,194	2,000	-
State Rev. Shar.	430321		12,600	12,600	13,900
Intergovernmental Revenues - Local	430335		-	894,731	953,843
Fairgrounds OTB	430390		100,005	110,000	110,000
Video Poker	430391		489,859	510,000	530,000
Reimbursement-FEMA	430442		70,096	-	-
Rents and Leases	440342		96,794	92,250	92,250
Copy Fees-Ord/Resolutions/Other	440351		1,011	-	-
Entergy Franchise Fee	440375		7,998	-	13,900
Fines & Court Costs	450331		1,334	-	-
Interest - Other	460356		2,226	2,000	2,500
Refunds	480200		675	-	-
Rebates	480205		1,213	-	-
Reimbursement	480310		5,807	-	-
Reimb-Workmen's Compensation	480317		439,268	200,000	-
Lawsuit Settlement	480330		1,720,006	-	-
Misc. Revenue	480425		36,338	1,000	1,000
Total REVENUES			<u>5,378,607</u>	<u>5,402,159</u>	<u>4,431,650</u>
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444		62,311	67,002	55,000
Salaries:					
Director of Finance					94,340
Assistant Director of Finance					81,229
Senior Accountant II					56,916
Payroll Supervisor					49,497
Accountant I					39,775
Acting Accountant I					36,087
Grant Accountant II					52,142

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2320 - Finance (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
Salaries (continued):				
Accounts Payable Coordinator				\$ 35,615
Accounting Clerk II				30,055
Merit				1,405
Salaries Total	505456	444,703	477,857	477,061
Benefits Expense	505458	1,482	-	-
Taxes - Payroll	505466	6,594	7,473	7,100
Insurance-Hospital & Life	520434	46,332	66,900	66,900
Insurance Retirees Health & Life	520438	916,573	500,000	500,000
Total PERSONNEL EXPENDITURES		1,477,995	1,119,232	1,106,061
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	149,393	160,000	154,000
Ad Valorem Pension Expense	500406	27,077	23,950	23,950
Interest Expense	500439	4,208	15,000	10,000
Dues & Subscriptions	510427	960	760	960
Recording Fees	510459	283	-	500
Stationary & Office Supplies	510460	9,065	9,000	9,000
Postage	510463	2,282	3,000	3,000
Fees & Charges	510471	1,005	1,500	1,500
Shipping Handling, & Installation	511463	-	500	500
Public Servant Surety Bond	520432	1,521	1,900	1,900
Cell Phone	525471	1,138	1,464	1,200
Gasoline	530403	75	200	200
R & M Machinery & Equipment	530441	605	2,000	2,000
Rent - Storage	530449	-	13,300	13,300
Rent - Equipment	530451	2,464	3,800	3,500
Rent - Building	530452	11,640	-	-
Professional Services - Software Support	531009	4,367	32,803	33,000
Professional Service	535448	24,916	30,000	20,000
Travel, Training, & Etc.	545472	521	5,000	5,500
Miscellaneous Expense	550442	11,034	-	-
Computer Equipment	560104	-	2,500	-
Furniture & Fixtures	560107	524	-	-
Total OPERATING EXPENDITURES		253,078	306,677	284,010
Total EXPENDITURES		1,731,073	1,425,909	1,390,071
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	6,869,381	2,710,208	3,664,382
Transfer from W&S Insurance	499375	442,048	-	-
Transfer From Fund 400	499400	1,750,000	-	-
Total OTHER FINANCING SOURCES		9,061,429	2,710,208	3,664,382

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2320 - Finance (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OTHER FINANCING USES				
Transfer to Public Works	599062	\$ 310,367	\$ -	\$ -
Transfer out to Assessor's Office	599066	-	3,912	2,936
Transfer to State & Federal Grants - BP Funding	599190	145,766	2,578,666	343,784
Total OTHER FINANCING USES		<u>456,133</u>	<u>2,582,578</u>	<u>346,720</u>
NET EFFECT ON FUND BALANCE		12,252,830	4,103,880	6,359,241

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2330 - Personnel Department
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	\$ 12,505	\$ 11,765	\$ 11,400
Salaries:				
Human Resource Director				66,950
Human Resource Assistant				30,059
Salaries Total	505456	97,533	94,549	97,009
Taxes - Payroll	505466	1,411	1,375	1,500
Insurance-Hospital & Life	520434	11,863	16,115	16,115
Insurance-Work.Comp.	520435	601	601	400
Total PERSONNEL EXPENDITURES		123,913	124,405	126,424
OPERATING EXPENDITURES				
Dues & Subscriptions	510427	240	249	250
Stationary & Office Supplies	510460	977	1,500	1,000
Postage	510463	258	350	350
Shipping Handling, & Installation	511463	-	100	100
Auto Insurance	520401	12,313	12,313	8,014
General Liability Insurance	520402	129,121	129,121	103,094
Cell Phone	525471	503	650	650
Professional Service	535448	1,043	-	-
Prof Svcs-Drug Testing	540473	2,037	1,500	1,500
Professional Services-Employee Physicals	540475	8,336	7,500	7,000
Travel, Training, & Etc.	545472	207	3,251	500
Total OPERATING EXPENDITURES		155,035	156,534	122,458
Total EXPENDITURES		278,948	280,939	248,882
NET EFFECT ON FUND BALANCE		(278,948)	(280,939)	(248,882)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
3100 - Parish Coroner
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	450331	\$ 6,537	\$ 7,400	\$ 8,400
Total REVENUES		<u>6,537</u>	<u>7,400</u>	<u>8,400</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	5,129	4,920	4,600
Salaries:				
Coroner				<u>39,359</u>
Salaries Total	505456	39,510	39,359	39,359
Taxes - Payroll	505466	573	580	580
Insurance-Hospital & Life	520434	114	120	120
Total PERSONNEL EXPENDITURES		<u>45,326</u>	<u>44,979</u>	<u>44,659</u>
OPERATING EXPENDITURES				
Prof Svcs-Stipend	535447	36,000	36,000	36,000
Professional Services-Coroner	536423	106,850	80,000	110,000
Total OPERATING EXPENDITURES		<u>142,850</u>	<u>116,000</u>	<u>146,000</u>
Total EXPENDITURES		<u>188,176</u>	<u>160,979</u>	<u>190,659</u>
NET EFFECT ON FUND BALANCE		(181,639)	(153,579)	(182,259)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
3200 - Jail
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Refunds	480200	\$ 20	\$ -	\$ -
Reimbursement	480310	-	145,000	145,000
Total REVENUES		20	145,000	145,000
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies-Janitorial	510120	24,027	26,308	24,000
Advertising	510401	-	200	200
Supplies-Operating	510461	51,692	50,000	50,000
Supplies - Medical	510465	18,006	15,000	12,000
Fees & Charges	510471	-	200	200
Insurance-Property	520428	35,844	42,000	35,000
Insurance-Flood	520431	2,209	2,500	2,500
Utilities - Water	525427	52,198	62,000	62,000
Utilities - Natural Gas	525428	35,926	40,000	40,000
Utilities - Electric	525429	97,117	110,000	110,000
Telephone Svcs	525469	715	735	735
Cell Phone	525471	582	700	500
R & M Machinery & Equipment	530441	29,243	25,000	25,000
R & M Bldgs.	530442	52,777	54,321	50,000
R & M - Bldgs & Facilities	530453	-	1,371	-
R & M Bldg - HVAC	530458	38,436	38,950	39,550
Professional Service	535448	422,322	600,000	625,000
Court attendance	540411	33,661	35,000	35,000
Juvenile detention	540413	148,275	145,000	155,000
Record Requests-Court Cases	540441	-	2,000	2,000
Prisoners- Maintenance	540446	476,302	490,000	510,000
Buildings-Improvements	570853	11,500	50,000	50,000
Total EXPENDITURES		1,530,832	1,791,285	1,828,685
NET EFFECT ON FUND BALANCE		(1,530,812)	(1,646,285)	(1,683,685)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4040 - Animal Control
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
State Reimb-LGAP	430509	\$ -	\$ 103,800	\$ -
Veternary Services	440310	15,821	15,500	13,000
Adoption Fees	440311	15,853	13,000	15,000
Service Fee - Intake & Pick-Up	440313	5,493	6,500	5,500
Lawsuit Settlement	480330	60,000	2,000	-
Donations	480392	1,817	60,000	-
Total REVENUES		<u>98,984</u>	<u>200,800</u>	<u>33,500</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	24,576	27,800	26,000
Salaries:				
Animal Shelter Manager				53,193
Office Manager I				28,206
Animal Control Officer				29,040
Kennel Assistant				25,363
Kennel Assistant				25,363
Kennel Assistant				25,363
Kennel Manager				37,091
Merit				703
Salaries Total	505456	196,557	219,727	<u>224,322</u>
Salaries - OT	505460	1,190	10,000	15,000
Taxes - Payroll	505466	3,147	3,250	3,400
Insurance-Hospital & Life	520434	27,002	30,630	30,630
Insurance-Work.Comp.	520435	31,985	31,985	21,275
Total PERSONNEL EXPENDITURES		<u>284,457</u>	<u>323,392</u>	<u>320,627</u>
OPERATING EXPENDITURES				
Fees- Vehicle Licenses/Tags	500460	-	80	80
Taxes & Lic. Other	500463	-	200	200
Supplies-Janitorial	510120	1,076	1,500	1,500
Stationary & Office Supplies	510460	605	1,200	1,200
Supplies-Operating	510461	37,837	42,000	40,000
Supplies-Medical	510465	-	2,000	2,000
Fees & Charges	510471	582	450	450
Uniforms	515478	2,204	1,700	2,300
Insurance-Property	520428	3,092	3,500	3,500
Insurance-Flood	520431	2,217	2,600	2,600
Utilities - Water	525427	2,381	1,900	2,100
Utilities - Natural Gas	525428	1,313	1,500	1,500
Utilities - Electric	525429	9,136	10,000	12,600
Telephone Svcs	525469	9,888	11,000	6,000

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4040 - Animal Control (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Cell Phone	525471	\$ 1,593	\$ 1,600	\$ 1,500
Diesel	530402	136	200	200
Gasoline	530403	2,536	2,750	3,200
R & M Vehicles	530440	974	2,000	2,500
R & M Machinery & Equipment	530441	-	1,500	1,500
R & M - Bldg & Facilities	530453	285	2,000	2,000
R & M Bldg - HVAC	530458	1,922	1,950	1,977
Professional Services-Inspections	536425	98	-	-
Professional Services-Veterinarian	536460	32,688	35,000	30,000
Travel, Training, & Etc.	545472	460	1,000	1,000
Vehicles-Capital Outlay	570470	-	13,025	-
Construction In Progress-Capital Outlay	570493	6,476	150,775	-
Total OPERATING EXPENDITURES		117,499	291,430	119,907
Total EXPENDITURES		401,956	614,822	440,534
NET EFFECT ON FUND BALANCE		(302,972)	(414,022)	(407,034)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4042 - Property, Plant & Maintenance
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Rents and Leases	440342	\$ 2,400	\$ 78,000	\$ 63,600
Total REVENUES		2,400	78,000	63,600
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	37,775	45,157	41,000
Salaries:				
Maintenance Supervisor				51,397
PPM Facilities & Operations Mgr.				45,934
Maintenance Tech I				25,363
Maintenance Tech I				25,363
Maintenance Tech I				25,363
Maintenance Tech I				25,363
Laborer I				24,362
Custodian				24,362
Custodian				28,636
Custodian				24,362
Custodian				24,362
Custodian				24,362
Custodian: Torres Park - PT				9,048
Merit				1,405
Salaries Total	505456	301,941	381,519	359,682
Salaries - OT	505460	138	234	1,500
Taxes - Payroll	505466	4,836	8,000	5,900
Insurance-Hospital & Life	520434	49,930	75,000	75,000
Insurance-Work.Comp.	520435	534	534	534
Total PERSONNEL EXPENDITURES		395,154	510,444	483,616
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	137	-	200
Supplies-Janitorial	510120	12,450	12,500	12,500
Entertainment & Prom	510429	499	2,500	500
Stationary & Office Supplies	510460	507	-	500
Supplies-Operating	510461	12,617	6,200	6,000
Fees & Charges	510471	-	100	100
Shipping Handling, & Installation	511463	-	309	250
Uniforms	515478	7,379	4,500	6,200
Insurance-Property	520428	45,813	45,000	45,000
Insurance-Flood	520431	4,588	4,800	4,800
Utilities - Water	525427	6,581	5,500	5,500
Utilities - Natural Gas	525428	336	1,000	1,000
Utilities - Electric	525429	163,430	180,000	196,000

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4042 - Property, Plant & Maintenance (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Telephone Svcs	525469	\$ 40,771	\$ 40,300	\$ 52,000
Cell Phone	525471	-	2,000	1,300
Diesel	530402	25	1,674	2,500
Gasoline	530403	4,398	5,500	5,800
R & M Vehicles	530440	306	2,500	2,500
R & M Machinery & Equipment	530441	5,089	6,500	6,500
R & M Bldgs.	530442	109,105	90,000	75,000
Rent - Equipment	530451	1,115	10,000	1,000
R & M Bldg - HVAC	530458	23,062	23,370	23,730
Generator Contract	535442	-	41,385	41,385
Terminate & Pest Control Contract	535443	-	23,412	23,412
Professional Service - Elevator	535444	-	24,000	24,000
Professional Service	535448	5,922	-	-
Fire Alarm Monitoring	535459	-	400	400
Professional Services-Inspections	536425	791	-	-
Professional Svcs-Contracting	536456	19,019	-	-
Professional Service - Grass Cutting	536469	823	30,800	30,800
Furniture & Fixtures	560107	1,386	5,885	-
Small Equipment	560114	11,832	15,585	5,000
Furniture & Fixtures-Capital Outlay	570370	10,659	-	-
Equipment Purchases-Small	570480	-	7,798	-
Total OPERATING EXPENDITURES		488,640	593,518	573,877
Total EXPENDITURES		883,794	1,103,962	1,057,493
NET EFFECT ON FUND BALANCE		(881,394)	(1,025,962)	(993,893)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
5210- Louisiana Department of Veterans Affairs
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Veterans Affair Expenditure	560322	\$ -	\$ 11,604	\$ 16,068
Total OPERATING EXPENDITURES		-	11,604	16,068
NET EFFECT ON FUND BALANCE		-	(11,604)	(16,068)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
6501 - Parks and Parkways Commision
(In Whole Numbers)

				<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES						
OPERATING EXPENDITURES						
	Parks and Parkways Commision	560321	\$	-	\$ 25,000	\$ 25,000
Total OPERATING EXPENDITURES				-	25,000	25,000
NET EFFECT ON FUND BALANCE				-	(25,000)	(25,000)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
6510 - Economic Development Comm.
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Grant-Economic Development	560319	\$ 150,000	\$ 150,000	\$ 150,000
Total OPERATING EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
NET EFFECT ON FUND BALANCE		(150,000)	(150,000)	(150,000)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
005 - 34th Judicial Court
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Clerk of Court	450337	\$ 24,260	\$ 25,000	\$ 25,000
Refunds	480200	744	-	-
Reimbursement	480310	35,098	92,859	106,407
Miscellaneous Revenue - Prior Year	480426	18,304	-	-
Total REVENUES		<u>78,406</u>	<u>117,859</u>	<u>131,407</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	161,958	166,900	165,000
Salaries:				
District Attorney				45,315
Assistant District Attorney				41,222
Assistant District Attorney				41,170
Assistant District Attorney				41,170
Assistant District Attorney				26,876
Assistant District Attorney				41,170
Assistant District Attorney				49,497
Assistant District Attorney				43,264
Assistant District Attorney				41,170
Assistant District Attorney - Council				88,005
Assistant District Attorney - Council				86,672
Division A / Judicial Secretary				52,282
Division B / Judicial Secretary				52,782
Division C / Judicial Secretary				52,282
Division D / Judicial Secretary				52,282
Division E / Judicial Secretary				52,782
Families INS Officer				49,997
DA Legal Sec / Civil				50,800
DA Legal Sec / Civil-Child Support Program				46,055
Clerk Specialist I				25,217
Clerical Specialist III				41,072
Clerical Specialist III				41,072
Clerical Specialist III				37,546
Secretary				54,056
Secretary / Trial Assistant				41,868
Secretary				41,868
Secretary				41,868
Secretary				41,868
Diversion Assistant				43,203
Victims Assistant				32,606
Victims Assistant				32,606

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
005 - 34th Judicial Court (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
Salaries (continued):				
Office Manager III				\$ 55,274
CT REP				58,485
CT REP				58,985
CT REP				59,485
CT REP				59,485
CT REP				58,485
CT REP				58,485
Probation Off./Comm. Service PT				7,824
Salaries Total	505456	1,733,653	1,769,579	1,846,151
Taxes - Payroll	505466	23,722	26,138	27,500
Insurance-Hospital & Life	520434	234,691	238,237	246,800
Total PERSONNEL EXPENDITURES		2,154,024	2,200,854	2,285,451
OPERATING EXPENDITURES				
Supplies-Janitorial	510120	6,146	5,138	5,200
Advertising	510401	7,992	6,200	6,200
Dues & Subscriptions	510427	-	8,000	4,000
Legal Books/Software Support-Westlaw	510456	20,273	26,900	26,900
Stationary & Office Supplies	510460	4,434	19,594	5,000
Supplies-Operating	510461	586	2,000	2,000
Postage	510463	147	1,200	1,200
Fees & Charges	510471	-	550	550
Uniforms	515478	2,448	1,800	1,500
General Liability Insurance	520402	379	379	-
Insurance-Property	520428	68,163	85,300	75,000
Insurance-Flood	520431	11,909	16,200	15,000
Legal Liab-Employed Lawyers	520441	-	12,125	-
Utilities - Water	525427	3,890	4,000	4,000
Utilities - Natural Gas	525428	14,317	12,000	12,000
Utilities - Electric	525429	235,058	214,914	227,000
Telephone Svcs	525469	14,416	16,156	28,000
Cell Phone	525471	578	700	700
R & M Machinery & Equipment	530441	7,480	10,000	7,000
R & M Bldgs.	530442	9,663	12,000	10,000
Rent - Equipment	530451	11,778	15,500	15,500
R & M - Bldg & Facilities	530453	-	970	970
R & M Bldg - HVAC	530458	38,436	38,949	39,550
Professional Services - Software Support	531009	3,594	3,500	3,500
Professional Service	535448	-	200	200
Fire Alarm Monitoring	535459	575	1,100	1,100
Professional Services-Inspections	536425	209	-	-
Prof Svcs-Transcripts/Depositions	536438	5,458	10,200	6,000
Professional Service - Legal, Testimony	536440	941	-	-

