



St. Bernard
Parish Government

Historic Past, Promising Future

2019 Adopted Operating & Capital Budget





Table of Contents

Budget Message	1
Budget Highlights	
History of Sales and Use Tax Collections.....	4
History of Ad Valorem Tax Collections.....	5
Projected Authorized and Levied Ad Valorem Taxes for 2019.....	6
Historical Assessments and Taxable Property Values.....	6
Number of Full-Time Employees by Department.....	7
Fund Balance breakdown.....	8
Changes in Net Position.....	9
Budgeted Revenue Sources by Category.....	11
Budgeted Expenditures by Category.....	12
2019 Budget Summary	
Summary Statement of Revenues, Expenditures, and Changes in Fund Balance for Proposed 2019 Budgets.....	13
2019 Budget Detail	
<i>General Fund</i>	
Description of General Fund.....	15
General Fund	
Parish Council.....	16
Cable Station.....	18
JPs and Constables.....	19
Office of Motor Vehicles.....	20
Registrar of Voters.....	21
Administration.....	22
Security.....	24
Purchasing.....	25
Public Hearing Officer.....	26
IT.....	27
Finance.....	28
Personnel Department.....	30
Parish Coroner.....	31
Jail.....	32
Animal Control.....	33
Property, Plant & Maintenance.....	35
Louisiana Department of Veterans Affairs.....	37
Parks & Parkways Commission.....	38
Economic Development Comm.....	39
Sales Tax.....	40



Table of Contents (continued)

General Fund (continued)

34th Judicial Court.....	41
Civic Auditorium.....	43
Community Development.....	44
Com Dev - LLT - Adjudicated Properties.....	46
Com Dev - LLT.....	47

Special Revenue Funds

Description of Special Revenues Funds.....	48
Hurricane Gustav.....	50
Hurricane Isaac.....	51
Hurricane Ike.....	52
Hurricane Katrina.....	53
Tree Fund.....	54
Criminal Court 34th.....	55
Fire.....	56
Council on Aging.....	58
CDBG Disaster Recovery Fund.....	59
Recreation	
Zone 1 - Carolyn Park.....	60
Zone 2 - Vista/Versailles Park.....	61
Zone 3 - Borgne mouth Park.....	62
Zone 4 - Kenilworth Park.....	63
Recreation.....	64
LA Co Op Extension.....	67
Leisure Services.....	68
Tourism.....	69
Public Works	
Public Works Main.....	71
Road Department.....	73
Delacroix Shipyard.....	76
Mosquito Control.....	77
Del La Ronde Ruins.....	78
Capital Projects.....	79
Road Lighting.....	80
Sanitation.....	81
Litter Abatement.....	83
Assessor's Fund.....	84
WIOA.....	85
Hazard Mitigation Grant Fund.....	86
Health.....	87



Table of Contents (continued)

Special Revenue Funds (continued)

Communications District.....	88
Housing & Redevelopment.....	89
Transit.....	91
Deputy Witness.....	93
State and Federal Grants Fund:	
Grant Administration.....	94
Office of Emergency Preparedness.....	95
Battered Women's Shelter.....	97
Coastal Impact.....	98
Restore.....	100
GOMESA.....	101

Debt Service Funds

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

Capital Project Funds

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

Internal Service Funds

Description of Internal Service Funds.....	111
Insurance.....	112
Water & Sewer Self Insurance.....	113

Business-Type Activities

Description of Business-type Activities.....	114
Water & Sewer Activity	
Water & Sewer Fund.....	115
SF-SW99 1/2Cent Sales Tax.....	119
50M Bond / 2004 Sales Tax Debt Service.....	120
W&S 1999/2008 Refinanced ST Debt Service.....	121
Water & Sewer Loans Debt Service.....	122
Capital Projects Fund - W&S.....	123
Events Facilities.....	124



Table of Contents (continued)

2019 - 2023 Capital Improvement Budgets

Fund 160 Community Development.....	126
Fund 260 - CDBG.....	127
Fund 170 - HMGP.....	128
Fund 290 - 5255 Coastal Department.....	129
Fund 290 - 5256 Restore.....	130
Fund 229 FEMA.....	131
Fund 457 Bike Paths.....	132
Fund 462 Jackson/Pakenham.....	133
Fund 464 General Fund Capital Projects.....	134
Fund 500 Water & Sewer.....	135
Fund 557 Water & Sewer Capital Projects.....	136

ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2019 BUDGET



DRAFT



St. Bernard Parish Government

Guy McInnis
Parish President

October 2, 2018

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

It is my privilege to submit to you the proposed budget FY 2019 in accordance with Section 3-05 (5) of the Home Rule Charter. This budget is the most significant document within government that supports the continued growth and prosperity of our parish. It serves as the financial and operational guide reflecting the priorities, goals and policies of St. Bernard Parish Government and the community. The budget encompasses the objectives of each department and involves many analytical hours of work by the Finance Department and my Administration. Our priority is to ensure that financial assets are well managed so that the present and future needs of our community are met.

This year, we are again presenting a five year Capital Outlay Budget. Our agenda of projects represent the progression and the long-term improvements to infrastructure within our parish. The Capital budget is primarily funded through federal and local monies.

The proposed Total Operating and Capital Budget for 2019 is \$238,363,517, an increase of \$11,710,847 from the 2018 Budget primarily due to the increase in funding through grants and capital projects planned throughout the Parish. 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 \$22,067,404 of the total capital and operating budget, a decrease of \$46,021. As our Parish continues to grow, St. Bernard Parish Government must continue to serve our citizenry.

The Finance Department does an amazing job. Through their consistent diligence and efficiency, the Certificate of Achievement for Excellence in Financial Reporting was awarded in January, 2018 for the fiscal year ending December 31, 2016. The Certificate of Achievement is the highest form of recognition for government accounting and financial reporting and its attainment represents a significant accomplishment for a governing body. The department has set the bar high and strives to obtain this certificate year after year.

The Grants Department will continue to pursue federal, state and private grants within the financial support available for these type programs. Operating within budgetary parameters will avoid overextended Parish commitments.

