



St. Bernard
Parish Government *Historic Past, Promising Future*

2018 Adopted Operating & Capital Budget





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ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2018 BUDGET





St. Bernard Parish Government

Guy McInnis
Parish President

October 3, 2017

To our Honorable Councilmembers and Citizens of St. Bernard Parish:

Today, we present for your consideration and approval the St. Bernard Parish Operating and Capital Budgets for the year ending December 31, 2018. This budget is the product of the intensive effort of our Administration, Directors, Managers and Parish Employees. The development of this budget involves several phases: reviewing our current financial status, deriving revenue estimates from current and projected economic indicators and trends, meeting with Directors and Managers and formulating their budget requests, executive review and evaluation, and finally, presentation to the Council for review and adoption.

The Parish's financial operations are budgeted and accounted for in a number of funds. General Fund is the principal operating fund used to account for all expenditures and revenues not required to be accounted for in other funds. The major revenue sources are ad valorem property taxes and sales taxes.

This year, we are presenting a five year Capital Outlay Budget which serves as a blueprint for the long-term physical improvements to infrastructure. The Capital budget is primarily funded through federal and local monies.

The proposed Total Operating and Capital Budget for 2018 is \$202,179,315, an increase of \$63,112,930 from the 2017 Budget primarily due to the increase in funding through FEMA and the Restore Act. We have worked hard to ensure Parish Government has the resources necessary to provide the best services to our residents while maintaining financial stability which will enable us to better serve our future generations. General Fund operations consist of \$15,915,512 of the total capital and operating budget, a decrease of \$42,235. As our Parish continues to grow, St. Bernard Parish Government must continue to serve our citizenry.

During our first couple of years in office, Parish Government has implemented policies focused on providing long-term stability and quality of life such as:

- Privatization of grass cutting and mosquito control services with a focus on a clean Parish and the upkeep of parks and medians while significantly reducing expenses to the taxpayers;
- Increased emphasis on Information Technology with a focus on cyber security;
- Significantly improved sanitation services and reduced costs through competition;
- Working closely with the St. Bernard Parish Council to develop a LED lighting change out program for all Parish owned light poles;

- Providing outstanding Fire, Animal Control, Mosquito Control, Debris Management and Emergency Medical Response;
- Implementing land use programs without flooding the market while protecting property values;
- Creating and preserving affordable housing;
- Improved parks, recreational, green spaces and public space opportunities;
- Working to create a Cultural Affairs Commission;
- Implementation of an All Hazards Procedures plan for public facilities;
- The development, implementation and management of the Employee Personnel Plan;
- Working to create a President's Arts Award Program;
- Promoting beautification and cleanliness of the Parish through the creation of a litter abatement department made possible through the savings realized from the procurement of the new municipal solid waste removal contract and sales tax revenue.

Going into 2018 and the foreseeable future, we will face several challenges. The Fire Department is currently running at a deficient. We are working with the Fire Chief and Firefighters Union to implement new operating methods to create longevity using their current funding. The Parish is currently in negotiations with the Southeast Louisiana Flood Protection Authority- East (SLFPA-E) for the take-over of the Lake Borgne Basin Levee District (LBBLD) operations. Current millage collection is 11.1 mils which generates approximately \$3.5 million annually. If an agreement is reached, the St. Bernard Parish Government would assume operations of the eight pumping stations and pump operators as well as the 55 miles of major drainage canals and the 25 mile 40 Arpent non-federal levee. SLFPA-E would continue to maintain the flood protection T-walls, and floodgates.

A number of high priority coastal activities will be implemented during the coming year. Several projects will likely be funded via the RESTORE Act in 2018, including Lake Lery Marsh Creation (Phase 2). Local coastal restoration efforts have benefitted greatly from partnerships and volunteerism. Small-scale coastal restoration projects (cypress trees, black mangroves, and derelict crab traps) will continue next year. The Coastal Division will focus on capitalizing on new funding opportunities in 2018, including Phase 2 of the Gulf of Mexico Energy Security Act (GOMESA).

The Water Division continues to move into 2018 with six waterline replacement projects throughout St. Bernard Parish. The total costs of these projects are in excess of \$11,000,000 and we anticipate completion in 2018.

As we operate throughout the year and look to 2018, we have set primary guidelines which focus on:

Governance: Ensure that resources funded by the Council are well managed and available to provide municipal services to residents and maintaining a high-performing, transparent, efficient, and effective governing system.

Community: Improve and preserve aesthetics and cleanliness throughout the Parish. Foster better communication between the Parish and residents and businesses. Enhance the quality of life by planning, administering and operating recreational and leisure activities for residents.

Transportation: Improve pedestrian infrastructure, bicycle and automobile transportation. Provide for the safe, efficient, and effective movement of motorists, pedestrians, cyclists, mass transit and commercial vehicles.

Redevelopment: Develop and support land use and development strategies and policies consistent with the Comprehensive Master Plan. Preserve our sense of community, support our changing demographics, prioritize affordable housing, and enable commercial and retail success to grow the local economy.

Tourism: Capture opportunities for economic development and advance the economic health of the Parish through active marketing that helps progress a business environment.

We appreciate the continued, cooperative relationship that the Administration and Council share and look forward to continuing our work together. The budget serves as our financial plan that sets the framework which will help guide the decisions we make throughout the year. Thank you for your consideration in approving the 2018 budget.

Sincerely,

A handwritten signature in black ink, appearing to read "Guy McInnis".

Guy McInnis
Parish President

ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2018 BUDGET

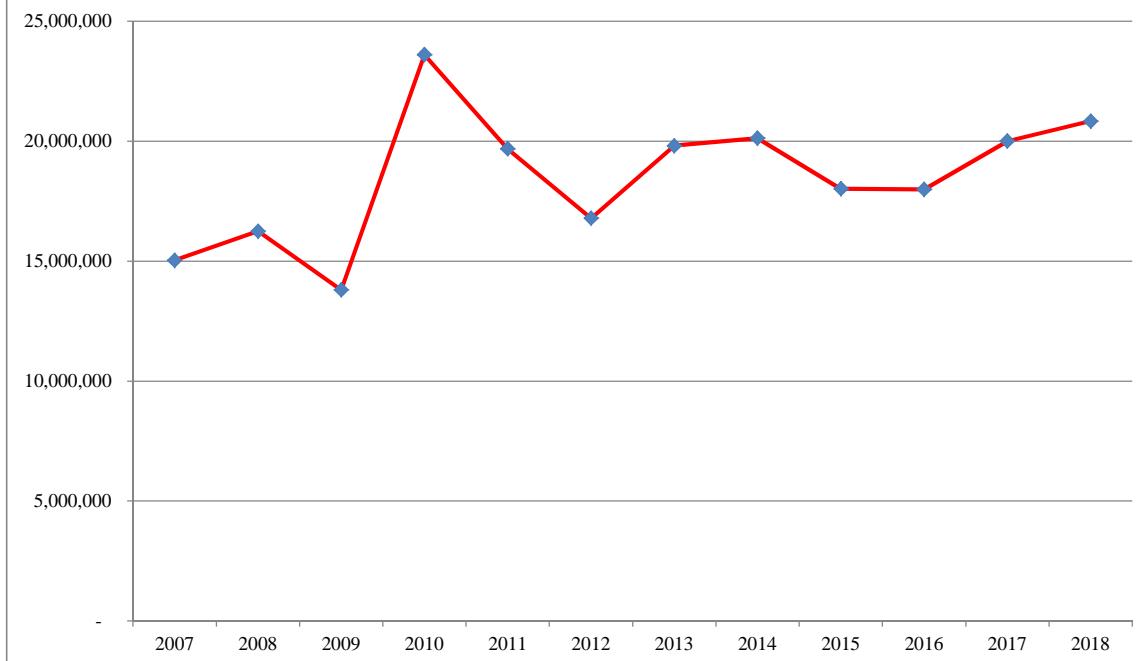




History of Sales and Use Tax Collections

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%

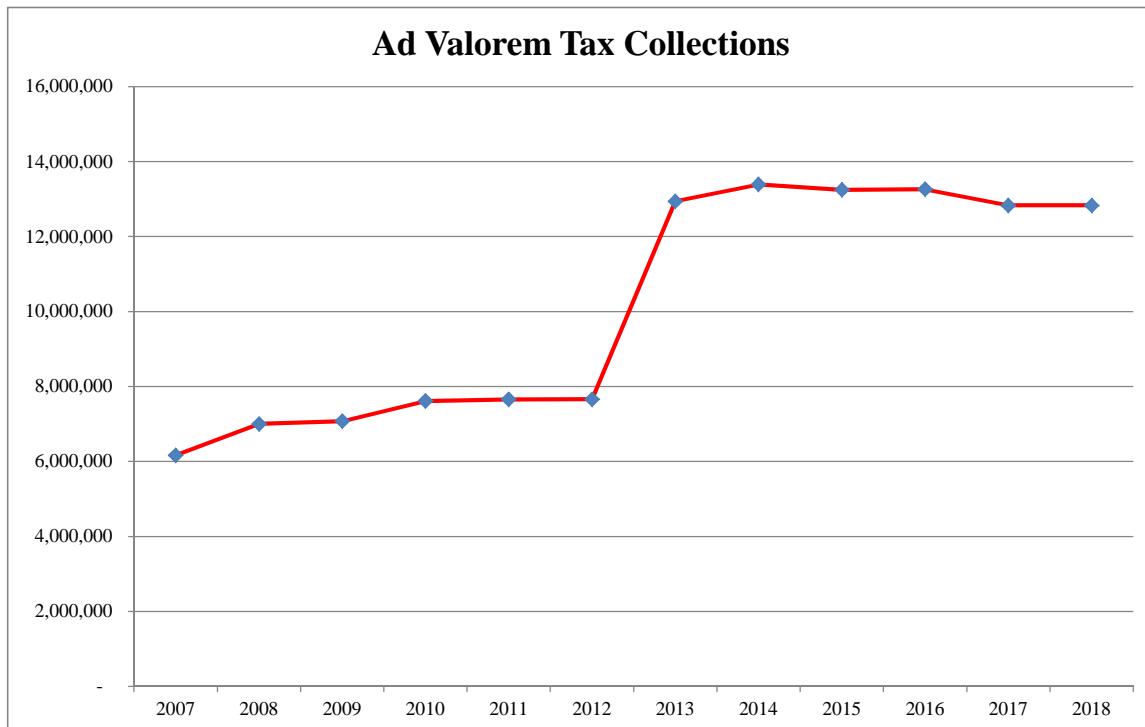
Sales & Use Tax Collections





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
		50.27

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



St. Bernard

Parish Government *Historic Past, Promising Future*

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	<u>1,593,426</u>	<u>4,904,595</u>	<u>759,068</u>	<u>8,310,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>2,498,953</u>	<u>2,209,406</u>	<u>2,209,405</u>	<u>139,933</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>19,816,780</u>	<u>16,589,454</u>	<u>14,248,693</u>	<u>8,797,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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.



St. Bernard

Parish Government *Historic Past, Promising Future*

Expenses

Governmental Activities:

	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	<u>85,228,853</u>	<u>106,111,704</u>	<u>107,761,615</u>	<u>91,514,057</u>	<u>71,910,755</u>	<u>66,279,406</u>	<u>80,381,246</u>	<u>71,659,715</u>

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	<u>11,256,388</u>	<u>12,117,262</u>	<u>11,064,543</u>	<u>10,952,591</u>	<u>10,648,890</u>	<u>11,407,738</u>	<u>23,855,858</u>	<u>15,393,241</u>

Total Primary Government Expenses

Total Primary Government Expenses	<u>\$ 96,485,241</u>	<u>\$ 118,228,966</u>	<u>\$ 118,826,158</u>	<u>\$ 102,466,648</u>	<u>\$ 82,559,645</u>	<u>\$ 77,687,144</u>	<u>\$ 104,237,104</u>	<u>\$ 87,052,956</u>
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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	<u>220,864,945</u>	<u>152,943,842</u>	<u>235,969,772</u>	<u>105,628,652</u>	<u>84,035,891</u>	<u>52,263,870</u>	<u>56,762,136</u>	<u>42,429,413</u>

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	<u>4,921,812</u>	<u>5,841,085</u>	<u>12,895,147</u>	<u>49,288,410</u>	<u>11,451,197</u>	<u>5,907,475</u>	<u>12,576,409</u>	<u>14,587,612</u>

Total Primary Government Program Revenues

Total Primary Government Program Revenues	<u>\$ 225,786,757</u>	<u>\$ 158,784,927</u>	<u>\$ 248,864,919</u>	<u>\$ 154,917,062</u>	<u>\$ 95,487,088</u>	<u>\$ 58,171,345</u>	<u>\$ 69,338,545</u>	<u>\$ 57,017,025</u>
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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	<u>\$ 129,301,516</u>	<u>\$ 40,555,961</u>	<u>\$ 130,038,761</u>	<u>\$ 52,450,414</u>	<u>\$ 12,927,443</u>	<u>\$ (19,515,799)</u>	<u>\$ (34,898,559)</u>	<u>\$ (30,035,931)</u>



St. Bernard Parish Government

Historic Past, Promising Future

General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	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:

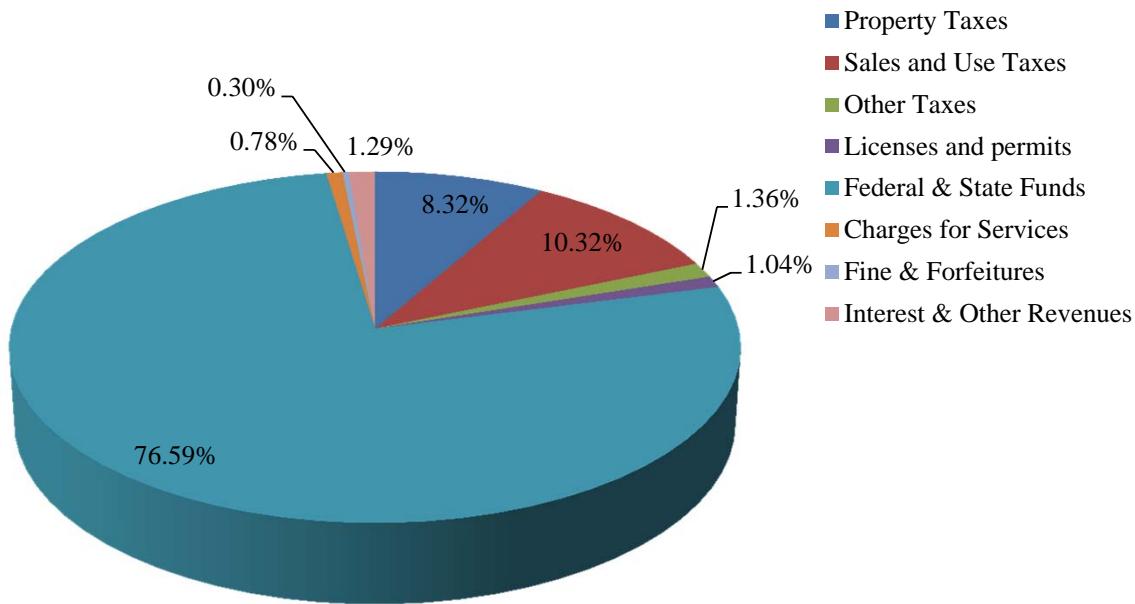
Sales taxes	2,757,908	4,591,379	3,774,778	3,338,375	3,961,184	4,024,174	3,602,185	3,596,859
Other general revenues (expenses)	213,485	123,575	357,186	(2,358,661)	330,835	262,529	203,078	275,318
Interest and investment earnings	228,247	204,672	36,706	36,852	37,106	39,188	51,670	58,245
(Loss)/Gain on Disposal 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

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

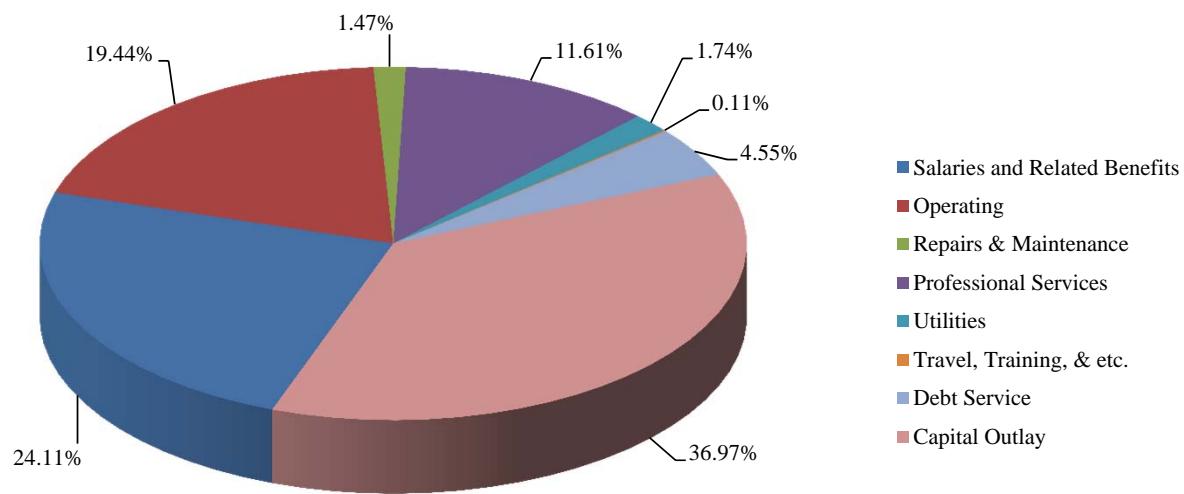


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2018 BUDGET



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

DEPARTMENT	2018 Adopted	2018 Adopted	Excess of	Sales Tax	Other Transfers,	Excess of	Fund Balance,	Fund Balance,
	Budgeted Revenues	Budgeted Expenditures	Revenues Over (Under) Expenditures			Transfers		
GENERAL FUND:								
001 General Fund	\$ 5,299,310	\$ 16,089,881	\$ (10,790,571)	\$ 3,693,156	\$ (1,146,720)	\$ (8,244,135)	\$ 10,811,483	\$ 2,567,348
005 34th Judicial Court	131,407	2,860,021	(2,728,614)	2,728,614	-	-	-	-
050 Sales Tax	12,382,400	990,592	11,391,808	(11,391,808)	-	-	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	1,150,202	(27,452)	13,306	14,146	-	-	-
060 LLT	591,995	1,808,435	(1,216,440)	-	-	(1,216,440)	3,734,854	2,518,414
Total General Fund	\$ 19,527,862	\$ 23,016,261	\$ (3,488,399)	\$ (4,839,602)	\$ (1,132,574)	\$ (9,460,575)	\$ 16,335,037	\$ 6,874,462
SPECIAL REVENUE FUNDS:								
053 Criminal Court 34th	\$ 205,000	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ 8,117	\$ 8,117
054 Fire Department	9,376,156	10,286,986	(910,830)	600,000	(280,003)	(590,833)	590,833	-
059 Council on Aging	301,545	331,545	(30,000)	30,000	-	-	256,719	256,719
061 Recreation	1,768,413	2,438,659	(670,246)	675,621	-	5,375	624,919	630,294
062 Public Works	2,500,176	4,556,043	(2,055,867)	1,901,023	154,844	-	104,920	104,920
063 Road Lighting	400,246	1,069,759	(669,513)	305,354	-	(364,159)	139,492	(224,667)
064 Sanitation	5,124,948	5,059,409	65,539	-	(975)	64,564	332,284	396,848
066 Assessor's Office	32,093	52,910	(20,817)	7,910	12,907	-	10,197	10,197
067 WIOA	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	7,022,805	117,642	-	-	117,642	255,457	373,099
079 Transit	535,000	548,229	(13,229)	-	(100,000)	(113,229)	245,650	132,421
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	9,436,238	10,696,543	(1,260,305)	281,769	1,202,674	224,138	13,379	237,517
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	\$ 143,903,794	\$ 148,766,278	\$ (4,862,484)	\$ 3,801,677	\$ 2,055,359	\$ 994,552	\$ 3,993,539	\$ 4,988,091