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
005 - 34th Judicial Court (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Court attendance	540411	\$ 17,880	\$ 21,500	\$ 21,500
Court Filing Fees	540415	450	500	500
Court costs	540416	8,521	18,000	22,000
Jurors & Witnesses	540440	25,104	45,000	35,000
Total OPERATING EXPENDITURES		<u>520,825</u>	<u>610,575</u>	<u>577,070</u>
Total EXPENDITURES		2,674,849	2,811,429	2,862,521
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	3,432,435	2,693,570	2,731,114
Total OTHER FINANCING SOURCES		<u>3,432,435</u>	<u>2,693,570</u>	<u>2,731,114</u>
NET EFFECT ON FUND BALANCE		835,992	-	-
FUND BALANCE, BEGINNING OF THE YEAR		(835,992)	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
050 - SALES TAX
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Sales Tax	400304	\$ 10,223,578	\$ 12,100,000	\$ 12,500,000
Sales Tax Audit Revenue	400309	567,000	-	-
Interest - Other	460356	175	-	-
Misc. Revenue	480425	3,537	-	-
Total REVENUES		<u>10,794,290</u>	<u>12,100,000</u>	<u>12,500,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	969,551	968,000	1,000,000
Audit Collection Fee	500420	45,360	-	-
Total EXPENDITURES		<u>1,014,911</u>	<u>968,000</u>	<u>1,000,000</u>
OTHER FINANCING USES				
Transfer to General fund	599001	6,869,381	2,710,208	3,664,382
Transfer to 34th Judicial Court	599005	3,432,435	2,693,570	2,731,114
Transfer to Civic Auditorium	599052	699,839	122,990	117,130
Transfer to Criminal Court	599053	3,162	-	-
Transfer to Fire	599054	-	670,000	670,000
Transfer to Council on Aging	599059	18,981	14,050	30,000
Transfer to Community Development	599060	683,632	-	13,424
Transfer to Recreation	599061	1,327,396	680,371	670,879
Transfer to Public Works	599062	700,533	2,167,968	1,945,772
Transfer to Road Lighting	599063	453,662	370,373	305,354
Transfer out to Assessor's Office	599066	38,299	7,790	7,910
Transfer to State & Federal Grants	599190	174,976	638,465	306,110
Transfer to 2012 Sales Tax Refund Bond	599212	1,150,000	1,042,325	1,037,925
Transfer to Self Insurance	599350	-	13,890	-
Total OTHER FINANCING USES		<u>15,552,296</u>	<u>11,132,000</u>	<u>11,500,000</u>
NET EFFECT ON FUND BALANCE		(5,772,917)	-	-
FUND BALANCE, BEGINNING OF THE YEAR		7,344,766	1,571,849	1,571,849
FUND BALANCE, END OF THE YEAR		<u>\$ 1,571,849</u>	<u>\$ 1,571,849</u>	<u>\$ 1,571,849</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
052 - CIVIC AUDITORIUM
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Misc. Revenue	480425	\$ 27	\$ -	\$ -
Total REVENUES		<u>27</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
General Liability Insurance	520402	64	386	386
Insurance-Property	520428	-	45,000	38,000
Insurance-Flood	520431	-	3,600	3,600
R & M Bldg - HVAC	530458	71,161	74,004	75,144
Total EXPENDITURES		<u>71,225</u>	<u>122,990</u>	<u>117,130</u>
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	699,839	122,990	117,130
Total OTHER FINANCING SOURCES		<u>699,839</u>	<u>122,990</u>	<u>117,130</u>
NET EFFECT ON FUND BALANCE		628,641	-	-
FUND BALANCE, BEGINNING OF THE YEAR		(411,790)	216,851	216,851
FUND BALANCE, END OF THE YEAR		<u>\$ 216,851</u>	<u>\$ 216,851</u>	<u>\$ 216,851</u>

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT
3425 - Community Development
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Grass Violation Liens/ Fees	400300	\$ -	\$ 140,000	\$ 200,000
Building Permits	410355	186,486	246,500	246,500
Demolition Permit	410356	280	340	500
Electric Permits	410357	44,637	68,000	68,000
Electrical Licenses	410358	10,947	13,500	13,500
Plumbing Permits	410359	20,567	31,450	38,000
Plumbing Licenses	410360	6,523	8,000	8,000
Aircond. Permits	410361	15,687	21,250	28,000
Aircond. Licenses	410362	7,017	7,500	7,500
Coastal Permits	410363	-	1,000	1,000
Zoning Compliance	410365	56	100	100
Zoning BZA	410366	17,415	25,500	28,000
Gas Permits	410367	8,164	11,050	11,050
Gas Licenses	410368	110	-	-
License Fees	410369	150	300	300
Permit Fees	410372	2,120	2,500	5,000
Federal Grants	420324	109,230	226,517	-
Grant Revenue	430327	71,008	-	-
Appraisal Revenue	430337	-	15,000	17,000
Rents and Leases	440342	1,500	-	-
Sign Rental	440349	2,110	1,500	1,500
Copy Fees-Ord/Resolutions/Other	440351	3,656	3,000	3,000
Fees, Charges, etc.	440356	225	-	-
Subdivision Fees	440364	5,249	6,800	6,800
Inspection/Reinspection Fees	440368	3,298	2,000	2,000
Reimbursement	480310	8,200	-	-
Adjudicated Property Revenue	480335	54,263	319,350	436,000
Misc. Revenue	480425	-	1,000	1,000
Miscellaneous Revenue - Prior Year	480426	87,495	-	-
Total REVENUES		<u>666,393</u>	<u>1,152,157</u>	<u>1,122,750</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	81,867	69,775	58,500
Salaries:				
Director of Comm Development				72,113
Assistant Director of Community Development				58,485
GIS Manager				66,164
Building Official-PT				42,905
Vehicle for Hire Coordinator				31,724

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT
3425 - Community Development (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
Salaries (continued):				
Office Manager III				\$ 44,249
Case Manager				37,289
Case Manager				35,063
Planning Tech				40,517
Compliance Manager				49,162
Community Development Inspector				31,724
Community Development Inspector				32,837
Board Member				3,163
Board Member				3,163
Board Member				3,163
Board Member				3,163
Board Member				3,163
Planner II				-
Merit				1,405
Salaries Total	505456	666,293	530,023	559,452
Benefits Expense	505458	1,320	-	-
Salaries - OT	505460	116	107	1,500
Taxes - Payroll	505466	14,529	12,000	12,000
Insurance-Hospital & Life	520434	93,939	71,000	71,000
Total PERSONNEL EXPENDITURES		858,064	682,905	702,452
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	97	350	100
Advertising	510401	2,876	2,500	3,500
Dues & Subscriptions	510427	1,285	1,250	1,200
Recording Fees	510459	6,647	18,832	7,000
Stationary & Office Supplies	510460	2,823	5,582	4,000
Supplies-Operating	510461	1,519	1,500	1,500
Postage	510463	4,119	12,000	7,000
Fees & Charges	510471	-	1,228	1,500
Shipping Handling, & Installation	511463	184	200	250
Cell Phone	525471	5,005	6,300	5,000
Diesel	530402	-	433	500
Gasoline	530403	1,427	1,500	2,500
R & M Vehicles	530440	582	5,000	2,500
R & M Machinery & Equipment	530441	-	500	2,500
Rent - Storage	530449	-	1,000	1,000
Rent - Equipment	530451	6,862	8,800	8,000
Rent - Building	530452	2,022	-	-
Professional Service	535448	683,739	281,350	275,000
Investigators	535449	3,600	-	-
Professional Services-Inspections	536425	3,250	-	-

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT
3425 - Community Development (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Prof Svcs-Consulting	536443	\$ -	\$ 1,350	\$ 1,500
Professiona Svs-Contracting	536456	17,304	-	-
Prof Svcs-Plan Review	536459	-	5,000	4,500
Professional Service - Grass Cutting	536469	-	95,000	90,000
Prof Svcs- Appraisals	536475	30,805	-	-
Travel, Training, & Etc.	545472	812	3,000	1,500
Miscellaneous Expenditure - Prior Year	550443	43,669	-	-
Regional Planning Commission Expense	560125	27,318	27,318	27,318
Total OPERATING EXPENDITURES		<u>845,945</u>	<u>479,993</u>	<u>447,868</u>
Total EXPENDITURES		1,704,009	1,162,898	1,150,320
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	683,632	-	13,424
Transfer From Water & Sewer	499400	-	-	14,146
Total OTHER FINANCING SOURCES		<u>683,632</u>	<u>-</u>	<u>27,570</u>
NET EFFECT ON FUND BALANCE		(353,984)	(10,741)	-

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT
7805 - LLT
1101 - Adjudicated Properties
(In Whole Numbers)

			2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
EXPENDITURES					
OPERATING EXPENDITURES					
Professional Service - Grass Cutting	536469	\$	-	\$ 175,600	\$ 175,000
Computer Software-Capital Outlay	570351		-	5,000	-
Total OPERATING EXPENDITURES			-	180,600	175,000
NET EFFECT ON FUND BALANCE			-	(180,600)	(175,000)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
060 - COMMUNITY DEVELOPMENT
7805 - LLT Property Management
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ -	\$ -	\$ 191,995
Programm Income - LLT Sales	430333	139,784	200,000	200,000
Appraisal Revenue	430337	812,493	-	-
Builder Bundle	430346	-	-	50,000
Lot Next Door	430347	-	300,000	100,000
Buy and Build	430348	-	300,000	50,000
Total REVENUES		<u>952,277</u>	<u>800,000</u>	<u>591,995</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	-	19,098	17,500
Salaries:				
Program Property Manager				56,177
CDBG Program Specialist / Planner				45,693
Program Property Manager				<u>48,310</u>
Salaries Total	505456	-	146,904	150,180
Taxes - Payroll	505466	-	2,131	2,200
Insurance-Hospital & Life	520434	-	22,115	22,115
Total PERSONNEL EXPENDITURES		<u>-</u>	<u>190,248</u>	<u>191,995</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Advertising	510401	-	100,000	100,000
Rent - Building	530452	-	1,440	1,440
Professional Service - Grass Cutting	436469	-	757,400	700,000
Prof Svcs- Appraisals	436475	-	60,000	60,000
Total OPERATING EXPENDITURES		<u>-</u>	<u>918,840</u>	<u>861,440</u>
Total EXPENDITURES		<u>-</u>	<u>1,109,088</u>	<u>1,053,435</u>
NET EFFECT ON FUND BALANCE				
		952,277	(309,088)	(461,440)
NET EFFECT ON FUND 060 FUND BALANCE				
		598,293	(500,429)	(636,440)
FUND BALANCE, BEGINNING OF THE YEAR		<u>3,636,990</u>	<u>4,235,283</u>	<u>3,734,854</u>
FUND BALANCE, END OF THE YEAR		<u>\$ 4,235,283</u>	<u>\$ 3,734,854</u>	<u>\$ 3,098,414</u>

**ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2018 BUDGET**



ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2018 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:

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.

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 Administration, LA Co-op extension, Tourism, and the Farmers Market.

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, and Mosquito Control.

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.

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.

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2018 Budget

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.

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.

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

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

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, Recovery, Office of Emergency Prep, Battered Women's Shelter, Coastal Impact and RESTORE funding.

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 Council.

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.

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	450331	\$ 111,181	\$ 100,000	\$ 135,000
Bond Forfeitures	450334	53,330	60,000	70,000
Misc. Revenue	480425	34,038	-	-
Total REVENUES		<u>198,549</u>	<u>160,000</u>	<u>205,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	505456	<u>185,296</u>	<u>60,000</u>	<u>85,000</u>
Total PERSONNEL EXPENDITURES		<u>185,296</u>	<u>60,000</u>	<u>85,000</u>
OPERATING EXPENDITURES				
Taxes & Lic. Other	500463	-	1,900	2,000
Postage	510463	-	20,277	25,000
Prof. Svcs- Technical Support	531008	-	6,000	5,000
Professional Service	535448	-	26,723	25,000
District Attorney Exp	560070	20,000	-	20,000
Computer Equipment	560104	4,116	35,600	28,000
Furniture & Fixtures	560107	-	9,500	15,000
Total OPERATING EXPENDITURES		<u>24,116</u>	<u>100,000</u>	<u>120,000</u>
Total EXPENDITURES		<u>209,412</u>	<u>160,000</u>	<u>205,000</u>
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	<u>3,162</u>	<u>-</u>	<u>-</u>
Total OTHER FINANCING SOURCES		<u>3,162</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(7,701)	-	-
FUND BALANCE, BEGINNING OF THE YEAR		<u>15,818</u>	<u>8,117</u>	<u>8,117</u>
FUND BALANCE, END OF THE YEAR		<u>\$ 8,117</u>	<u>\$ 8,117</u>	<u>\$ 8,117</u>

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 8,349,738	\$ 8,529,854	\$ 8,529,854
Prior Year Advalorem	400307	383,614	330,000	330,000
Fire Permits	410325	13,815	25,000	26,000
Federal Grants	420324	-	486,591	-
State Appropriations	430315	824	950	1,000
State Rev. Shar.	430321	13,094	13,197	28,953
State Funds-2% Fire	430322	178,219	192,999	192,999
Fire Insp. Reports	440317	425	325	350
Fire Service	440347	21,867	30,000	45,000
Interest - Other	460356	17,459	12,000	22,000
Refunds	480200	1,824	-	-
Reimbursement	480310	1,897	-	-
Reimb-Workmen's Compensation	480317	123,113	35,000	200,000
Donations	480392	1,000	-	-
Misc. Revenue	480425	29,076	-	-
Miscellaneous Revenue - Prior Year	480426	30,792	-	-
Total REVENUES		9,166,757	9,655,916	9,376,156
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	1,431,013	1,588,000	1,567,969
Salaries	505456	4,918,515	5,124,080	4,926,889
Salaries - OT	505460	762,901	892,661	400,000
Taxes - Payroll	505466	79,422	87,243	75,785
Insurance-Hospital & Life	520434	827,630	912,676	912,676
Insurance-Work.Comp.	520435	838,570	838,570	856,378
Insurance Retirees Health & Life	520438	-	670,000	670,000
Total PERSONNEL EXPENDITURES		8,858,051	10,113,230	9,409,697
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	271,267	238,836	255,896
Interest Expense	500439	19,480	12,486	15,000
Fees-Vehicle Licenses/Tags	500460	397	300	350
Supplies-Janitorial	510120	2,437	4,088	5,000
Advertising	510401	-	450	500
Dues & Subscriptions	510427	1,119	1,587	1,600
Stationary & Office Supplies	510460	3,288	3,480	3,500
Supplies-Operating	510461	7,297	12,000	8,000
Postage	510463	132	250	350
Supplies - Medical	510465	678	3,500	3,500
Fees & Charges	510471	-	150	250
Uniforms	515478	69,969	75,000	75,000
Auto Insurance	520401	32,705	32,705	17,978
Insurance-Property	520428	43,412	41,200	37,000

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Insurance-Flood	520431	\$ 32,389	\$ 37,800	\$ 35,000
Utilities - Water	525427	9,841	10,700	10,000
Utilities - Natural Gas	525428	4,626	5,200	5,200
Utilities - Electric	525429	80,183	90,000	90,000
Telephone Svcs	525469	21,742	22,500	22,500
Cell Phone	525471	7,271	10,000	8,000
Diesel	530402	31,070	34,000	35,000
Gasoline	530403	17,346	21,000	21,000
R & M Vehicles	530440	69,318	75,000	75,000
R & M Machinery & Equipment	530441	10,562	19,000	20,000
Rent - Equipment	530451	1,370	2,300	2,000
R & M - Bldg & Facilities	530453	9,393	17,000	20,000
R & M Bldg - HVAC	530458	11,531	11,685	11,865
Professional Services - Software Support	531009	6,160	12,000	20,000
Professional Service	535448	20,925	21,025	24,000
Fire Alarm Monitoring	535459	4,080	5,000	5,000
Professional Services-Inspections	536425	4,950	4,950	5,000
Prof Svcs-Drug Testing	540473	1,990	2,500	3,000
Professional Services-Employee Physicals	540475	4,000	6,400	5,000
Milage	545471	-	600	800
Travel, Training, & Etc.	545472	24,709	28,500	35,000
Furniture & Fixtures	560107	5,199	6,500	-
Small Equipment	560114	68,636	601,479	70,000
Capital Outlay	570493	424,389	-	-
Total OPERATING EXPENDITURES		1,323,861	1,471,171	947,289
Total EXPENDITURES		10,181,912	11,584,401	10,356,986
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	-	670,000	670,000
Total OTHER FINANCING SOURCES		-	670,000	670,000
OTHER FINANCING USES				
Transfer out to Assessor's Office	599066	-	8,789	8,798
Transfer to 2014 Fire Sinking Fund	599454	270,044	269,350	271,205
Total OTHER FINANCING USES		270,044	278,139	280,003
NET EFFECT ON FUND BALANCE		(1,285,199)	(1,536,624)	(590,833)
FUND BALANCE, BEGINNING OF THE YEAR		3,412,656	2,127,457	590,833
FUND BALANCE, END OF THE YEAR		\$ 2,127,457	\$ 590,833	\$ -