Submission of the 2019 budget represents the third year this Administration is presenting the budget to the St. Bernard Parish Council. Parish Government has focused on several priorities which are incorporated into the financial goals, such as:

- Ensuring the financial security of our Parish both short and long term;
- Providing high quality, resident-friendly municipal services;
- Developing vibrant programs that support affordable housing;
- Fostering commercial and retail environments that encourages business growth and opportunities;
- Sustaining a high quality of life for residents and businesses;
- Long-term capital improvements within the community

Going into last year, one of the biggest challenges we were facing was the fact that the Fire Department was running at a deficient. We were forced to look for creative methods of sustainability. We are extremely pleased to report that through union contract negotiations, new operating methods were implemented which created better financial controls over the department. Additionally, a \$10.6m, five year contract was recently signed with NASA which will allow the Fire Department to hire and train 18 new firefighters and generate additional revenue with no increase in taxes to the citizens of St. Bernard Parish. Thereby, this will help to create the much needed financial stability of the St. Bernard Parish Fire Department.

Our Parish is still faced with the complex issues regarding the take-over of the Lake Borgne Basin Levee District (LBBLD) operations. On June 14th the levee authority voted unilaterally to turn over the canals and pumping stations to our parish. St. Bernard does not have the financial resources necessary to sustain the operations and maintenance of the drainage canals and levees, we have never maintained LBBLD drainage systems and we have not agreed to take it over. If St. Bernard Parish were forced to take over these operations without the proper funding, the negative impact on our operating budget would be devastating to other essential services. This matter is currently in litigation.

A number of high priority coastal activities will be implemented during the coming year. Several projects will be funded via the RESTORE Act and matching State funding in 2019, including Lake Lery Marsh Creation (Phase 2) and Paris Road Streetscape. The Parish has partnered with Nunez Community College to fund a fisher's workforce development program. Small-scale coastal restoration projects (cypress trees, black mangroves and debris removal) will continue next year. The Coastal Division will focus on capitalizing on new funding opportunities in 2019, including Phase 2 of the Gulf of Mexico Energy Security Act (GOMESA) and through NRDA. The Parish is also working closely with the State for the primarily design of the east bank sediment pipeline.

The Water Division continues work on waterline replacement projects throughout St. Bernard Parish. The total costs of these projects are in excess of \$13M. We are on target to complete four of the six projects in 2018 leaving approximately \$2M of remaining project funds for work in 2019.

Other St. Bernard projects include revitalization of neighborhood playgrounds throughout the parish and continued upgrades to recreation parks.

As we look to 2019, we continue to stay focused:

Fiscal accountability and sustainability: St. Bernard is focused on maintaining a balanced budget and adhering to financial policies and long-term decision-making strategies for financial stability;

Transparency: An obligation to share information openly and provide accountability that allows citizens to make informed decisions;

Partnerships: Relationships that leverage positive interaction between the Administration, Council, businesses and other community entities are essential;

Community: Events that help us weave our community together are part of the character of St. Bernard Parish. Projects such as Delacroix Pier, Park Concerts, the Violet and Torres Park's new ADA playground equipment, outdoor fitness center and skate park helps our community come together and enjoy the company of others;

Municipal Services: Lead our community by providing a high level of public services in-house or through privatization as well as outstanding customer service to our residents. Focus on code enforcement and the promotion of beautification and cleanliness of the Parish;

Innovation: Develop progressive ideas that broaden St. Bernard's future, improve the way we conduct business and fosters economic development, such as the \$10.6 million dollar partnership with NASA to provide fire protection service to their facilities;

Growth: Continue to promote programs that create housing opportunities, support local businesses and employment opportunities and expand the population.

Thank you in advance for your continued support of this Administration. It is only through our cooperative efforts that we are able to budget for and provide the highest level of municipal services and programs to enhance the quality of life for our residents. Vision and innovation, as well as a dedicated team made up of the Parish Council, committed employees, various offices and branches throughout the Parish and the Administration are essential elements that helps ensure continued success. St. Bernard Parish is a community of much pride as we continue to build a better tomorrow together and lay the groundwork for fiscal responsibility that sustains our Parish as an ideal place to live, work and play.