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

DEPARTMENT	2018 Adopted Budgeted Revenues	2018 Adopted Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
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	-	594,474	(594,474)	-	(1,125,000)	(1,719,474)	5,593,189	3,873,715
Total Capital Project Funds	\$ 3,802,013	\$ 5,200,339	\$ (1,398,326)	\$ -	\$ (1,125,000)	\$ (2,523,326)	\$ 5,007,438	\$ 2,484,112
INTERNAL SERVICE FUNDS:								
350 Self Insurance	\$ 1,379,929	\$ 1,674,982	\$ (295,053)	\$ -	\$ -	\$ (295,053)	\$ 507,903	\$ 212,850
375 W&S Self Insurance	402,018	634,000	(231,982)	-	-	(231,982)	1,113,555	881,573
Total Internal Service	\$ 1,781,947	\$ 2,308,982	\$ (527,035)	\$ -	\$ -	\$ (527,035)	\$ 1,621,458	\$ 1,094,423
BUSINESS-TYPE ACTIVITIES:								
400 Water & Sewerage Fund	\$ 13,573,074	\$ 12,192,678	\$ 1,380,396	\$ -	\$ (1,621,641)	\$ (241,245)	\$ 219,085,914	\$ 218,844,669
401 W&S 50M Bond Fund	-	-	-	-	-	-	(727,889)	(727,889)
429 SF-SW99 1/2 Cent Sales Tax Fund	4,127,467	330,197	3,797,270	-	(4,007,753)	(210,483)	858,235	647,752
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	\$ 27,824,678	\$ 25,093,641	\$ 2,731,037	\$ -	\$ (3,182,765)	\$ (451,728)	\$ 199,545,600	\$ 199,093,872
OTHER BUSINESS-TYPE ACTIVITIES:								
Events Facilities	\$ 472,000	\$ 471,658	\$ 342	\$ -	\$ -	\$ 342	\$ (155,618)	\$ (155,276)
Total Recreational Facilities	\$ 472,000	\$ 471,658	\$ 342	\$ -	\$ -	\$ 342	\$ (155,618)	\$ (155,276)
TOTAL ALL FUNDS	\$ 197,312,294	\$ 209,280,064	\$ (11,967,770)	\$ -	\$ -	\$ (11,967,770)	\$ 229,563,126	\$ 217,595,356

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)

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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	20,000
Salaries:					
Clerk of Council			86,674	86,674	-
Council Assistant /Deputy Clerk			43,264	43,264	-
Council Assistant / Clerical			40,995	40,995	-
Council			15,000	15,000	-
Councilman at Large			17,400	17,400	-
Councilman at Large			19,800	19,800	-
Council			15,000	15,000	-
Council			15,000	15,000	-
Council			15,000	15,000	-
Council			15,000	15,000	-
Merit			703		(703)
Salaries Total	505456	277,213	278,451	283,836	283,133
Taxes - Payroll	505466	10,346	11,400	11,500	11,500
Insurance-Hospital & Life	520434	33,664	44,400	47,000	47,000
Vehicle Allowance			14,400		(14,400)
Total PERSONNEL EXPENDITURES		342,803	356,001	376,736	361,633
OPERATING EXPENDITURES					
Fees- Vehicle Licenses/Tags	500460	-	20	20	20
Dues & Subscriptions	510427	7,450	7,530	7,530	7,530
Official Journal	510443	27,272	25,000	26,000	25,000
Recording Fees	510459	5,874	8,500	8,500	8,500
Stationary & Office Supplies	510460	4,666	3,980	4,000	4,000
Supplies-Operating	510461	2,611	2,500	2,500	2,500
Postage	510463	54	100	100	100
Shipping Handling, & Installation	511463	214	250	250	250
Uniforms	515478	2,886	1,500	1,000	1,000
Telephone Svcs	525469	1,728	2,600	2,800	2,800
Cell Phone	525471	5,268	6,540	6,000	6,000
Gasoline	530403	1,163	1,500	1,500	1,500
R & M Vehicles	530440	3,013	3,405		
R & M Bldgs.	530442	706			
Rent -Storage	530449	-	1,440	1,440	1,440
Rent - Equipment	530451	3,513	4,500	4,900	4,900
Rent - Building	530452	1,440			
R & M - Bldg & Facilities	530453	502			
Professional Service - Legal	535446	-	13,799,251		
Professional Service	535448	120,907	119,616	221,240	161,240
Professional Service - Accounting/Audit	536436	89,135	97,000	97,000	112,000
Election Expense	540428	30,314	30,000	30,000	30,000
Travel, Training, & Etc.	545472	1,088	10,000	10,000	10,000
Furniture & Fixtures	560107	-	15,819		
Equipment-Audio/Visual	560109	-	4,150		
Small Equipment	560114	-	1,000	2,500	2,500
Film Incentive Program	566666	-	75,000	75,000	150,000
Computer Software-Capital Outlay	570351	-	158,546		
Construction in Progress	570493	-	7,100,749		

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
Construction in Progress	570493	\$ -	\$ -	\$ -	\$ 7,100,749	\$ -
Total OPERATING EXPENDITURES		309,804	21,480,496	502,280	7,632,029	29,000
Total EXPENDITURES		652,607	21,836,497	879,016	7,993,662	13,897
OTHER FINANCING USES						
Transfer to Recreation	599061	-	100,000	-	-	-
Total OTHER FINANCING USES		-	100,000	-	-	-
NET EFFECT ON FUND BALANCE		(652,607)	(936,497)	(879,016)	(7,993,662)	(13,897)

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Rents and Leases	440342	\$ 3,714	\$ 3,500	\$ 2,000	\$ 2,000	\$ -
Cable Franchise Fee	440350	398,325	432,000	410,000	410,000	-
BellSouth Franchise Fee	440370	99,311	86,000	85,000	85,000	-
Total REVENUES		501,350	521,500	497,000	497,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	7,564	7,296	7,000	7,000	-
Salaries:						
Manager of Government Access				58,485	58,485	-
Videographer/Editor - PT				21,060	21,060	-
Salaries Total	505456	64,246	79,424	79,545	79,545	-
Taxes - Payroll	505466	1,297	2,846	2,600	2,600	-
Insurance-Hospital & Life	520434	6,034	6,064	6,064	6,064	-
Total PERSONNEL EXPENDITURES		79,141	95,630	95,209	95,209	-
OPERATING EXPENDITURES						
Dues & Subscriptions	510427	-	8,000	6,000	5,000	(1,000)
Entertainment & Prom	510429	2,155	1,500	1,500	1,500	-
Stationary & Office Supplies	510460	489	500	1,000	1,000	-
Shipping Handling, & Installation	511463	50	50	100	100	-
Telephone Svcs	525469	964	1,460	1,460	1,460	-
Cell Phone	525471	1,036	1,104	1,104	1,104	-
Gasoline	530403	106	400	200	200	-
R & M Machinery & Equipment	530441	190	1,000	2,000	2,000	-
Professional Service	535448	18,969	26,000	2,000	2,000	-
Travel, Training, & Etc.	545472	25	1,000	1,000	1,000	-
Computer Equipment	560104	1,674	2,000	2,000	2,000	-
Office Equipment-Capital Outlay	570355	12,945	-	-	-	-
Total OPERATING EXPENDITURES		38,603	43,014	18,364	17,364	(1,000)
Total EXPENDITURES		117,744	138,644	113,573	112,573	(1,000)
NET EFFECT ON FUND BALANCE		383,606	382,856	383,427	384,427	1,000

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	\$ 13,864	\$ 13,300	\$ 12,500	\$ 12,500	\$ -
Salaries:						
JP Ward A				7,200	7,200	-
JP Ward B				7,200	7,200	-
JP Ward C				7,200	7,200	-
JP Ward D				7,200	7,200	-
JP Ward E				7,200	7,200	-
JP Ward F				7,200	7,200	-
JP Ward G				7,200	7,200	-
JP Ward H				7,200	7,200	-
JP Ward I				7,200	7,200	-
JP Ward J				7,200	7,200	-
JP Ward K				7,200	7,200	-
Constable Ward A				7,200	7,200	-
Constable Ward B				7,200	7,200	-
Constable Ward C				7,200	7,200	-
Constable Ward D				7,200	7,200	-
Constable Ward E				7,200	7,200	-
Constable Ward F				7,200	7,200	-
Constable Ward G				7,200	7,200	-
Constable Ward H				7,200	7,200	-
Constable Ward I				7,200	7,200	-
Constable Ward J				7,200	7,200	-
Constable Ward K				7,200	7,200	-
Salaries Total	505456	160,753	158,400	158,400	158,400	-
Taxes - Payroll	505466	6,202	6,200	6,200	6,200	-
Insurance-Hospital & Life	520434	115,176	105,778	105,778	105,778	-
Total PERSONNEL EXPENDITURES		295,995	283,678	282,878	282,878	-
OPERATING EXPENDITURES						
Travel, Training, & Etc.	545472	6,693	11,500	11,500	10,500	(1,000)
Total OPERATING EXPENDITURES		6,693	11,500	11,500	10,500	(1,000)
Total EXPENDITURES		302,688	295,178	294,378	293,378	(1,000)
NET EFFECT ON FUND BALANCE		(302,688)	(295,178)	(294,378)	(293,378)	1,000

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

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

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

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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	37,660	- -
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	84,560.00	110,500	100,000	100,000
Salaries:					
Parish President			146,213	146,213	- -
Chief Administrator Officer			129,688	129,688	- -
Admin. Supervisor			65,786	65,786	- -
Executive Assistant			67,525	68,273	748
Administrative Assistant I			35,615	35,615	- -
Executive Assistant			58,655	58,655	- -
Fire Civil Service Clerk			6,000	6,000	- -
Administrative Asst. II to CAO			43,264	43,264	- -
Administrative Assistant II			40,472	40,472	- -
Chief Security Officer			70,914	70,914	- -
Internal Auditor			49,102	49,102	- -
Clerical Specialist			26,499	26,499	- -
Public Service Officer			46,158	46,158	- -
Compliance Officer / Investigator			76,648	76,648	- -
Community Service - PT			12,480	12,480	- -
Merit			1,405	- -	(1,405)
Salaries Total	505456	688,617	881,470	876,424	875,767
Benefits Expense	505458	884	- -	- -	- -
Taxes - Payroll	505466	8,127	12,700	13,600	13,600
Insurance-Hospital & Life	520434	60,959	67,600	80,377	80,377
Vehicle Allowance	- -	- -	28,800	- -	(28,800)
Total PERSONNEL EXPENDITURES	843,147	1,072,270	1,099,201	1,069,744	(29,457)
OPERATING EXPENDITURES					
Fees- Vehicle Licenses/Tags	500460	- 200	200	200	- -
Taxes & Lic. Other	500463	- 200	200	200	- -
Supplies-Food/Drink	510130	26 1,200	1,500	1,500	- -
Advertising	510401	- 25	- -	- -	- -
Dues & Subscriptions	510427	2,696 1,000	3,000	3,000	- -
Entertainment & Prom	510429	403 2,500	5,000	5,000	- -
Meeting & Conferences	510431	515 1,500	1,500	1,500	- -
Recording Fees	510459	270 500	500	500	- -
Stationary & Office Supplies	510460	11,042 9,000	10,000	10,000	- -
Supplies-Operating	510461	2,160 4,169	5,000	5,000	- -
Postage	510463	0 3,628	5,000	5,000	- -
Fees & Charges	510471	208 652	750	750	- -
Shipping Handling, & Installation	511463	72 100	250	250	- -
Uniforms	515478	111 -	- -	- -	- -
Insurance-Property	520428	1,708 2,400	2,400	2,400	- -
Public Servant Surety Bond	520432	- 5,385	5,000	5,000	- -
Legal Liability-Public Officials	520440	282,714 268,589	270,000	270,000	- -
Insurance - Auto Collision/Comp.	520443	4,966 7,545	- -	- -	- -
Cell Phone	525471	6,191 8,670	8,000	8,000	- -
Gasoline	530403	3,647 4,000	4,000	4,000	- -
R & M Vehicles	530440	863 3,229	5,000	3,000	(2,000)
R & M Bldgs.	530442	929 -	- -	- -	- -
Rent - Equipment	530451	3,545 6,100	6,100	6,100	- -

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)					
Prof Svcs-Software Support-EMPG	531005	\$ -	\$ 5,200	\$ -	\$ -
Professional Services- Legal	535446	-	205,000	150,000	150,000
Professional Service	535448	27,173	5,000	10,000	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	10,000
Miscellaneous Expenditure - Prior Year	550443	14,799	-	-	-
Computer Equipment	560104	-	2,293	5,000	5,000
Furniture & Fixtures	560107	22,802	6,298	-	-
Small Equipment	560114	-	2,700	5,000	(5,000)
Construction In Progress-Capital Outlay	570493	35,000	-	-	-
Total OPERATING EXPENDITURES		434,475	600,300	513,400	506,400
Total EXPENDITURES		1,277,622	1,672,570	1,612,601	1,576,144
NET EFFECT ON FUND BALANCE		(1,277,622)	(1,609,910)	(1,574,941)	(1,538,484)
					36,457

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

		2016 Actuals		2017 Adopted Budget		2018 Introduced Budget		2018 Adopted Budget		Change
EXPENDITURES										
PERSONNEL EXPENDITURES										
Pension Costs	505444	\$ 16,031		\$ 15,600		\$ 14,700		\$ 14,800		\$ 100
Salaries:										
Purchasing Agent						54,708		55,359		651
Purchasing Specialist II						38,315		38,315		-
Compliance Inspector I / Courier						34,644		35,154		510
Merit						703		-		(703)
Salaries Total	505456	123,496		124,011		128,370		128,828		458
Taxes - Payroll	505466	1,597		1,800		1,900		1,900		-
Insurance-Hospital & Life	520434	25,917		26,100		26,100		26,100		-
Total PERSONNEL EXPENDITURES		167,041		167,511		171,070		171,628		558
OPERATING EXPENDITURES										
Stationary & Office Supplies	510460	525		2,440		2,500		2,500		-
Postage	510463	399		500		500		500		-
Cell Phone	525471	1,020		800		800		800		-
Gasoline	530403	1,475		1,400		1,400		1,400		-
R & M Vehicles	530440	191		-		-		-		-
R & M Machinery & Equipment	530441	400		600		500		500		-
Rent - Equipment	530451	-		700		700		700		-
Travel, Training, & Etc.	545472	-		1,500		1,000		1,000		-
Total OPERATING EXPENDITURES		4,010		7,940		7,400		7,400		-
Total EXPENDITURES		171,051		175,451		178,470		179,028		558
NET EFFECT ON FUND BALANCE		(171,051)		(175,451)		(178,470)		(179,028)		(558)

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	450331	\$ 25,875	\$ 25,000	\$ 20,000	\$ 20,000	\$ -
Total REVENUES		25,875	25,000	20,000	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	1,000	-
Postage	510463	533	2,000	1,000	1,000	-
Cell Phone	525471	30	-	-	-	-
Professional Service	535448	23,625	27,000	27,000	27,000	-
Total OPERATING EXPENDITURES		24,848	31,000	29,000	29,000	-
Total EXPENDITURES		33,617	31,000	29,000	29,000	-
NET EFFECT ON FUND BALANCE		(7,742)	(6,000)	(9,000)	(9,000)	-

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES					
OPERATING REVENUES					
Federal Grants	420324	\$ -	\$ 3,300	\$ -	\$ -
State Reimb-LGAP	430509	8,937	-	-	-
Sign Rental	440349	2,950	2,500	1,000	1,000
Fines & Court Costs	450331	242	-	-	-
Total REVENUES		12,129	5,800	1,000	1,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	22,745	23,248	21,000	21,000
Salaries:					
IT Manager				90,672	90,672
IT Analyst				53,405	54,056
Help Desk Tech				37,289	37,289
Merit			703	-	(703)
Salaries Total	505456	175,242	178,826	182,069	182,017
Taxes - Payroll	505466	2,513	2,592	2,700	2,700
Insurance-Hospital & Life	520434	15,419	18,300	18,300	18,300
Total PERSONNEL EXPENDITURES		215,919	222,966	224,069	224,017
OPERATING EXPENDITURES					
Taxes & Lic. Other	500463	9,844	10,000	7,875	7,875
Stationary & Office Supplies	510460	729	1,154	1,154	1,154
Shipping Handling, & Installation	511463	29	500	500	500
Utilities - Electric	525429	4,708	5,200	5,200	5,200
Cell Phone	525471	3,006	2,600	2,700	2,700
Gasoline	530403	23	120	120	120
Professional Services - Software Support	531009	13,379	33,500	63,500	63,500
Professional Service - Storage	535315	36,454	37,362	37,362	37,362
Professional Service	535448	14,556	22,000	14,000	14,000
Travel, Training, & Etc.	545472	41	2,000	2,000	2,000
Computer Equipment	560104	20,098	14,300	14,300	9,300
Computer Software	560105	1,696	8,000	8,000	8,000
Office Equipment	560106	534	-	-	-
Total OPERATING EXPENDITURES		105,097	136,736	156,711	151,711
Total EXPENDITURES		321,016	359,702	380,780	375,728
NET EFFECT ON FUND BALANCE		(308,887)	(353,902)	(379,780)	(374,728)
					5,052