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 285,686	\$ 291,945	\$ 291,945
Prior Year Advalorem	400307	13,432	-	9,000
Interest - Other	460356	657	-	600
Misc. Revenue	480425	9,277	-	-
Total REVENUES		<u>309,052</u>	<u>291,945</u>	<u>301,545</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	9,250	8,175	9,028
Insurance-Property	520428	8,883	10,700	10,700
Insurance-Flood	520431	4,085	3,350	3,350
Utilities - Water	525427	547	1,600	1,600
Utilities - Natural Gas	525428	465	2,500	2,500
Utilities - Electric	525429	9,811	31,900	25,900
Miscellaneous Expense	550442	13,227	-	-
Grant Distribution-Council on Aging	560059	325,157	283,770	278,467
Total OPERATING EXPENDITURES		<u>371,425</u>	<u>341,995</u>	<u>331,545</u>
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	18,981	14,050	30,000
Total OTHER FINANCING SOURCES		<u>18,981</u>	<u>14,050</u>	<u>30,000</u>
NET EFFECT ON FUND BALANCE		(43,392)	(36,000)	-
FUND BALANCE, BEGINNING OF THE YEAR		336,111	292,719	256,719
FUND BALANCE, END OF THE YEAR		<u>\$ 292,719</u>	<u>\$ 256,719</u>	<u>\$ 256,719</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6101 - Zone 1 - Carolyn Park
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Donations	480392	\$ -	\$ 5,000	\$ -
Total REVENUES		-	5,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction In Progress- Capital Outlay	570493	-	5,000	
Total OPERATING EXPENDITURES		-	5,000	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6102 - Zone 2 - Vista/ Versailles Park
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Donations	480392	\$ -	\$ 5,000	\$ -
Total REVENUES		-	5,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction In Progress- Capital Outlay	570493	-	5,000	
Total OPERATING EXPENDITURES		-	5,000	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6103 - Zone 3 - Borgnemouth Park
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Donations	480392	\$ -	\$ 5,000	\$ -
Total REVENUES		-	5,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction In Progress- Capital Outlay	570493	-	5,000	
Total OPERATING EXPENDITURES		-	5,000	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6104 - Zone 4 - Kenilworth Park
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Donations	480392	\$ -	\$ 5,000	\$ -
Total REVENUES		-	5,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction In Progress- Capital Outlay	570493	-	5,000	
Total OPERATING EXPENDITURES		-	5,000	-
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6110 - Recreation Administration
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 657,671	\$ 672,082	\$ 672,082
Prior Year Advalorem	400307	30,819	30,000	30,000
State Rev. Shar.	430321	9,930	10,000	10,961
Walmart Grant	430430	2,500	-	-
Reimbursement-FEMA	430442	59,443	-	-
Entrance Fees	440315	-	-	4,000
Concession Sales - Recreation	440321	-	171,000	25,000
Concession Sales - Tournaments	440322	-	275,000	300,000
Concession Sales - Adult Leagues	440323	-	17,000	12,000
Sales - Food/Drink Package	440327	-	2,500	-
Registration - Baseball/Softball/T-ball	440328	49,640	35,340	35,340
Registration - Basketball	440329	1,990	12,200	12,200
Registration - Cheerleading	440330	318	-	-
Registration - Football	440331	2,370	16,310	16,310
Registration - Soccer	440333	30,560	23,090	23,090
Registration - Volleyball	440334	40	1,925	1,925
Registration - Adult Leagues	440337	29,410	28,000	20,000
Facility Rental - Building Rental	440339	-	20,000	5,000
Facility Rental - Field Rental	440341	-	200,000	200,000
Rents and Leases	440342	5,584	-	6,000
Cleaning Fee Collected	440344	-	1,000	1,000
Security Charges Collected	440345	-	1,000	2,500
Sign Rental	440349	2,950	1,200	1,000
Registration Fee	440355	46,430	-	-
Alcohol Sales - USSSA	440361	-	25,000	30,000
Alcohol Sales - HOF/Events	440362	-	-	1,000
Alcohol Sales - Adult League	440363	-	8,500	6,000
Registration - All Stars	440373	-	8,400	8,500
Interest - Other	460356	1,494	1,300	1,700
Refunds	480200	4,575	-	-
Insurance Settlement	480326	37,180	-	-
Donations	480392	100	-	-
Misc. Revenue	480425	5,000	-	-
Miscellaneous Revenue - Prior Year	480426	6,403	-	-
Total REVENUES		984,407	1,560,847	1,425,608
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	70,226	52,000	49,250
Salaries:				
Director				78,000
Program Manager				61,983

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6110 - Recreation Administration (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
Salaries (continued):				
Operations Coordinator				\$ 54,708
Concessions Manager				30,317
League Coordinator				35,615
Clerical Specialist I				24,362
Parks & Recreation Supervisor				39,959
Laborer				24,362
Laborer				24,362
Laborer				24,362
Concessions Mgr. Court House-PT				14,352
Park Supervisor - PT				16,848
Gym Supervisor - PT				16,848
Weekend Manager - PT				15,600
Concession Workers/Referees				100,000
Merit				1,405
Salaries Totals	505456	598,825	586,051	563,083
Benefits Expense	505458	1,470	-	-
Taxes - Payroll	505466	10,253	23,000	23,000
Insurance-Hospital & Life	520434	88,549	65,000	65,000
Insurance-Work.Comp.	520435	985	985	892
Total PERSONNEL EXPENDITURES		770,308	727,036	701,225
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	21,295	18,820	20,162
Fees-Vehicle Licenses/Tags	500460	20	50	300
Taxes & Lic. Other	500463	500	750	750
Supplies-Janitorial	510120	796	6,494	6,494
Concession Product - Food/Drink	510160	-	174,422	174,000
Concession Supplies	510161	-	12,000	12,000
Spoilage	510162	-	3,000	3,000
Alcohol Expense	510164	-	15,121	25,000
Advertising	510401	1,047	2,500	2,500
Entertainment & Prom	510429	1,000	3,500	3,500
Recording Fees	510459	64	-	100
Stationary & Office Supplies	510460	1,533	1,569	2,500
Supplies-Operating	510461	19,712	25,425	25,000
Postage	510463	44	500	500
Fees & Charges	510471	14,711	12,300	1,200
Reimb. Uniforms	515447	19,554	5,000	-
Uniforms	515478	5,298	1,000	1,000
Auto Insurance	520401	1,039	1,039	559
General Liability Insurance	520402	2,045	43,843	13,900
Insurance-Sports Accidents	520426	18,191	22,000	22,000
Insurance-Property	520428	-	74,200	60,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6110 - Recreation Administration (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Insurance-Flood	520431	\$ 25,394	\$ 26,400	\$ 26,400
Forfeit Fee Reimbursement	520461	75	275	500
Utilities - Water	525427	4,833	10,600	10,000
Utilities - Natural Gas	525428	3,444	32,000	25,000
Utilities - Electric	525429	93,824	255,000	255,000
Pest Control Expense	525455	-	3,200	3,200
Telephone Svcs	525469	734	16,000	10,000
Cell Phone	525471	3,658	3,700	5,500
Linen & Laundry Expense	525741	420	1,000	1,000
Diesel	530402	899	1,100	1,100
Gasoline	530403	9,485	10,000	9,000
R & M Vehicles	530440	2,686	6,500	6,500
R & M Machinery & Equipment	530441	8,952	8,000	8,000
R & M-Playgrounds	530443	12,804	25,427	40,000
R & M - Bldg & Facilities	530453	40,131	30,000	25,000
Rentals/Leases	530456	1,112	1,000	1,000
R & M Bldg - HVAC	530458	115,308	116,850	118,348
Professional Service	535448	21,230	21,763	24,720
Security Service	535458	-	6,000	4,400
Fire Alarm Monitoring	535459	1,340	1,800	1,800
Professional Services-Inspections	536425	561	-	-
Professional Services-Waste Removal/Disposal	536451	-	2,000	2,000
Professional Service - Grass Cutting	536469	7,588	92,000	92,000
Team Expense	545468	46,519	45,000	35,000
Trophies & Awards	545470	6,597	4,215	5,000
Miscellaneous Expense	550442	8,254	-	-
Computer Software	560105	516	-	-
Small Equipment	560114	-	2,816	5,000
Buildings-Improvements	570853	-	53,375	-
Construction In Progress-Capital Outlay	570493	29,993	100,000	-
Total OPERATING EXPENDITURES		553,206	1,299,554	1,089,933
Total EXPENDITURES		1,323,514	2,026,590	1,791,158
OTHER FINANCING SOURCES				
Transfer From General Fund	499001	-	100,000	-
Transfer From Sales Tax Fund	499050	964,026	365,743	365,550
Total OTHER FINANCING SOURCES		964,026	465,743	365,550
NET EFFECT ON FUND BALANCE		624,919	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	624,919	624,919
FUND BALANCE, END OF THE YEAR		\$ 624,919	\$ 624,919	\$ 624,919

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6120 - La CO OP Extension - Recreation
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Financial Support-LA CO OP Extension/LSU Ag	560330	\$ 32,984	\$ 29,968	\$ 29,968
Total EXPENDITURES		32,984	29,968	29,968
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	32,984	29,968	29,968
Total OTHER FINANCING SOURCES		32,984	29,968	29,968
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6150 - Leisure Services
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Leisure Service Fees	440393	\$ -	\$ 56,317	\$ 18,000
		-	-	1,000
Total REVENUES		-	56,317	19,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	-	4,754	4,750
Salaries				
Leisure Coordinator				38,633
Salaries	505456	-	38,029	38,633
Taxes - Payroll	505466	-	552	570
Insurance-Hospital & Life	520434	-	6,066	120
Total PERSONNEL EXPENDITURES		-	49,401	44,073
OPERATING EXPENDITURES				
Advertising	510401	-	2,000	800
Entertainment & Prom	510429	-	3,500	4,000
Concert Expenses	510430	-	2,000	2,000
Supplies-Operating	510461	-	1,200	3,200
Security Service	535458	-	-	4,100
Small Equipment	560114	-	3,000	500
Total OPERATING EXPENDITURES		-	11,700	14,600
Total EXPENDITURES		-	61,101	58,673
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	-	4,784	39,673
Total OTHER FINANCING SOURCES		-	4,784	39,673
NET EFFECT ON FUND BALANCE				
		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR				
		-	-	-
FUND BALANCE, END OF THE YEAR				
		\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6200 - Tourism
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
State Grants	430325	\$ 12,083	\$ 18,000	\$ 15,000
Grant Revenue	430327	20,000	80,000	100,000
State Enterprise Funds	430378	103,330	129,968	130,000
Rents and Leases	440342	15,337	10,000	25,000
Reimbursement	480310	-	15,000	15,000
Reimbursement - Salaries	480314	5,687	-	-
Donations	480392	14,828	15,000	15,000
Total REVENUES		171,265	267,968	300,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	20,401	17,700	17,100
Salaries:				
Tourism Coordinator				62,525
Clerical Specialist II				28,033
Parish Historian				56,510
Clerical Specialist I PT				14,000
Merit				703
Salaries Totals	505456	175,056	156,209	161,771
Taxes - Payroll	505466	3,546	3,236	3,200
Insurance-Hospital & Life	520434	22,414	18,400	18,400
Total PERSONNEL EXPENDITURES		221,417	195,545	200,471
OPERATING EXPENDITURES				
Alcohol Expense	510164	-	144	144
Advertising	510401	63,731	115,000	125,000
Dues & Subscriptions	510427	1,800	1,900	1,900
Entertainment & Prom	510429	25,258	31,000	25,000
Meeting & Conferences	510431	251	1,000	-
Recording Fees	510459	-	74.00	74
Stationary & Office Supplies	510460	2,245	900	1,200
Supplies-Operating	510461	763	570	-
Postage	510463	3,487	4,116	2,500
General Liability Insurance	520402	1,365	-	-
Insurance-Property	520428	34,769	36,300	36,300
Insurance-Flood	520431	26,488	25,000	25,000
Utilities - Water	525427	1,827	3,500	2,500
Utilities - Natural Gas	525428	6,248	12,000	13,700
Utilities - Electric	525429	56,313	64,000	60,000
Telephone Svcs	525469	20,391	22,000	15,000
Cell Phone	525471	169	624	624
R & M Bldgs.	530442	877	1,500	-
Rent - Equipment	530451	-	2,000	1,500

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6200 - Tourism
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
R & M Bldg - HVAC	530458	\$ 19,218	\$ 19,475	\$ 19,775
Professional Service	535448	4,279.00	7,500	2,500
Security Service	535458	-	120	-
Fire Alarm Monitoring	535459	1,080	1,500	1,000
Professional Services-Inspections	536425	234	-	-
Travel, Training, & Etc.	545472	1,418	1,500	1,500
Computer Equipment	560104	59	-	-
Equipment-Audio/Visual	560109	3,674	-	-
Small Equipment	560114	-	720	-
Total OPERATING EXPENDITURES		<u>275,944</u>	<u>352,443</u>	<u>335,217</u>
Total EXPENDITURES		497,361	547,988	535,688
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	326,096	280,020	235,688
Total OTHER FINANCING SOURCES		<u>326,096</u>	<u>280,020</u>	<u>235,688</u>
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4010 - Public Works Main
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Prior Year Advalorem	400307	\$ 44,619	\$ 40,000	\$ 40,000
Drainage Permits	410350	-	1,000	1,000
Federal Grants	420324	12,500	456,113	417,525
State Rev. Shar.	430321	13,964	-	-
Road Royalty Funds	430330	227,564	400,000	400,000
Reimbursement-FEMA	430442	158,652	-	-
Project Permits	440319	10,864	14,000	16,000
Interest - Other	460356	2,298	-	2,500
Miscellaneous Revenue - Prior Year	480426	204,134	-	-
Total REVENUES		674,595	911,113	877,025
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	65,732	94,159	72,500
Salaries:				
Director of Public Works				91,800
Sr. Staff Engineer				56,926
Admin. Assistant II				52,451
Project Inspector				67,273
Project Inspector				66,525
Project Inspector				65,786
Project Inspector				65,786
Project Inspector				45,934
Project Inspector				45,934
Clerical Specialist II				36,132
Accounts Payable/Receivable Clerk				36,822
Merit				1,405
Salaries Total	505456	402,975	669,476	632,774
Salaries - OT	505460	190	-	1,200
Taxes - Payroll	505466	7,125	10,503	10,000
Insurance-Hospital & Life	520434	56,233	75,000	65,000
Total PERSONNEL EXPENDITURES		532,255	849,138	781,474
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	30,100	-	-
Fees-Vehicle Licenses/Tags	500460	80	50	250
Supplies-Janitorial	510120	1,834	2,800	2,000
Advertising	510401	668	500	500
Dues & Subscriptions	510427	275	2,100	2,100
Recording Fees	510459	179	2,000	2,000
Stationary & Office Supplies	510460	3,071	3,700	3,000
Supplies-Operating	510461	199	350	500
Postage	510463	482	600	600
Fees & Charges	510471	-	70	250

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4010 - Public Works Main (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
Shipping Handling, & Installation	511463	\$ 30	\$ 150	\$ 250
Insurance-Property	520428	15,290	17,000	15,000
Insurance-Flood	520431	30,585	32,000	35,000
Utilities - Water	525427	568	650	650
Utilities - Electric	525429	20,965	20,000	20,000
Telephone Svcs	525469	1,395	1,500	2,500
Cell Phone	525471	4,593	5,800	6,100
Diesel	530402	8,760	8,900	9,000
Gasoline	530403	11,905	10,200	13,000
R & M Vehicles	530440	1,766	2,993	5,000
Lease-Property	530450	1,800	1,800	3,600
Rent - Equipment	530451	6,228	6,700	8,000
R & M - Bldg & Facilities	530453	1,632	4,000	3,500
R & M Bldg - HVAC	530458	7,687	7,790	7,910
Professional Service	535448	4,186	5,000	3,500
Fire Alarm Monitoring	535459	-	400	400
Travel, Training, & Etc.	545472	-	5,981	6,000
Construction In Progress-Capital Outlay	570493	300	-	-
Total OPERATING EXPENDITURES		<u>154,578</u>	<u>143,034</u>	<u>150,610</u>
Total EXPENDITURES		686,833	992,172	932,084
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	-	82,842	215
Transfer From Fund 400	499400	-	52,447	54,844
Transfer From Capital Projects - W&S	499457	-	29,483	-
Total OTHER FINANCING SOURCES		<u>-</u>	<u>164,772</u>	<u>55,059</u>
NET EFFECT ON FUND BALANCE		(12,238)	83,713	-
FUND BALANCE, BEGINNING OF THE YEAR		<u>(54,797)</u>	<u>(67,035)</u>	<u>16,678</u>
FUND BALANCE, END OF THE YEAR		<u><u>\$ (67,035)</u></u>	<u><u>\$ 16,678</u></u>	<u><u>\$ 16,678</u></u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4015 - Road Department
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 924,202	\$ 945,781	\$ 945,781
State Rev. Shar	430321	-	14,079	15,423
State Grants-Miles	430323	23,390	25,000	24,000
State Grants-Population	430324	467,173	460,000	460,000
Scrap Metal Revenue	430329	26,979	-	-
Road Royalty Funds	430330	13,760	-	-
Auction Proceeds	430334	120,235	-	-
Local Grant	430340	-	154,700	77,350
Service Fee - Intake & Pick-Up	440313	800	-	-
Project Permits	440319	1,010	-	-
Grass Cutting Fees	440335	43,255	86,500	86,500
Interest - Other	460356	(198)	-	-
Donations	480392	-	-	-
Misc Revenues	480425	-	1,000	-
Total REVENUES		<u>1,620,606</u>	<u>1,687,060</u>	<u>1,609,054</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	163,418	143,300	130,000
Salaries:				
Assistant Road Manager				58,464
Assistant Road Manager				52,102
Assistant Foreman				43,320
Assistant Foreman				39,266
Office Manager III				37,591
Clerical Specialist II				29,813
Mechanic I				31,078
Mechanic I				36,139
Mechanic I				32,097
Mechanic I				33,625
Mechanic I				29,040
Equipment Operator Foreman				68,666
Equip Oper IV				47,231
Equip Oper III				37,590
Equip Oper III				42,845
Equip Oper II				31,905
Equip Oper II				28,206
Equip Oper II				27,743
Equip Oper I				25,363
Equip Oper I				27,143
Equip Oper I				25,363
Equip Oper I				28,478