Sincerely,

Guy McInnis
Parish President

ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2019 BUDGET

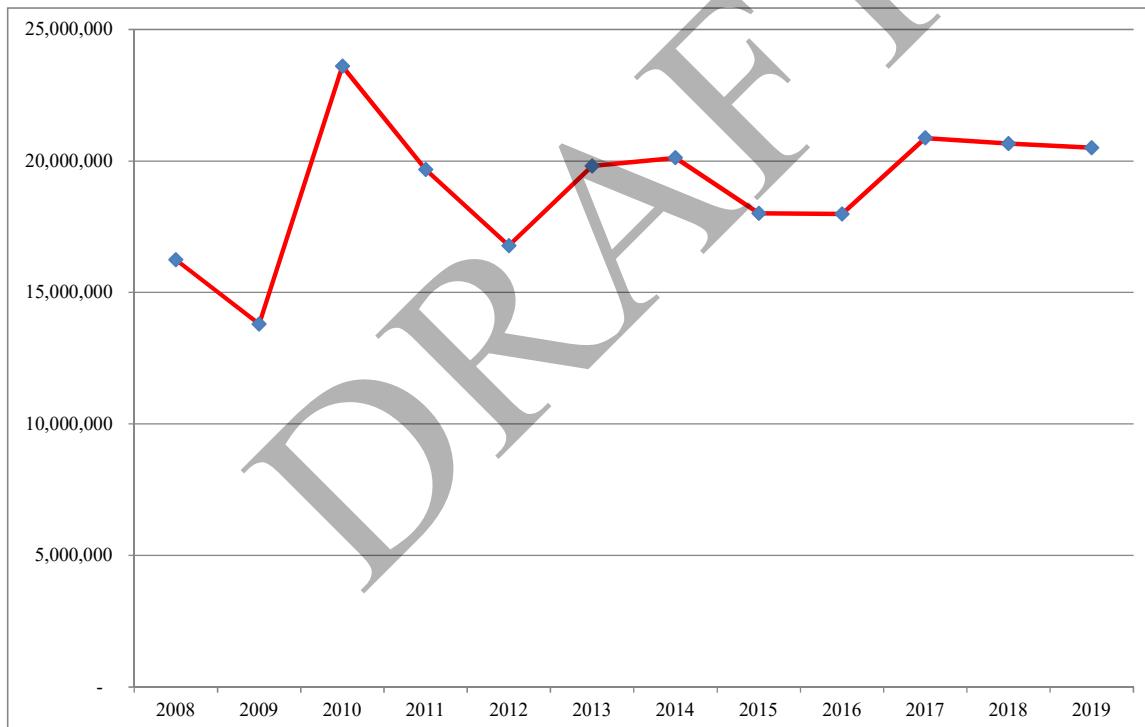


DRAFT



History of Sales and Use Tax Collections

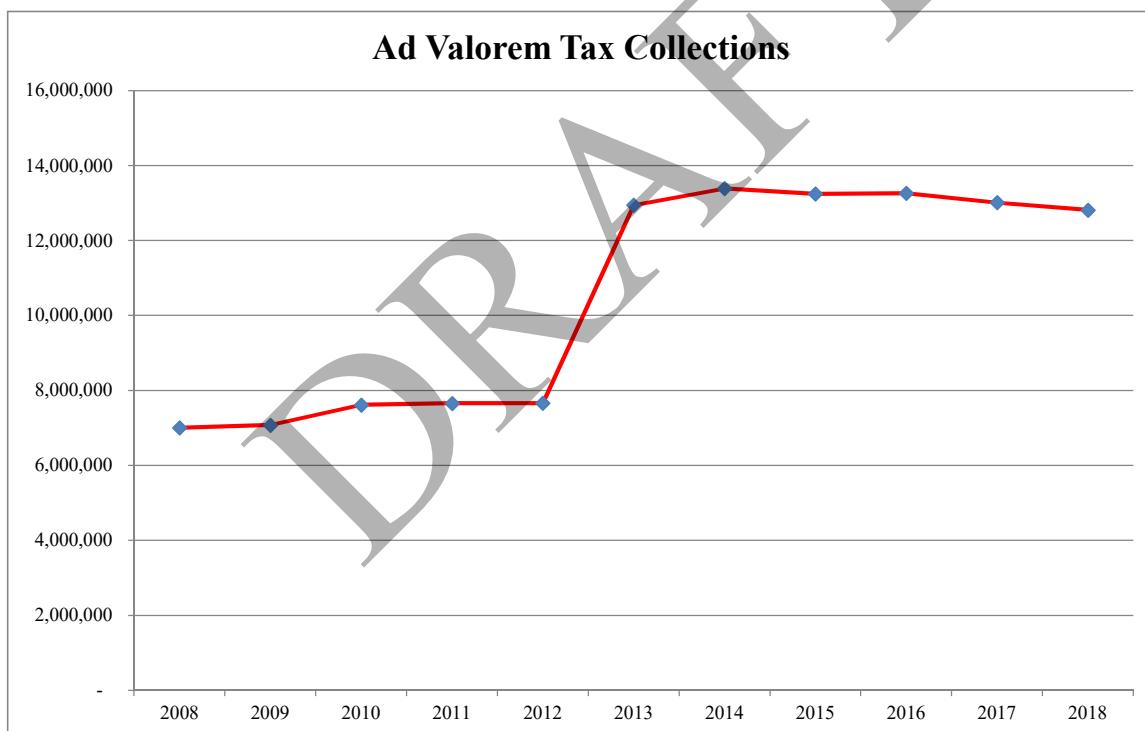
Year		Collections	Percentage of Change
2008	Actual	16,247,490	8.07%
2009	Actual	13,799,933	-15.06%
2010	Actual	23,601,618	71.03%
2011	Actual	19,676,747	-16.63%
2012	Actual	16,784,559	-14.70%
2013	Actual	19,805,927	18.00%
2014	Actual	20,120,863	1.59%
2015	Actual	18,010,917	-10.49%
2016	Actual	17,984,296	-0.15%
2017	Actual	20,875,418	16.08%
2018	Projected	20,666,666	-1.00%
2019	Budgeted	20,500,000	-0.81%





History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
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	Actual	13,011,044	-1.86%
2018	Projected	12,808,676	-1.56%
2019	Budgeted	13,410,653	4.70%





Projected Authorized and Levied Ad Valorem Taxes for 2019

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

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
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	195,580,993	181,614,308	377,195,301	(65,416,739)	311,778,562
2018	**	**	**	**	**

** information not available at this time.



Number of Full-Time Employees by Department

Departments	2016	2017	2018 Budget	2019 Budgeted
Council	3	3	3	3
Cable Station	1	1	1	2
Registrar of Voters	3	3	3	3
Administration	13	14	14	15
Legal	-	-	-	-
Purchasing	3	3	3	2
Public Hearing Officer	-	-	-	-
Information Technology	3	3	3	3
Finance	10	11	9	9
Personnel Department	2	2	2	2
Parish Coroner	1	1	1	1
Recovery	8	7	6	-
Capital Projects	-	-	-	6
OEP	2	2	2	2
Animal Control	8	7	7	7
Property Plant & Maintenance	12	14	13	12
34th Judicial Court	37	38	38	39
Civic Auditorium	3	3	3	3
Community Development	16	20	20	24
Fire	109	111	111	116
Recreation	19	15	15	14
Tourism	4	4	4	4
Grants	1	3	4	3
GIS	1	1	-	-
Coastal	2	1	1	1
Housing	11	13	13	13
Transit	9	12	11	13
CDBG	1	-	-	-
HMGP	1	1	2	-
Public Works	57	48	46	44
Sanitation	8	8	12	10
Insurance	5	4	4	4
Water & Sewer	69	74	70	74
	422	427	421	429