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	400301	\$ 836,222	\$ 854,548	\$ 854,548	\$ 854,548	\$ -
Beer Tax	400302	40,412	32,000	40,000	40,000	-
Prior Year Advalorem	400307	39,200	35,000	40,000	40,000	-
Sales Tax Audit Revue	400309	-	700,000	-	-	-
Severance Tax	400322	431,377	650,000	550,000	550,000	-
Chain Store Tax	400382	29,151	-	-	-	-
Occupational License	410313	966,804	1,100,000	1,100,000	1,100,000	-
Liquor & Beer Lic.	410314	25,867	28,000	30,000	30,000	-
Permit Fees	410372	200	-	-	-	-
Fed Revenue - PILT Program	420320	22,950	22,000	23,000	23,000	-
Federal Grants	420324	-	156,030	76,709	76,709	-
Gulf of Mexico Energy Revenue	420801	1,194	2,000	-	-	-
State Rev. Shar.	430321	12,600	12,600	13,900	13,900	-
Intergovernmental Revenues - Local	430335	-	894,731	953,843	953,843	-
Fairgrounds OTB	430390	100,005	110,000	110,000	110,000	-
Video Poker	430391	489,859	510,000	530,000	530,000	-
Reimbursement-FEMA	430442	70,096	-	-	-	-
Rents and Leases	440342	96,794	92,250	92,250	92,250	-
Copy Fees-Ord/Resolutions/Other	440351	1,011	-	-	-	-
Entergy Franchise Fee	440375	7,998	-	13,900	13,900	-
Fines & Court Costs	450331	1,334	-	-	-	-
Interest - Other	460356	2,226	2,000	2,500	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	1,000	-
Total REVENUES		5,378,607	5,402,159	4,431,650	4,431,650	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	62,311	67,002	55,000	55,000	-
Salaries:						
Director of Finance				94,340	94,340	-
Assistant Director of Finance				81,229	81,229	-
Senior Accountant I				56,916	57,655	739
Payroll Supervisor				49,497	49,497	-
Accountant I				39,775	39,775	-
Acting Accountant I				36,087	36,087	-
Grant Accountant II				52,142	52,837	695
Accounts Payable Coordinator				35,615	35,615	-
Accounting Clerk II				30,055	30,055	-
Merit				1,405	-	(1,405)
Salaries Total	505456	444,703	477,857	477,061	477,090	29
Benefits Expense	505458	1,482	-	-	-	-
Taxes - Payroll	505466	6,594	7,473	7,100	7,100	-
Insurance-Hospital & Life	520434	46,332	66,900	66,900	66,900	-
Insurance Retirees Health & Life	520438	916,573	500,000	500,000	500,000	-
Total PERSONNEL EXPENDITURES		1,477,995	1,119,232	1,106,061	1,106,090	29
OPERATING EXPENDITURES						
Ded. by Tax Collector	500405	149,393	160,000	154,000	154,000	-
Ad Valorem Pension Expense	500406	27,077	23,950	23,950	23,950	-
Interest Expense	500439	4,208	15,000	10,000	7,500	(2,500)
Dues & Subscriptions	510427	960	760	960	960	-

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)					
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	1,500	(500)
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	(2,000)
Miscellaneous Expense	550442	11,034	-	-	-
Computer Equipment	560104	-	2,500	-	-
Furniture & Fixtures	560107	524	-	-	-
Total OPERATING EXPENDITURES	253,078	306,677	284,010	279,010	(5,000)
Total EXPENDITURES	1,731,073	1,425,909	1,390,071	1,385,100	(4,971)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499050	6,869,381	2,710,208	3,664,382	3,693,156
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	3,693,156	28,774
OTHER FINANCING USES					
Transfer to Public Works	599062	310,367	-	-	-
Transfer out to Assessor's Office	599066	-	3,912	2,936	2,936
Transfer to State & Federal Grants - BP Fui	599190	145,766	2,578,666	343,784	1,143,784
Total OTHER FINANCING USES	456,133	2,582,578	346,720	1,146,720	800,000
NET EFFECT ON FUND BALANCE	12,252,830	4,103,880	6,359,241	5,592,986	(766,255)

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	\$ 12,505	\$ 11,765	\$ 11,400	\$ -
Salaries:					
Human Resource Director			66,950	66,950	-
Human Resource Assistant			30,059	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	83,094 (20,000)
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	102,458 (20,000)
Total EXPENDITURES		278,948	280,939	248,882	228,882 (20,000)
NET EFFECT ON FUND BALANCE		(278,948)	(280,939)	(248,882)	20,000

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Refunds	480200	\$ 20	\$ -	\$ -	\$ -	\$ -
Reimbursement	480310	-	145,000	145,000	145,000	-
Total REVENUES		20	145,000	145,000	145,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Supplies-Janitorial	510120	24,027	26,308	24,000	24,000	-
Advertising	510401	-	200	200	200	-
Supplies-Operating	510461	51,692	50,000	50,000	50,000	-
Supplies - Medical	510465	18,006	15,000	12,000	10,000	(2,000)
Fees & Charges	510471	-	200	200	200	-
Insurance-Property	520428	35,844	42,000	35,000	35,000	-
Insurance-Flood	520431	2,209	2,500	2,500	2,500	-
Utilities - Water	525427	52,198	62,000	62,000	62,000	-
Utilities - Natural Gas	525428	35,926	40,000	40,000	40,000	-
Utilities - Electric	525429	97,117	110,000	110,000	110,000	-
Telephone Svcs	525469	715	735	735	735	-
Cell Phone	525471	582	700	500	500	-
R & M Machinery & Equipment	530441	29,243	25,000	25,000	25,000	-
R & M Bldgs.	530442	52,777	54,321	50,000	50,000	-
R & M - Bldgs & Facilities	530453	-	1,371	-	-	-
R & M Bldg - HVAC	530458	38,436	38,950	39,550	39,550	-
Professional Service	535448	422,322	600,000	625,000	625,000	-
Court attendance	540411	33,661	35,000	35,000	35,000	-
Juvenile detention	540413	148,275	145,000	155,000	155,000	-
Record Requests-Court Cases	540441	-	2,000	2,000	2,000	-
Prisoners- Maintenance	540446	476,302	490,000	510,000	510,000	-
Buildings-Improvements	570853	11,500	50,000	50,000	50,000	-
Total EXPENDITURES		1,530,832	1,791,285	1,828,685	1,826,685	(2,000)
NET EFFECT ON FUND BALANCE		(1,530,812)	(1,646,285)	(1,683,685)	(1,681,685)	2,000

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES					
OPERATING REVENUES					
State Reimb-LGAP	430509	\$ -	\$ 103,800	\$ -	\$ -
Veterinary Services	440310	15,821	15,500	13,000	13,000
Adoption Fees	440311	15,853	13,000	15,000	15,000
Service Fee - Intake & Pick-Up	440313	5,493	6,500	5,500	5,500
Lawsuit Settlement	480330	60,000	2,000	-	-
Donations	480392	1,817	60,000	-	-
Total REVENUES		98,984	200,800	33,500	33,500
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	24,576	27,800	26,000	26,000
Salaries:					
Animal Shelter Manager				53,193	53,193
Office Manager I				28,206	28,206
Animal Control Officer				29,040	29,040
Kennel Assistant				25,363	25,363
Kennel Assistant				25,363	25,363
Kennel Assistant				25,363	25,363
Kennel Manager				37,091	37,742
Merit			703	-	651
Salaries Total	505456	196,557	219,727	224,322	224,270
Salaries - OT	505460	1,190	10,000	15,000	15,000
Taxes - Payroll	505466	3,147	3,250	3,400	3,400
Insurance-Hospital & Life	520434	27,002	30,630	30,630	30,630
Insurance-Work.Comp.	520435	31,985	31,985	21,275	21,275
Total PERSONNEL EXPENDITURES		284,457	323,392	320,627	320,575
OPERATING EXPENDITURES					
Fees- Vehicle Licenses/Tags	500460	-	80	80	80
Taxes & Lic. Other	500463	-	200	200	200
Supplies-Janitorial	510120	1,076	1,500	1,500	1,500
Stationary & Office Supplies	510460	605	1,200	1,200	1,200
Supplies-Operating	510461	37,837	42,000	40,000	40,000
Supplies-Medical	510465	-	2,000	2,000	2,000
Fees & Charges	510471	582	450	450	450
Uniforms	515478	2,204	1,700	2,300	2,300
Insurance-Property	520428	3,092	3,500	3,500	3,500
Insurance-Flood	520431	2,217	2,600	2,600	2,600
Utilities - Water	525427	2,381	1,900	2,100	2,100
Utilities - Natural Gas	525428	1,313	1,500	1,500	1,500
Utilities - Electric	525429	9,136	10,000	12,600	12,600
Telephone Svcs	525469	9,888	11,000	6,000	6,000
Cell Phone	525471	1,593	1,600	1,500	1,500
Diesel	530402	136	200	200	200
Gasoline	530403	2,536	2,750	3,200	3,200
R & M Vehicles	530440	974	2,000	2,500	1,500
R & M Machinery & Equipment	530441	-	1,500	1,500	1,500
R & M - Bldg & Facilities	530453	285	2,000	2,000	2,000
R & M Bldg - HVAC	530458	1,922	1,950	1,977	1,977
Professional Services-Inspections	536425	98	-	-	-
Professional Services-Veterinarian	536460	32,688	35,000	30,000	30,000
Travel, Training, & Etc.	545472	460	1,000	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	118,907
Total EXPENDITURES		401,956	614,822	440,534	439,482
NET EFFECT ON FUND BALANCE		(302,972)	(414,022)	(407,034)	(405,982)
					1,052

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Rents and Leases	440342	\$ 2,400	\$ 78,000	\$ 63,600	\$ 63,600	\$ -
Total REVENUES		2,400	78,000	63,600	63,600	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	37,775	45,157	41,000	41,000	-
Salaries:						
Maintenance Supervisor				51,397	51,397	-
PPM Facilities & Operations Mgr.				45,934	45,934	-
Maintenance Tech I				25,363	25,363	-
Maintenance Tech I				25,363	25,363	-
Maintenance Tech I				25,363	25,808	445
Maintenance Tech I				25,363	25,363	-
Laborer I				24,362	24,362	-
Custodian				24,362	24,362	-
Custodian				28,636	29,063	427
Custodian				24,362	24,362	-
Custodian				24,362	24,362	-
Custodian				24,362	24,362	-
Custodian: Torres Park - PT				9,048	9,048	-
Merit				1,405	-	(1,405)
Salaries Total	505456	301,941	381,519	359,682	359,149	(533)
Salaries - OT	505460	138	234	1,500	1,500	-
Taxes - Payroll	505466	4,836	8,000	5,900	5,900	-
Insurance-Hospital & Life	520434	49,930	75,000	75,000	75,000	-
Insurance-Work.Comp.	520435	534	534	534	534	-
Total PERSONNEL EXPENDITURES		395,154	510,444	483,616	483,083	(533)
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	137	-	200	200	-
Supplies-Janitorial	510120	12,450	12,500	12,500	12,500	-
Entertainment & Prom	510429	499	2,500	500	500	-
Stationary & Office Supplies	510460	507	-	500	500	-
Supplies-Operating	510461	12,617	6,200	6,000	6,000	-
Fees & Charges	510471	-	100	100	100	-
Shipping Handling, & Installation	511463	-	309	250	250	-
Uniforms	515478	7,379	4,500	6,200	6,200	-
Insurance-Property	520428	45,813	45,000	45,000	45,000	-
Insurance-Flood	520431	4,588	4,800	4,800	4,800	-
Utilities - Water	525427	6,581	5,500	5,500	5,500	-
Utilities - Natural Gas	525428	336	1,000	1,000	1,000	-
Utilities - Electric	525429	163,430	180,000	196,000	196,000	-
Telephone Svcs	525469	40,771	40,300	52,000	52,000	-
Cell Phone	525471	-	2,000	1,300	1,300	-
Diesel	530402	25	1,674	2,500	2,500	-
Gasoline	530403	4,398	5,500	5,800	5,800	-
R & M Vehicles	530440	306	2,500	2,500	1,500	(1,000)
R & M Machinery & Equipment	530441	5,089	6,500	6,500	5,000	(1,500)
R & M Bldgs.	530442	109,105	90,000	75,000	75,000	-
Rent - Equipment	530451	1,115	10,000	1,000	1,000	-
R & M Bldg - HVAC	530458	23,062	23,370	23,730	23,730	-
Generator Contract	535442	-	41,385	41,385	41,385	-
Terminate & Pest Control Contract	535443	-	23,412	23,412	23,412	-
Professional Service - Elevator	535444	-	24,000	24,000	24,000	-
Professional Service	535448	5,922	-	-	-	-
Fire Alarm Monitoring	535459	-	400	400	400	-
Professional Services-Inspections	536425	791	-	-	-	-

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)					
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	88,708	88,708
Total OPERATING EXPENDITURES		488,640	593,518	573,877	660,085
Total EXPENDITURES		883,794	1,103,962	1,057,493	1,143,168
NET EFFECT ON FUND BALANCE		(881,394)	(1,025,962)	(993,893)	(1,079,568)
					(85,675)

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

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

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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)	(25,000)

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

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

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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	78,406	117,859	131,407	131,407	-
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	161,958	166,900	165,000	165,000
Salaries:					
District Attorney			45,315	45,315	-
Assistant District Attorney			41,222	41,222	-
Assistant District Attorney			41,170	41,170	-
Assistant District Attorney			41,170	41,170	-
Assistant District Attorney			26,876	26,876	-
Assistant District Attorney			41,170	41,170	-
Assistant District Attorney			49,497	49,497	-
Assistant District Attorney			43,264	43,264	-
Assistant District Attorney			41,170	41,170	-
Assistant District Attorney - Council			88,005	88,005	-
Assistant District Attorney - Council			86,672	86,672	-
Division A / Judicial Secretary			52,282	52,282	-
Division B / Judicial Secretary			52,782	52,782	-
Division C / Judicial Secretary			52,282	52,282	-
Division D / Judicial Secretary			52,282	52,282	-
Division E / Judicial Secretary			52,782	52,782	-
Families INS Officer			49,997	49,997	-
DA Legal Sec / Civil			50,800	50,800	-
DA Legal Sec / Civil-Child Support Program			46,055	46,055	-
Clerk Specialist I			25,217	25,217	-
Clerical Specialist III			41,072	41,072	-
Clerical Specialist III			41,072	41,072	-
Clerical Specialist III			37,546	37,546	-
Secretary			54,056	54,056	-
Secretary / Trial Assistant			41,868	41,868	-
Secretary			41,868	41,868	-
Secretary			41,868	41,868	-
Secretary			41,868	41,868	-
Diversion Assistant			43,203	43,203	-
Victims Assistant			32,606	32,606	-
Victims Assistant			32,606	32,606	-
Office Manager III			55,274	55,274	-
Court Reporter			58,485	58,485	-
Court Reporter			58,985	58,985	-
Court Reporter			59,485	59,485	-
Court Reporter			59,485	59,485	-
Court Reporter			58,485	58,985	500
Court Reporter			58,485	58,485	-
Probation Off/Comm. Service PT			7,824	7,824	-
Salaries Total	505456	1,733,653	1,769,579	1,846,151	1,846,651
Taxes - Payroll	505466	23,722	26,138	27,500	27,500
Insurance-Hospital & Life	520434	234,691	238,237	246,800	246,800
Total PERSONNEL EXPENDITURES	2,154,024	2,200,854	2,285,451	2,285,951	500

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced	2018 Adopted Budget	Change
OPERATING EXPENDITURES						
Supplies-Janitorial	510120	\$ 6,146	\$ 5,138	\$ 5,200	\$ 5,200	\$ -
Advertising	510401	7,992	6,200	6,200	6,200	-
Dues & Subscriptions	510427	-	8,000	4,000	1,000	(3,000)
Legal Books/Software Support-Westlaw	510456	20,273	26,900	26,900	26,900	-
Stationary & Office Supplies	510460	4,434	19,594	5,000	5,000	-
Supplies-Operating	510461	586	2,000	2,000	2,000	-
Postage	510463	147	1,200	1,200	1,200	-
Fees & Charges	510471	-	550	550	550	-
Uniforms	515478	2,448	1,800	1,500	1,500	-
General Liability Insurance	520402	379	379	-	-	-
Insurance-Property	520428	68,163	85,300	75,000	75,000	-
Insurance-Flood	520431	11,909	16,200	15,000	15,000	-
Legal Liab-Employed Lawyers	520441	-	12,125	-	-	-
Utilities - Water	525427	3,890	4,000	4,000	4,000	-
Utilities - Natural Gas	525428	14,317	12,000	12,000	12,000	-
Utilities - Electric	525429	235,058	214,914	227,000	227,000	-
Telephone Svcs	525469	14,416	16,156	28,000	28,000	-
Cell Phone	525471	578	700	700	700	-
R & M Machinery & Equipment	530441	7,480	10,000	7,000	7,000	-
R & M Bldgs.	530442	9,663	12,000	10,000	10,000	-
Rent - Equipment	530451	11,778	15,500	15,500	15,500	-
R & M - Bldg & Facilities	530453	-	970	970	970	-
R & M Bldg - HVAC	530458	38,436	38,949	39,550	39,550	-
Professional Services - Software Support	531009	3,594	3,500	3,500	3,500	-
Professional Service	535448	-	200	200	200	-
Fire Alarm Monitoring	535459	575	1,100	1,100	1,100	-
Professional Services-Inspections	536425	209	-	-	-	-
Prof Svcs-Transcripts/Depositions	536438	5,458	10,200	6,000	6,000	-
Professional Service - Legal, Testimony	536440	941	-	-	-	-
Court attendance	540411	17,880	21,500	21,500	21,500	-
Court Filing Fees	540415	450	500	500	500	-
Court costs	540416	8,521	18,000	22,000	22,000	-
Jurors & Witnesses	540440	25,104	45,000	35,000	35,000	-
Total OPERATING EXPENDITURES		520,825	610,575	577,070	574,070	(3,000)
Total EXPENDITURES		2,674,849	2,811,429	2,862,521	2,860,021	(2,500)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499050	3,432,435	2,693,570	2,731,114	2,728,614	(2,500)
Total OTHER FINANCING SOURCES		3,432,435	2,693,570	2,731,114	2,728,614	(2,500)
NET EFFECT ON FUND BALANCE		835,992	-	-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		(835,992)	-	-	-	-
FUND BALANCE, END OF THE YEAR		\$ -	\$ -	\$ -	\$ -	\$ -

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Sales Tax	400304	\$ 10,223,578	\$ 12,100,000	\$ 12,500,000	\$ 12,382,400	\$ (117,600)
Sales Tax Audit Revenue	400309	567,000	-	-	-	-
Interest - Other	460356	175	-	-	-	-
Misc. Revenue	480425	3,537	-	-	-	-
Total REVENUES		10,794,290	12,100,000	12,500,000	12,382,400	(117,600)
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	500405	969,551	968,000	1,000,000	990,592	(9,408)
Audit Collection Fee	500420	45,360	-	-	-	-
Total EXPENDITURES		1,014,911	968,000	1,000,000	990,592	(9,408)
OTHER FINANCING USES						
Transfer to General fund	599001	6,869,381	2,710,208	3,664,382	3,693,156	28,774
Transfer to 34th Judicial Court	599005	3,432,435	2,693,570	2,731,114	2,728,614	(2,500)
Transfer to Civic Auditorium	599052	699,839	122,990	117,130	117,130	-
Transfer to Criminal Court	599053	3,162	-	-	-	-
Transfer to Fire	599054	-	670,000	670,000	600,000	(70,000)
Transfer to Council on Aging	599059	18,981	14,050	30,000	30,000	-
Transfer to Community Development	599060	683,632	-	13,424	13,306	(118)
Transfer to Recreation	599061	1,327,396	680,371	670,879	675,621	4,742
Transfer to Public Works	599062	700,533	2,167,968	1,945,772	1,901,023	(44,749)
Transfer to Road Lighting	599063	453,662	370,373	305,354	305,354	-
Transfer out to Assessor's Office	599066	38,299	7,790	7,910	7,910	-
Transfer to State & Federal Grants	599190	174,976	638,465	306,110	281,769	(24,341)
Transfer to 2012 Sales Tax Refund Bond	599212	1,150,000	1,042,325	1,037,925	1,037,925	-
Transfer to Self Insurance	599350	-	13,890	-	-	-
Total OTHER FINANCING USES		15,552,296	11,132,000	11,500,000	11,391,808	(108,192)
NET EFFECT ON FUND BALANCE		(5,772,917)	-	-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		7,344,766	1,571,849	1,571,849	1,571,849	-
FUND BALANCE, END OF THE YEAR		\$ 1,571,849	\$ 1,571,849	\$ 1,571,849	\$ 1,571,849	\$ -