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4015 - Road Department (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
Salaries (continued):				
Sign Shop Coordinator				\$ 29,040
Carpenter				29,040
Laborer				25,289
Laborer				24,362
Laborer				24,362
Laborer				24,362
Laborer				25,217
Laborer				24,362
Laborer				24,362
Laborer				24,362
Laborer				24,362
Laborer				24,362
Merit				4,918
Salaries Totals	505456	1,237,180	1,144,640	1,121,468
Salaries - OT	505460	36,818	80,000	80,000
Taxes - Payroll	505466	15,915	17,000	16,800
Insurance-Hospital & Life	520434	225,311	198,800	206,000
Insurance-Work.Comp.	520435	158,292	158,292	116,608
Total PERSONNEL EXPENDITURES		1,836,934	1,742,032	1,670,876
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	-	26,500	26,500
Fees-Vehicle Licenses/Tags	500460	443	800	800
Taxes & Lic. Other	500463	25	-	-
Supplies - Signs	510110	1,993	4,300	4,300
Supplies-Janitorial	510120	964	2,500	2,500
Advertising	510401	468	1,000	1,500
Recording Fees	510459	473	50	500
Stationary & Office Supplies	510460	1,643	1,600	1,500
Supplies-Operating	510461	18,435	15,000	15,000
Chemicals	510464	-	7,000	7,000
Fees & Charges	510471	66	-	500
Uniforms	515478	24,858	28,000	28,000
Auto Insurance	520401	30,271	30,271	37,639
General Liability Insurance	520402	218,655	218,655	189,998
Insurance-Property	520428	1,623	3,900	3,000
Insurance-Flood	520431	3,188	3,750	3,750
Utilities - Water	525427	2,958	3,300	3,300
Utilities - Electric	525429	27,646	30,000	30,000
Telephone Svcs	525469	15,202	16,600	12,000
Cell Phone	525471	4,945	6,000	6,000
Diesel	530402	62,989	70,000	70,000
Gasoline	530403	43,780	50,000	60,000
R & M Drainage	530413	-	300,000	300,000

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4015 - Road Department (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
R & M Vehicles	530440	\$ 45,204	\$ 50,000	\$ 100,000
R & M Machinery & Equipment	530441	84,399	75,000	100,000
Rent - Equipment	530451	1,870	4,400	4,400
R & M - Bldg & Facilities	530453	233	7,500	5,000
Rentals/Leases	530456	21,200	21,600	21,600
R & M Bldg - HVAC	530458	7,687	7,790	7,910
R & M Roads	530545	21,071	55,000	55,000
Limestone, Sand, Dirt & Gravel	530546	7,465	12,000	10,000
Professional Service	535448	185,343	5,000	5,000
Fire Alarm Monitoring	535459	518	360	500
Professional Services-Inspections	536425	78	-	-
Professional Svs-Contracting	536456	124,709	160,000	160,000
Professional Service - Grass Cutting	536469	-	243,761	243,761
Prof Svcs-Landscaping	536470	-	51,450	-
Prof Svcs-Drug Testing	540473	115	-	-
Professional Services-Employee Physicals	540475	345	1,000	1,000
Travel, Training, & Etc.	545472	-	2,500	5,000
Miscellaneous Expense	550442	12,144	-	-
Small Equipment	560114	6,106	6,500	10,000
Heavy Equipment- Capital Outlay	570460	-	160,000	-
Vehicles- Capital Outlay	570470	-	43,450	-
Construction In Progress-Capital Outlay	570493	-	254,700	77,350
Total OPERATING EXPENDITURES		979,112	1,981,237	1,610,308
Total EXPENDITURES		2,816,046	3,723,269	3,281,184
OTHER FINANCING SOURCES				
Transfer from General Fund	499001	310,367	-	-
Transfer From Sales Tax Fund	499050	493,315	1,716,209	1,572,130
Transfer from UMTA	499079	600,000	200,000	100,000
Total OTHER FINANCING SOURCES		1,403,682	1,916,209	1,672,130
NET EFFECT ON FUND BALANCE		208,242	(120,000)	-
FUND BALANCE, BEGINNING OF THE YEAR		-	208,242	88,242
FUND BALANCE, END OF THE YEAR		\$ 208,242	\$ 88,242	\$ 88,242

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4030 - Mosquito Control
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Rent	400301	\$ -	\$ 20,000	\$ 25,200
Auction Proceeds	430334	-	15,000	-
Total REVENUES		-	35,000	25,200
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	18,954	6,170	5,710
Salaries:				
Mosquito Control Coordinator				49,570
Salaries Total	505456	146,028	49,095	49,570
Taxes - Payroll	505466	2,011	720	720
Insurance-Hospital & Life	520434	26,358	9,500	10,000
Insurance-Work.Comp.	520435	39	39	-
Total PERSONNEL EXPENDITURES		193,390	65,524	66,000
OPERATING EXPENDITURES				
Stationary & Office Supplies	510460	478	-	-
Supplies-Operating	510461	2,500	-	-
Chemicals	510464	59,963	-	-
Shipping Handling, & Installation	511463	69	-	-
Uniforms	515478	2,385	500	-
Insurance-Aviation	520429	8,333	3,000	-
Insurance-Flood	520431	4,552	5,094	5,000
Utilities - Water	525427	890	500	-
Utilities - Electric	525429	10,720	6,000	-
Telephone Svcs	525469	11,569	2,500	-
Cell Phone	525471	813	630	650
Diesel	530402	3,058	-	-
Gasoline	530403	3,692	-	-
Aviation Fuel	530405	2,344	-	-
R & M Vehicles	530440	5,578	-	-
R & M Machinery & Equipment	530441	2,036	1,279	-
Rent - Building	530452	20,160	16,632	-
R & M Bldg - HVAC	530458	1,922	-	1,977
Professional Service Pilots	535437	21,867	-	-
Professional Service	535448	-	301,898	325,000
Fire Alarm Monitoring	535459	360	360	-
Professional Services-Inspections	536425	132	-	-
Computer Equipment	560104	544	-	-
Equipment Purchases-Small	570480	8,000	-	-
Total OPERATING EXPENDITURES		171,965	338,393	332,627
Total EXPENDITURES		365,355	403,917	398,627

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4030 - Mosquito Control (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	\$ 207,218	\$ 368,917	\$ 373,427
Transfer From Fund 400	499400	103,340	-	-
Total OTHER FINANCING SOURCES		<u>310,558</u>	<u>368,917</u>	<u>373,427</u>
NET EFFECT ON FUND BALANCE		(54,797)	-	-
FUND BALANCE, BEGINNING OF THE YEAR		<u>54,797</u>	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
6132 - Del La Ronde Ruins
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Donations	480392	\$ -	\$ 50,000	\$ -
		-	50,000	-
OPERATING EXPENDITURES				
Supplies & Materials	530444	-	50,000	50,000
		-	50,000	50,000
NET EFFECT ON FUND BALANCE		-	-	(50,000)
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50,000)</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 366,999	\$ 377,096	\$ 377,096
Prior Year Advalorem	400307	17,326	16,000	15,500
State Rev. Shar.	430321	5,579	5,631	6,150
Interest - Other	460356	839	1,000	1,500
Total REVENUES		<u>390,743</u>	<u>399,727</u>	<u>400,246</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	11,977	10,600	10,600
Supplies-Operating	510461	11,514	30,000	10,000
Utilities - Electric	525429	658,814	709,500	670,000
R & M Street Lights	530426	6,361	15,000	10,000
R & M Vehicles	530440	4,570	5,000	5,000
Miscellaneous Expense	550442	4,657	495,306	-
Total OPERATING EXPENDITURES		<u>697,893</u>	<u>1,265,406</u>	<u>705,600</u>
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	453,662	370,373	305,354
Total OTHER FINANCING SOURCES		<u>453,662</u>	<u>370,373</u>	<u>305,354</u>
NET EFFECT ON FUND BALANCE		146,512	(495,306)	-
FUND BALANCE, BEGINNING OF THE YEAR		124,127	270,639	(224,667)
FUND BALANCE, END OF THE YEAR		<u>\$ 270,639</u>	<u>\$ (224,667)</u>	<u>\$ (224,667)</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 924,125	\$ 945,781	\$ 945,781
Sales Tax	400304	3,407,859	4,033,334	4,166,667
Prior Year Advalorem	400307	43,290	-	35,000
Sales Tax Audit Revenue	400309	189,000	-	-
State Rev. Shar.	430321	13,964	14,079	14,200
Reimbursement-FEMA	430442	618	-	-
Interest - Other	460356	2,329	-	2,500
Other Revenues	480371	-	205,000	-
Misc. Revenue	480425	5,378	-	-
Miscellaneous Revenue - Prior Year	480426	14,948	-	-
Total REVENUES		<u>4,601,511</u>	<u>5,198,194</u>	<u>5,164,148</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	17,048	36,000	41,000
Salaries:				
Supervisor				54,053
Equip Operator II / W&S				27,281
Equip Operator I				27,143
Equip Operator I				35,301
Laborer				24,362
Clerical Specialist II				25,363
Laborer				24,362
Laborer				25,217
Laborer II				24,918
Laborer II				24,918
Laborer II				24,918
Asst. Foreman - Litter Abatement				35,663
Merit				1,006
Salaries Total	505456	164,512	259,497	<u>354,505</u>
Salaries - OT	505460	2,122	10,000	10,000
Taxes - Payroll	505466	2,394	5,436	5,200
Insurance-Hospital & Life	520434	40,195	53,600	73,000
Insurance-Work.Comp.	520435	2,584	3,495	1,752
Total PERSONNEL EXPENDITURES		<u>228,855</u>	<u>368,028</u>	<u>485,457</u>
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	323,184	322,666	333,333
Ad Valorem Pension Expense	500406	30,100	26,500	26,500
Audit Collection Fee	500420	15,120	-	-
Dues & Subscriptions	510427	-	237	500
General Liability Insurance	520402	1,575	1,575	879
Insurance-Property	520428	2,737	3,400	3,000
Insurance-Flood	520431	1,851	2,000	2,000

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Insurance-General & Auto	520433	\$ -	\$ 800	\$ -
Utilities - Water	525427	1,012	200	1,000
Utilities - Electric	525429	1,205	-	-
R & M Machinery & Equipment	530441	3,143	-	25,000
Recycling	535310	-	-	3,000
Miscellaneous Expense	550442	10,358	-	-
Intergovernmental Expenditures	550444	-	-	184,060
Contract Collections	555415	3,399,760	3,199,095	2,950,000
Contract Disposal	555479	794,048	676,200	970,000
Small Equipment	560114	-	317,600	10,000
Total OPERATING EXPENDITURES		<u>4,584,093</u>	<u>4,550,273</u>	<u>4,509,272</u>
Total EXPENDITURES		<u>4,812,948</u>	<u>4,918,301</u>	<u>4,994,729</u>
OTHER FINANCING USES				
Transfer to Assessor	599066	-	-	975
Total OTHER FINANCING USES		<u>-</u>	<u>-</u>	<u>975</u>
NET EFFECT ON FUND BALANCE		(211,437)	279,893	168,444
FUND BALANCE, BEGINNING OF THE YEAR		263,828	52,391	332,284
FUND BALANCE, END OF THE YEAR		<u>\$ 52,391</u>	<u>\$ 332,284</u>	<u>\$ 500,728</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement	480310	\$ -	\$ 32,101	\$ 32,093
Misc. Revenue	480425	10,197	-	-
Total REVENUES		<u>10,197</u>	<u>32,101</u>	<u>32,093</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Stationary & Office Supplies	510460	13,116	18,568	18,568
Supplies-Operating	510461	-	5,000	5,000
Postage	510463	1,294	-	-
Assessor's Expense Reimbursement	510562	-	10,000	-
R & M Bldg - HVAC	530458	7,687	7,790	7,910
Professional Service	535448	11,330	-	-
Computer Equipment	560104	378	1,432	11,432
Computer Software	560105	1,707	10,000	10,000
Furniture & Fixtures	560107	2,787	-	-
Total OPERATING EXPENDITURES		<u>38,299</u>	<u>52,790</u>	<u>52,910</u>
OTHER FINANCING SOURCES				
Transfer From General Fund	499001	-	3,912	2,936
Transfer From Sales Tax Fund	499050	38,299	7,790	7,910
Transfer From Fire	499054	-	8,789	8,798
Transfer From Sanitation	499064	-	-	975
Transfer From Health Department	499071	-	198	198
Total OTHER FINANCING SOURCES		<u>38,299</u>	<u>20,689</u>	<u>20,817</u>
NET EFFECT ON FUND BALANCE		10,197	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	10,197	10,197
FUND BALANCE, END OF THE YEAR		<u>\$ 10,197</u>	<u>\$ 10,197</u>	<u>\$ 10,197</u>

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 1,570,829	\$ 1,798,361	\$ 1,740,000
Total REVENUES		1,570,829	1,798,361	1,740,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	-	55,828	49,326
Medicare	505445	8,200	7,141	7,141
Salaries	505456	862,707	525,151	525,151
Benefits Expense	505458	119,790	79,451	79,451
Taxes - Payroll	505466	2,774	2,986	2,986
Insurance-Work.Comp.	520435	5,188	-	-
Total PERSONNEL EXPENDITURES		998,659	670,557	664,055
OPERATING EXPENDITURES				
Bank Charges	500409	283	-	283
Testing Fees/Supplies	500462	509	3,100	509
Advertising	510401	1,624	1,569	1,624
Dues & Subscriptions	510427	1,600	751	1,600
Meetings & Conferences	510431	-	2,200	-
Supplies-Operating	510461	12,912	11,247	5,000
Postage	510463	188	865	200
Fees & Charges	510471	1,950	-	1,500
General Liability Insurance	520402	1,301	-	1,301
Insurance-Water Towers	520430	829	-	829
Public Servant Surety Bond	520432	314	314	314
Insurance - General & Auto	520433	6,379	8,651	8,651
Utilities - Electric	525429	2,542	-	7,300
Heat, Light & Water	525430	1,952	7,200	-
Telephone Svcs	525469	10,562	8,716	10,500
Gasoline	530403	1,059	2,149	1,059
R & M Vehicles	530440	1,257	2,200	1,257
Rent - Building	530452	38,912	67,518	67,518
R & M - Bldg & Facilities	530453	2,974	-	2,500
Professional Service	535448	5,000	4,175	5,000
Prof Svcs-Accounting	536435	4,359	-	4,500
Tuition	537100	407,341	-	400,000
Prof Svcs-Drug Testing	540473	810	-	810
Travel, Training, & Etc.	545472	28,175	2,299	3,000
Other Program Expenses	550450	-	873,995	400,000
Assistance Payments/Allow.	580499	20,515	150,000	150,000
Total OPERATING EXPENDITURES		553,347	1,146,949	1,075,255
Total EXPENDITURES		1,552,006	1,817,506	1,739,310
NET EFFECT ON FUND BALANCE		18,823	(19,145)	690
FUND BALANCE, BEGINNING OF THE YEAR		20,374	39,197	20,052
FUND BALANCE, END OF THE YEAR		\$ 39,197	\$ 20,052	\$ 20,742

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	400301	\$ 187,483	\$ 191,589	\$ 191,589
Prior Year Advalorem	400307	8,709	8,000	8,000
State Rev. Shar.	430321	2,836	2,862	3,000
Interest - Other	460356	390	-	550
Misc. Revenue	480425	177	-	-
Total REVENUES		<u>199,595</u>	<u>202,451</u>	<u>203,139</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ad Valorem Pension Expense	500406	6,119	5,365	5,365
Insurance-Property	520428	-	3,500	3,500
Utilities - Water	525427	5,041	-	-
Utilities - Natural Gas	525428	25,654	-	-
Utilities - Electric	525429	109,675	-	-
R & M Bldgs.	530442	-	6,881	-
Miscellaneous Expense	550442	2,392	-	-
Intergovernmental Expenditures	550444	-	-	7,984
Operating Grants	560482	149,202	173,119	186,092
Total OPERATING EXPENDITURES		<u>298,083</u>	<u>188,865</u>	<u>202,941</u>
OTHER FINANCING USES				
Transfer Out to Assessor's Office	599066	-	198	198
Total OTHER FINANCING USES		<u>-</u>	<u>198</u>	<u>198</u>
NET EFFECT ON FUND BALANCE		(98,488)	13,388	-
FUND BALANCE, BEGINNING OF THE YEAR		818,972	720,484	733,872
FUND BALANCE, END OF THE YEAR		<u>\$ 720,484</u>	<u>\$ 733,872</u>	<u>\$ 733,872</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
073 - COMMUNICATIONS DIST.
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
E Telephone Tax	400306	\$ 392,760	\$ 370,080	\$ 420,000
Prior Year Advalorem	400307	3	-	-
Total REVENUES		<u>392,763</u>	<u>370,080</u>	<u>420,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bad Debt Expense	500499	586	1,000	1,000
Stationary & Office Supplies	510460	79	1,400	1,500
Insurance-Property	520428	5,467	5,400	5,400
Insurance-Flood	520431	3,244	4,450	4,450
Utilities - Water	525427	429	1,000	100
Utilities - Natural Gas	525428	314	1,200	1,200
Utilities - Electric	525429	17,195	17,000	17,000
911 Admin. Fee	525431	4,097	4,000	4,000
Telephone Svcs	525469	237,475	250,000	250,000
Cell Phone	525471	971	1,100	1,100
R & M Machinery & Equipment	530441	37,543	35,000	35,000
R & M - Bldg & Facilities	530453	120	3,000	30,000
Professional Service	535448	13,524	8,000	8,000
Fire Alarm Monitoring	535459	-	400	400
Prof Svcs-Communications	536480	1,980	2,000	2,000
Intergovernmental Expenditures	550444	-	-	3,928
Small Equipment	560114	2,082	15,000	15,000
Total OPERATING EXPENDITURES		<u>325,106</u>	<u>349,950</u>	<u>380,078</u>
NET EFFECT ON FUND BALANCE		67,657	20,130	39,922
FUND BALANCE, BEGINNING OF THE YEAR		561,147	628,804	648,934
FUND BALANCE, END OF THE YEAR		<u>\$ 628,804</u>	<u>\$ 648,934</u>	<u>\$ 688,856</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fed Reimb-CDBG Disaster Recovery	420160	\$ 3	\$ -	\$ -
Federal Reimb-CSBG	420552	69,772	125,000	130,000
HCV Fraud Recovery (Admin)	420560	5,218	-	-
HCV Fraud Recovery (HAP)	420570	2,132	-	-
HCV Hap Reimb. (Port Ins)	420600	1,514,827	1,450,000	2,160,000
HCV UR Reimb (Port Ins)	420601	24,605	45,000	20,000
HCV Admin Revenue (Port Ins)	420602	105,610	92,000	110,000
Housing Voucher Admin	430385	28,608	350,000	360,000
FEDERAL REIMB - LIHEAP REG	430503	199,996	-	-
Fed Reimb-LIHEAP/Admin	430507	20,122	10,000	12,000
Fare Box - Transit	440381	1,631	2,500	9,500
Interest - Other	460356	59	-	-
HAP Revenue	460370	4,189,613	4,338,947	4,338,947
Reimbursement	480310	91,990	-	-
Lawsuit Settlement	480330	4,081	-	-
Donations	480392	760	-	-
Misc. Revenue	480425	5,133	-	-
Miscellaneous Revenue - Prior Year	480426	20,284	-	-
Total REVENUES		<u>6,284,444</u>	<u>6,413,447</u>	<u>7,140,447</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	40,285	61,198	55,000
Salaries:				
Housing Coordinator				64,468
Asst. Housing Coordinator				44,693
Senior Housing Specialist				43,598
Clerical Specialist II / LIHEAP				24,918
Fair Housing Coordinator				41,170
Housing Choice Voucher Inspector				29,813
Senior HCV Specialist / CDBG Coord.				34,407
Grant Accountant I				42,458
HCV Portability Specialist				32,097
HCV Housing Specialist				26,356
Clerical Specialist I				24,362
CSBG Bus Driver				36,683
Accounting Specialist - PT				16,848
Merit				1,306
Salaries Total	505456	337,038	456,984	463,177
Benefits Expense	505458	3,211	-	-
Taxes - Payroll	505466	5,386	8,190	8,000
Insurance-Hospital & Life	520434	46,471	58,400	58,400
Total PERSONNEL EXPENDITURES		<u>432,391</u>	<u>584,772</u>	<u>584,577</u>