St. Bernard

Parish Government *Historic Past, Promising Future*

Fiscal Year

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ 80,342	\$ 74,800	\$ 84,990	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587
Restricted	-	-	-	161,345	91,185	91,185	3,404,667	3,992,868	3,970,789	3,941,952
Committed	-	-	-	3,944	-	-	-	-	-	343,784
Assigned	-	-	-	84,639	-	-	587,321	5,421,492	6,891,492	12,066,337
Unassigned	-	-	-	8,223,388	2,887,607	2,436,466	-	733,079	1,445,188	69,464
Reserved	50,587	50,587	20,474	-	-	-	-	-	-	-
Unreserved	4,904,595	759,068	8,310,748	-	-	-	-	-	-	-
Total general fund	<u>\$ 4,955,182</u>	<u>\$ 809,655</u>	<u>\$ 8,331,222</u>	<u>\$ 8,553,658</u>	<u>\$ 3,053,592</u>	<u>\$ 2,612,641</u>	<u>\$ 4,090,710</u>	<u>\$ 10,256,654</u>	<u>\$ 12,402,051</u>	<u>\$ 16,509,124</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ 121,171	\$ 96,690	\$ 113,744	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382
Restricted	-	-	-	28,697,633	7,328,584	9,379,192	12,533,044	11,243,754	9,244,225	7,784,977
Committed	-	-	-	3,078,436	2,209,969	1,803,029	956,733	956,564	956,564	598,990
Assigned	-	-	-	7,235,508	7,749,171	7,097,625	6,665,667	6,363,714	6,009,953	5,950,431
Unassigned	-	-	-	229	(29,138,816)	(5,495,701)	(4,681,726)	(3,547,526)	(7,423,988)	(7,779,686)
Reserved	2,209,406	2,209,405	139,933	-	-	-	-	-	-	-
Unreserved, undesignated, reported in:										
Special revenue funds	11,557,505	23,366,879	25,210,058	-	-	-	-	-	-	-
Debt service funds	1,049,283	1,085,006	749,826	-	-	-	-	-	-	-
Capital projects funds	16,589,454	14,248,693	8,797,149	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 31,405,648</u>	<u>\$ 40,909,983</u>	<u>\$ 34,896,966</u>	<u>\$ 39,132,977</u>	<u>\$ (11,754,402)</u>	<u>\$ 12,897,889</u>	<u>\$ 15,563,270</u>	<u>\$ 15,150,515</u>	<u>\$ 8,883,862</u>	<u>\$ 6,673,094</u>

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							
	2010	2011	2012	2013	2014	2015	2016	2017
General government								
Judicial	\$ 1,240,694	\$ 1,255,100	\$ 1,902,450	\$ 607,122	\$ 796,068	\$ 885,726	\$ 3,999,898	\$ 3,865,258
Other general government	54,558,813	71,245,678	50,301,853	29,878,021	22,942,805	33,157,803	25,705,408	38,546,184
Public safety	14,724,975	8,025,968	9,231,076	10,548,513	10,242,189	10,872,392	14,970,179	16,803,400
Public works	16,780,112	17,987,950	20,700,870	14,751,885	15,580,221	16,398,444	5,816,392	6,271,015
Sanitation	-	-	-	4,682,338	4,769,494	5,596,379	6,143,008	5,784,315
Culture and recreation	16,486,993	2,046,703	2,475,372	2,889,701	3,787,646	3,010,246	2,334,365	3,054,936
Health and welfare	1,525,528	6,943,880	6,322,104	6,692,893	6,832,287	9,154,803	11,491,363	11,656,125
Interest on long-term debt	794,589	256,336	580,332	1,860,282	1,328,696	1,305,453	1,199,102	1,073,650
Water and sewer	-	-	-	-	-	-	-	-
Event Facilities	-	-	-	-	-	-	-	-
Total Governmental Activities Expenses	<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>	<u>87,054,883</u>

Business-Type Activities:

Water and sewer	9,789,934	9,024,042	10,195,851	10,153,902	11,165,143	22,753,572	13,993,556	16,229,635
Event Facilities	-	-	-	-	2,079	938,067	1,220,910	434,981
Interest on long-term debt	2,327,328	2,040,501	756,740	494,988	240,516	164,219	178,775	390,529
Total Business-Type Activities Expenses	<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>	<u>17,055,145</u>

Total Primary Government Expenses

\$ 118,228,966 \$ 118,826,158 \$ 102,466,648 \$ 82,559,645 \$ 77,687,144 \$ 104,237,104 \$ 87,052,956 \$ 104,110,028

Program Revenues

Governmental Activities:

Charges for services	\$ 6,593,177	\$ 4,774,785	\$ 3,886,902	\$ 4,799,254	\$ 3,032,385	\$ 3,381,027	\$ 3,346,854	\$ 4,101,469
Operating grants and contributions	136,356,968	178,346,532	17,562,703	23,905,810	10,370,636	21,131,977	10,870,638	9,068,664
Capital grants and contributions	9,993,697	52,848,455	84,179,047	55,330,827	38,860,849	32,249,132	28,211,921	26,259,675
Total Governmental Activities Program Revenues	<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>	<u>39,429,808</u>

Business-Type Activities:

Charges for services	5,238,160	5,977,404	5,818,753	5,748,284	5,875,915	12,060,280	13,099,159	12,441,520
Operating grants and contributions	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	767,508
Total Business-Type Activities Program Revenues	<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>	<u>13,209,028</u>

Total Primary Government Program Revenues

\$ 158,784,927 \$ 248,864,919 \$ 154,917,062 \$ 95,487,088 \$ 58,171,345 \$ 69,338,545 \$ 57,017,025 \$ 52,638,836

Net (Expense)/Revenue

Governmental activities	\$ 46,832,138	\$ 128,208,157	\$ 14,114,595	\$ 12,125,136	\$ (14,015,536)	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)
Business-type Activity	(6,276,177)	1,830,604	38,335,819	802,307	(5,500,263)	(11,279,449)	(805,629)	(3,846,117)
Total Primary Government Net Expense	<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>	<u>\$ (51,471,192)</u>



St. Bernard Parish Government

Historic Past, Promising Future

General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	2010	2011	2012	2013	2014	2015	2016	2017
Ad valorem taxes	\$ 7,611,730	\$ 7,652,880	\$ 7,658,899	\$ 12,941,340	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666
Sales taxes	19,010,239	15,901,969	13,446,184	15,844,744	16,096,696	14,408,732	14,387,437	16,700,335
Severance	907,534	922,529	951,475	971,328	985,553	622,785	431,377	506,257
E telephone	322,638	359,703	370,042	378,840	451,084	379,001	392,760	425,602
Other taxes	39,076	51,368	109,234	111,949	240,741	328,390	277,060	264,206
Fines and forfeitures	-	-	-	-	151,781	210,550	218,983	190,465
State revenue sharing (unrestricted)	-	-	-	-	92,912	72,560	76,589	79,774
Parish road royalty	-	-	-	-	935,697	426,803	241,323	287,852
Other general revenues (expenses)	4,836,771	4,479,623	647,605	1,168,627	640,021	705,028	1,085,110	1,282,052
Interest and investment earnings	3,030,683	2,816,336	108,213	195,208	187,198	188,079	191,898	260,371
(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	21,000,000
Transfers	-	-	-	-	(219,376)	2,306,733	458,703	(2,262,721)
Capital contributions	-	-	-	-	(13,215,123)	-	-	-
Miscellaneous revenues	-	-	-	-	-	772,340	423,268	935,733
Total Governmental Activities	51,838,028	25,969,300	16,752,510	36,865,804	20,427,459	43,018,011	33,496,206	52,555,592