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

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

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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		666,393	1,152,157	1,122,750	-
				1,122,750	-
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	59,371
GIS Manager				66,164	-
Building Official- PT				42,905	-
Vehicle for Hire Coordinator				31,724	-
Office Manager III				44,249	44,900
Case Manager				37,289	-
Case Manager				35,063	-
Planning Tech				40,517	-
Compliance Manager				49,162	49,912
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	-

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced	2018 Adopted Budget	Change
Salaries (continued):					
Planner II			\$ -	\$ -	\$ -
Merit			1,405	-	(1,405)
Salaries Total	505456	666,293	530,023	559,452	560,334
Benefits Expense	505458	1,320	-	-	-
Salaries - OT	505460	116	107	1,500	1,500
Taxes - Payroll	505466	14,529	12,000	12,000	12,000
Insurance-Hospital & Life	520434	93,939	71,000	71,000	71,000
Total PERSONNEL EXPENDITURES		858,064	682,905	702,452	703,334
OPERATING EXPENDITURES					
Fees-Vehicle Licenses/Tags	500460	97	350	100	100
Advertising	510401	2,876	2,500	3,500	3,500
Dues & Subscriptions	510427	1,285	1,250	1,200	1,200
Recording Fees	510459	6,647	18,832	7,000	7,000
Stationary & Office Supplies	510460	2,823	5,582	4,000	4,000
Supplies-Operating	510461	1,519	1,500	1,500	1,500
Postage	510463	4,119	12,000	7,000	7,000
Fees & Charges	510471	-	1,228	1,500	1,500
Shipping Handling, & Installation	511463	184	200	250	250
Cell Phone	525471	5,005	6,300	5,000	5,000
Diesel	530402	-	433	500	500
Gasoline	530403	1,427	1,500	2,500	2,500
R & M Vehicles	530440	582	5,000	2,500	1,500
R & M Machinery & Equipment	530441	-	500	2,500	2,500
Rent - Storage	530449	-	1,000	1,000	1,000
Rent - Equipment	530451	6,862	8,800	8,000	8,000
Rent - Building	530452	2,022	-	-	-
Professional Service	535448	683,739	281,350	275,000	275,000
Investigators	535449	3,600	-	-	-
Professional Services-Inspections	536425	3,250	-	-	-
Prof Svcs-Consulting	536443	-	1,350	1,500	1,500
Professiona Svcs-Contracting	536456	17,304	-	-	-
Prof Svcs-Plan Review	536459	-	5,000	4,500	4,500
Professional Service - Grass Cutting	536469	-	95,000	90,000	90,000
Prof Svcs- Appraisals	536475	30,805	-	-	-
Travel, Training, & Etc.	545472	812	3,000	1,500	1,500
Miscellaneous Expenditure - Prior Year	550443	43,669	-	-	-
Regional Planning Commission Expense	560125	27,318	27,318	27,318	27,318
Total OPERATING EXPENDITURES		845,945	479,993	447,868	446,868
Total EXPENDITURES		1,704,009	1,162,898	1,150,320	1,150,202
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499050	683,632	-	13,424	13,306
Transfer From Water & Sewer	499400	-	-	14,146	14,146
Total OTHER FINANCING SOURCES		683,632	-	27,570	27,452
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 Introduced Budget	2018 Adopted Budget	Change
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	175,000
NET EFFECT ON FUND BALANCE		- -	(180,600)	(175,000)	(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 Introduced Budget	2018 Adopted Budget	Change
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	<hr/> 952,277	<hr/> 800,000	<hr/> 591,995	<hr/> 591,995	<hr/> -
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	-	19,098	17,500	-
Salaries:					
Program Property Manager			56,177	56,177	-
CDBG Program Specialist / Planner			45,693	45,693	-
Program Property Manager			48,310	48,310	-
Salaries Total	505456	-	146,904	150,180	150,180
Taxes - Payroll	505466	-	2,131	2,200	-
Insurance-Hospital & Life	520434	-	22,115	22,115	-
Total PERSONNEL EXPENDITURES	<hr/> -	<hr/> 190,248	<hr/> 191,995	<hr/> 191,995	<hr/> -
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	-
Capital Outlay - CIP	470493	-	-	580,000	580,000
Total OPERATING EXPENDITURES	<hr/> -	<hr/> 918,840	<hr/> 861,440	<hr/> 1,441,440	<hr/> 580,000
Total EXPENDITURES	<hr/> -	<hr/> 1,109,088	<hr/> 1,053,435	<hr/> 1,633,435	<hr/> 580,000
NET EFFECT ON FUND BALANCE	952,277	(309,088)	(461,440)	(1,041,440)	(580,000)

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 administer 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)

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	400301	\$ 8,349,738	\$ 8,529,854	\$ 8,529,854	\$ 8,529,854	\$ -
Prior Year Advalorem	400307	383,614	330,000	330,000	330,000	-
Fire Permits	410325	13,815	25,000	26,000	26,000	-
Federal Grants	420324	-	486,591	-	-	-
State Appropriations	430315	824	950	1,000	1,000	-
State Rev. Shar.	430321	13,094	13,197	28,953	28,953	-
State Funds-2% Fire	430322	178,219	192,999	192,999	192,999	-
Fire Insp. Reports	440317	425	325	350	350	-
Fire Service	440347	21,867	30,000	45,000	45,000	-
Interest - Other	460356	17,459	12,000	22,000	22,000	-
Refunds	480200	1,824	-	-	-	-
Reimbursement	480310	1,897	-	-	-	-
Reimb-Workmen's Compensation	480317	123,113	35,000	200,000	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	9,376,156	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	1,431,013	1,588,000	1,567,969	1,567,969	-
Salaries	505456	4,918,515	5,124,080	4,926,889	4,926,889	-
Salaries - OT	505460	762,901	892,661	400,000	400,000	-
Taxes - Payroll	505466	79,422	87,243	75,785	75,785	-
Insurance-Hospital & Life	520434	827,630	912,676	912,676	912,676	-
Insurance-Work.Comp.	520435	838,570	838,570	856,378	856,378	-
Insurance Retirees Health & Life	520438	-	670,000	670,000	600,000	(70,000)
Total PERSONNEL EXPENDITURES		8,858,051	10,113,230	9,409,697	9,339,697	(70,000)
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	500406	271,267	238,836	255,896	255,896	-
Interest Expense	500439	19,480	12,486	15,000	15,000	-
Fees-Vehicle Licenses/Tags	500460	397	300	350	350	-
Supplies-Janitorial	510120	2,437	4,088	5,000	5,000	-
Advertising	510401	-	450	500	500	-
Dues & Subscriptions	510427	1,119	1,587	1,600	1,600	-
Stationary & Office Supplies	510460	3,288	3,480	3,500	3,500	-
Supplies-Operating	510461	7,297	12,000	8,000	8,000	-
Postage	510463	132	250	350	350	-
Supplies - Medical	510465	678	3,500	3,500	3,500	-
Fees & Charges	510471	-	150	250	250	-
Uniforms	515478	69,969	75,000	75,000	75,000	-
Auto Insurance	520401	32,705	32,705	17,978	17,978	-
Insurance-Property	520428	43,412	41,200	37,000	37,000	-
Insurance-Flood	520431	32,389	37,800	35,000	35,000	-
Utilities - Water	525427	9,841	10,700	10,000	10,000	-
Utilities - Natural Gas	525428	4,626	5,200	5,200	5,200	-
Utilities - Electric	525429	80,183	90,000	90,000	90,000	-
Telephone Svcs	525469	21,742	22,500	22,500	22,500	-
Cell Phone	525471	7,271	10,000	8,000	8,000	-
Diesel	530402	31,070	34,000	35,000	35,000	-
Gasoline	530403	17,346	21,000	21,000	21,000	-
R & M Vehicles	530440	69,318	75,000	75,000	75,000	-
R & M Machinery & Equipment	530441	10,562	19,000	20,000	20,000	-
Rent - Equipment	530451	1,370	2,300	2,000	2,000	-
R & M - Bldg & Facilities	530453	9,393	17,000	20,000	20,000	-
R & M Bldg - HVAC	530458	11,531	11,685	11,865	11,865	-
Professional Services - Software Support	531009	6,160	12,000	20,000	20,000	-

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget		Change
OPERATING EXPENDITURES (continued)							
Professional Service	535448	\$ 20,925	\$ 21,025	\$ 24,000	\$ 24,000	\$	-
Fire Alarm Monitoring	535459	4,080	5,000	5,000	5,000	5,000	-
Professional Services-Inspections	536425	4,950	4,950	5,000	5,000	5,000	-
Prof Svcs-Drug Testing	540473	1,990	2,500	3,000	3,000	3,000	-
Professional Services-Employee Physicals	540475	4,000	6,400	5,000	5,000	5,000	-
Milage	545471	-	600	800	800	800	-
Travel, Training, & Etc.	545472	24,709	28,500	35,000	35,000	35,000	-
Furniture & Fixtures	560107	5,199	6,500	-	-	-	-
Small Equipment	560114	68,636	601,479	70,000	70,000	70,000	-
Capital Outlay	570493	424,389	-	-	-	-	-
Total OPERATING EXPENDITURES		<u>1,323,861</u>	<u>1,471,171</u>	<u>947,289</u>	<u>947,289</u>	<u>-</u>	<u>-</u>
Total EXPENDITURES		<u>10,181,912</u>	<u>11,584,401</u>	<u>10,356,986</u>	<u>10,286,986</u>	<u>(70,000)</u>	
OTHER FINANCING SOURCES							
Transfer From Sales Tax Fund	499050	-	670,000	670,000	600,000	(70,000)	
Total OTHER FINANCING SOURCES		<u>-</u>	<u>670,000</u>	<u>670,000</u>	<u>600,000</u>	<u>(70,000)</u>	
OTHER FINANCING USES							
Transfer out to Assessor's Office	599066	-	8,789	8,798	8,798	8,798	-
Transfer to 2014 Fire Sinking Fund	599454	270,044	269,350	271,205	271,205	271,205	-
Total OTHER FINANCING USES		<u>270,044</u>	<u>278,139</u>	<u>280,003</u>	<u>280,003</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		<u>(1,285,199)</u>	<u>(1,536,624)</u>	<u>(590,833)</u>	<u>(590,833)</u>	<u>-</u>	<u>-</u>
FUND BALANCE, BEGINNING OF THE YEAR		<u>3,412,656</u>	<u>2,127,457</u>	<u>590,833</u>	<u>590,833</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF THE YEAR		<u>\$ 2,127,457</u>	<u>\$ 590,833</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Donations	480392	\$ -	\$ 5,000	\$ -	\$ 3,805	\$ 3,805
Total REVENUES		-	5,000	-	3,805	3,805
EXPENDITURES						
OPERATING EXPENDITURES						
Construction In Progress- Capital Outlay	570493	-	5,000	-	3,805	3,805
Total OPERATING EXPENDITURES		-	5,000	-	3,805	3,805
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
6102 - Zone 2 - Vista/ Versailles Park
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Donations	480392	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Total REVENUES		-	5,000	-	5,000	5,000
EXPENDITURES						
OPERATING EXPENDITURES						
Construction In Progress- Capital Outlay	570493	-	5,000	-	5,000	5,000
Total OPERATING EXPENDITURES		-	5,000	-	5,000	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
6103 - Zone 3 - Borgnemouth Park
(In Whole Numbers)

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES					
OPERATING REVENUES					
Donations	480392	\$ -	\$ 5,000	\$ -	\$ 5,000
Total REVENUES		-	5,000		5,000
EXPENDITURES					
OPERATING EXPENDITURES					
Construction In Progress- Capital Outlay	570493	- -	5,000	- -	5,000
Total OPERATING EXPENDITURES		-	5,000		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)

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Donations	480392	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Total REVENUES		-	5,000	-	5,000	5,000
EXPENDITURES						
OPERATING EXPENDITURES						
Construction In Progress- Capital Outlay	570493	-	5,000	-	5,000	5,000
Total OPERATING EXPENDITURES		-	5,000	-	5,000	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
6110 - Recreation Administration
(In Whole Numbers)

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	400301	\$ 657,671	\$ 672,082	\$ 672,082	\$ 672,082	\$ -
Prior Year Advalorem	400307	30,819	30,000	30,000	30,000	-
State Rev. Shar.	430321	9,930	10,000	10,961	10,961	-
Walmart Grant	430430	2,500	-	-	-	-
Reimbursement-FEMA	430442	59,443	-	-	-	-
Entrance Fees	440315	-	-	4,000	4,000	-
Concession Sales - Recreation	440321	-	171,000	25,000	25,000	-
Concession Sales - Tournaments	440322	-	275,000	300,000	300,000	-
Concession Sales - Adult Leagues	440323	-	17,000	12,000	17,000	5,000
Sales - Food/Drink Package	440327	-	2,500	-	-	-
Registration - Baseball/Softball/T-ball	440328	49,640	35,340	35,340	35,340	-
Registration - Basketball	440329	1,990	12,200	12,200	12,200	-
Registration - Cheerleading	440330	318	-	-	-	-
Registration - Football	440331	2,370	16,310	16,310	16,310	-
Registration - Soccer	440333	30,560	23,090	23,090	23,090	-
Registration - Volleyball	440334	40	1,925	1,925	1,925	-
Registration - Adult Leagues	440337	29,410	28,000	20,000	20,000	-
Facility Rental - Building Rental	440339	-	20,000	5,000	5,000	-
Facility Rental - Field Rental	440341	-	200,000	200,000	200,000	-
Rents and Leases	440342	5,584	-	6,000	6,000	-
Cleaning Fee Collected	440344	-	1,000	1,000	1,000	-
Security Charges Collected	440345	-	1,000	2,500	2,500	-
Sign Rental	440349	2,950	1,200	1,000	1,000	-
Registration Fee	440355	46,430	-	-	-	-
Alcohol Sales - USSSA	440361	-	25,000	30,000	30,000	-
Alcohol Sales - HOF/Events	440362	-	-	1,000	1,000	-
Alcohol Sales - Adult League	440363	-	8,500	6,000	6,000	-
Registration - All Stars	440373	-	8,400	8,500	8,500	-
Interest - Other	460356	1,494	1,300	1,700	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	1,430,608	5,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	70,226	52,000	49,250	49,250	-
Salaries:						
Director				78,000	78,000	-
Program Manager				61,983	61,983	-
Operations Coordinator				54,708	54,708	-
Concessions Manager				30,317	30,317	-
League Coordinator				35,615	36,218	603
Clerical Specialist I				24,362	24,362	-
Parks & Recreation Supervisor				39,959	39,959	-
Laborer				24,362	24,362	-
Laborer				24,362	24,362	-
Laborer				24,362	24,789	427
Concessions Mgr. Court House-PT				14,352	14,352	-
Park Supervisor - PT				16,848	16,848	-
Gym Supervisor - PT				16,848	16,848	-
Weekend Manager - PT				15,600	15,600	-
Concession Workers/Referees				100,000	100,000	-
Merit				1,405	-	(1,405)

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
Salaries (continued):						
Salaries Totals	505456	\$ 598,825	\$ 586,051	\$ 563,083	\$ 562,708	\$ (375)
Benefits Expense	505458	1,470	-	-	-	-
Taxes - Payroll	505466	10,253	23,000	23,000	23,000	-
Insurance-Hospital & Life	520434	88,549	65,000	65,000	65,000	-
Insurance-Work.Comp.	520435	985	985	892	892	-
Total PERSONNEL EXPENDITURES		770,308	727,036	701,225	700,850	(375)
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	500406	21,295	18,820	20,162	20,162	-
Fees-Vehicle Licenses/Tags	500460	20	50	300	300	-
Taxes & Lic. Other	500463	500	750	750	750	-
Supplies-Janitorial	510120	796	6,494	6,494	6,494	-
Concession Product - Food/Drink	510160	-	174,422	174,000	174,000	-
Concession Supplies	510161	-	12,000	12,000	12,000	-
Spoilage	510162	-	3,000	3,000	3,000	-
Alcohol Expense	510164	-	15,121	25,000	25,000	-
Advertising	510401	1,047	2,500	2,500	2,500	-
Entertainment & Prom	510429	1,000	3,500	3,500	3,500	-
Recording Fees	510459	64	-	100	100	-
Stationary & Office Supplies	510460	1,533	1,569	2,500	2,500	-
Supplies-Operating	510461	19,712	25,425	25,000	25,000	-
Postage	510463	44	500	500	500	-
Fees & Charges	510471	14,711	12,300	1,200	1,200	-
Reimb. Uniforms	515447	19,554	5,000	-	-	-
Uniforms	515478	5,298	1,000	1,000	1,000	-
Auto Insurance	520401	1,039	1,039	559	559	-
General Liability Insurance	520402	2,045	43,843	13,900	13,900	-
Insurance-Sports Accidents	520426	18,191	22,000	22,000	22,000	-
Insurance-Property	520428	-	74,200	60,000	60,000	-
Insurance-Flood	520431	25,394	26,400	26,400	26,400	-
Forfeit Fee Reimbursement	520461	75	275	500	500	-
Utilities - Water	525427	4,833	10,600	10,000	10,000	-
Utilities - Natural Gas	525428	3,444	32,000	25,000	25,000	-
Utilities - Electric	525429	93,824	255,000	255,000	255,000	-
Pest Control Expense	525455	-	3,200	3,200	3,200	-
Telephone Svcs	525469	734	16,000	10,000	10,000	-
Cell Phone	525471	3,658	3,700	5,500	5,500	-
Linen & Laundry Expense	525741	420	1,000	1,000	1,000	-
Diesel	530402	899	1,100	1,100	1,100	-
Gasoline	530403	9,485	10,000	9,000	9,000	-
R & M Vehicles	530440	2,686	6,500	6,500	6,500	-
R & M Machinery & Equipment	530441	8,952	8,000	8,000	8,000	-
R & M-Playgrounds	530443	12,804	25,427	40,000	40,000	-
R & M - Bldg & Facilities	530453	40,131	30,000	25,000	25,000	-
Rentals/Leases	530456	1,112	1,000	1,000	1,000	-
R & M Bldg - HVAC	530458	115,308	116,850	118,348	118,348	-
Professional Service	535448	21,230	21,763	24,720	24,720	-
Security Service	535458	-	6,000	4,400	4,400	-
Fire Alarm Monitoring	535459	1,340	1,800	1,800	1,800	-
Professional Services-Inspections	536425	561	-	-	-	-
Professional Services-Waste Removal/Disposa	536451	-	2,000	2,000	2,000	-
Professional Service - Grass Cutting	536469	7,588	92,000	92,000	92,000	-
Team Expense	545468	46,519	45,000	35,000	35,000	-
Trophies & Awards	545470	6,597	4,215	5,000	5,000	-
Miscellaneous Expense	550442	8,254	-	-	-	-
Computer Software	560105	516	-	-	-	-
Small Equipment	560114	-	2,816	5,000	5,000	-
Buildings-Improvements	570853	-	53,375	-	-	-