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	\$ -	\$ 100	\$ 100
Supplies-Food/Drink	510130	4,901	1,000	5,400
Advertising	510401	-	400	-
Dues & Subscriptions	510427	522	1,300	1,000
Parts & Supplies - Vehicles	510440	448	1,040	4,000
Stationary & Office Supplies	510460	8,790	7,966	10,000
Postage	510463	3,704	6,416	9,000
Fees & Charges	510471	1,220	1,500	1,000
Shipping Handling, & Installation	511463	27	300	-
Uniforms	515478	922	93	-
Insurance-Property	520428	223	2,150	-
Insurance-Flood	520431	1,979	5,300	-
Utilities - Water	525427	226	34	-
Utilities - Electric	525429	7,102	1,473	-
Heat, Light & Water	525430	-	3,731	-
Telephone Svcs	525469	5,430	15,500	8,000
Cell Phone	525471	1,829	2,100	2,000
Bank Rec. - Clearing	530400	4,533	-	-
Gasoline	530403	4,220	7,000	7,000
R & M Vehicles	530440	1,025	946	800
Lease-Property	530450	-	103	-
Rent - Equipment	530451	6,964	7,500	8,200
Rent - Building	530452	19,099	42,000	42,000
R & M - Bldg & Facilities	530453	303	500	-
Rentals/Leases	530456	2,754	15,662	-
Professional Services - Software Support	531009	-	15,000	12,000
Professional Service	535448	4,504	21,918	50,000
Professional Service - Accounting/Audit	536436	21,188	13,500	25,000
Tuition	537100	5,700	2,500	4,000
Travel, Training, & Etc.	545472	2,607	7,267	3,500
Miscellaneous Expense	550442	393	500	-
Miscellaneous Expenditure - Prior Year	550443	1,294	-	-
Intergovernmental Expenditures	550444	-	-	62,844
Computer Equipment	560104	777	3,500	1,500
Office Equipment	560106	-	518	500
Rent Subsidy - Port Ins.	580492	1,625,444	1,512,000	2,300,000
Utility Allowance - Port Ins.	580493	26,124	47,000	20,000
Rent Subsidy - Admin. Cost	580495	2,378	28,000	3,500
Utility Allowance - H.A.P.	580496	236,175	70,000	32,000
Rent Subsidy - H.A.P.	580497	3,856,589	3,958,000	3,800,000
CSBG-Water Assistance	580501	11,285	6,450	5,000
CSBG-Uniform Assistance	580503	13,100	15,000	15,000

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
CSBG-Gas Assistance	580505	\$ -	\$ 1,674	\$ 2,000
CSBG-Electric Assistance	580506	-	1,734	3,000
Total OPERATING EXPENDITURES		<u>5,883,779</u>	<u>5,828,675</u>	<u>6,438,344</u>
Total EXPENDITURES		<u>6,316,170</u>	<u>6,413,447</u>	<u>7,022,921</u>
NET EFFECT ON FUND BALANCE		(31,726)	-	117,526
FUND BALANCE, BEGINNING OF THE YEAR		<u>287,183</u>	<u>255,457</u>	<u>255,457</u>
FUND BALANCE, END OF THE YEAR		<u>\$ 255,457</u>	<u>\$ 255,457</u>	<u>\$ 372,983</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
079 - UMTA
(In Whole Numbers)

			2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES					
OPERATING REVENUES					
Federal Grants-Federal Transit Admin.	420426	\$	283,855	\$ 364,898	\$ 365,000
State Mass Transportation	430326		80,648	80,000	80,000
Auction Proceeds	430334		25,900	-	-
Rents and Leases	440342		8,380	9,000	9,000
Fare Box - Transit	440381		74,070	80,000	81,000
Miscellaneous Revenue - Prior Year	480426		662	-	-
Total REVENUES			473,515	533,898	535,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444		27,783	34,000	30,000
Salaries:					
Transit Manager					71,916
Clerical Specialist II					25,363
Senior Bus Driver					31,905
Bus driver					24,362
Bus driver					23,935
Bus driver					28,209
Bus driver					24,362
Laborer					24,362
Reserved Bus driver PT					14,040
Reserved Bus driver PT					14,040
Reserved Bus driver PT					14,040
Salaries Total	505456		238,586	312,716	296,534
Salaries - OT	505460		50	2,000	2,000
Taxes - Payroll	505466		4,891	6,000	7,200
Insurance-Hospital & Life	520434		42,762	54,600	54,600
Insurance-Work.Comp.	520435		-	-	13,076
Total PERSONNEL EXPENDITURES			314,072	409,316	403,410
OPERATING EXPENDITURES					
Fees-Vehicle Licenses/Tags	500460		785	800	800
Supplies-Janitorial	510120		8,522	7,294	7,294
Advertising	510401		-	800	800
Stationary & Office Supplies	510460		1,390	1,470	1,470
Supplies-Operating	510461		562	2,000	2,000
Postage	510463		1	20	20
Fees & Charges	510471		297	-	-
Uniforms	515478		2,478	3,000	3,000
Auto Insurance	520401		-	380	12,544
General Liability Insurance	520402		352	206	-
Insurance-Property	520428		2,953	3,350	3,350
Insurance-Flood	520431		5,030	5,250	5,250
Utilities - Water	525427		279	300	300

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
079 - UMTA (continued)
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Utilities - Electric	525429	\$ 4,515	\$ 6,000	\$ 6,000
Telephone Svcs	525469	3,481	4,100	4,100
Cell Phone	525471	1,395	1,500	1,500
Diesel	530402	33,965	46,000	46,000
Gasoline	530403	4,282	6,300	6,300
R & M Vehicles	530440	17,858	40,000	40,000
R & M Machinery & Equipment	530441	171	200	200
Rent - Equipment	530451	1,479	2,200	2,200
R & M - Bldg & Facilities	530453	117	1,800	1,800
Professional Services - Software Support	531009	1,794	-	-
Professional Svcs-Grant Mgt	536424	25,569	-	-
Professional Services-Inspections	536425	96	-	-
Prof Svcs-Drug Testing	540473	609	1,000	1,000
Professional Services-Employee Physicals	540475	-	500	500
Travel, Training, & Etc.	545472	3,616	2,500	2,500
Miscellaneous Expenditure - Prior Year	550443	39,247	-	-
Vehicles-Capital Outlay	570470	150,820	-	-
Construction In Progress-Capital Outlay	570493	27,750	156,123	-
Total OPERATING EXPENDITURES		<u>339,413</u>	<u>293,093</u>	<u>148,928</u>
Total EXPENDITURES		653,485	702,409	552,338
OTHER FINANCING USES				
Transfer to Public Works	599062	600,000	200,000	100,000
Total OTHER FINANCING USES		<u>600,000</u>	<u>200,000</u>	<u>100,000</u>
NET EFFECT ON FUND BALANCE		(779,970)	(368,511)	(117,338)
FUND BALANCE, BEGINNING OF THE YEAR		1,394,131	614,161	245,650
FUND BALANCE, END OF THE YEAR		<u>\$ 614,161</u>	<u>\$ 245,650</u>	<u>\$ 128,312</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Court Cost Collected	450338	\$ 28,060	\$ 40,000	\$ 40,000
Total REVENUES		<u>28,060</u>	<u>40,000</u>	<u>40,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Jurors & Witnesses	540440	<u>19,350</u>	<u>40,000</u>	<u>40,000</u>
Total OPERATING EXPENDITURES		<u>19,350</u>	<u>40,000</u>	<u>40,000</u>
NET EFFECT ON FUND BALANCE		8,710	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	8,710	8,710
FUND BALANCE, END OF THE YEAR		<u>\$ 8,710</u>	<u>\$ 8,710</u>	<u>\$ 8,710</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Fed Reimb-CDBG Disaster Recovery	420160	\$ 1,235,596	\$ 3,485,326	\$ 2,515,000
Federal Grants	420324	170,067	-	-
Total REVENUES		<u>1,405,663</u>	<u>3,485,326</u>	<u>2,515,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	28,697	563	5,600
Salaries:				
CDBG Recovery Manager				48,310
Salaries Total	505456	231,258	4,500	<u>48,310</u>
Taxes - Payroll	505466	1,412	65	700
Insurance-Hospital & Life	520434	26,756	962	6,000
Total PERSONNEL EXPENDITURES		<u>288,123</u>	<u>6,090</u>	<u>60,610</u>
OPERATING EXPENDITURES				
Closing Costs	500465	-	3,000	-
Advertising	510401	24,522	27,300	50,000
Recording Fees	510459	674	284	-
Stationary & Office Supplies	510460	1,769	2,300	-
Postage	510463	16	1	-
Advertising-CDBG	510501	-	313	-
Shipping Handling, & Installation	511463	180	-	-
Cell Phone	525471	622	-	-
Professional Service	535448	79,853	387,539	15,000
Prof Svcs- Appraisals	536475	1,775	2,000	-
Tuition	537100	-	250,000	100,000
Travel, Training, & Etc.	545472	475	-	-
Land-Capital Outlay	570483	32,368	-	-
Construction In Progress-Capital Outlay	570493	1,556,631	1,956,973	2,289,390
Total OPERATING EXPENDITURES		<u>1,698,885</u>	<u>2,629,710</u>	<u>2,454,390</u>
Total EXPENDITURES		<u>1,987,008</u>	<u>2,635,800</u>	<u>2,515,000</u>
OTHER FINANCING USES				
Transfer to Water & Sewer	599400	73,914	-	-
Total OTHER FINANCING USES		<u>73,914</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(655,259)	849,526	-
FUND BALANCE, BEGINNING OF THE YEAR		(194,267)	(849,526)	-
FUND BALANCE, END OF THE YEAR		<u>\$ (849,526)</u>	<u>\$ -</u>	<u>\$ -</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 13,749,919	\$ 24,920,100	\$ 9,480,036
Miscellaneous Revenue - Prior Year	480426	7,998	-	-
Total REVENUES		<u>13,757,917</u>	<u>24,920,100</u>	<u>9,480,036</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	25,313	7,824	12,500
Salaries:				
Project Inspector				54,646
Grant Writer				53,854
Salaries Total	505456	234,828	62,586	108,500
Benefits Expense	505458	2,717	-	-
Taxes - Payroll	505466	1,652	904	2,000
Insurance-Hospital & Life	520434	19,262	138	240
Total PERSONNEL EXPENDITURES		<u>283,772</u>	<u>71,452</u>	<u>123,240</u>
OPERATING EXPENDITURES				
Advertising	510401	605	4,232	5,000
Recording Fees	510459	1,934	10,800	5,000
Stationary & Office Supplies	510460	-	5,000	-
Postage	510463	1	300	450
R & M Machinery & Equipment	530441	982	-	-
Professional Service	535448	2,011,486	3,613,572	1,000,000
Construction In Progress-Capital Outlay	570493	6,041,936	21,354,328	8,346,346
Total OPERATING EXPENDITURES		<u>8,056,944</u>	<u>24,988,232</u>	<u>9,356,796</u>
Total EXPENDITURES		<u>8,340,716</u>	<u>25,059,684</u>	<u>9,480,036</u>
OTHER FINANCING SOURCES				
Transfer to Capital Projects	499164	-	-	1,125,000
Total OTHER FINANCING SOURCES		<u>-</u>	<u>-</u>	<u>1,125,000</u>
OTHER FINANCING USES				
Transfer to Water & Sewer	599400	3,730,082	-	-
Total OTHER FINANCING USES		<u>3,730,082</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		1,687,119	(139,584)	1,125,000
FUND BALANCE, BEGINNING OF THE YEAR		(1,547,535)	139,584	-
FUND BALANCE, END OF THE YEAR		<u>\$ 139,584</u>	<u>\$ -</u>	<u>\$ 1,125,000</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
2312 - Grants
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 715	\$ 88,937	\$ 95,845
Administrative Allowance (Federal Grants)	420325	5,246	1,500	1,500
Grants Revenue	430327	-	1,023	1,023
Donations	480392	-	3,977	3,977
Miscellaneous Revenue - Prior Year	480426	5,452	-	-
Total REVENUES		11,413	95,437	102,345
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	9,560	17,482	16,500
Salaries:				
Grants Manager				55,993
Grants Specialist III				44,659
Grants Specialist I				39,236
Merit				703
Salaries Total	505456	48,212	137,653	140,591
Taxes - Payroll	505466	906	2,000	2,100
Insurance-Hospital & Life	520434	623	16,169	26,200
Total PERSONNEL EXPENDITURES		59,301	173,304	185,391
OPERATING EXPENDITURES				
Advertising	510401	247	50	100
Concert Expenses	510430	-	5,000	5,000
Recording Fees	510459	-	2,000	1,500
Stationary & Office Supplies	510460	1,033	1,500	1,500
Postage	510463	-	200	200
Shipping Handling, & Installation	511463	-	200	200
Cell Phone	525471	554	1,000	1,000
Rent - Equipment	530451	-	2,500	3,600
Professional Service	535448	-	59,950	-
Professional Svcs-Grant Mgt	536424	50,000	50,000	50,000
Travel, Training, & Etc.	545472	-	500	1,000
Total OPERATING EXPENDITURES		51,834	122,900	64,100
Total EXPENDITURES		111,135	296,204	249,491
OTHER FINANCING SOURCES				
Transfer from General Fund	499001	45,766	-	-
Transfer From Sales Tax Fund	499050	63,519	200,767	146,443
Total OTHER FINANCING SOURCES		109,285	200,767	146,443
NET EFFECT ON FUND BALANCE		9,563	-	(703)
FUND BALANCE, BEGINNING OF THE YEAR		-	9,563	9,563
FUND BALANCE, END OF THE YEAR		\$ 9,563	\$ 9,563	\$ 8,860

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3495 - Recovery
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 503,245	\$ 5,216,414	\$ -
Federal Reimbursement - Lake Lery CIAP Grant	420460	996,965	-	-
Reimbursement-FEMA	430442	211,348	-	356,819
Highway Planning & Construction	430540	3,716,401	-	-
Total REVENUES		5,427,959	5,216,414	356,819
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	42,769	39,400	34,000
Salaries:				
Recovery Supervisor				81,224
Assistant Recovery Supervisor				65,337
CDBG Recovery Manager				48,310
Clerical Specialist I				29,918
Grant Specialist I				34,407
Demolition Liaison				32,280
Merit				1,689
Salaries Total	505456	340,902	314,840	293,165
Taxes - Payroll	505466	6,935	4,600	4,300
Insurance-Hospital & Life	520434	37,246	47,000	47,000
Total PERSONNEL EXPENDITURES		427,852	405,840	378,465
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	-	20	20
Advertising	510401	-	600	1,000
Recording Fees	510459	954	1,200	2,000
Stationary & Office Supplies	510460	2,510	920	2,500
Postage	510463	345	800	1,000
Shipping Handling, & Installation	511463	526	200	250
Cell Phone	525471	1,999	3,300	2,100
Gasoline	530403	1,299	1,480	2,500
R & M Vehicles	530440	4,477	1,300	5,000
R & M Machinery & Equipment	530441	-	1,500	2,500
Rent - Storage	530449	-	3,120	3,874
Rent - Equipment	530451	213	1,500	1,500
Rent - Building	530452	3,111	3,874	-
Professional Services - Software Support	531009	8,789	12,918	12,000
Professional Service	535448	965,993	611,404	-
Prof Svcs- Appraisals	536475	2,320	-	-
Travel, Training, & Etc.	545472	410	1,000	1,000
Construction In Progress-Capital Outlay	570493	4,277,227	4,358,619	-
Total OPERATING EXPENDITURES		5,270,173	5,003,755	37,244
Total EXPENDITURES		5,698,025	5,409,595	415,709