Business-Type Activities:

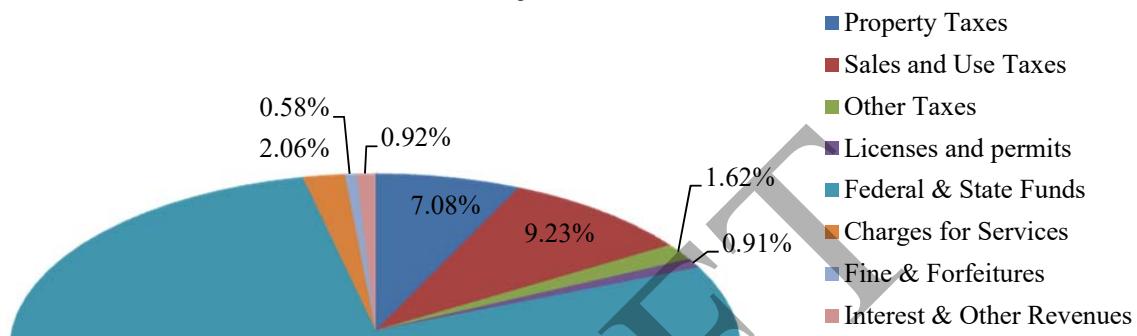
Sales taxes	4,591,379	3,774,778	3,338,375	3,961,184	4,024,174	3,602,185	3,596,859	4,175,086
Other general revenues (expenses)	123,575	357,186	(2,358,661)	330,835	262,529	203,078	275,318	481,928
Interest and investment earnings	204,672	36,706	36,852	37,106	39,188	51,670	58,245	59,375
(Loss)/Gain on Disposal of Assets	-	-	-	-	11,100	(10,149)	-	-
Proceeds from insurance settlement	-	-	-	-	-	35,211	(5,500)	-
Transfers	-	-	-	-	219,376	(2,306,733)	(458,703)	2,262,721
Capital contributions	-	-	-	-	13,215,123	-	-	-
Total Business-Type Activities	4,919,626	4,168,670	1,016,566	4,329,125	17,771,490	1,575,262	3,466,219	6,979,110
Total Primary Government	\$ 56,757,654	\$ 30,137,970	\$ 17,769,076	\$ 41,194,929	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702

Changes in Net Position

Governmental Activities	\$ 98,670,166	\$ 154,177,457	\$ 30,867,105	\$ 48,990,940	\$ 6,411,923	\$ 19,398,901	\$ 4,265,904	\$ 4,930,517
Business-type activities	(1,356,551)	5,999,274	39,352,385	5,131,432	12,271,227	(9,704,187)	2,660,590	3,132,993
Total Primary Government	\$ 97,313,615	\$ 160,176,731	\$ 70,219,490	\$ 54,122,372	\$ 18,683,150	\$ 9,694,714	\$ 6,926,494	\$ 8,063,510

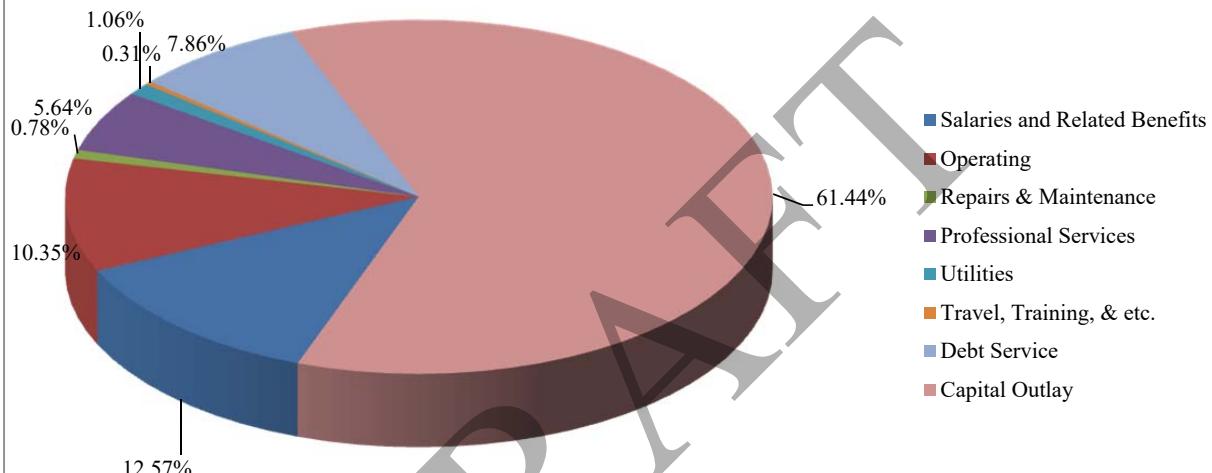


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2019 BUDGET



DRAFT

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2019 Proposed Capital & Operating Budget