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
Construction In Progress-Capital Outlay	570493	\$ 29,993	\$ 100,000	\$ -	\$ -	\$ -
Total OPERATING EXPENDITURES		553,206	1,299,554	1,089,933	1,089,933	-
Total EXPENDITURES		1,323,514	2,026,590	1,791,158	1,790,783	(375)
OTHER FINANCING SOURCES						
Transfer From General Fund	499001	-	100,000	-	-	-
Transfer From Sales Tax Fund	499050	964,026	365,743	365,550	365,550	-
Total OTHER FINANCING SOURCES		964,026	465,743	365,550	365,550	-
NET EFFECT ON FUND BALANCE		624,919	-	-	5,375	5,375
FUND BALANCE, BEGINNING OF THE YEAR		-	624,919	624,919	624,919	-
FUND BALANCE, END OF THE YEAR		\$ 624,919	\$ 624,919	\$ 624,919	\$ 630,294	\$ 5,375

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Financial Support-LA CO OP Extension/LSU	560330	\$ 32,984	\$ 29,968	\$ 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	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>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
State Grants	430325	\$ 12,083	\$ 18,000	\$ 15,000	\$ 15,000	\$ -
Grant Revenue	430327	20,000	80,000	100,000	100,000	-
State Enterprise Funds	430378	103,330	129,968	130,000	130,000	-
Rents and Leases	440342	15,337	10,000	25,000	25,000	-
Reimbursement	480310	-	15,000	15,000	15,000	-
Reimbursement - Salaries	480314	5,687	-	-	-	-
Donations	480392	14,828	15,000	15,000	15,000	-
Total REVENUES		171,265	267,968	300,000	300,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	20,401	17,700	17,100	17,100	-
Salaries:						
Tourism Coordinator				62,525	62,525	-
Clerical Specialist II				28,033	28,478	445
Parish Historian				56,510	56,510	-
Clerical Specialist I PT				14,000	14,000	-
Merit				703	-	(703)
Salaries Totals	505456	175,056	156,209	161,771	161,513	(258)
Taxes - Payroll	505466	3,546	3,236	3,200	3,200	-
Insurance-Hospital & Life	520434	22,414	18,400	18,400	18,400	-
Total PERSONNEL EXPENDITURES		221,417	195,545	200,471	200,213	(258)
OPERATING EXPENDITURES						
Alcohol Expense	510164	-	144	144	144	-
Advertising	510401	63,731	115,000	125,000	125,000	-
Dues & Subscriptions	510427	1,800	1,900	1,900	1,900	-
Entertainment & Prom	510429	25,258	31,000	25,000	25,000	-
Meeting & Conferences	510431	251	1,000	-	-	-
Recording Fees	510459	-	74.00	74	74	-
Stationary & Office Supplies	510460	2,245	900	1,200	1,200	-
Supplies-Operating	510461	763	570	-	-	-
Postage	510463	3,487	4,116	2,500	2,500	-
General Liability Insurance	520402	1,365	-	-	-	-
Insurance-Property	520428	34,769	36,300	36,300	36,300	-
Insurance-Flood	520431	26,488	25,000	25,000	25,000	-
Utilities - Water	525427	1,827	3,500	2,500	2,500	-
Utilities - Natural Gas	525428	6,248	12,000	13,700	13,700	-
Utilities - Electric	525429	56,313	64,000	60,000	60,000	-
Telephone Svcs	525469	20,391	22,000	15,000	15,000	-
Cell Phone	525471	169	624	624	624	-
R & M Bldgs.	530442	877	1,500	-	-	-
Rent - Equipment	530451	-	2,000	1,500	1,500	-
R & M Bldg - HVAC	530458	19,218	19,475	19,775	19,775	-
Professional Service	535448	4,279	7,500	2,500	5,000	2,500
Security Service	535458	-	120	-	2,500	2,500
Fire Alarm Monitoring	535459	1,080	1,500	1,000	1,000	-
Professional Services-Inspections	536425	234	-	-	-	-
Travel, Training, & Etc.	545472	1,418	1,500	1,500	1,500	-
Computer Equipment	560104	59	-	-	-	-
Equipment-Audio/Visual	560109	3,674	-	-	-	-
Small Equipment	560114	-	720	-	-	-
Total OPERATING EXPENDITURES		275,944	352,443	335,217	340,217	5,000
Total EXPENDITURES		497,361	547,988	535,688	540,430	4,742

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499050	\$ 326,096	\$ 280,020	\$ 235,688	\$ 240,430	\$ 4,742
Total OTHER FINANCING SOURCES		<u>326,096</u>	<u>280,020</u>	<u>235,688</u>	<u>240,430</u>	<u>4,742</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>

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change					
REVENUES										
OPERATING REVENUES										
Prior Year Advalorem	400307	\$ 44,619	\$ 40,000	\$ 40,000	\$ 40,000	\$ -				
Drainage Permits	410350	-	1,000	1,000	1,000	-				
Federal Grants	420324	12,500	456,113	417,525	406,422	(11,103)				
State Rev. Shar.	430321	13,964	-	-	-	-				
Road Royalty Funds	430330	227,564	400,000	400,000	400,000	-				
Reimbursement-FEMA	430442	158,652	-	-	-	-				
Project Permits	440319	10,864	14,000	16,000	16,000	-				
Interest - Other	460356	2,298	-	2,500	2,500	-				
Miscellaneous Revenue - Prior Year	480426	204,134	-	-	-	-				
Total REVENUES		674,595	911,113	877,025	865,922	(11,103)				
EXPENDITURES										
PERSONNEL EXPENDITURES										
Pension Costs	505444	65,732	94,159	72,500	64,850	(7,650)				
Salaries:										
Director of Public Works				91,800	91,800	-				
Sr. Staff Engineer				56,926	56,926	-				
Admin. Assistant II				52,451	53,102	651				
Project Inspector				67,273	67,273	-				
Project Inspector - Vacant				66,525	55,438	(11,087)				
Project Inspector				65,786	65,786	-				
Project Inspector				65,786	66,525	739				
Project Inspector				45,934	45,934	-				
Project Inspector				45,934	45,934	-				
Clerical Specialist II				36,132	36,132	-				
Accounts Payable/Receivable Clerk				36,822	36,822	-				
Merit				1,405	-	(1,405)				
Salaries Total	505456	402,975	669,476	632,774	621,672	(11,102)				
Salaries - OT	505460	190	-	1,200	1,200	-				
Taxes - Payroll	505466	7,125	10,503	10,000	9,035	(965)				
Insurance-Hospital & Life	520434	56,233	75,000	65,000	65,000	-				
Total PERSONNEL EXPENDITURES		532,255	849,138	781,474	761,757	(19,717)				
OPERATING EXPENDITURES										
Ad Valorem Pension Expense	500406	30,100	-	-	-	-				
Fees-Vehicle Licenses/Tags	500460	80	50	250	250	-				
Supplies-Janitorial	510120	1,834	2,800	2,000	2,000	-				
Advertising	510401	668	500	500	500	-				
Dues & Subscriptions	510427	275	2,100	2,100	2,100	-				
Recording Fees	510459	179	2,000	2,000	2,000	-				
Stationary & Office Supplies	510460	3,071	3,700	3,000	3,000	-				
Supplies-Operating	510461	199	350	500	500	-				
Postage	510463	482	600	600	600	-				
Fees & Charges	510471	-	70	250	250	-				
Shipping Handling, & Installation	511463	30	150	250	250	-				
Insurance-Property	520428	15,290	17,000	15,000	15,000	-				
Insurance-Flood	520431	30,585	32,000	35,000	35,000	-				
Utilities - Water	525427	568	650	650	650	-				
Utilities - Electric	525429	20,965	20,000	20,000	20,000	-				
Telephone Svcs	525469	1,395	1,500	2,500	2,500	-				
Cell Phone	525471	4,593	5,800	6,100	6,100	-				
Diesel	530402	8,760	8,900	9,000	9,000	-				
Gasoline	530403	11,905	10,200	13,000	13,000	-				
R & M Vehicles	530440	1,766	2,993	5,000	2,500	(2,500)				
Lease-Property	530450	1,800	1,800	3,600	3,600	-				
Rent - Equipment	530451	6,228	6,700	8,000	8,000	-				
R & M - Bldg & Facilities	530453	1,632	4,000	3,500	3,500	-				

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
R & M Bldg - HVAC	530458	\$ 7,687	\$ 7,790	\$ 7,910	\$ 7,910	\$ -
Professional Service	535448	4,186	5,000	3,500	3,500	-
Fire Alarm Monitoring	535459	-	400	400	400	-
Travel, Training, & Etc.	545472	-	5,981	6,000	6,000	-
Construction In Progress-Capital Outlay	570493	300	-	-	-	-
Total OPERATING EXPENDITURES		154,578	143,034	150,610	148,110	(2,500)
Total EXPENDITURES		686,833	992,172	932,084	909,867	(22,217)
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499050	-	82,842	215	-	(215)
Transfer From Fund 400	499400	-	52,447	54,844	54,844	-
Transfer From Capital Projects - W&S	499457	-	29,483	-	-	-
Total OTHER FINANCING SOURCES		-	164,772	55,059	54,844	(215)
NET EFFECT ON FUND BALANCE		(12,238)	83,713	-	10,899	10,899
FUND BALANCE, BEGINNING OF THE YEAR		(54,797)	(67,035)	16,678	16,678	-
FUND BALANCE, END OF THE YEAR		<u>\$ (67,035)</u>	<u>\$ 16,678</u>	<u>\$ 16,678</u>	<u>\$ 27,577</u>	<u>\$ 10,899</u>

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	400301	\$ 924,202	\$ 945,781	\$ 945,781	\$ 945,781	\$ -
State Rev. Shar	430321	-	14,079	15,423	15,423	-
State Grants-Miles	430323	23,390	25,000	24,000	24,000	-
State Grants-Population	430324	467,173	460,000	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	77,350	-
Service Fee - Intake & Pick-Up	440313	800	-	-	-	-
Project Permits	440319	1,010	-	-	-	-
Grass Cutting Fees	440335	43,255	86,500	86,500	86,500	-
Interest - Other	460356	(198)	-	-	-	-
Donations	480392	-	-	-	-	-
Misc Revenues	480425	-	1,000	-	-	-
Total REVENUES		1,620,606	1,687,060	1,609,054	1,609,054	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	163,418	143,300	130,000	130,000	-
Salaries:						
Assistant Road Manager			58,464	58,464	-	
Assistant Road Manager			52,102	52,754	652	
Assistant Foreman			43,320	43,320	-	
Assistant Foreman			39,266	39,742	476	
Office Manager III			37,591	38,242	651	
Clerical Specialist II			29,813	29,813	-	
Mechanic I			31,078	31,078	-	
Lead Mechanic I			36,139	43,203	7,064	
Mechanic I			32,097	32,097	-	
Mechanic I			33,625	33,625	-	
Mechanic I			29,040	29,040	-	
Equipment Operator Foreman			68,666	68,666	-	
Equip Oper IV			47,231	47,751	520	
Equip Oper III			37,590	38,065	475	
Equip Oper III			42,845	42,845	-	
Equip Oper II			31,905	31,905	-	
Equip Oper II			28,206	28,206	-	
Equip Oper II			27,743	27,743	-	
Equip Oper I			25,363	25,363	-	
Equip Oper I			27,143	27,588	445	
Equip Oper I			25,363	25,363	-	
Equip Oper I			28,478	28,478	-	
Sign Shop Coordinator			29,040	29,040	-	
Carpenter			29,040	29,040	-	
Laborer			25,289	25,289	-	
Laborer			24,362	24,362	-	
Laborer			24,362	24,362	-	
Laborer			24,362	24,362	-	
Laborer			25,217	25,217	-	
Laborer			24,362	24,362	-	
Laborer			24,362	24,362	-	
Laborer			24,362	24,362	-	
Laborer			24,362	24,362	-	
Merit			4,918	-	(4,918)	
Salaries Totals	505456	1,237,180	1,144,640	1,121,468	1,126,833	5,365

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
PERSONNEL EXPENDITURES (continued)						
Salaries - OT	505460	\$ 36,818	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Taxes - Payroll	505466	15,915	17,000	16,800	16,800	-
Insurance-Hospital & Life	520434	225,311	198,800	206,000	206,000	-
Insurance-Work.Comp.	520435	158,292	158,292	116,608	116,608	-
Total PERSONNEL EXPENDITURES		1,836,934	1,742,032	1,670,876	1,676,241	5,365
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	500406	-	26,500	26,500	26,500	-
Fees-Vehicle Licenses/Tags	500460	443	800	800	800	-
Taxes & Lic. Other	500463	25	-	-	-	-
Supplies - Signs	510110	1,993	4,300	4,300	4,300	-
Supplies-Janitorial	510120	964	2,500	2,500	2,500	-
Advertising	510401	468	1,000	1,500	1,500	-
Recording Fees	510459	473	50	500	500	-
Stationary & Office Supplies	510460	1,643	1,600	1,500	1,500	-
Supplies-Operating	510461	18,435	15,000	15,000	15,000	-
Chemicals	510464	-	7,000	7,000	7,000	-
Fees & Charges	510471	66	-	500	500	-
Uniforms	515478	24,858	28,000	28,000	28,000	-
Auto Insurance	520401	30,271	30,271	37,639	37,639	-
General Liability Insurance	520402	218,655	218,655	189,998	189,998	-
Insurance-Property	520428	1,623	3,900	3,000	3,000	-
Insurance-Flood	520431	3,188	3,750	3,750	3,750	-
Utilities - Water	525427	2,958	3,300	3,300	3,300	-
Utilities - Electric	525429	27,646	30,000	30,000	30,000	-
Telephone Svcs	525469	15,202	16,600	12,000	12,000	-
Cell Phone	525471	4,945	6,000	6,000	6,000	-
Diesel	530402	62,989	70,000	70,000	70,000	-
Gasoline	530403	43,780	50,000	60,000	60,000	-
R & M Drainage	530413	-	300,000	300,000	300,000	-
R & M Vehicles	530440	45,204	50,000	100,000	80,000	(20,000)
R & M Machinery & Equipment	530441	84,399	75,000	100,000	80,000	(20,000)
Rent - Equipment	530451	1,870	4,400	4,400	4,400	-
R & M - Bldg & Facilities	530453	233	7,500	5,000	5,000	-
Rentals/Leases	530456	21,200	21,600	21,600	21,600	-
R & M Bldg - HVAC	530458	7,687	7,790	7,910	7,910	-
R & M Roads	530545	21,071	55,000	55,000	50,000	(5,000)
Limestone, Sand, Dirt & Gravel	530546	7,465	12,000	10,000	10,000	-
Professional Service	535448	185,343	5,000	5,000	11,000	6,000
Fire Alarm Monitoring	535459	518	360	500	500	-
Professional Services-Inspections	536425	78	-	-	-	-
Professional Svcs-Contracting	536456	124,709	160,000	160,000	160,000	-
Professional Service - Grass Cutting	536469	-	243,761	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	1,000	-
Travel, Training, & Etc.	545472	-	2,500	5,000	5,000	-
Miscellaneous Expense	550442	12,144	-	-	-	-
Small Equipment	560114	6,106	6,500	10,000	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	77,350	-
Total OPERATING EXPENDITURES		979,112	1,981,237	1,610,308	1,571,308	(39,000)
Total EXPENDITURES		2,816,046	3,723,269	3,281,184	3,247,549	(33,635)

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OTHER FINANCING SOURCES					
Transfer from General Fund	499001 \$ 310,367	\$ -	\$ -	\$ -	\$ -
Transfer From Sales Tax Fund	499050 493,315	1,716,209	1,572,130	1,527,596	(44,534)
Transfer from UMTA	499079 600,000	200,000	100,000	100,000	-
Total OTHER FINANCING SOURCES	1,403,682	1,916,209	1,672,130	1,627,596	(44,534)
NET EFFECT ON FUND BALANCE	208,242	(120,000)	-	(10,899)	(10,899)
FUND BALANCE, BEGINNING OF THE YEAR	-	208,242	88,242	88,242	-
FUND BALANCE, END OF THE YEAR	<u>\$ 208,242</u>	<u>\$ 88,242</u>	<u>\$ 88,242</u>	<u>\$ 77,343</u>	<u>\$ (10,899)</u>

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Rent	400301	\$ -	\$ 20,000	\$ 25,200	\$ 25,200	\$ -
Auction Proceeds	430334	-	15,000	-	-	-
Total REVENUES		-	35,000	25,200	25,200	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	18,954	6,170	5,710	5,710	-
Salaries:						
Mosquito Control Coordinator				49,570	49,570	-
Salaries Total	505456	146,028	49,095	49,570	49,570	-
Taxes - Payroll	505466	2,011	720	720	720	-
Insurance-Hospital & Life	520434	26,358	9,500	10,000	10,000	-
Insurance-Work.Comp.	520435	39	39	-	-	-
Total PERSONNEL EXPENDITURES		193,390	65,524	66,000	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	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	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	1,977	-
Professional Service Pilots	535437	21,867	-	-	-	-
Professional Service	535448	-	301,898	325,000	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	332,627	-
Total EXPENDITURES		365,355	403,917	398,627	398,627	-
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499050	207,218	368,917	373,427	373,427	-
Transfer From Fund 400	499400	103,340	-	-	-	-
Total OTHER FINANCING SOURCES		310,558	368,917	373,427	373,427	-
NET EFFECT ON FUND BALANCE		(54,797)	-	-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		54,797	-	-	-	-
FUND BALANCE, END OF THE YEAR		\$ -	\$ -	\$ -	\$ -	\$ -

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	400301	\$ 366,999	\$ 377,096	\$ 377,096	\$ 377,096	\$ -
Prior Year Advalorem	400307	17,326	16,000	15,500	15,500	-
State Rev. Shar.	430321	5,579	5,631	6,150	6,150	-
Interest - Other	460356	839	1,000	1,500	1,500	-
Total REVENUES		390,743	399,727	400,246	400,246	-
EXPENDITURES						
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	500406	11,977	10,600	10,600	10,600	-
Supplies-Operating	510461	11,514	30,000	10,000	10,000	-
Utilities - Electric	525429	658,814	709,500	670,000	670,000	-
R & M Street Lights	530426	6,361	15,000	10,000	10,000	-
R & M Vehicles	530440	4,570	5,000	5,000	5,000	-
Miscellaneous Expense	550442	4,657	-	-	-	-
LED Fixtures	560126	-	495,306	-	364,159	364,159
Total OPERATING EXPENDITURES		697,893	1,265,406	705,600	1,069,759	364,159
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499050	453,662	370,373	305,354	305,354	-
Total OTHER FINANCING SOURCES		453,662	370,373	305,354	305,354	-
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF THE YEAR		146,512	(495,306)	-	(364,159)	(364,159)
FUND BALANCE, END OF THE YEAR		124,127	270,639	(224,667)	139,492	364,159
		<u>\$ 270,639</u>	<u>\$ (224,667)</u>	<u>\$ (224,667)</u>	<u>(224,667)</u>	<u>-</u>