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3495 - Recovery (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer From Hurricane Katrina	499829	\$ 270,066	\$ 193,181	\$ 58,890
Total OTHER FINANCING SOURCES		<u>270,066</u>	<u>193,181</u>	<u>58,890</u>
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3500 - Office of Emergency Prep.
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Fed Reimb-Statewide Generator Program	420423	\$ -	\$ 9,618	\$ 9,618
Fed Reimb - UASI	420430	174,341	-	-
Fed Reimb-Cities Readiness Initiative Grant	420441	19,130	15,992	15,992
Fed Reimb-EMPG Grant	420444	30,316	30,316	30,262
Fed Reimb-SHSP Grant	420445	37,857	43,766	42,190
State Reimb-LGAP	430509	23,403	8,213	-
Total REVENUES		285,047	107,905	98,062
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	14,996	15,094	14,000
Salaries:				
Director of OHSEP				73,785
Admin. Assistant II				45,409
Salaries Total	505456	115,548	116,101	119,194
Salaries - OT	505460	-	1,500	1,500
Taxes - Payroll	505466	1,669	1,684	1,800
Insurance-Hospital & Life	520434	12,068	12,140	12,140
Insurance-Work.Comp.	520435	4,398	4,398	2,925
Total PERSONNEL EXPENDITURES		148,679	150,917	151,559
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	20	50	100
Advertising	510401	1,372	1,000	1,000
Dues & Subscriptions	510427	360	360	360
Recording Fees	510459	-	1,500	1,500
Stationary & Office Supplies	510460	603	921	500
Supplies-Operating	510461	4,247	10,804	1,500
Postage	510463	48	50	500
Shipping Handling, & Installation	511463	26	-	-
Utilities - Electric	525429	4,020	4,300	4,300
Telephone Svcs	525469	4,678	3,760	5,200
Cell Phone	525471	2,655	2,600	2,400
Diesel	530402	-	100	2,000
Gasoline	530403	589	1,400	1,400
R & M Vehicles	530440	3,286	2,000	2,000
R & M Machinery & Equipment	530441	2,495	2,000	2,000
Rentals/Leases	530456	4,320	5,520	7,620
Professional Service	535448	63,085	17,950	18,400
Prof Svcs-Communications	536480	7,368	17,293	16,217
Travel, Training, & Etc.	545472	803	1,400	3,000
Computer Equipment	560104	7,450	-	-
Furniture & Fixtures	560107	825	540	-

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3500 - Office of Emergency Prep. (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Small Equipment	560114	\$ 2,773	\$ 3,022	\$ 3,000
Grant - SBSO	560490	59,494	9,408	9,155
Computer Equipment-Capital Outlay	570350	13,795	-	-
Equipment Purchases-Small	570480	20,630	17,831	9,618
Total OPERATING EXPENDITURES		<u>204,942</u>	<u>103,809</u>	<u>91,770</u>
Total EXPENDITURES		353,621	254,726	243,329
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	67,867	146,821	145,267
Total OTHER FINANCING SOURCES		67,867	146,821	145,267
OTHER FINANCING USES				
Transfer to W&S Capital Projects	599451	9,934	-	-
Total OTHER FINANCING USES		<u>9,934</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(10,641)	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	(10,641)	(10,641)
FUND BALANCE, END OF THE YEAR		<u>\$ (10,641)</u>	<u>\$ (10,641)</u>	<u>\$ (10,641)</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3900 - Battered Women's Shelter
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grant-Battered Women's Shelter	430320	\$ 100,004	\$ 100,000	\$ 100,000
Total REVENUES		<u>100,004</u>	<u>100,000</u>	<u>100,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Federal Grant-Transfer to Battered Women's Shelter	560320	100,004	100,000	100,000
Total OPERATING EXPENDITURES		<u>100,004</u>	<u>100,000</u>	<u>100,000</u>
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
5255 - Coastal Impact
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants - LDWF Oyster Project	420324	\$ -	\$ 3,854,334	\$ 1,300,000
Federal Grants - LDWF (Admin Fees)	420324	-	-	50,000
Gulf of Mexico Energy Revenue	420801	-	-	1,200,000
Total REVENUES		-	3,854,334	2,550,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	11,143	11,300	10,700
Salaries:				
Executive Director of Coastal Operations				91,374
Salaries	505456	85,846	90,217	91,374
Taxes - Payroll	505466	1,176	1,310	1,400
Insurance-Hospital & Life	520434	8,291	9,987	9,987
Vehicle Allowance		-	-	14,400
Total PERSONNEL EXPENDITURES		106,456	112,814	127,861
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	20	-	20
Supplies-Food/Drink	510130	-	132	500
Advertising	510401	60	500	500
Meeting & Conferences	510431	-	337	500
Recording Fees	510459	-	498	500
Stationary & Office Supplies	510460	704	500	2,500
Supplies-Operating	510461	-	2,359	2,500
Shipping Handling, & Installation	511463	76	50	250
Cell Phone	525471	715	1,408	1,400
Gasoline	530403	486	774	1,000
Rent - Equipment	530451	1,560	1,080	1,440
Professional Service	535448	257,348	3,908,986	175,000
Professional Service - LDWF Oyster Project	535448	-	-	1,300,000
Professional Services - Engineering	536441	-	1,456,004	343,784
Travel, Training, & Etc.	545472	2,744	5,000	5,000
Small Equipment	560114	2,573	-	-
Equipment Purchases-Small	570480	-	1,075	1,500
Construction In Progress-Capital Outlay	570493	-	1,232,360	-
Total OPERATING EXPENDITURES		266,286	6,611,063	1,836,394
Total EXPENDITURES		372,742	6,723,877	1,964,255

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
5255 - Coastal Impact (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OTHER FINANCING SOURCES				
Transfer from General Fund - BP	499001	\$ 100,000	\$ 2,578,666	\$ 343,784
Transfer From Sales Tax Fund	499050	43,590	290,877	14,400
Transfer From BP Oil Spill	499180	243,609	-	-
Total OTHER FINANCING SOURCES		<u>387,199</u>	<u>2,869,543</u>	<u>358,184</u>
NET EFFECT ON FUND BALANCE		14,457	-	943,929
FUND BALANCE, BEGINNING OF THE YEAR		-	14,457	14,457
FUND BALANCE, END OF THE YEAR		<u>\$ 14,457</u>	<u>\$ 14,457</u>	<u>\$ 958,386</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
5256 - Restore Act
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ -	\$ -	\$ 4,442,500
Total REVENUES		-	-	4,442,500
EXPENDITURES				
OPERATING EXPENDITURES				
Construction In Progress- Lake Leary Marsh Creation	570493	-	-	3,000,000
Construction In Progress- Parish Rd Streetscape	570493	-	-	800,000
Construction In Progress- Recreational Pier and Market	570493	-	-	530,000
Construction In Progress- Nunez Fisheries Workforce	570493	-	-	112,500
Total OPERATING EXPENDITURES		-	-	4,442,500
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Tree Fines	460006	\$ -	\$ 1,000	\$ 1,000
Total REVENUES		-	1,000	1,000
EXPENDITURES				
OPERATING EXPENDITURES				
Tree Expense	580062	-	1,000	1,000
Total OPERATING EXPENDITURES		-	1,000	1,000
NET EFFECT ON FUND BALANCE		-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-
FUND BALANCE, END OF THE YEAR		\$ -	\$ -	\$ -

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 12,833,731	\$ 35,611,713	\$ 91,534,035
Reimb. FEMA/Admin.	430443	75,369	-	-
Miscellaneous Revenue - Prior Year	480426	35,916	-	-
Total REVENUES		12,945,016	35,611,713	91,534,035
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies-Janitorial	510120	6,692	-	-
Advertising	510401	434	2,000	-
Recording Fees	510459	7,566	15,000	-
Stationary & Office Supplies	510460	13,864	5,000	-
Supplies-Operating	510461	84,643	34,752	-
Shipping Handling, & Installation	511463	1,779	-	-
Small Tools & Equipment	515460	10,050	-	-
Uniforms	515478	280	-	-
Overpayment at Closeout	521439	-	4,481,699	-
Professional Services-Grant Management	526424	100	-	-
R & M Vehicles	530440	29,770	-	-
R & M Bldgs.	530442	13,900	-	-
Professional Service	535448	153,379	1,410,144	-
Professional Svcs-Grant Mgt	536424	1,618,676	284,495	-
Professional Services-Inspections	536425	76,045	-	-
Professional Services - Engineering	536441	79,759	3,000,000	-
Prof Svcs-Property Compliance	536442	-	1,854	-
Professional Services-Debris	536452	-	53,250	-
Prof Svcs-Closeout/Project Management	536458	-	4,337,000	-
Miscellaneous Expenditure - Prior Year	550443	269,247	-	-
Computer Equipment	560104	6,223	5,000	-
Furniture & Fixtures	560107	140,391	5,000	-
Small Equipment	560114	29,888	500,000	-
Computer Software-Capital Outlay	570351	8,995	-	-
Equipment Purchases-Small	570480	157,205	-	-
Construction In Progress-Capital Outlay	570493	7,319,468	14,638,903	91,534,035
Total OPERATING EXPENDITURES		10,028,354	28,774,097	91,534,035

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OTHER FINANCING USES				
Transfer to State & Federal Grants	599190	\$ 270,066	\$ 193,181	\$ 58,890
Transfer to Water & Sewer	599400	2,355,691	-	-
Transfer to W&S Capital Projects	599451	16,688	-	-
Total OTHER FINANCING USES		<u>2,642,445</u>	<u>193,181</u>	<u>58,890</u>
NET EFFECT ON FUND BALANCE		274,217	6,644,435	(58,890)
FUND BALANCE, BEGINNING OF THE YEAR		(6,374,316)	(6,100,099)	544,336
FUND BALANCE, END OF THE YEAR		<u>\$ (6,100,099)</u>	<u>\$ 544,336</u>	<u>\$ 485,446</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 14,102	\$ 545,000	\$ 650,322
Miscellaneous Revenue - Prior Year	480426	180,358	-	-
Total REVENUES		<u>194,460</u>	<u>545,000</u>	<u>650,322</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Services - Engineering	536441	<u>20,827</u>	<u>600,000</u>	<u>200,000</u>
Total OPERATING EXPENDITURES		<u>20,827</u>	<u>600,000</u>	<u>200,000</u>
NET EFFECT ON FUND BALANCE		173,633	(55,000)	450,322
FUND BALANCE, BEGINNING OF THE YEAR		(568,955)	(395,322)	(450,322)
FUND BALANCE, END OF THE YEAR		<u>\$ (395,322)</u>	<u>\$ (450,322)</u>	<u>\$ -</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 741,583	\$ 400,000	\$ 500,000
Miscellaneous Revenue - Prior Year	480426	4,796	-	-
Total REVENUES		<u>746,379</u>	<u>400,000</u>	<u>500,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Recording Fees	510459	54	100	-
Reimbursements/Transfers Out	522450	-	8,074	-
R & M Vehicles	530440	-	1,230	-
R & M - Bldg & Facilities	530453	551	-	-
Professional Services - Engineering	536441	17,616	364,463	265,788
Professional Services-Debris Removal	536452	521,638	-	-
Construction In Progress-Capital Outlay	570493	-	16,008	-
Buildings-Improvements	570853	-	10,125	-
Total OPERATING EXPENDITURES		<u>539,859</u>	<u>400,000</u>	<u>265,788</u>
OTHER FINANCING USES				
Transfer to W&S Capital Projects	599451	23,580	-	-
Total OTHER FINANCING USES		<u>23,580</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		182,940	-	234,212
FUND BALANCE, BEGINNING OF THE YEAR		(417,152)	(234,212)	(234,212)
FUND BALANCE, END OF THE YEAR		<u>\$ (234,212)</u>	<u>\$ (234,212)</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
906 - HURRICANE IKE
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Reimbursement-FEMA	430442	\$ 22,362	\$ 500,000	\$ -
Total REVENUES		<u>22,362</u>	<u>500,000</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Services - Engineering	536441	49	500,000	140,202
Total EXPENDITURES		<u>49</u>	<u>500,000</u>	<u>140,202</u>
NET EFFECT ON FUND BALANCE		22,313	-	(140,202)
FUND BALANCE, BEGINNING OF THE YEAR		117,889	140,202	140,202
FUND BALANCE, END OF THE YEAR		<u>\$ 140,202</u>	<u>\$ 140,202</u>	<u>\$ -</u>

**ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2018 BUDGET**



ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2018 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.

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
212 - 2012 Sales Tax Refunding Bond
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	\$ 3,035,000	\$ 3,135,000	\$ 3,245,000
Bond Interest Expense	565492	1,157,700	1,034,300	906,700
Total OPERATING EXPENDITURES		4,192,700	4,169,300	4,151,700
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499050	1,150,000	1,042,325	1,037,925
Transfer From Fund 400	499400	671,357	825,994	-
Transfer From 2008 S/T Ref Bonds Fund 429	499429	2,414,209	2,300,981	3,113,775
Total OTHER FINANCING SOURCES		4,235,566	4,169,300	4,151,700
NET EFFECT ON FUND BALANCE		42,866	-	-
FUND BALANCE, BEGINNING OF THE YEAR		2,967,602	3,010,468	3,010,468
FUND BALANCE, END OF THE YEAR		<u>\$ 3,010,468</u>	<u>\$ 3,010,468</u>	<u>\$ 3,010,468</u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
454 - 2014 Fire Sinking Fund
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	\$ 225,000	\$ 230,000	\$ 235,000
Bond Interest Expense	565492	41,403	39,350	36,205
Total EXPENDITURES		<u>266,403</u>	<u>269,350</u>	<u>271,205</u>
OTHER FINANCING SOURCES				
Transfer from Fire	499054	270,044	269,350	271,205
Total OTHER FINANCING SOURCES		<u>270,044</u>	<u>269,350</u>	<u>271,205</u>
NET EFFECT ON FUND BALANCE		3,641	-	-
FUND BALANCE, BEGINNING OF THE YEAR		201,563	205,204	205,204
FUND BALANCE, END OF THE YEAR		<u>\$ 205,204</u>	<u>\$ 205,204</u>	<u>\$ 205,204</u>

**ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2018 BUDGET**



ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2018 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.

General Fund Capital Projects - Bond - This fund is used to account and pay for the Parish's portion of the cost associated with projects dedicated by bond funding, which includes Master Drainage and Mississippi River Bike Paths.

Capital Project Fund Jackson 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 Buccaneer Villa North Drainage Improvements.

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Refunds	480200	\$ 2,504	\$ -	\$ 2,000
Total REVENUES		2,504	-	2,000
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	535448	-	202,504	202,504
Computer Equipment	560104	-	5,000	5,000
Office Equipment	560106	-	25,000	27,000
Furniture & Fixtures	560107	-	25,000	25,000
Equipment-Audio/Visual	560109	-	39,025	39,025
Total OPERATING EXPENDITURES		-	296,529	298,529
NET EFFECT ON FUND BALANCE		2,504	(296,529)	(296,529)
FUND BALANCE, BEGINNING OF THE YEAR		294,025	296,529	296,529
FUND BALANCE, END OF THE YEAR		<u>\$ 296,529</u>	<u>\$ -</u>	<u>\$ -</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ 37,000	\$ -	\$ 92,677
Reimbursement-FEMA	430442	36,000	-	-
Insurance Settlement	480326	236,361	-	-
Total REVENUES		309,361	-	92,677
EXPENDITURES				
OPERATING EXPENDITURES				
Recording Fees	510459	174	-	-
Professional Service	535448	-	1,040,463	-
Construction In Progress-Capital Outlay	570493	1,952,921	455,371	600,000
Total OPERATING EXPENDITURES		1,953,095	1,495,834	600,000
OTHER FINANCING SOURCES				
Transfer From Fund 400	499400	1,288,353	-	-
Transfer From \$50M Bond S/F	499430	-	968,935	-
Total OTHER FINANCING SOURCES		1,288,353	968,935	-
NET EFFECT ON FUND BALANCE		(355,381)	(526,899)	(507,323)
FUND BALANCE, BEGINNING OF THE YEAR		-	(355,381)	(882,280)
FUND BALANCE, END OF THE YEAR		<u>\$ (355,381)</u>	<u>\$ (882,280)</u>	<u>\$ (1,389,603)</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Highway Planning & Construction	430540	\$ -	\$ -	\$ 3,706,336
Interest - Invest.	460341	84	1,000	1,000
Total REVENUES		<u>84</u>	<u>1,000</u>	<u>3,707,336</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Construction In Progress-Capital Outlay	570493	-	917,346	3,707,336
Total EXPENDITURES		<u>-</u>	<u>917,346</u>	<u>3,707,336</u>
NET EFFECT ON FUND BALANCE		84	(916,346)	-
FUND BALANCE, BEGINNING OF THE YEAR		916,262	916,346	-
FUND BALANCE, END OF THE YEAR		<u>\$ 916,346</u>	<u>\$ -</u>	<u>\$ -</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	460341	\$ -	\$ -	\$ -
Total REVENUES		-	-	-
EXPENDITURES				
OPERATING EXPENDITURES				
Equipment	570357	-	-	75,000
Construction In Progress-Capital Outlay	570493	185,000	-	194,474
Total EXPENDITURES		185,000	-	269,474
OTHER FINANCING USES				
Transfer From Fund 170	599170	-	-	1,125,000
Total OTHER FINANCING SOURCES		-	-	1,125,000
NET EFFECT ON FUND BALANCE		(185,000)	-	(1,394,474)
FUND BALANCE, BEGINNING OF THE YEAR		5,778,189	5,593,189	5,593,189
FUND BALANCE, END OF THE YEAR		<u>\$ 5,593,189</u>	<u>\$ 5,593,189</u>	<u>\$ 4,198,715</u>

**ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2018 BUDGET**



ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2018 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.

Parish Administration and Complex Fund - The Parish Administration and Complex Fund accounts for financial and administrative services provided to the Parish departments and agencies, as well as, the cost of repairs, maintenance and operations of the parish complex building.