DEPARTMENT	2019 Proposed Budgeted Revenues	2019 Proposed Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
GENERAL FUND:								
100 General Fund	\$ 5,425,778	\$ 14,312,512	\$ (8,886,733)	\$ 3,312,941	\$ 22,940	\$ (5,550,852)	\$ (554,869)	\$ (6,105,721)
101 Sales Tax	12,500,000	1,000,000	11,500,000	(11,500,000)	-	-	1,749,148	1,749,148
105 34th Judicial Court	177,926	2,988,987	(2,811,061)	2,811,510	-	449	(449)	-
152 Civic Auditorium	-	109,870	(109,870)	109,870	-	-	216,911	216,911
160 Community Development	1,170,150	1,542,307	(372,157)	331,022	41,135	-	455,294	455,294
160 LLT	417,000	2,113,728	(1,696,728)	-	-	(1,696,728)	2,559,534	862,806
Total General Fund	\$ 19,690,854	\$ 22,067,404	\$ (2,376,550)	\$ (4,934,657)	\$ 64,075	\$ (7,247,132)	\$ 4,425,568	\$ (2,821,563)
SPECIAL REVENUE FUNDS:								
201 Hurricane Gustav	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205 Hurricane Isaac	100,000	100,000	-	-	-	-	-	-
206 Hurricane Ike	-	-	-	-	-	-	-	-
229 Hurricane Katrina	110,974,225	104,410,763	6,563,462	-	(12,500)	6,550,962	(6,550,962)	-
234 Tree Fund	1,000	1,000	-	-	-	-	-	-
253 Criminal Court 34th	255,000	305,217	(50,217)	-	-	(50,217)	50,217	-
254 Fire Department	11,933,638	11,943,577	(9,939)	565,000	(346,672)	208,389	517,469	725,858
259 Council on Aging	302,575	331,542	(28,967)	30,000	-	1,033	259,885	260,918
260 CDBG	2,392,509	1,462,352	930,157	-	-	930,157	(930,157)	-
261 Recreation	1,650,847	2,390,148	(739,301)	695,256	35,000	(9,045)	57,345	48,300
262 Public Works	2,764,664	5,013,265	(2,248,601)	2,181,257	67,344	-	122,944	122,944
263 Road Lighting	404,017	675,600	(271,583)	122,406	(25,000)	(174,177)	174,177	-
264 Sanitation	5,135,614	5,624,819	(489,206)	-	(975)	(490,181)	887,444	397,264
266 Assessor's Office	32,093	52,910	(20,817)	7,910	12,907	-	2,315	2,315
267 WIOA	2,040,000	2,039,310	690	-	-	690	56,701	57,391
270 HMGP	22,068,611	22,068,611	-	-	-	-	-	-
271 Health	205,055	223,717	(18,662)	-	(198)	(18,860)	656,374	637,514
273 Communications District	500,000	601,767	(101,767)	-	-	(101,767)	810,291	708,524
277 Housing & Redevelopment	7,269,088	7,143,782	125,306	-	-	125,306	138,420	263,726
279 Transit	518,818	573,284	(54,466)	-	-	(54,466)	54,465	-
286 Deputy Witness Fees	25,000	25,000	-	-	-	-	22,272	22,272
290 State & Federal Grants	5,429,977	8,119,715	(2,689,738)	300,403	2,389,335	-	-	-
291 GOMESA	781,000	757,570	23,430	-	(23,430)	-	-	-
Total Special Revenue Funds	\$ 174,883,730	\$ 173,963,949	\$ 919,781	\$ 3,902,232	\$ 2,095,811	\$ 6,917,824	\$ (3,670,798)	\$ 3,247,027
DEBT SERVICE FUNDS:								
312 2012 Sales Tax Refunding Bond	\$ -	\$ 4,129,700	\$ (4,129,700)	\$ 1,032,425	\$ 3,097,275	\$ -	\$ 3,061,396	\$ 3,061,396
354 2014 Fire Sinking Fund	-	276,998	(276,998)	-	276,998	-	208,528	208,528
Total Debt Service Funds	\$ -	\$ 4,406,698	\$ (4,406,698)	\$ 1,032,425	\$ 3,374,273	\$ -	\$ 3,269,924	\$ 3,269,924

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2019 Proposed Capital & Operating Budget

DEPARTMENT	2019 Proposed Budgeted Revenues	2019 Proposed Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
CAPITAL PROJECT FUNDS:								
443 Courthouse Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
457 General Fund Capital Projects - Bond	3,976,819	5,130,140	(1,153,321)	-	-	(1,153,321)	189,915	(963,406)
462 Jackson/Pakenham	1,941,503	2,500,000	(558,497)	-	-	(558,497)	558,497	-
464 General Fund Capital Projects	1,075,000	4,001,809	(2,926,809)	-	-	(2,926,809)	2,500,706	(426,103)
Total Capital Project Funds	\$ 6,993,322	\$ 11,631,949	\$ (4,638,627)	\$ -	\$ -	\$ (4,638,627)	\$ 3,249,117	\$ (1,389,510)
INTERNAL SERVICE FUNDS:								
350 Self Insurance	\$ 1,279,719	\$ 1,390,559	\$ (110,840)	\$ -	\$ 243,896	\$ 133,056	\$ (133,056)	\$ -
375 W&S Self Insurance	512,034	708,000	(195,966)	-	(243,896)	(439,862)	612,980	173,118
Total Internal Service	\$ 1,791,753	\$ 2,098,559	\$ (306,806)	\$ -	\$ -	\$ (306,806)	\$ 479,924	\$ 173,118
BUSINESS-TYPE ACTIVITIES:								
500 Water & Sewerage Fund	\$ 12,609,000	\$ 10,987,855	\$ 1,621,145	\$ -	\$ (2,147,266)	\$ (526,121)	\$ 222,491,726	\$ 221,965,605
529 SF-SW99 1/2 Cent Sales Tax Fund	4,127,467	330,197	3,797,270	-	(3,970,303)	(173,033)	730,845	557,812
530 50 M Bond Sales Tax Debt Service	450	65,950	(65,500)	-	65,500	-	(384,736)	(384,736)
532 W&S 2008 Refinanced ST Debt Service	-	825,528	(825,528)	-	825,528	-	(1,483,449)	(1,483,449)
533 Water & Sewer Loans Debt Service	-	2,058,287	(2,058,287)	-	2,058,287	-	872,294	872,294
557 W&S Capital Projects	-	9,395,612	(9,395,612)	-	-	(9,395,612)	(11,645,162)	(21,040,774)
Total Water & Sewer	\$ 16,736,917	\$ 23,663,429	\$ (6,926,512)	\$ -	\$ (3,168,254)	\$ (10,094,766)	\$ 210,581,517	\$ 200,486,752
OTHER BUSINESS-TYPE ACTIVITIES:								
Events Facilities	\$ 532,000	\$ 531,530	\$ 470	\$ -	\$ -	\$ 470	\$ (277,702)	\$ (277,232)
Total Recreational Facilities	\$ 532,000	\$ 531,530	\$ 470	\$ -	\$ -	\$ 470	\$ (277,702)	\$ (277,232)
TOTAL ALL FUNDS	\$ 220,628,577	\$ 238,363,517	\$ (17,734,941)	\$ -	\$ 2,365,905	\$ (15,369,035)	\$ 218,057,552	\$ 202,688,517

ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
2018 BUDGET



DRAFT

ST. BERNARD PARISH GOVERNMENT
100 - GENERAL FUND
2019 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	Parish Coroner
Cable Station	Jail
JPs and Constables	Animal Control
Office of Motor Vehicles	Property, Plant & Maintenance
Registrar of Voters	Louisiana Department of Veterans Affairs
Administration	Parks and Parkways Commission
Security	Economic Development Committee
Public Hearing Officer	34th Judicial Court
Purchasing	Sales Tax
Information Technology	Civic Auditorium
Finance	Community Development
Personnel	

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
Film Permits	410026	\$ -	\$ 1,500
Miscellaneous Revenue -Prior Year	480083	445	-
Lawsuit Settlement	489076	21,000,000	-
Total REVENUES	21,000,445	1,500	2,500
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
Clerk of Council	501000	86,674	86,674
Council Assistant /Deputy Clerk	501001	43,264	43,961
Council Assistant / Clerical	501002	24,918	-
Clerical Specialist II	501003	14,017	28,033
Councilman at Large	501004	17,400	19,800
Councilman at Large	501005	19,800	17,400
Council	501006	15,000	15,000
Council	501007	15,000	15,000
Council	501008	15,000	15,000
Council	501009	15,000	15,000
Council	501010	15,000	15,000
Salaries Total	501000	281,467	281,073
Salaries - OT	501001	343	-
Taxes - Payroll	501002	9,659	11,500
Pension Costs	501004	20,849	20,000
Insurance-Hospital & Life	501005	43,523	48,500
Total PERSONNEL EXPENDITURES	355,841	361,073	350,868
OPERATING EXPENDITURES			
Rent - Equipment	503002	3,900	4,900
Rent - Storage	503005	1,440	1,440
Professional Service	520002	137,917	155,000
Professional Services-Legal	520012	13,799,251	-
Prof Service-Accounting/Audit	520020	99,500	112,000
Prof Serv - Security service	520101	-	5,433
R & M Vehicles	530004	4,965	600
R & M - Bldg & Facilities	530005	20	-
Telephone Svcs	540005	2,605	2,800
Cell Phone	540006	5,420	6,000
Stationary & Office Supplies	541007	5,596	4,000
Supplies-Operating	541008	1,758	2,500
Small Equipment	541013	4,341	-
Uniforms	541017	1,007	1,500
Computer Equipment	542000	-	1,100
Computer Software	542001	11,678	-
Furniture & Fixtures	542003	15,818	-
Travel, Training, & Etc.	550000	10,955	9,400
Computer Software-Capital Outlay	572001	145,069	-
Fees-Vehicle Licenses/Tags	580009	20	20
Advertising	580017	1,955	-
Dues & Subscriptions	580018	7,450	7,530

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Recording Fees	580021	\$ 9,180	\$ 8,500	\$ 9,000
Postage	580022	962	100	1,000
Official Journal	580023	26,308	25,000	25,000
Shipping Handling, & Installat	580028	309	250	250
Gasoline	580035	1,315	1,000	1,000
Election Expense	580048	-	33,307	35,000
Film Incentive Program	589008	82,861	150,000	150,000
Budget Contingency Fund	589999	-	5,070,749	5,070,749
Total OPERATING EXPENDITURES		<u>14,381,600</u>	<u>5,603,129</u>	<u>5,625,949</u>
Total EXPENDITURES		<u>14,737,441</u>	<u>5,964,202</u>	<u>5,976,817</u>
OTHER FINANCING USES				
Transfer to Recreation	599261		100,000	-
Transfer to State & Fed Grants	599290		300,000	-
Transfer to Hurricane Reconstr	599464		1,630,000	-
Total OTHER FINANCING USES		<u>-</u>	<u>2,030,000</u>	<u>-</u>
OTHER FINANCING USES				
Transfer From Sales Tax	499101	25,000	-	-
Total OTHER FINANCING USES		<u>25,000</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ 6,288,004	\$ (7,992,702)	\$ (5,974,317)

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
Rents and Leases	450038	\$ -	\$ 2,000
Cable Franchise Fee	450046	385,573	410,000
BellSouth Franchise Fee	450047	58,505	85,000
Misc. Revenue	480082	24,642	-
Total REVENUES	<u>468,720</u>	<u>497,000</u>	<u>480,000</u>
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
Manager of Government Access		62,029	62,856
Videographer/Editor		36,440	37,091
Salaries Total	501000	<u>34,126</u>	<u>98,469</u>
Taxes - Payroll	501002	1,444	2,600
Pension Costs	501004	1,911	11,400
Insurance-Hospital & Life	501005	1,442	9,564
Total PERSONNEL EXPENDITURES	<u>38,923</u>	<u>122,033</u>	<u>126,447</u>
OPERATING EXPENDITURES			
Professional Service	520002	12,763	17,665
Prof Serv-Software Support	520003	-	11,388
R & M Machinery & Equipment	530005	375	1,024
Telephone Svcs	540005	519	-
Cell Phone	540006	1,104	1,600
Stationary & Office Supplies	541007	192	700
Computer Equipment	542000	2,015	4,000
Office Equipment	542002	8,052	-
Production Equipment	542005	1,788	3,000
Travel, Training, & Etc.	550000	-	936
Small Equipment	571012	-	5,300
Computer Equipment-Capital Outlay	572000	5,686	-
Dues & Subscriptions	580018	5,834	-
Entertainment & Prom	580019	-	335
Shipping Handling, & Installation	580028	-	100
Gasoline	580035	23	200
LA Workforce Commiss	580060	-	200
Total OPERATING EXPENDITURES	<u>38,351</u>	<u>36,836</u>	<u>36,088</u>
Total EXPENDITURES	<u>77,274</u>	<u>158,869</u>	<u>162,535</u>
OTHER FINANCING USES			
Transfer to Tourism	599261	-	35,000
Total OTHER FINANCING USES	<u>-</u>	<u>35,000</u>	<u>35,000</u>
NET EFFECT ON FUND BALANCE	\$ 391,446	\$ 303,131	\$ 282,465