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	400301	\$ 924,125	\$ 945,781	\$ 945,781	\$ 945,781	\$ -
Sales Tax	400304	3,407,859	4,033,334	4,166,667	4,127,467	(39,200)
Prior Year Advalorem	400307	43,290	-	35,000	35,000	-
Sales Tax Audit Revenue	400309	189,000	-	-	-	-
State Rev. Shar.	430321	13,964	14,079	14,200	14,200	-
Reimbursement-FEMA	430442	618	-	-	-	-
Interest - Other	460356	2,329	-	2,500	2,500	-
Other Revenues	480371	-	205,000	-	-	-
Misc. Revenue	480425	5,378	-	-	-	-
Miscellaneous Revenue - Prior Year	480426	14,948	-	-	-	-
Total REVENUES		4,601,511	5,198,194	5,164,148	5,124,948	(39,200)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	17,048	36,000	41,000	41,200	200
Salaries:						
Supervisor				54,053	55,053	1,000
Equip Operator II / W&S				27,281	27,281	-
Equip Operator I				27,143	27,143	-
Equip Operator I				35,301	36,051	750
Laborer				24,362	24,789	427
Clerical Specialist II				25,363	25,808	445
Laborer				24,362	24,362	-
Laborer				25,217	26,217	1,000
Laborer II				24,918	24,918	-
Laborer II				24,918	24,918	-
Laborer II				24,918	24,918	-
Asst. Foreman - Litter Abatement				35,663	35,663	-
Merit				1,006	-	(1,006)
Salaries Total	505456	164,512	259,497	354,505	357,121	2,616
Salaries - OT	505460	2,122	10,000	10,000	10,000	-
Taxes - Payroll	505466	2,394	5,436	5,200	5,200	-
Insurance-Hospital & Life	520434	40,195	53,600	73,000	73,000	-
Insurance-Work.Comp.	520435	2,584	3,495	1,752	1,752	-
Total PERSONNEL EXPENDITURES		228,855	368,028	485,457	488,273	2,816
OPERATING EXPENDITURES						
Ded. by Tax Collector	500405	323,184	322,666	333,333	330,197	(3,136)
Ad Valorem Pension Expense	500406	30,100	26,500	26,500	26,500	-
Audit Collection Fee	500420	15,120	-	-	-	-
Dues & Subscriptions	510427	-	237	500	500	-
General Liability Insurance	520402	1,575	1,575	879	879	-
Insurance-Property	520428	2,737	3,400	3,000	3,000	-
Insurance-Flood	520431	1,851	2,000	2,000	2,000	-
Insurance-General & Auto	520433	-	800	-	-	-
Utilities - Water	525427	1,012	200	1,000	1,000	-
Utilities - Electric	525429	1,205	-	-	-	-
R & M Machinery & Equipment	530441	3,143	-	25,000	25,000	-
Recycling	535310	-	-	3,000	3,000	-
Professional Service	535448	-	-	-	65,000	65,000
Miscellaneous Expense	550442	10,358	-	-	-	-
Intergovernmental Expenditures	550444	-	-	184,060	184,060	-
Contract Collections	555415	3,399,760	3,199,095	2,950,000	2,950,000	-
Contract Disposal	555479	794,048	676,200	970,000	970,000	-
Small Equipment	560114	-	317,600	10,000	10,000	-
Total OPERATING EXPENDITURES		4,584,093	4,550,273	4,509,272	4,571,136	61,864
Total EXPENDITURES		4,812,948	4,918,301	4,994,729	5,059,409	64,680

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced	2018 Adopted Budget	Change
OTHER FINANCING USES						
Transfer to Assessor	599066	\$ -	\$ -	\$ 975	\$ 975	\$ -
Total OTHER FINANCING USES		<hr/>	<hr/>	<hr/> 975	<hr/> 975	<hr/>
NET EFFECT ON FUND BALANCE		(211,437)	279,893	168,444	64,564	(103,880)
FUND BALANCE, BEGINNING OF THE YEAR		263,828	52,391	332,284	332,284	-
FUND BALANCE, END OF THE YEAR		<hr/> \$ 52,391	<hr/> \$ 332,284	<hr/> \$ 500,728	<hr/> \$ 396,848	<hr/> \$ (103,880)

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

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

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	400301	\$ 187,483	\$ 191,589	\$ 191,589	\$ 191,589	\$ -
Prior Year Advalorem	400307	8,709	8,000	8,000	8,000	-
State Rev. Shar.	430321	2,836	2,862	3,000	3,000	-
Interest - Other	460356	390	-	550	550	-
Misc. Revenue	480425	177	-	-	-	-
Total REVENUES		199,595	202,451	203,139	203,139	-
EXPENDITURES						
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	500406	6,119	5,365	5,365	5,365	-
Insurance-Property	520428	-	3,500	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	7,984	-
Operating Grants	560482	149,202	173,119	186,092	186,092	-
Total OPERATING EXPENDITURES		298,083	188,865	202,941	202,941	-
OTHER FINANCING USES						
Transfer Out to Assessor's Office	599066	-	198	198	198	-
Total OTHER FINANCING USES		-	198	198	198	-
NET EFFECT ON FUND BALANCE		(98,488)	13,388	-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		818,972	720,484	733,872	733,872	-
FUND BALANCE, END OF THE YEAR		\$ 720,484	\$ 733,872	\$ 733,872	\$ 733,872	-

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Fed Reimb-CDBG Disaster Recovery	420160	\$ 3	\$ -	\$ -	\$ -	\$ -
Federal Reimb-CSBG	420552	69,772	125,000	130,000	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	2,160,000	-
HCV UR Reimb (Port Ins)	420601	24,605	45,000	20,000	20,000	-
HCV Admin Revenue (Port Ins)	420602	105,610	92,000	110,000	110,000	-
Housing Voucher Admin	430385	28,608	350,000	360,000	360,000	-
FEDERAL REIMB - LIHEAP REG	430503	199,996	-	-	-	-
Fed Reimb-LIHEAP/Admin	430507	20,122	10,000	12,000	12,000	-
Fare Box - Transit	440381	1,631	2,500	9,500	9,500	-
Interest - Other	460356	59	-	-	-	-
HAP Revenue	460370	4,189,613	4,338,947	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		6,284,444	6,413,447	7,140,447	7,140,447	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	40,285	61,198	55,000	55,000	-
Salaries:						
Housing Coordinator				64,468	64,468	-
Asst. Housing Coordinator				44,693	45,438	745
Senior Housing Specialist				43,598	43,598	-
Clerical Specialist II / LiHEAP				24,918	24,918	-
Fair Housing Coordinator				41,170	41,170	-
Housing Choice Voucher Inspector				29,813	30,258	445
Senior HCV Specialist / CDBG Coord.				34,407	34,407	-
Grant Accountant I				42,458	42,458	-
HCV Portability Specialist				32,097	32,097	-
HCV Housing Specialist				26,356	26,356	-
Clerical Specialist I				24,362	24,362	-
CSBG Bus Driver				36,683	36,683	-
Accounting Specialist - PT				16,848	16,848	-
Merit				1,306	-	(1,306)
Salaries Total	505456	337,038	456,984	463,177	463,061	(116)
Benefits Expense	505458	3,211	-	-	-	-
Taxes - Payroll	505466	5,386	8,190	8,000	8,000	-
Insurance-Hospital & Life	520434	46,471	58,400	58,400	58,400	-
Total PERSONNEL EXPENDITURES		432,391	584,772	584,577	584,461	(116)
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	-	100	100	100	-
Supplies-Food/Drink	510130	4,901	1,000	5,400	5,400	-
Advertising	510401	-	400	-	-	-
Dues & Subscriptions	510427	522	1,300	1,000	1,000	-
Parts & Supplies - Vehicles	510440	448	1,040	4,000	4,000	-
Stationary & Office Supplies	510460	8,790	7,966	10,000	10,000	-
Postage	510463	3,704	6,416	9,000	9,000	-
Fees & Charges	510471	1,220	1,500	1,000	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	-	-	-

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
Utilities - Electric	525429	\$ 7,102	\$ 1,473	\$ -	\$ -	\$ -
Heat, Light & Water	525430	-	3,731	-	-	-
Telephone Svcs	525469	5,430	15,500	8,000	8,000	-
Cell Phone	525471	1,829	2,100	2,000	2,000	-
Bank Rec. - Clearing	530400	4,533	-	-	-	-
Gasoline	530403	4,220	7,000	7,000	7,000	-
R & M Vehicles	530440	1,025	946	800	800	-
Lease-Property	530450	-	103	-	-	-
Rent - Equipment	530451	6,964	7,500	8,200	8,200	-
Rent - Building	530452	19,099	42,000	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	12,000	-
Professional Service	535448	4,504	21,918	50,000	50,000	-
Professional Service - Accounting/Audit	536436	21,188	13,500	25,000	25,000	-
Tuition	537100	5,700	2,500	4,000	4,000	-
Travel, Training, & Etc.	545472	2,607	7,267	3,500	3,500	-
Miscellaneous Expense	550442	393	500	-	-	-
Miscellaneous Expenditure - Prior Year	550443	1,294	-	-	-	-
Intergovernmental Expenditures	550444	-	-	62,844	62,844	-
Computer Equipment	560104	777	3,500	1,500	1,500	-
Office Equipment	560106	-	518	500	500	-
Rent Subsidy - Port Ins.	580492	1,625,444	1,512,000	2,300,000	2,300,000	-
Utility Allowance - Port Ins.	580493	26,124	47,000	20,000	20,000	-
Rent Subsidy - Admin. Cost	580495	2,378	28,000	3,500	3,500	-
Utility Allowance - H.A.P.	580496	236,175	70,000	32,000	32,000	-
Rent Subsidy - H.A.P.	580497	3,856,589	3,958,000	3,800,000	3,800,000	-
CSBG-Water Assistance	580501	11,285	6,450	5,000	5,000	-
CSBG-Uniform Assistance	580503	13,100	15,000	15,000	15,000	-
CSBG-Gas Assistance	580505	-	1,674	2,000	2,000	-
CSBG-Electric Assistance	580506	-	1,734	3,000	3,000	-
Total OPERATING EXPENDITURES		<u>5,883,779</u>	<u>5,828,675</u>	<u>6,438,344</u>	<u>6,438,344</u>	
Total EXPENDITURES		<u>6,316,170</u>	<u>6,413,447</u>	<u>7,022,921</u>	<u>7,022,805</u>	<u>(116)</u>
NET EFFECT ON FUND BALANCE		(31,726)	-	117,526	117,642	116
FUND BALANCE, BEGINNING OF THE YEAR		287,183	255,457	255,457	255,457	-
FUND BALANCE, END OF THE YEAR		<u>\$ 255,457</u>	<u>\$ 255,457</u>	<u>\$ 372,983</u>	<u>\$ 373,099</u>	<u>\$ 116</u>

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants-Federal Transit Admin.	420426	\$ 283,855	\$ 364,898	\$ 365,000	\$ 365,000	\$ -
State Mass Transportation	430326	80,648	80,000	80,000	80,000	-
Auction Proceeds	430334	25,900	-	-	-	-
Rents and Leases	440342	8,380	9,000	9,000	9,000	-
Fare Box - Transit	440381	74,070	80,000	81,000	81,000	-
Miscellaneous Revenue - Prior Year	480426	662	-	-	-	-
Total REVENUES		473,515	533,898	535,000	535,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	27,783	34,000	30,000	30,000	-
Salaries:						
Transit Manager				71,916	67,807	(4,109)
Clerical Specialist II				25,363	25,363	-
Senior Bus Driver				31,905	31,905	-
Bus driver				24,362	24,362	-
Bus driver				23,935	23,935	-
Bus driver				28,209	28,209	-
Bus driver				24,362	24,362	-
Laborer				24,362	24,362	-
Reserved Bus driver PT				14,040	14,040	-
Reserved Bus driver PT				14,040	14,040	-
Reserved Bus driver PT				14,040	14,040	-
Salaries Total	505456	238,586	312,716	296,534	292,425	(4,109)
Salaries - OT	505460	50	2,000	2,000	2,000	-
Taxes - Payroll	505466	4,891	6,000	7,200	7,200	-
Insurance-Hospital & Life	520434	42,762	54,600	54,600	54,600	-
Insurance-Work.Comp.	520435	-	-	13,076	13,076	-
Total PERSONNEL EXPENDITURES		314,072	409,316	403,410	399,301	(4,109)
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	785	800	800	800	-
Supplies-Janitorial	510120	8,522	7,294	7,294	7,294	-
Advertising	510401	-	800	800	800	-
Stationary & Office Supplies	510460	1,390	1,470	1,470	1,470	-
Supplies-Operating	510461	562	2,000	2,000	2,000	-
Postage	510463	1	20	20	20	-
Fees & Charges	510471	297	-	-	-	-
Uniforms	515478	2,478	3,000	3,000	3,000	-
Auto Insurance	520401	-	380	12,544	12,544	-
General Liability Insurance	520402	352	206	-	-	-
Insurance-Property	520428	2,953	3,350	3,350	3,350	-
Insurance-Flood	520431	5,030	5,250	5,250	5,250	-
Utilities - Water	525427	279	300	300	300	-
Utilities - Electric	525429	4,515	6,000	6,000	6,000	-
Telephone Svcs	525469	3,481	4,100	4,100	4,100	-
Cell Phone	525471	1,395	1,500	1,500	1,500	-
Diesel	530402	33,965	46,000	46,000	46,000	-
Gasoline	530403	4,282	6,300	6,300	6,300	-
R & M Vehicles	530440	17,858	40,000	40,000	40,000	-
R & M Machinery & Equipment	530441	171	200	200	200	-
Rent - Equipment	530451	1,479	2,200	2,200	2,200	-
R & M - Bldg & Facilities	530453	117	1,800	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	1,000	-
Professional Services-Employee Physicals	540475	-	500	500	500	-

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
Travel, Training, & Etc.	545472	\$ 3,616	\$ 2,500	\$ 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		339,413	293,093	148,928	148,928	-
Total EXPENDITURES		653,485	702,409	552,338	548,229	(4,109)
OTHER FINANCING USES						
Transfer to Public Works	599062	600,000	200,000	100,000	100,000	-
Total OTHER FINANCING USES		600,000	200,000	100,000	100,000	-
NET EFFECT ON FUND BALANCE		(779,970)	(368,511)	(117,338)	(113,229)	4,109
FUND BALANCE, BEGINNING OF THE YEAR		1,394,131	614,161	245,650	245,650	-
FUND BALANCE, END OF THE YEAR		\$ 614,161	\$ 245,650	\$ 128,312	\$ 132,421	\$ 4,109

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Fed Reimb-CDBG Disaster Recovery	420160	\$ 1,235,596	\$ 3,485,326	\$ 2,515,000	\$ 2,515,000	\$ -
Federal Grants	420324	170,067	-	-	-	-
Total REVENUES		1,405,663	3,485,326	2,515,000	2,515,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	28,697	563	5,600	5,600	-
Salaries:						
CDBG Recovery Manager				48,310	48,310	-
Salaries Total	505456	231,258	4,500	48,310	48,310	-
Taxes - Payroll	505466	1,412	65	700	700	-
Insurance-Hospital & Life	520434	26,756	962	6,000	6,000	-
Total PERSONNEL EXPENDITURES		288,123	6,090	60,610	60,610	-
OPERATING EXPENDITURES						
Closing Costs	500465	-	3,000	-	-	-
Advertising	510401	24,522	27,300	50,000	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	15,000	-
Prof Svcs- Appraisals	536475	1,775	2,000	-	-	-
Tuition	537100	-	250,000	100,000	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	2,289,390	-
Total OPERATING EXPENDITURES		1,698,885	2,629,710	2,454,390	2,454,390	-
Total EXPENDITURES		1,987,008	2,635,800	2,515,000	2,515,000	-
OTHER FINANCING USES						
Transfer to Water & Sewer	599400	73,914	-	-	-	-
Total OTHER FINANCING USES		73,914	-	-	-	-
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		\$ (849,526)	\$ -	\$ -	\$ -	\$ -

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420324	\$ 715	\$ 88,937	\$ 95,845	\$ 111,919	\$ 16,074
Administrative Allowance (Federal Grants)	420325	5,246	1,500	1,500	1,500	-
Grants Revenue	430327	-	1,023	1,023	1,023	-
Donations	480392	-	3,977	3,977	3,977	-
Miscellaneous Revenue - Prior Year	480426	5,452	-	-	-	-
Total REVENUES		11,413	95,437	102,345	118,419	16,074
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	9,560	17,482	16,500	16,500	-
Salaries:						
Grants Manager				55,993	56,926	933
Grants Specialist III				44,659	44,659	-
Grants Specialist I				39,236	39,236	-
Merit			703	-	(703)	
Salaries Total	505456	48,212	137,653	140,591	140,821	230
Taxes - Payroll	505466	906	2,000	2,100	2,100	-
Insurance-Hospital & Life	520434	623	16,169	26,200	26,200	-
Total PERSONNEL EXPENDITURES		59,301	173,304	185,391	185,621	230
OPERATING EXPENDITURES						
Advertising	510401	247	50	100	100	-
Concert Expenses	510430	-	5,000	5,000	5,000	-
Recording Fees	510459	-	2,000	1,500	1,500	-
Stationary & Office Supplies	510460	1,033	1,500	1,500	1,500	-
Postage	510463	-	200	200	200	-
Shipping Handling, & Installation	511463	-	200	200	200	-
Cell Phone	525471	554	1,000	1,000	1,000	-
Rent - Equipment	530451	-	2,500	3,600	3,600	-
Professional Service	535448	-	59,950	-	-	-
Professional Svcs-Grant Mgt	536424	50,000	50,000	50,000	50,000	-
Travel, Training, & Etc.	545472	-	500	1,000	1,000	-
Total OPERATING EXPENDITURES		51,834	122,900	64,100	64,100	-
Total EXPENDITURES		111,135	296,204	249,491	249,721	230
OTHER FINANCING SOURCES						
Transfer from General Fund	499001	45,766	-	-	-	-
Transfer From Sales Tax Fund	499050	63,519	200,767	146,443	131,302	(15,141)
Total OTHER FINANCING SOURCES		109,285	200,767	146,443	131,302	(15,141)
NET EFFECT ON FUND BALANCE		9,563	-	(703)	-	703
FUND BALANCE, BEGINNING OF THE YEAR		-	9,563	9,563	9,563	-
FUND BALANCE, END OF THE YEAR		\$ 9,563	\$ 9,563	\$ 8,860	\$ 9,563	\$ 703