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Interest - Invest.	460341	\$ 5,978	\$ -	\$ -
Gen. Liab. & Auto	480308	451,713	451,706	384,821
W/C Pay Deposited	480309	1,040,483	1,040,481	1,015,108
Lawsuit Settlement	480330	4,067	-	-
Miscellaneous Revenue	480426	273,644	-	-
Total REVENUES		1,775,885	1,492,187	1,399,929
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	21,746	17,000	15,500
Salaries:				
Risk Manager				54,126
Insurance Supervisor				39,775
Insurance Coordinator				39,467
Safety Manager				51,451
Merit				703
Salaries Total	505456	217,495	182,062	185,522
Taxes - Payroll	505466	5,606	5,700	6,100
Insurance-Hospital & Life	520434	30,484	27,000	27,000
Total PERSONNEL EXPENDITURES		275,331	231,762	234,122
OPERATING EXPENDITURES				
LA State Fees - Workers Comp	500468	81,568	74,700	74,700
Supplies - Signs	510110	-	1,491	1,491
Supplies-Audio/Visual	510112	-	500	10,000
Dues & Subscriptions	510427	-	875	875
Supplies-Books Manuals & Instruction Guides	510457	-	1,000	1,000
Stationary & Office Supplies	510460	2,221	3,000	3,000
Postage	510463	834	500	500
Fees & Charges	510471	-	200	200
Shipping Handling, & Installation	511463	238	300	300
Insurance - Auto Collision/Comp.	520443	-	-	7,400
Claims Payment-Auto/General	520450	306,853	344,500	350,000
Claims Payment-Wkr's Comp	520451	802,685	675,000	900,000
Reinsurance - Worker's Comp	520452	-	101,740	-
Cell Phone	525471	588	650	650
Rent - Equipment	530451	3,491	4,650	4,650
Prof Svcs-F.A. Richards/Auto Liab	531011	2,436	10,700	10,000
Prof Svcs-F.A. Richards/Gen Liab	531012	4,255	10,700	10,000
Prof Svcs-F.A. Richards/Wrkr's Comp	531013	24,976	21,300	28,000
Professional Service	535448	8,416	17,000	17,000

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Professional Services-Cobra	536240	\$ -	\$ -	\$ 5,600
Professional Services-Copies, Flyers, Brochures	536437	-	1,000	1,000
Trophies & Awards	545470	-	1,000	1,000
Travel, Training, & Etc.	545472	1,498	3,509	3,500
Miscellaneous Expense	550442	9,082	-	-
Furniture & Fixtures	560107	5,051	-	-
Small Equipment	560114	-	-	10,000
Total OPERATING EXPENDITURES		<u>1,254,192</u>	<u>1,274,315</u>	<u>1,440,866</u>
Total EXPENDITURES		<u>1,529,523</u>	<u>1,506,077</u>	<u>1,674,988</u>
OTHER FINANCING SOURCES				
Transfer From Salees Tax Fund	499050	-	13,890	-
Total OTHER FINANCING SOURCES		<u>-</u>	<u>13,890</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		246,362	-	(275,059)
FUND BALANCE, BEGINNING OF THE YEAR		261,541	507,903	507,903
FUND BALANCE, END OF THE YEAR		<u>\$ 507,903</u>	<u>\$ 507,903</u>	<u>\$ 232,844</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Gen. Liab. & Auto	480308	\$ 261,182	\$ 261,182	\$ 213,395
Reimb-Workmen's Compensation	480317	367,567	224,690	188,623
Total REVENUES		<u>628,749</u>	<u>485,872</u>	<u>402,018</u>
EXPENDITURES				
OPERATING EXPENDITURES				
LA State Fees - Workers Comp	500468	-	10,000	1,000
Claims Payment-Auto/General	520450	149,960	270,000	250,000
Claims Payment-Wkr's Comp	520451	140,555	250,000	250,000
Reinsurance - Worker's Comp	520452	-	17,200	120,000
Prof Svcs-F.A. Richards/Auto Liab	531011	-	2,000	2,000
Prof Svcs-F.A. Richards/Gen Liab	531012	556	2,000	2,000
Prof Svcs-F.A. Richards/Wrkr's Comp	531013	2,204	4,000	4,000
Professional Service	535448	-	5,000	5,000
Total OPERATING EXPENDITURES		<u>293,275</u>	<u>560,200</u>	<u>634,000</u>
OTHER FINANCING SOURCES				
Transfer From Fund 400	499400	442,048	-	-
Total OTHER FINANCING SOURCES		<u>442,048</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES				
Transfer to General fund	599001	442,048	-	-
Total OTHER FINANCING USES		<u>442,048</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		335,474	(74,328)	(231,982)
FUND BALANCE, BEGINNING OF THE YEAR		852,409	1,187,883	1,113,555
FUND BALANCE, END OF THE YEAR		<u>\$ 1,187,883</u>	<u>\$ 1,113,555</u>	<u>\$ 881,573</u>

**ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2018 BUDGET**



ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2018 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.

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420324	\$ -	\$ 147,000	\$ -
Federal Reimbursement	420410	119,458	-	-
Fed Reimb-HMGP	420480	6,327	-	-
State Grants	430325	-	122,074	922,074
Reimbursement-FEMA	430442	191,024	185,041	-
Rents and Leases	440342	105,011	77,000	77,000
Fees, Charges, etc.	440356	531	-	-
Interest Income on Loan Receivable	460343	36,000	-	-
Refunds	480200	88	-	-
Reimbursement-W & S Repairs	480312	9,563	71,400	-
Insurance Proceeds	480316	8,049	4,900	5,000
Other Revenues	480371	23,157	2,500	-
Misc. Revenue	480425	50,711	-	10,000
Miscellaneous Revenue - Prior Year	480426	21,516	-	-
Water fees	490378	5,872,498	5,977,575	5,978,000
Sewer Fees	490379	6,196,320	6,366,309	6,367,000
Safe Drinking Water Fee-DHH	490380	-	198,000	198,000
Installation Fees	490384	11,250	11,000	15,000
Sewer Inspection Fees	490388	2,050	1,000	1,000
Total REVENUES		12,653,553	13,163,799	13,573,074
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	299,743	363,143	340,000
Medicare	505445	180,837	-	-
Salaries:				
Plant Manager Water/ Sewer				77,648
Plant Manager W&S				77,148
Manager W&S				76,575
Superintendent-W&S				76,021
Superintendent W&S				61,050
Assistant Superintendent I/E				42,458
W&S Foreman				52,275
W&S Foreman				42,401
W&S Foreman				46,635
Supervisor				58,159
Staff Engineer				42,458
Staff Engineer				42,458
Chief Plant Operator				53,837
Chief Plant Operator				53,837
Plant Operator IV				35,011
Plant Operator IV				49,452

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

	2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
PERSONNEL EXPENDITURES (continued)			
Salaries:			
Plant Operator IV			\$ 36,218
Plant Operator IV			33,804
Plant Operator IV			34,407
Plant Operator IV			41,194
Plant Operator IV			46,072
Plant Operator IV			43,881
Plant Operator II			30,059
Plant Operator II			29,040
Plant Operator I			26,356
Lift Station Supv./Electrician			39,840
Electrician			41,037
Electrician			41,037
Journeyman Electrician			25,363
Chemist I			42,458
Lab Technician II			37,091
Camera Truck/Operator			26,356
Administrative Supv.			45,934
Administrative Assistant II			55,708
Utilities Finance Officer			55,056
Accounting Clerk III			32,606
Accounting Clerk II			30,055
Accounting Clerk II			28,668
Accounting Clerk II			26,819
Accounting Clerk II			28,668
Accounting Clerk I			25,363
Accounting Clerk I			25,363
Case Manager			39,709
Meter Reader Supervisor			34,407
Meter Reader III			36,063
Meter Reader III			32,224
Meter Reader I			38,409
Meter Reader I			26,356
Meter Reader I			26,356
Maintenance Supv.			39,775
Maintenance Supv.			50,149
Crewman II			34,662
Crewman I			25,363
Crewman I			25,363
Crewman I			25,363
Crewman I			25,363
Crewman I			25,363
Crewman I			25,363
Crewman I			25,363

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
PERSONNEL EXPENDITURES (continued)				
Salaries:				
Crewman I				\$ 25,363
Crewman I				25,363
Crewman I				25,363
Equipment Operator II				26,356
Equipment Operator II				25,363
Equipment Operator I				27,448
Equip Oper II				36,570
Equip Oper I				24,918
Equipment Operator I				26,356
Equipment Operator I				25,808
Laborer				24,362
Laborer I				24,362
Merit				8,264
Salaries Total	505456	2,283,549	2,730,741	2,677,423
Salaries - OT	505460	111,224	125,000	125,000
Taxes - Payroll	505466	31,767	42,000	40,000
Insurance-Hospital & Life	520434	385,807	439,600	450,000
Insurance-Work.Comp.	520435	224,690	224,690	213,395
Insurance Retirees Health & Life	520438	119,381	175,000	175,000
Total PERSONNEL EXPENDITURES		3,636,998	4,100,174	4,020,818
OPERATING EXPENDITURES				
Fees-Vehicle Licenses/Tags	500460	1,318	400	400
Testing Fees/Supplies	500462	51,793	144,833	-
Water Treatment - Testing Fees/Supplies	542002	-	-	50,000
Wastewater Treatment - Testing Fees/Supplies	542003	-	-	40,000
LA State Fees	500470	65,904	218,869	210,000
Bad Debt Expense	500499	125,925	-	-
Supplies-Janitorial	510120	3,276	3,500	3,500
Advertising	510401	665	650	650
Dues & Subscriptions	510427	504	1,500	1,500
Recording Fees	510459	1,565	1,100	1,100
Stationary & Office Supplies	510460	11,714	4,858	5,000
Supplies-Operating	510461	61,906	62,000	62,000
Postage	510463	102,454	100,000	100,000
Chemicals	510464	339,927	400,000	500,000
Fees & Charges	510471	18,148	5,500	5,500
Billing Office Supplies	510472	12,707	20,000	20,000
Shipping Handling, & Installation	511463	-	500	500
Small Tools & Equipment	515460	49,250	18,000	18,000
Uniforms	515478	24,617	27,655	28,000
Auto Insurance	520401	87,226	87,226	88,000
General Liability Insurance	520402	173,956	173,956	188,623
Ins-Computer Equip/Systems	520427	3,520	4,200	4,200

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Insurance-Property	520428	\$ 298,880	\$ 360,000	\$ 300,000
Insurance-Water Towers	520430	32,239	38,500	35,000
Insurance-Flood	520431	32,771	43,100	40,000
Utilities - Natural Gas	525428	1,406	23,000	23,000
Utilities - Electric	525429	926,498	1,315,000	1,315,000
Telephone Svcs	525469	46,035	43,000	43,000
Cell Phone	525471	24,814	38,000	38,000
Diesel	530402	29,879	45,000	45,000
Gasoline	530403	36,330	45,000	45,000
R & M Vehicles	530440	28,660	41,900	42,000
R & M Machinery & Equipment	530441	34,692	55,000	180,000
Rent - Equipment	530451	59,543	40,000	40,000
R & M - Bldg & Facilities	530453	17,902	60,000	60,000
R & M-Water & Sewer Point Repair	530454	334,186	548,500	650,000
Rentals/Leases	530456	3,300	4,000	4,000
R & M Bldg - HVAC	530458	38,436	38,950	39,549
R & M Roads	530545	25,478	-	-
Prof. Svcs-Tech. Support/Data Print	531007	1,169	4,000	4,000
Professional Services - Software Support	531009	105,563	27,500	60,000
Professional Service - Storage	535315	4,173	4,800	4,800
Professional Services-Legal	535446	-	3,500	3,500
Professional Service	535448	168,312	89,358	90,000
Fire Alarm Monitoring	535459	3,306	6,500	6,500
Professional Services-Inspections	536425	1,163	-	-
Prof Svcs- Appraisals	536475	400	-	-
Lawsuit Settlement Cost	540418	5,500	-	-
Professional Services-Employee Physicals	540475	55	300	1,800
Travel, Training, & Etc.	545472	5,986	8,000	20,000
Intergovernmental Expenditures	550444	-	618,542	657,841
Depreciation Expense	550494	6,563,710	-	-
Contract Collections	555415	115,265	150,000	130,000
Computer Equipment	560104	4,765	8,269	8,500
Computer Software	560105	-	253,967	-
Furniture & Fixtures	560107	17,272	5,498	5,500
Small Equipment	560114	29,113	64,500	16,500
Water & Sewer Repairs	560119	32,691	-	-
Water & Sewer Point Repairs	560120	3,786	-	-
Computer Equipment-Capital Outlay	570350	-	82,889	85,000
Computer Software-Capital Outlay	570351	-	700,000	600,000
Heavy Equipment-Capital Outlay	570460	-	95,110	110,000
Vehicles-Capital Outlay	570470	-	60,000	60,000
Small Equipment	570480	-	-	121,000
Construction In Progress-Capital Outlay	570493	-	122,074	1,225,000
Pump Station Rehab/Repairs	570841	-	357,848	500,000

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

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
OPERATING EXPENDITURES (continued)				
Road Repairs/Replacements	570851	\$ -	\$ 173,500	\$ 175,000
Loss os Sale of Asset	580000	118,181	-	-
Total OPERATING EXPENDITURES		10,287,834	6,849,852	8,111,463
Total EXPENDITURES		13,924,832	10,950,026	12,132,281
OTHER FINANCING SOURCES				
Transfer from CDBG - Disaster Recovery	499160	73,914	-	-
Transfer from Hazard Mitigation	499170	3,730,082	-	-
Transfer from State & Federal Grants	499190	715	-	-
Transfer from Capital Projects - W&S	499457	50,202	-	-
Transfer From Hurricane Katrina	499829	2,355,691	-	-
Total OTHER FINANCING SOURCES		6,210,604	-	-
OTHER FINANCING USES				
Transfer to General fund	599001	1,750,000	-	-
Transfer to Community Development	599060	-	-	14,146
Transfer to Public Works	599062	103,340	52,447	54,844
Transfer to Capital Projects	599157	1,288,353	-	-
Transfer to 2012 Sales Tax Refund Bond	599212	671,357	825,994	-
Transfer to W/S Self Insurance	599375	442,048	-	-
Transfer to W&S Reserve Fund 433	599433	-	819,500	1,552,651
Transfer to Capital Projects - W&S	599457	-	1,200,000	-
Total OTHER FINANCING USES		4,255,098	2,897,941	1,621,641
NET EFFECT ON FUND BALANCE		684,227	(684,168)	(180,848)
FUND BALANCE, BEGINNING OF THE YEAR		219,085,855	219,770,082	219,085,914
FUND BALANCE, END OF THE YEAR		<u>\$ 219,770,082</u>	<u>\$ 219,085,914</u>	<u>\$ 218,905,066</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
401 - W & S \$50M BOND FUND
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	460341	\$ 413	\$ 500	\$ -
Total REVENUES		413	500	-
OTHER FINANCING USES				
Transfer to Capital Projects	599157	-	968,935	-
Total OTHER FINANCING USES		-	968,935	-
NET EFFECT ON FUND BALANCE		413	(968,435)	-
FUND BALANCE, BEGINNING OF THE YEAR		240,133	240,546	(727,889)
FUND BALANCE, END OF THE YEAR		<u>\$ 240,546</u>	<u>\$ (727,889)</u>	<u>\$ (727,889)</u>