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420324	\$ 503,245	\$ 5,216,414	\$ -	\$ -	\$ -
Federal Reimbursement - Lake Lery CIAP Gra	420460	996,965	-	-	-	-
Reimbursement-FEMA	430442	211,348	-	310,925	310,925	-
Highway Planning & Construction	430540	3,716,401	-	-	-	-
Total REVENUES		5,427,959	5,216,414	310,925	310,925	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	42,769	39,400	34,000	34,000	-
Salaries:						
Recovery Supervisor				81,224	82,293	1,069
Assistant Recovery Supervisor				65,337	66,164	827
CDBG Recovery Manager				48,310	-	(48,310)
Clerical Specialist I				29,918	29,918	-
Grant Specialist I				34,407	34,407	-
Demolition Liaison				32,280	32,280	-
Merit				1,689	-	(1,689)
Salaries Total	505456	340,902	314,840	293,165	245,062	(48,103)
Taxes - Payroll	505466	6,935	4,600	4,300	4,300	-
Insurance-Hospital & Life	520434	37,246	47,000	47,000	47,000	-
Total PERSONNEL EXPENDITURES		427,852	405,840	378,465	330,362	(48,103)
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	-	20	20	20	-
Advertising	510401	-	600	1,000	1,000	-
Recording Fees	510459	954	1,200	2,000	2,000	-
Stationary & Office Supplies	510460	2,510	920	2,500	2,500	-
Postage	510463	345	800	1,000	1,000	-
Shipping Handling, & Installation	511463	526	200	250	250	-
Cell Phone	525471	1,999	3,300	2,100	2,100	-
Gasoline	530403	1,299	1,480	2,500	2,500	-
R & M Vehicles	530440	4,477	1,300	5,000	5,000	-
R & M Machinery & Equipment	530441	-	1,500	2,500	2,500	-
Rent - Storage	530449	-	3,120	3,874	3,874	-
Rent - Equipment	530451	213	1,500	1,500	1,500	-
Rent - Building	530452	3,111	3,874	-	-	-
Professional Services - Software Support	531009	8,789	12,918	12,000	12,000	-
Professional Service	535448	965,993	611,404	-	-	-
Prof Svcs- Appraisals	536475	2,320	-	-	-	-
Travel, Training, & Etc.	545472	410	1,000	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	37,244	-
Total EXPENDITURES		5,698,025	5,409,595	415,709	367,606	(48,103)
OTHER FINANCING SOURCES						
Transfer From Hurricane Katrina	499829	270,066	193,181	58,890	58,890	-
Total OTHER FINANCING SOURCES		270,066	193,181	58,890	58,890	-
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF THE YEAR		-	-	(45,894)	2,209	48,103
FUND BALANCE, END OF THE YEAR		\$ -	\$ -	\$ (45,894)	\$ 2,209	\$ 48,103

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 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Fed Reimb-Statewide Generator Program	420423	\$ -	\$ 9,618	\$ 9,618	\$ 9,618	\$ -
Fed Reimb - UASI	420430	174,341	-	-	-	-
Fed Reimb-Cities Readiness Initiative Grant	420441	19,130	15,992	15,992	17,324	1,332
Fed Reimb-EMPG Grant	420444	30,316	30,316	30,262	30,262	-
Fed Reimb-SHSP Grant	420445	37,857	43,766	42,190	42,190	-
State Reimb-LGAP	430509	23,403	8,213	-	-	-
Total REVENUES		285,047	107,905	98,062	99,394	1,332
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	14,996	15,094	14,000	14,000	-
Salaries:						
Director of OHSEP				73,785	73,785	-
Admin. Assistant II				45,409	45,409	-
Salaries Total	505456	115,548	116,101	119,194	119,194	-
Salaries - OT	505460	-	1,500	1,500	1,500	-
Taxes - Payroll	505466	1,669	1,684	1,800	1,800	-
Insurance-Hospital & Life	520434	12,068	12,140	12,140	12,140	-
Insurance-Work.Comp.	520435	4,398	4,398	2,925	2,925	-
Total PERSONNEL EXPENDITURES		148,679	150,917	151,559	151,559	-
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	20	50	100	100	-
Advertising	510401	1,372	1,000	1,000	1,000	-
Dues & Subscriptions	510427	360	360	360	360	-
Recording Fees	510459	-	1,500	1,500	1,500	-
Stationary & Office Supplies	510460	603	921	500	500	-
Supplies-Operating	510461	4,247	10,804	1,500	1,500	-
Postage	510463	48	50	500	500	-
Shipping Handling, & Installation	511463	26	-	-	-	-
Utilities - Electric	525429	4,020	4,300	4,300	4,300	-
Telephone Svcs	525469	4,678	3,760	5,200	5,200	-
Cell Phone	525471	2,655	2,600	2,400	2,400	-
Diesel	530402	-	100	2,000	2,000	-
Gasoline	530403	589	1,400	1,400	1,400	-
R & M Vehicles	530440	3,286	2,000	2,000	2,000	-
R & M Machinery & Equipment	530441	2,495	2,000	2,000	2,000	-
Rentals/Leases	530456	4,320	5,520	7,620	7,620	-
Professional Service - Software	531005	-	-	-	5,200	5,200
Professional Service	535448	63,085	17,950	18,400	18,400	-
Prof Svcs-Communications	536480	7,368	17,293	16,217	16,217	-
Travel, Training, & Etc.	545472	803	1,400	3,000	3,000	-
Computer Equipment	560104	7,450	-	-	-	-
Furniture & Fixtures	560107	825	540	-	-	-
Small Equipment	560114	2,773	3,022	3,000	3,000	-
Grant - SBSO	560490	59,494	9,408	9,155	9,155	-
Computer Equipment-Capital Outlay	570350	13,795	-	-	-	-
Equipment Purchases-Small	570480	20,630	17,831	9,618	10,950	1,332
Total OPERATING EXPENDITURES		204,942	103,809	91,770	98,302	6,532
Total EXPENDITURES		353,621	254,726	243,329	249,861	6,532
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499050	67,867	146,821	145,267	150,467	5,200
Total OTHER FINANCING SOURCES		67,867	146,821	145,267	150,467	5,200

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OTHER FINANCING USES						
Transfer to W&S Capital Projects	599451	\$ 9,934	\$ -	\$ -	\$ -	\$ -
Total OTHER FINANCING USES		<u>9,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(10,641)	-	-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	(10,641)	(10,641)	(10,641)	-
FUND BALANCE, END OF THE YEAR		<u>\$ (10,641)</u>	<u>\$ (10,641)</u>	<u>\$ (10,641)</u>	<u>\$ (10,641)</u>	<u>\$ -</u>

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants - LDWF Oyster Project	420324	\$ -	\$ 3,854,334	\$ 1,300,000	\$ 3,700,000	\$ 2,400,000
Federal Grants - LDWF (Admin Fees)	420324	-	-	50,000	50,000	-
Federal Grants	420324	-	-	-	15,000	15,000
Gulf of Mexico Energy Revenue	420801	-	-	1,200,000	600,000	(600,000)
Total REVENUES		-	3,854,334	2,550,000	4,365,000	1,815,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	11,143	11,300	10,700	10,700	-
Salaries:						
Executive Director of Coastal Operations				91,374	91,374	-
Salaries	505456	85,846	90,217	91,374	91,374	-
Taxes - Payroll	505466	1,176	1,310	1,400	1,400	-
Insurance-Hospital & Life	520434	8,291	9,987	9,987	9,987	-
Vehicle Allowance		-	-	14,400	-	(14,400)
Total PERSONNEL EXPENDITURES		106,456	112,814	127,861	113,461	(14,400)
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	20	-	20	20	-
Supplies-Food/Drink	510130	-	132	500	500	-
Advertising	510401	60	500	500	500	-
Meeting & Conferences	510431	-	337	500	500	-
Recording Fees	510459	-	498	500	500	-
Stationary & Office Supplies	510460	704	500	2,500	2,500	-
Supplies-Operating	510461	-	2,359	2,500	2,500	-
Shipping Handling, & Installation	511463	76	50	250	250	-
Cell Phone	525471	715	1,408	1,400	1,400	-
Gasoline	530403	486	774	1,000	1,000	-
Rent - Equipment	530451	1,560	1,080	1,440	1,440	-
Professional Service	535448	257,348	3,908,986	175,000	297,000	122,000
Professional Service - LDWF Oyster Project	535448	-	-	1,300,000	3,700,000	2,400,000
Professional Services - Engineering	536441	-	1,456,004	343,784	343,784	-
Travel, Training, & Etc.	545472	2,744	5,000	5,000	5,000	-
Small Equipment	560114	2,573	-	-	-	-
Equipment Purchases-Small	570480	-	1,075	1,500	16,500	15,000
Construction In Progress-Capital Outlay	570493	-	1,232,360	-	800,000	800,000
Total OPERATING EXPENDITURES		266,286	6,611,063	1,836,394	5,173,394	3,337,000
Total EXPENDITURES		372,742	6,723,877	1,964,255	5,286,855	3,322,600
OTHER FINANCING SOURCES						
Transfer from General Fund - BP	499001	100,000	2,578,666	343,784	1,143,784	800,000
Transfer From Sales Tax Fund	499050	43,590	290,877	14,400	-	(14,400)
Transfer From BP Oil Spill	499180	243,609	-	-	-	-
Total OTHER FINANCING SOURCES		387,199	2,869,543	358,184	1,143,784	785,600
NET EFFECT ON FUND BALANCE		14,457	-	943,929	221,929	(722,000)
FUND BALANCE, BEGINNING OF THE YEAR		-	14,457	14,457	14,457	-
FUND BALANCE, END OF THE YEAR		\$ 14,457	\$ 14,457	\$ 958,386	\$ 236,386	\$ (722,000)

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES					
OPERATING REVENUES					
Federal Grants	420324	\$ -	\$ -	\$ 4,442,500	\$ 4,442,500
Total REVENUES		-	-	4,442,500	4,442,500
EXPENDITURES					
OPERATING EXPENDITURES					
Construction In Progress- Lake Leary Marsh C	570493	-	-	3,000,000	3,000,000
Construction In Progress- Parish Rd Streetscap	570493	-	-	800,000	800,000
Construction In Progress- Recreational Pier an	570493	-	-	530,000	530,000
Construction In Progress- Nunez Fisheries Wo	570493	-	-	112,500	112,500
Total OPERATING EXPENDITURES		-	-	4,442,500	4,442,500
NET EFFECT ON FUND BALANCE		-	-	-	-
FUND BALANCE, BEGINNING OF THE YEAR		-	-	-	-
FUND BALANCE, END OF THE YEAR	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Reimbursement-FEMA	430442	\$ 12,833,731	\$ 35,611,713	\$ 91,534,035	\$ 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	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	91,534,035	-
Total OPERATING EXPENDITURES		10,028,354	28,774,097	91,534,035	91,534,035	-
OTHER FINANCING USES						
Transfer to State & Federal Grants	599190	270,066	193,181	58,890	58,890	-
Transfer to Water & Sewer	599400	2,355,691	-	-	-	-
Transfer to W&S Capital Projects	599451	16,688	-	-	-	-
Total OTHER FINANCING USES		2,642,445	193,181	58,890	58,890	-
NET EFFECT ON FUND BALANCE		274,217	6,644,435	(58,890)	(58,890)	-
FUND BALANCE, BEGINNING OF THE YEAR		(6,374,316)	(6,100,099)	544,336	544,336	-
FUND BALANCE, END OF THE YEAR		\$ (6,100,099)	\$ 544,336	\$ 485,446	\$ 485,446	-

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

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

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget		Change
REVENUES							
OPERATING REVENUES							
Reimbursement-FEMA	430442	\$ 741,583	\$ 400,000	\$ 500,000	\$ 500,000	\$	-
Miscellaneous Revenue - Prior Year	480426	4,796	-	-	-	-	-
Total REVENUES		<u>746,379</u>	<u>400,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</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	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>	<u>265,788</u>	<u>-</u>	<u>-</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>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		182,940	-	234,212	234,212	-	-
FUND BALANCE, BEGINNING OF THE YEAR		(417,152)	(234,212)	(234,212)	(234,212)	-	-
FUND BALANCE, END OF THE YEAR		<u>\$ (234,212)</u>	<u>\$ (234,212)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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)

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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	906,700
Total OPERATING EXPENDITURES		4,192,700	4,169,300	4,151,700	4,151,700
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499050	1,150,000	1,042,325	1,037,925	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	3,113,775
Total OTHER FINANCING SOURCES		4,235,566	4,169,300	4,151,700	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	3,010,468
FUND BALANCE, END OF THE YEAR		<u><u>\$ 3,010,468</u></u>	<u><u>\$ 3,010,468</u></u>	<u><u>\$ 3,010,468</u></u>	<u><u>\$ -</u></u>

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
EXPENDITURES					
OPERATING EXPENDITURES					
Bond Principal	565490	\$ 225,000	\$ 230,000	\$ 235,000	\$ -
Bond Interest Expense	565492	41,403	39,350	36,205	-
Total EXPENDITURES		266,403	269,350	271,205	-
OTHER FINANCING SOURCES					
Transfer from Fire	499054	270,044	269,350	271,205	-
Total OTHER FINANCING SOURCES		270,044	269,350	271,205	-
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		\$ 205,204	\$ 205,204	\$ 205,204	\$ -

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)

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

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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	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	600,000
Total OPERATING EXPENDITURES		1,953,095	1,495,834	600,000	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)	(507,323)	-
FUND BALANCE, BEGINNING OF THE YEAR	-	(355,381)	(882,280)	(882,280)	-
FUND BALANCE, END OF THE YEAR	\$ (355,381)	\$ (882,280)	\$ (1,389,603)	\$ (1,389,603)	\$ -

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

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

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest.	460341	\$ -	\$ -	\$ -	\$ -
Total REVENUES					
EXPENDITURES					
OPERATING EXPENDITURES					
Prof Svcs - Landscaping	536470	-	-	50,000	50,000
Equipment	570357	-	75,000	75,000	-
Construction In Progress-Buccaneer Villa North	570493	185,000	194,474	194,474	-
Construction In Progress-Jean Lafitte Sidewalk	570493	-	-	75,000	75,000
Construction In Progress-Jean Lafitte Drainage	570493	-	-	200,000	200,000
Total EXPENDITURES		185,000	269,474	594,474	325,000
OTHER FINANCING USES					
Transfer From Fund 170	599170	-	1,125,000	1,125,000	-
Total OTHER FINANCING SOURCES		-	1,125,000	1,125,000	-
NET EFFECT ON FUND BALANCE	(185,000)	-	(1,394,474)	(1,719,474)	(325,000)
FUND BALANCE, BEGINNING OF THE YEAR	5,778,189	5,593,189	5,593,189	5,593,189	-
FUND BALANCE, END OF THE YEAR	\$ 5,593,189	\$ 5,593,189	\$ 4,198,715	\$ 3,873,715	\$ (325,000)

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.

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES					
OPERATING REVENUES					
Interest - Invest.	460341	\$ 5,978	\$ -	\$ -	\$ -
Gen. Liab. & Auto	480308	451,713	451,706	384,821	384,821
W/C Pay Deposited	480309	1,040,483	1,040,481	1,015,108	995,108
Lawsuit Settlement	480330	4,067	-	-	-
Miscellaneous Revenue	480426	273,644	-	-	-
Total REVENUES		1,775,885	1,492,187	1,399,929	(20,000)
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	21,746	17,000	15,500	15,500
Salaries:					
Risk Manager			54,126	54,126	-
Insurance Supervisor			39,775	40,472	697
Insurance Coordinator			39,467	39,467	-
Safety Manager			51,451	51,451	-
Merit			703	-	(703)
Salaries Total	505456	217,495	182,062	185,522	185,516
Taxes - Payroll	505466	5,606	5,700	6,100	6,100
Insurance-Hospital & Life	520434	30,484	27,000	27,000	27,000
Total PERSONNEL EXPENDITURES		275,331	231,762	234,122	(6)
OPERATING EXPENDITURES					
LA State Fees - Workers Comp	500468	81,568	74,700	74,700	74,700
Supplies - Signs	510110	-	1,491	1,491	1,491
Supplies-Audio/Visual	510112	-	500	10,000	10,000
Dues & Subscriptions	510427	-	875	875	875
Supplies-Books Manuals & Instruction Guides	510457	-	1,000	1,000	1,000
Stationary & Office Supplies	510460	2,221	3,000	3,000	3,000
Postage	510463	834	500	500	500
Fees & Charges	510471	-	200	200	200
Shipping Handling, & Installation	511463	238	300	300	300
Insurance - Auto Collision/Comp.	520443	-	-	7,400	7,400
Claims Payment-Auto/General	520450	306,853	344,500	350,000	350,000
Claims Payment-Wkr's Comp	520451	802,685	675,000	900,000	900,000
Reinsurance - Worker's Comp	520452	-	101,740	-	-
Cell Phone	525471	588	650	650	650
Rent - Equipment	530451	3,491	4,650	4,650	4,650
Prof Svcs-F.A. Richards/Auto Liab	531011	2,436	10,700	10,000	10,000
Prof Svcs-F.A. Richards/Gen Liab	531012	4,255	10,700	10,000	10,000
Prof Svcs-F.A. Richards/Wrkr's Comp	531013	24,976	21,300	28,000	28,000
Professional Service	535448	8,416	17,000	17,000	17,000
Professional Services-Cobra	536240	-	-	5,600	5,600
Professional Services-Copies, Flyers, Brochures	536437	-	1,000	1,000	1,000
Trophies & Awards	545470	-	1,000	1,000	1,000
Travel, Training, & Etc.	545472	1,498	3,509	3,500	3,500
Miscellaneous Expense	550442	9,082	-	-	-
Furniture & Fixtures	560107	5,051	-	-	-
Small Equipment	560114	-	-	10,000	10,000
Total OPERATING EXPENDITURES		1,254,192	1,274,315	1,440,866	1,440,866
Total EXPENDITURES		1,529,523	1,506,077	1,674,988	(6)
OTHER FINANCING SOURCES					
Transfer From Sales Tax Fund	499050	-	13,890	-	-
Total OTHER FINANCING SOURCES			13,890		

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
NET EFFECT ON FUND BALANCE	\$ 246,362	\$ -	\$ (275,059)	\$ (295,053)	\$ (19,994)
FUND BALANCE, BEGINNING OF THE YEAR	261,541	507,903	507,903	507,903	-
FUND BALANCE, END OF THE YEAR	<u>\$ 507,903</u>	<u>\$ 507,903</u>	<u>\$ 232,844</u>	<u>\$ 212,850</u>	<u>\$ (19,994)</u>

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

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

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 Introduced Budget	2018 Adopted Budget	Change
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	922,074
Reimbursement-FEMA	430442	191,024	185,041	-	-
Rents and Leases	440342	105,011	77,000	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	5,000
Other Revenues	480371	23,157	2,500	-	-
Misc. Revenue	480425	50,711	-	10,000	10,000
Miscellaneous Revenue - Prior Year	480426	21,516	-	-	-
Water fees	490378	5,872,498	5,977,575	5,978,000	5,978,000
Sewer Fees	490379	6,196,320	6,366,309	6,367,000	6,367,000
Safe Drinking Water Fee-DHH	490380	-	198,000	198,000	198,000
Installation Fees	490384	11,250	11,000	15,000	15,000
Sewer Inspection Fees	490388	2,050	1,000	1,000	1,000
Total REVENUES		12,653,553	13,163,799	13,573,074	13,573,074
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	299,743	363,143	340,000	340,000
Medicare	505445	180,837	-	-	-
Salaries:					
Plant Manager Water/ Sewer			77,648	77,648	-
Plant Manager W&S			77,148	77,148	-
Manager W&S			76,575	76,575	-
Superintendent-W&S			76,021	76,021	-
Superintendent W&S			61,050	61,050	-
Assistant Superintendent I/E			42,458	42,458	-
W&S Foreman			52,275	52,275	-
W&S Foreman			42,401	42,401	-
W&S Foreman			46,635	52,275	5,640
Supervisor			58,159	58,159	-
Staff Engineer			42,458	42,458	-
Staff Engineer			42,458	42,458	-
Chief Plant Operator			53,837	54,532	695
Chief Plant Operator			53,837	53,837	-
Plant Operator IV			35,011	35,011	-
Plant Operator IV			49,452	49,452	-
Plant Operator IV			36,218	36,218	-
Plant Operator IV - Vacant			33,804	33,804	-
Plant Operator IV			34,407	34,407	-
Plant Operator IV			41,194	41,797	603
Plant Operator IV			46,072	46,072	-
Plant Operator IV			43,881	43,881	-
Plant Operator II			30,059	29,040	(1,019)
Plant Operator II			29,040	29,040	-
Plant Operator III - Vacant			-	31,167	31,167
Plant Operator I			26,356	26,356	-
Plant Operator I - Vacant			24,918	25,894	976
Lift Station Supv./Electrician			39,840	39,840	-
Electrician			41,037	41,037	-

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change	
Salaries (continued):						
Electrician		\$ 41,037	\$ 41,037	\$ -	-	
Journeyman Electrician		25,363	25,363	-	-	
Chemist I		42,458	42,458	-	-	
Lab Technician II		37,091	37,742	651		
Camera Truck/Operator		26,356	26,356	-	-	
Administrative Supv.		45,934	45,934	-	-	
Administrative Assistant II		55,708	55,708	-	-	
Utilities Finance Officer		55,056	55,056	-	-	
Accounting Clerk III		32,606	33,116	510		
Accounting Clerk II		30,055	30,055	-	-	
Accounting Clerk II		28,668	28,668	-	-	
Accounting Clerk II		26,819	26,819	-	-	
Accounting Clerk II		28,668	29,131	463		
Accounting Clerk II - Vacant		-	25,894	25,894		
Accounting Clerk I		25,363	25,363	-	-	
Accounting Clerk I		25,363	25,363	-	-	
Case Manager		39,709	39,709	-	-	
Meter Reader Supervisor		34,407	35,011	604		
Meter Reader III		36,063	36,063	-	-	
Meter Reader III		32,224	32,224	-	-	
Meter Reader I		38,409	38,409	-	-	
Meter Reader I		26,356	26,356	-	-	
Meter Reader I		26,356	26,356	-	-	
Maintenance Supv.		39,775	40,472	697		
Maintenance Supv.		50,149	50,149	-	-	
Crewman II		34,662	34,662	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Crewman I		25,363	25,363	-	-	
Equipment Operator II		26,356	26,356	-	-	
Equipment Operator II		25,363	25,363	-	-	
Equipment Operator I		27,448	27,448	-	-	
Equip Oper II		36,570	36,570	-	-	
Equipment Operator I		26,356	26,356	-	-	
Equipment Operator I		25,808	26,253	445		
Laborer		24,362	24,362	-	-	
Laborer I		24,362	24,362	-	-	
Merit		8,264	-	(8,264)		
Salaries Total	505456	2,283,549	2,730,741	2,677,423	2,737,820	60,397
Salaries - OT	505460	111,224	125,000	125,000	125,000	-
Taxes - Payroll	505466	31,767	42,000	40,000	40,000	-
Insurance-Hospital & Life	520434	385,807	439,600	450,000	450,000	-
Insurance-Work.Comp.	520435	224,690	224,690	213,395	213,395	-
Insurance Retirees Health & Life	520438	119,381	175,000	175,000	175,000	-
Total PERSONNEL EXPENDITURES		3,636,998	4,100,174	4,020,818	4,081,215	60,397
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	1,318	400	400	400	-
Testing Fees/Supplies	500462	51,793	144,833	-	-	-

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
Water Treatment - Testing Fees/Supplies	542002	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -
Wastewater Treatment - Testing Fees/Supplies	542003	- -	- -	40,000	40,000	- -
LA State Fees	500470	65,904	218,869	210,000	210,000	- -
Bad Debt Expense	500499	125,925	- -	- -	- -	- -
Supplies-Janitorial	510120	3,276	3,500	3,500	3,500	- -
Advertising	510401	665	650	650	650	- -
Dues & Subscriptions	510427	504	1,500	1,500	1,500	- -
Recording Fees	510459	1,565	1,100	1,100	1,100	- -
Stationary & Office Supplies	510460	11,714	4,858	5,000	5,000	- -
Supplies-Operating	510461	61,906	62,000	62,000	62,000	- -
Postage	510463	102,454	100,000	100,000	100,000	- -
Chemicals	510464	339,927	400,000	500,000	500,000	- -
Fees & Charges	510471	18,148	5,500	5,500	5,500	- -
Billing Office Supplies	510472	12,707	20,000	20,000	20,000	- -
Shipping Handling, & Installation	511463	- -	500	500	500	- -
Small Tools & Equipment	515460	49,250	18,000	18,000	18,000	- -
Uniforms	515478	24,617	27,655	28,000	28,000	- -
Auto Insurance	520401	87,226	87,226	88,000	88,000	- -
General Liability Insurance	520402	173,956	173,956	188,623	188,623	- -
Ins-Computer Equip/Systems	520427	3,520	4,200	4,200	4,200	- -
Insurance-Property	520428	298,880	360,000	300,000	300,000	- -
Insurance-Water Towers	520430	32,239	38,500	35,000	35,000	- -
Insurance-Flood	520431	32,771	43,100	40,000	40,000	- -
Utilities - Natural Gas	525428	1,406	23,000	23,000	23,000	- -
Utilities - Electric	525429	926,498	1,315,000	1,315,000	1,315,000	- -
Telephone Svcs	525469	46,035	43,000	43,000	43,000	- -
Cell Phone	525471	24,814	38,000	38,000	38,000	- -
Diesel	530402	29,879	45,000	45,000	45,000	- -
Gasoline	530403	36,330	45,000	45,000	45,000	- -
R & M Vehicles	530440	28,660	41,900	42,000	42,000	- -
R & M Machinery & Equipment	530441	34,692	55,000	180,000	180,000	- -
Rent - Equipment	530451	59,543	40,000	40,000	40,000	- -
R & M - Bldg & Facilities	530453	17,902	60,000	60,000	60,000	- -
R & M-Water & Sewer Point Repair	530454	334,186	548,500	650,000	650,000	- -
Rentals/Leases	530456	3,300	4,000	4,000	4,000	- -
R & M Bldg - HVAC	530458	38,436	38,950	39,549	39,549	- -
R & M Roads	530545	25,478	- -	- -	- -	- -
Prof. Svcs-Tech. Support/Data Print	531007	1,169	4,000	4,000	4,000	- -
Professional Services - Software Support	531009	105,563	27,500	60,000	60,000	- -
Professional Service - Storage	535315	4,173	4,800	4,800	4,800	- -
Professional Services-Legal	535446	- -	3,500	3,500	3,500	- -
Professional Service	535448	168,312	89,358	90,000	90,000	- -
Fire Alarm Monitoring	535459	3,306	6,500	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	1,800	- -
Travel, Training, & Etc.	545472	5,986	8,000	20,000	20,000	- -
Intergovernmental Expenditures	550444	- -	618,542	657,841	657,841	- -
Depreciation Expense	550494	6,563,710	- -	- -	- -	- -
Contract Collections	555415	115,265	150,000	130,000	130,000	- -
Computer Equipment	560104	4,765	8,269	8,500	8,500	- -
Computer Software	560105	- -	253,967	- -	- -	- -
Furniture & Fixtures	560107	17,272	5,498	5,500	5,500	- -
Small Equipment	560114	29,113	64,500	16,500	16,500	- -
Water & Sewer Repairs	560119	32,691	- -	- -	- -	- -

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)					
Water & Sewer Point Repairs	560120 \$ 3,786	\$ -	\$ -	\$ -	\$ -
Computer Equipment-Capital Outlay	570350 -	82,889	85,000	85,000	-
Computer Software-Capital Outlay	570351 -	700,000	600,000	600,000	-
Heavy Equipment-Capital Outlay	570460 -	95,110	110,000	110,000	-
Vehicles-Capital Outlay	570470 -	60,000	60,000	60,000	-
Small Equipment	570480 -	-	121,000	121,000	-
Construction In Progress-Capital Outlay	570493 -	122,074	1,225,000	1,225,000	-
Pump Station Rehab/Repairs	570841 -	357,848	500,000	500,000	-
Road Repairs/Replacements	570851 -	173,500	175,000	175,000	-
Loss os Sale of Asset	580000 118,181	-	-	-	-
Total OPERATING EXPENDITURES	10,287,834	6,849,852	8,111,463	8,111,463	-
Total EXPENDITURES	13,924,832	10,950,026	12,132,281	12,192,678	60,397
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	14,146	-
Transfer to Public Works	599062 103,340	52,447	54,844	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	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	1,621,641	-
NET EFFECT ON FUND BALANCE	684,227	(684,168)	(180,848)	(241,245)	(60,397)
FUND BALANCE, BEGINNING OF THE YEAR	219,085,855	219,770,082	219,085,914	219,085,914	-
FUND BALANCE, END OF THE YEAR	\$ 219,770,082	\$ 219,085,914	\$ 218,905,066	\$ 218,844,669	\$ (60,397)

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
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)	(727,889)
FUND BALANCE, END OF THE YEAR		<u>\$ 240,546</u>	<u>\$ (727,889)</u>	<u>\$ (727,889)</u>	<u>\$ -</u>

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

		2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Sales Tax	400304	\$ 3,407,859	\$ 3,666,667	\$ 4,166,667	\$ 4,127,467	\$ (39,200)
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>	<u>4,127,467</u>	<u>(39,200)</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	500405	280,595	293,333	333,333	330,197	(3,136)
Audit Collection Fee	500420	15,120	-	-	-	-
Total EXPENDITURES		<u>295,715</u>	<u>293,333</u>	<u>333,333</u>	<u>330,197</u>	<u>(3,136)</u>
OTHER FINANCING USES						
Transfer to 2012 Sales Tax Refund Bond	599212	2,414,209	2,300,981	3,113,775	3,113,775	-
Transfer to 2004 Sales Tax Debt Service (50 M)	599430	66,875	65,825	68,450	68,450	-
Transfer to W&S Debt Svc Fund 432	599432	816,447	818,852	825,528	825,528	-
Total OTHER FINANCING USES		<u>3,297,531</u>	<u>3,185,658</u>	<u>4,007,753</u>	<u>4,007,753</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		<u>3,671</u>	<u>187,676</u>	<u>(174,419)</u>	<u>(210,483)</u>	<u>(36,064)</u>
FUND BALANCE, BEGINNING OF THE YEAR		<u>666,888</u>	<u>670,559</u>	<u>858,235</u>	<u>858,235</u>	<u>-</u>
FUND BALANCE, END OF THE YEAR		<u>\$ 670,559</u>	<u>\$ 858,235</u>	<u>\$ 683,816</u>	<u>\$ 647,752</u>	<u>\$ (36,064)</u>

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

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

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

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

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

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

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

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

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
REVENUES					
OPERATING REVENUES					
Concession Sales - Ballroom	440325	\$ 34	\$ 5,000	\$ 1,000	\$ 1,000
Concession Sales - Auditorium	440326	42,781	75,000	75,000	75,000
Sales - Food/Drink Package	440327	37,987	50,000	25,000	25,000
Facility Rental - Building Rental	440339	170,822	295,437	300,000	300,000
Cleaning Fee Collected	440344	16,750	25,000	25,000	25,000
Security Charges Collected	440345	16,800	25,000	25,000	25,000
Alcohol Sales (Ballroom)	440371	4,371	1,500	1,000	1,000
Alcohol Sales (Auditorium)	440372	11,417	13,000	20,000	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	472,000
EXPENDITURES					
PERSONNEL EXPENDITURES					
Pension Costs	505444	12,828	14,000	13,000	13,000
Salaries:					
Special Events Manager			76,648	76,648	-
Facilities Manager II / Civic Center			36,218	36,218	-
Clerical Specialist - PT			16,848	16,848	-
Salaries Totals	505456	139,117	183,232	129,714	129,714
Taxes - Payroll	505466	4,510	4,700	3,300	3,300
Insurance-Hospital & Life	520434	12,068	12,140	12,140	12,140
Insurance-Work.Comp.	520435	2,495	2,495	1,802	1,802
Total PERSONNEL EXPENDITURES		171,018	216,567	159,956	159,956
OPERATING EXPENDITURES					
Taxes & Lic. Other	500463	1,333	500	500	500
Supplies-Janitorial	510120	2,630	2,500	2,500	2,500
Concession Product - Food/Drink	510160	23,086	36,000	40,000	40,000
Concession Supplies	510161	1,040	3,000	5,000	5,000
Spoilage	510162	464	-	-	-
Alcohol Expense	510164	1,176	5,000	7,500	7,500
Advertising	510401	260	500	500	500
Stationary & Office Supplies	510460	697	934	750	750
Supplies-Operating	510461	1,111	4,000	3,500	3,500
Fees & Charges	510471	77	250	250	250
Uniforms	515478	-	66	-	-
General Liability Insurance	520402	10,064	8,570	216	216
Insurance-Property	520428	37,605	-	-	-
Insurance-Flood	520431	1,259	-	-	-
Utilities - Water	525427	1,207	2,200	2,000	2,000
Utilities - Natural Gas	525428	17,147	20,000	15,000	15,000
Utilities - Electric	525429	126,616	138,000	135,000	135,000
Pest Control Expense	525455	1,750	-	-	-
Telephone Svcs	525469	14,550	16,000	10,000	10,000
Cell Phone	525471	960	1,150	1,000	1,000
Linen & Laundry Expense	525741	5,670	6,000	6,000	6,000
R & M Machinery & Equipment	530441	4,520	2,000	2,500	2,500
R & M - Bldg & Facilities	530453	918	1,501	5,000	5,000
Professional Service	535448	9,570	14,000	12,000	12,000
Security service	535458	17,655	22,000	19,500	19,500
Professional Services-Waste Removal/Disposal	536451	3,042	24,000	3,200	3,200
Travel, Training, & Etc.	545472	-	500	1,000	1,000
Miscellaneous Expense	550442	1,166	-	-	-

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

	2016 Actuals	2017 Adopted Budget	2018 Introduced Budget	2018 Adopted Budget	Change
OPERATING EXPENDITURES (continued)					
Miscellaneous Expense - Prior Year	550443	\$ 2,140	\$ -	\$ -	\$ -
Intergovernmental Expenditures	550444	18,519	37,186	37,186	-
Small Equipment	560114	1,000	1,600	1,600	-
Total OPERATING EXPENDITURES	<u>285,573</u>	<u>330,330</u>	<u>311,702</u>	<u>311,702</u>	-
Total EXPENDITURES	<u>456,591</u>	<u>546,897</u>	<u>471,658</u>	<u>471,658</u>	-
NET EFFECT ON FUND BALANCE					
FUND BALANCE, BEGINNING OF THE YEAR		(98,658)	(56,960)	342	342
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	Completion Year
2018				
Bluebird Park Redevelopment	ADA accessible neighborhood park and playground Trailhead for the forty arpent trail, neighborhood park and playground	LLT & Local	\$ 550,000	2018
Heights Park		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	Completion Year
2018				
Palmissano Bike Trail	Multi-use pedestrian and bike path	CY PressGrant	\$ 77,350 <u>\$ 77,350</u>	2018

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

Project	Description	Funding Source	Amount	Completion 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 Reiss Multipurpose Building	CDBG	<u>430,000</u> <u>\$ 2,345,000</u>	2018

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

Project	Description	Funding Source	Amount	Completion 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
			<u>\$ 9,480,036</u>	
2019				
Congressman Hebert, Creely & Bluebird Canals	Drainage improvements	HMGP/Local	\$ 2,030,188	2019
			<u>\$ 2,030,188</u>	

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

Project	Description	Funding Source	Amount	Completion Year
2018				
Bayou Terre Aux Bouefs Ridge LDWF Oyster Project	Design ongoing and will be complete in 2018 (no construction funds secured) LDWF grant executed. Project could start in late-2017. Phase 1 completed in 2017. Phases 2 and 3 will be completed in 2018.	Local LDWF	\$ 343,784 3,700,000	2018 2018
Delacroix Fishing Complex (Phases 2 and 3)	Phase 1 will be completed in 2017. Phase 2 pending design/permitting.	Local	800,000	2018
Marine Debris Removal Program (Phase 2)	Phase 1 completed in 2016. Phase 2 pending design/permitting.	Local	100,000	2018
Navigational Aids Program (Phase 2)	Ongoing program fully funded in 2018. Future funding pending.	Local	20,000	2018
Black Mangrove Planting Program (Year 2)	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	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
			<u>\$ 4,980,784</u>	
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
			<u>\$ 137,000</u>	
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
			<u>\$ 137,000</u>	
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
			<u>\$ 137,000</u>	
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
			<u>\$ 137,000</u>	

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

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

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

Project	Description	Funding Source	Amount	Completion 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	<u>4,022,186</u> <u>\$ 13,761,201</u>	2019
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	<u>4,022,186</u> <u>\$ 8,521,360</u>	2019
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
			<u><u>\$ 74,160,896</u></u>	

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

Project	Description	Funding Source	Amount	Completion 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
			<u>\$ 882,235</u>	
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
			<u>\$ 288,475</u>	
2020				
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local	\$ 17,640	2022
			<u>\$ 17,640</u>	
2021				
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local	\$ 9,040	2022
			<u>\$ 9,040</u>	
2022				
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local	\$ 211,964	2022
			<u>\$ 211,964</u>	

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

Project	Description	Funding Source	Amount	Completion 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	Completion 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
Sod on St. Bernard Hwy.	Install 105,000 SF of sod in the median along St. Bernard Hwy from Paris Road to Center Street	Local	50,000	2018
Jean Lafitte Sidewalk	10' wide Multiuse Trail in the median to be installed after drainage improvements are complete	Local	50,000	2019
Jean Lafitte Drainage Project	Remove and replace existing 108" drain line along Jean Laffite from Judge Perez to the 40 Arpent Canal	Local	200,000	2019
			<u>\$ 500,000</u>	
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
Jean Lafitte Sidewalk	10' wide Multiuse Trail in the median to be installed after drainage improvements are complete	Local	75,000	2019
Jean Lafitte Drainage Project	Remove and replace existing 108" drain line along Jean Laffite from Judge Perez to the 40 Arpent Canal	Local	100,000	2019
			<u>\$ 694,474</u>	
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
			<u>\$ 1,663,159</u>	
2021				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail/Audubon institute area.	LA DOTD & Local	\$ 1,663,159	2021
			<u>\$ 1,663,159</u>	

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

Project	Description	Funding Source	Amount	Completion 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
<u>\$ 1,300,000</u>				
2019				
Munis	Accounting software	Local	\$ 250,000	2019
<u>\$ 250,000</u>				

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

Project	Description	Funding Source	Amount	Completion 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
	Carolyn Park(Prosperity, Easy, Hattie, Sally, Anne, Benjamin, Rose			
2.3	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
			<u>\$ 9,324,137</u>	
2019				
2.2	Old Arabi/Carolyn Park (Lebeau, Alexander, Schnell)	Water Loan	\$ 191,209	2019
	Carolyn Park(Prosperity, Easy, Hattie, Sally, Anne, Benjamin, Rose			
2.3	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
			<u>\$ 4,701,136</u>	