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

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Sales Tax	400304	\$ 3,407,859	\$ 3,666,667	\$ 4,166,667
Sales Tax Audit Revenue	400309	189,000	-	-
Interest - Other	460356	58	-	-
Total REVENUES		<u>3,596,917</u>	<u>3,666,667</u>	<u>4,166,667</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	500405	280,595	293,333	333,333
Audit Collection Fee	500420	15,120	-	-
Total EXPENDITURES		<u>295,715</u>	<u>293,333</u>	<u>333,333</u>
OTHER FINANCING USES				
Transfer to 2012 Sales Tax Refund Bond	599212	2,414,209	2,300,981	3,113,775
Transfer to 2004 Sales Tax Debt Service (50 M Bd)	599430	66,875	65,825	68,450
Transfer to W&S Debt Svc Fund 432	599432	816,447	818,852	825,528
Total OTHER FINANCING USES		<u>3,297,531</u>	<u>3,185,658</u>	<u>4,007,753</u>
NET EFFECT ON FUND BALANCE		3,671	187,676	(174,419)
FUND BALANCE, BEGINNING OF THE YEAR		666,888	670,559	858,235
FUND BALANCE, END OF THE YEAR		<u>\$ 670,559</u>	<u>\$ 858,235</u>	<u>\$ 683,816</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
430 - 50M BOND/2004 SALES TAX DEBT SERVICES
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	460341	\$ 12	\$ -	\$ -
Misc. Revenue	480425	119,517	-	-
Total REVENUES		<u>119,529</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	-	45,000	50,000
Bond Interest Expense	565492	22,625	20,375	18,000
Service Fees- Bonds	565498	-	450	450
Total OPERATING EXPENDITURES		<u>22,625</u>	<u>65,825</u>	<u>68,450</u>
OTHER FINANCING SOURCES				
Transfer From 2008 S/T Ref Bonds Fund 429	499429	66,875	65,825	68,450
Total OTHER FINANCING SOURCES		<u>66,875</u>	<u>65,825</u>	<u>68,450</u>
NET EFFECT ON FUND BALANCE		163,779	-	-
FUND BALANCE, BEGINNING OF THE YEAR		(607,618)	(443,839)	(443,839)
FUND BALANCE, END OF THE YEAR		<u>\$ (443,839)</u>	<u>\$ (443,839)</u>	<u>\$ (443,839)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
432 - W&S 1999/2008 Refinanced ST Debt Svc
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Misc. Revenue	480425	\$ 10,428	\$ -	\$ -
Total REVENUES		10,428	-	-
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	-	730,000	765,000
Bond Interest Expense	565492	116,012	88,852	60,528
Total OPERATING EXPENDITURES		116,012	818,852	825,528
OTHER FINANCING SOURCES				
Transfer From 2008 S/T Ref Bonds Fund 429	499429	816,447	818,852	825,528
Total OTHER FINANCING SOURCES		816,447	818,852	825,528
NET EFFECT ON FUND BALANCE		710,863	-	-
FUND BALANCE, BEGINNING OF THE YEAR		(2,927,228)	(2,216,365)	(2,216,365)
FUND BALANCE, END OF THE YEAR		<u>\$ (2,216,365)</u>	<u>\$ (2,216,365)</u>	<u>\$ (2,216,365)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
433 - Water & Sewer Loans Debt Service
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
Interest - Invest.	460341	\$ 177	\$ -	\$ -
Total REVENUES		<u>177</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	565490	-	775,000	819,000
Bond Interest Expense	565492	-	44,500	733,651
Total OPERATING EXPENDITURES		<u>-</u>	<u>819,500</u>	<u>1,552,651</u>
OTHER FINANCING SOURCES				
Transfer From W & S	499400	-	819,500	1,552,651
Total OTHER FINANCING SOURCES		<u>-</u>	<u>819,500</u>	<u>1,552,651</u>
NET EFFECT ON FUND BALANCE		177	-	-
FUND BALANCE, BEGINNING OF THE YEAR		(2,927,228)	(2,927,051)	(2,927,051)
FUND BALANCE, END OF THE YEAR		<u>\$ (2,927,051)</u>	<u>\$ (2,927,051)</u>	<u>\$ (2,927,051)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
457 - Capital Projects Fund - Water & Sewer
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
REVENUES				
OPERATING REVENUES				
State Grants - Water Loan	430325	\$ 135,317	\$ -	\$ 9,324,137
State Grants - Sewer Loan	430325	-	-	800,000
Loan Forgiveness	460388	1,018,169	-	-
Total REVENUES		<u>1,153,486</u>	<u>-</u>	<u>10,124,137</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	505456	73,277	88,494	10,000
Total PERSONNEL EXPENDITURES		<u>73,277</u>	<u>88,494</u>	<u>10,000</u>
OPERATING EXPENDITURES				
Interest Expense	500439	50,012	88,878	10,000
Administrative Fees	500475	12,107	21,355	25,000
Advertising	510401	837	200	1,000
Recording Fees	510459	3,418	4,009	5,200
Professional Service	535448	-	697,631	-
Construction In Progress-Capital Outlay	570493	-	15,328,180	10,072,937
Total OPERATING EXPENDITURES		<u>66,374</u>	<u>16,140,253</u>	<u>10,114,137</u>
Total EXPENDITURES		<u>139,651</u>	<u>16,228,747</u>	<u>10,124,137</u>
OTHER FINANCING SOURCES				
Transfer From Fund 400	499400	-	1,200,000	-
Total OTHER FINANCING SOURCES		<u>-</u>	<u>1,200,000</u>	<u>-</u>
OTHER FINANCING USES				
Transfer to Public Works	599062	-	29,483	-
Total OTHER FINANCING USES		<u>-</u>	<u>29,483</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		1,013,835	(15,058,230)	-
FUND BALANCE, BEGINNING OF THE YEAR		(39,010)	974,825	(14,083,405)
FUND BALANCE, END OF THE YEAR		<u>\$ 974,825</u>	<u>\$ (14,083,405)</u>	<u>\$ (14,083,405)</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Proposed Budget
REVENUES				
OPERATING REVENUES				
Concession Sales - Ballroom	440325	\$ 34	\$ 5,000	\$ 1,000
Concession Sales - Auditorium	440326	42,781	75,000	75,000
Sales - Food/Drink Package	440327	37,987	50,000	25,000
Concession Sales - Over/Under Differences	440338	-	-	-
Facility Rental - Building Rental	440339	170,822	295,437	300,000
Cleaning Fee Collected	440344	16,750	25,000	25,000
Security Charges Collected	440345	16,800	25,000	25,000
Alcohol Sales (Ballroom)	440371	4,371	1,500	1,000
Alcohol Sales (Auditorium)	440372	11,417	13,000	20,000
Reimbursement	480310	1,915	-	-
Insurance Settlement	480326	36,864	-	-
Misc. Revenue	480425	17,085	-	-
Miscellaneous Revenue - Prior Year	480426	1,107	-	-
Total REVENUES		357,933	489,937	472,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Pension Costs	505444	12,828	14,000	13,000
Salaries:				
Special Events Manager				76,648
Facilities Manager II / Civic Center				36,218
Clerical Specialist - PT				16,848
Salaries Totals	505456	139,117	183,232	129,714
Taxes - Payroll	505466	4,510	4,700	3,300
Insurance-Hospital & Life	520434	12,068	12,140	12,140
Insurance-Work.Comp.	520435	2,495	2,495	1,802
Total PERSONNEL EXPENDITURES		171,018	216,567	159,956
OPERATING EXPENDITURES				
Taxes & Lic. Other	500463	1,333	500	500
Supplies-Janitorial	510120	2,630	2,500	2,500
Concession Product - Food/Drink	510160	23,086	36,000	40,000
Concession Supplies	510161	1,040	3,000	5,000
Spoilage	510162	464	-	-
Alcohol Expense	510164	1,176	5,000	7,500
Advertising	510401	260	500	500
Stationary & Office Supplies	510460	697	934	750
Supplies-Operating	510461	1,111	4,000	3,500
Fees & Charges	510471	77	250	250
Uniforms	515478	-	66	-
General Liability Insurance	520402	10,064	8,570	216
Insurance-Property	520428	37,605	-	-
Insurance-Flood	520431	1,259	-	-
Utilities - Water	525427	1,207	2,200	2,000

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities (continued)
(In Whole Numbers)

		<u>2016 Actuals</u>	<u>2017 Adopted Budget</u>	<u>2018 Proposed Budget</u>
OPERATING EXPENDITURES (continued)				
Utilities - Natural Gas	525428	\$ 17,147	\$ 20,000	\$ 15,000
Utilities - Electric	525429	126,616	138,000	135,000
Pest Control Expense	525455	1,750	-	-
Telephone Svcs	525469	14,550	16,000	10,000
Cell Phone	525471	960	1,150	1,000
Linen & Laundry Expense	525741	5,670	6,000	6,000
R & M Machinery & Equipment	530441	4,520	2,000	2,500
R & M - Bldg & Facilities	530453	918	1,501	5,000
Professional Service	535448	9,570	14,000	12,000
Security service	535458	17,655	22,000	19,500
Professional Services-Waste Removal/Disposal	536451	3,042	24,000	3,200
Travel, Training, & Etc.	545472	-	500	1,000
Miscellaneous Expense	550442	1,166	-	-
Miscellaneous Expense - Prior Year	550443	-	2,140	-
Intergovernmental Expenditures	550444	-	18,519	37,186
Small Equipment	560114	-	1,000	1,600
Total OPERATING EXPENDITURES		<u>285,573</u>	<u>330,330</u>	<u>311,702</u>
Total EXPENDITURES		<u>456,591</u>	<u>546,897</u>	<u>471,658</u>
NET EFFECT ON FUND BALANCE		(98,658)	(56,960)	342
FUND BALANCE, BEGINNING OF THE YEAR		-	(98,658)	(155,618)
FUND BALANCE, END OF THE YEAR		<u>\$ (98,658)</u>	<u>\$ (155,618)</u>	<u>\$ (155,276)</u>

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2018 - 2022 Budget



**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 060 - COMMUNITY DEVELOPMENT**

Project	Description	Funding Source	Amount	Competition Year
2018				
Bluebird Park Redevelopment	ADA accessible neighborhood park and playground	LLT & Local	\$ 550,000	2018
Heights Park	Trailhead for the forty arpent trail, neighborhood park and playground	LLT	300,000	2018
			<u>\$ 850,000</u>	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 062 - PUBLIC WORKS**

Project	Description	Funding Source	Amount	Competition Year
2018				
Palmissano Bike Trail	Multi-use pedestrian and bike path	CY PressGrant	\$ 77,350	2018
			<u><u>\$ 77,350</u></u>	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 160 - CDBG**

Project	Description	Funding Source	Amount	Competition Year
2018				
Old Arabi Phase II	Rehabilitation of streets and adding lighting and landscaping	CDBG	\$ 1,900,000	2018
Harbor of Refuge	Clearing debris and abandoned vessels from Violet Canal	CDBG	15,000	2018
Val Reiss	Adding basketball & volleyball courts, equipment & flooring @ Val	CDBG	430,000	2018
	Reiss Multipurpose Building			
			<u>\$ 2,345,000</u>	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 170 - HMGP**

Project	Description	Funding Source	Amount	Competition Year
2018				
Safe Rooms	Safe Rooms @ LBBLD Pump Station 1 and 7	HMGP	\$ 832,300	2018
Clear Well/Raw Water	Cleaning and relining of the Raw Water Intake Pipe	HMGP	2,068,175	2018
LBBLD Pump Engines	Remove and replace 4 engines @ 2 LBBLD Pump Stations	HMGP	1,168,611	2018
Violet	Upgrade Pump Stations and Force Mains in the Violet area	HMGP	45,169	2018
	Installing new pumps and clarifiers at Drave Pump Station and			
Dravo	Munster Wastewater Treatment Plant	HMGP	1,926,461	2018
Elevations	Elevating resident homes	HMGP	1,289,508	2018
Congressman Hebert, Creely & Bluebird Canals	Drainage improvements	HMGP/Local	2,149,812	2019
			\$ 9,480,036	
2019				
Congressman Hebert, Creely & Bluebird Canals	Drainage improvements	HMGP/Local	\$ 2,030,188	2019
			\$ 2,030,188	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 190 - 5255 - COASTAL DEPARTMENT**

Project	Description	Funding Source	Amount	Competition Year
2018				
Bayou Terre Aux Bouefs Ridge	Design ongoing and will be complete in 2018 (no construction funds secured)	Local	\$ 343,784	2018
LDWF Oyster Project	LDWF grant executed. Project could start in late-2017.	LDWF	3,700,000	2018
Delacroix Fishing Complex (Phases 2 and 3)	Phase 1 completed in 2017. Phases 2 and 3 will be completed in 2018.	Local	800,000	2018
Long Distance Sediment Pipeline	Study/preliminary design may begin in 2018 (no construction funds secured)	Local	500,000	2018
Marine Debris Removal Program (Phase 2)	Phase 1 will be completed in 2017. Phase 2 pending design/permitting.	Local	100,000	2018
Navigational Aids Program (Phase 2)	Phase 1 completed in 2016. Phase 2 pending design/permitting.	Local	20,000	2018
Black Mangrove Planting Program (Year 2)	Ongoing program fully funded in 2018. Future funding pending.	Federal	15,000	2018
Cypress Tree Planting Program (Year 2)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2018
Crab Trap Rodeo (Year 2)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2018
			\$ 5,480,784	
2019				
Marine Debris Removal Program (Phase 3)	Phase 3 pending design/permitting.	Local	\$ 100,000	2019
Navigational Aids Program (Phase 3)	Phase 3 pending design/permitting.	Local	20,000	2019
Black Mangrove Planting Program (Year 3)	Will seek ongoing private financing	Donations	15,000	2019
Cypress Tree Planting Program (Year 3)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2019
Crab Trap Rodeo (Year 3)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2019
			\$ 137,000	
2020				
Marine Debris Removal Program (Phase 4)	Phase 4 pending design/permitting.	Local	\$ 100,000	2020
Navigational Aids Program (Phase 4)	Phase 4 pending design/permitting.	Local	20,000	2020
Black Mangrove Planting Program (Year 4)	Will seek ongoing private financing	Donations	15,000	2020
Cypress Tree Planting Program (Year 4)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2020
Crab Trap Rodeo (Year 4)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2020
			\$ 137,000	
2021				
Marine Debris Removal Program (Phase 5)	Phase 5 pending design/permitting.	Local	\$ 100,000	2021
Navigational Aids Program (Phase 5)	Phase 5 pending design/permitting.	Local	20,000	2021
Black Mangrove Planting Program (Year 5)	Will seek ongoing private financing	Donations	15,000	2021
Cypress Tree Planting Program (Year 5)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2021
Crab Trap Rodeo (Year 5)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2021
			\$ 137,000	
2022				
Marine Debris Removal Program (Phase 6)	Phase 6 pending design/permitting.	Local	\$ 100,000	2022
Navigational Aids Program (Phase 6)	Phase 6 pending design/permitting.	Local	20,000	2022
Black Mangrove Planting Program (Year 6)	Will seek ongoing private financing	Donations	15,000	2022
Cypress Tree Planting Program (Year 6)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2022
Crab Trap Rodeo (Year 6)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2022
			\$ 137,000	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 190 - 5256 - RESTORE**

Project	Description	Funding Source	Amount	Competition Year
2018				
Lake Lery March Creation (Phase 2)	Shovel-ready project pending RESTORE Direct and Matching Funds	RESTORE	\$ 3,000,000	2018
Paris Road Streetscape Enhancement Recreational Pier and Market (Shell Beach/Hopedale)	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	800,000	2018
	RESTORE Direct grant application will be submitted in 2018.	RESTORE	530,000	2018
	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	112,500	2019
Nunez Fisheries Workforce Devt.			<u><u>\$ 4,442,500</u></u>	
2019				
Nunez Fisheries Workforce Devt.	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	112,500	2019
			<u><u>\$ 112,500</u></u>	
2020				
Central Wetlands Bike Trail	RESTORE Direct grant application will be submitted in 2018	RESTORE	500,000	2020
			<u><u>\$ 500,000</u></u>	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 829 - FEMA**

Project	Description	Funding Source	Amount	Competition Year
2018				
Con/Span Crossings at 1. Chalona Dr @ 20 Arpent & 2. Charles Dr @ 20 Arpent	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	\$ 1,330,827	2018
St Avide St @ DeLaRonde Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	674,769	2018
Farmsite Rd @ Green Ave Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	688,116	2018
Mumphrey Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	568,573	2018
Gallo Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	531,819	2018
Golden Dr @ Intercepting Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	601,959	2018
Maureen Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	649,280	2018
Lining Equipment for Water & Sewer	Equipment to line up to a 24" pipe. Will help with drain lines and sewer lines	FEMA	194,498	2018
Missouri St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	346,171	2019
Magistrate St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	373,902	2019
E. Genie St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	397,201	2019
Waterlines Repairs Project	Chlorine Booster pump relocation from Toca to Reggio.	FEMA	1,961,868	2019
SBP Welcome Center	New building and fishing pier on Paris Road.	FEMA	1,420,032	2019
Jean Lafitte Storm Drains	Replacing existing failing lines on Jean Lafitte from JP to the 40 arpent canal	FEMA	4,022,186	2019
			\$ 13,761,201	
2019				
Missouri St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	\$ 346,171	2019
Magistrate St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	373,902	2019
E. Genie St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	397,201	2019
Waterlines Repairs Project	Chlorine Booster pump relocation from Toca to Reggio.	FEMA	1,961,868	2019
SBP Welcome Center	New building and fishing pier on Paris Road.	FEMA	1,420,032	2019
Jean Lafitte Storm Drains	Replacing existing failing lines on Jean Lafitte from JP to the 40 arpent canal	FEMA	4,022,186	2019
			\$ 8,521,360	
To Be Determined				
Drain Lines Repairs, Parish-Wide			\$ 73,511,334	TBD
Lighted Bollards for Govt Complex			104,843	TBD
Potential Donor for Lighted Bollards AP			-	TBD
Valves Replacement at LS D2-01			44,719	TBD
Large Vehicles & Equipment			500,000	TBD
			\$ 74,160,896	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 157 - GENERAL FUND CAPITAL PROJECTS - BOND**

Project	Description	Funding Source	Amount	Competition Year
2018				
Mississippi River Bike Path Phase I & II	Multi use bike and pedestrian path	Local	\$ 275,873	2018
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local	76,686	2019
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local	52,600	2022
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & RTP	177,076	2018
Master Drainage	A plan to show existing drainage capacity for a 25 year storm event	Local	300,000	2018
			\$ 882,235	
2019				
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local	\$ 261,435	2019
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local	27,040	2022
			\$ 288,475	
2020				
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local	\$ 17,640	2022
			\$ 17,640	
2021				
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local	\$ 9,040	2022
			\$ 9,040	
2022				
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local	\$ 211,964	2022
			\$ 211,964	

ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 162 - CAPITAL PROJECT - JACKSON PAKENHAM

Project	Description	Funding Source	Amount	Competition Year
2018				
Jackson Pakenham	Complete Rehabilitation of street	LA DOTD & Local	\$ 3,706,336 <u>\$ 3,706,336</u>	2018

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 164 - GENERAL FUND CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2018				
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.	Local	\$ 125,000	2021
25 Handheld Radios Motorola APX Series	Parish employees and first responders depend on radios during any emergency	Local	75,000	2018
			\$ 200,000	
2019				
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.	Local	\$ 194,474	2021
Meraux Bike Path	Bike trail from Torres Park to the 40 Arpent Wetlands Observatory, lighting, and bridges over the lagoon.	Local & Federal	500,000	2019
			\$ 694,474	
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/Audubon institute area.	LA DOTD & Local	\$ 1,663,159	2021
			\$ 1,663,159	
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/Audubon institute area.	LA DOTD & Local	\$ 1,663,159	2021
			\$ 1,663,159	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 400 - WATER & SEWER CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2018				
Waterlines Repairs Project	Chlorine Booster pump relocation from Toca to Reggio.	LA CDBG	\$ 800,000	2018
Munis	Accounting software	Local	500,000	2019
			\$ 1,300,000	
2019				
Munis	Accounting software	Local	\$ 250,000	2019
			\$ 250,000	

**ST. BERNARD PARISH GOVERNMENT
2018 - 2022 CAPITAL IMPROVEMENT BUDGET
FUND 457 - WATER & SEWER CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2018				
2.1	Chlorine Booster pump relocation from Toca to Reggio.	Water Loan	\$ 1,374,265	2018
2.2	Old Arabi/Carolyn Park (Lebeau, Alexander, Schnell)	Water Loan	1,981,726	2019
2.3	Carolyn Park(Prosperity, Easy, Hattie, Sally, Anne, Benjamin, Rose Karl, Center)	Water Loan	1,554,203	2019
2.4	Old Arabi (Esteban, Mehle, Aycock, Center)	Water Loan	2,035,341	2019
2.5	Chalmette area(Fazzio, Culotta, Trio, Victor)	Water Loan	26,669	2019
2.6	Chalmette Vista area(Pakenham, Carmack, Carolina, Carroll, Old Hickory, East Chalmette Crl., West Claiborne Ave.)	Water Loan	1,446,657	2019
Jean Laffite Lift Station	Sewer Lift station rehab.	Sewer Loan	800,000	2018
			\$ 9,324,137	
2019				
2.2	Old Arabi/Carolyn Park (Lebeau, Alexander, Schnell)	Water Loan	\$ 191,209	2019
2.3	Carolyn Park(Prosperity, Easy, Hattie, Sally, Anne, Benjamin, Rose Karl, Center)	Water Loan	1,368,780	2019
2.4	Old Arabi (Esteban, Mehle, Aycock, Center)	Water Loan	116,651	2019
2.5	Chalmette area(Fazzio, Culotta, Trio, Victor)	Water Loan	1,671,153	2019
2.6	Chalmette Vista area(Pakenham, Carmack, Carolina, Carroll, Old Hickory, East Chalmette Crl., West Claiborne Ave.)	Water Loan	1,353,343	2019
			\$ 4,701,136	