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
JP Ward A	\$ 7,200	\$ 7,200	\$ 7,200
JP Ward B	7,200	7,200	7,200
JP Ward C	7,200	7,200	7,200
JP Ward D	7,200	7,200	7,200
JP Ward E	7,200	7,200	7,200
JP Ward F	7,200	7,200	7,200
JP Ward G	7,200	7,200	7,200
JP Ward H	7,200	7,200	7,200
JP Ward I	7,200	7,200	7,200
JP Ward J	7,200	7,200	7,200
JP Ward K	7,200	7,200	7,200
Constable Ward A	7,200	7,200	7,200
Constable Ward B	7,200	7,200	7,200
Constable Ward C	7,200	7,200	7,200
Constable Ward D	7,200	7,200	7,200
Constable Ward E	7,200	7,200	7,200
Constable Ward F	7,200	7,200	7,200
Constable Ward G	7,200	7,200	7,200
Constable Ward H	7,200	7,200	7,200
Constable Ward I	7,200	7,200	7,200
Constable Ward J	7,200	7,200	7,200
Constable Ward K	7,200	7,200	7,200
Salaries Totals	501000 158,327	158,400	158,400
Taxes - Payroll	501002 6,424	6,200	6,200
Pension Costs	501004 12,701	12,500	12,500
Insurance-Hospital & Life	501005 105,432	111,000	117,000
Total PERSONNEL EXPENDITURES	282,884	288,100	294,100
OPERATING EXPENDITURES			
Travel, Training, & Etc.	550000 9,320	16,456	20,000
Total OPERATING EXPENDITURES	9,320	16,456	20,000
Total EXPENDITURES	292,204	304,556	314,100
NET EFFECT ON FUND BALANCE	\$ (292,204)	\$ (304,556)	\$ (314,100)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Drivers License Fee	440018	\$ 55,667	\$ 60,500	\$ 65,000
Total REVENUES		55,667	60,500	65,000
OPERATING EXPENDITURES				
Rent - Building	503003	48,000	48,000	48,000
Utilities - Water	540000	693	1,500	1,500
Utilities - Electric	540002	6,051	9,500	8,000
Total OPERATING EXPENDITURES		54,744	59,000	57,500
Total EXPENDITURES		54,744	59,000	57,500
NET EFFECT ON FUND BALANCE		\$ 923	\$ 1,500	\$ 7,500

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 542	\$ 1,000	\$ 1,000
Total REVENUES		542	1,000	1,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Registrar			14,706	14,706
Chief Clerk Registrar			10,168	10,168
Confidential Assistant			7,311	7,311
Salaries	501000	32,179	32,185	32,185
Taxes - Payroll	501002	452	500	500
Pension Costs	501004	5,916	6,600	6,500
Insurance-Hospital & Life	501005	17,365	18,196	20,000
Total PERSONNEL EXPENDITURES		55,912	57,481	59,185
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	85	93	93
Rent - Equipment	503002	-	480	485
Stationary & Office Supplies	541007	984	1,000	1,000
Computer Software	542001	-	500	500
Travel, Training, & Etc.	550000	1,586	1,500	2,000
Computer Equipment	572000	3,432	-	-
Dues & Subscriptions	580018	750	750	500
Postage	580022	1,005	3,000	1,500
Total OPERATING EXPENDITURES		7,842	7,323	6,078
Total EXPENDITURES		63,754	64,804	65,263
NET EFFECT ON FUND BALANCE		\$ (63,212)	\$ (63,804)	\$ (64,263)

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
DNR Grant	420000	\$ 25,697	\$ 35,260
Reimbursement	480071	2,000	2,400
Total REVENUES		27,697	37,660
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
Parish President		146,213	146,213
Chief Administrator Officer		129,688	129,688
Admin Supervisor		65,786	66,525
Executive Assistant to CAO		68,273	69,028
Executive Assistant to CAO		45,142	45,934
Executive Assistant		58,655	59,394
Fire Civil Service Clerk		6,000	6,000
Administrative Asst. II to CAO		43,264	43,961
Administrative Assistant II to CAO		40,472	41,170
Chief Security Officer		70,914	-
Internal Auditor- VACANT		49,102	49,102
Security Receptionist		28,206	28,668
Public Service Officer		46,158	46,765
Compliance Officer / Investigator		76,648	77,519
Community Service - PT		12,480	12,480
Salaries Total	501000	830,900	887,001
Salaries - OT	501001	1,776	-
Taxes - Payroll	501002	11,517	13,900
Pension Costs	501004	101,453	101,000
Insurance-Hospital & Life	501005	71,902	88,980
Total PERSONNEL EXPENDITURES		1,017,548	1,090,881
OPERATING EXPENDITURES			
Legal Liability-Publ Officials	502004	233,376	220,000
Insurance-Property	502005	1,695	1,700
Public Servant Surety Bond	502009	4,997	5,000
Insurance - Auto Collision/Comp	502018	5,003	-
Rent - Equipment	503002	6,332	6,500
Professional Service	520002	18,276	46,000
Prof Serv-Software Support	520003	5,200	-
Prof Serv-Legal	520012	342,290	516,850
Prof Serv-Cobra	520014	5,545	-
Prof Serv-Legal, Testimony	520024	5,625	-
R & M Vehicles	530004	3,529	3,000
Cell Phone	540006	8,092	8,000
Supplies-Food/Drink	541003	1,022	3,000
Stationary & Office Supplies	541007	8,452	6,910
Supplies-Operating	541008	8,432	6,000
Computer Equipment	542000	3,677	-
Furniture & Fixtures	542003	10,635	675
Travel, Training, & Etc.	550000	19,984	15,000
			20,000

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Meeting & Conferences	550006	\$ 396	\$ 5,500	\$ 2,500
Small Equipment	571012	2,700	-	-
Fees-Vehicle Licenses/Tags	580009	117	100	100
Advertising	580017	70	100	250
Dues & Subscriptions	580018	1,339	3,000	3,005
Entertainment & Prom	580019	2,255	9,500	5,000
Recording Fees	580021	183	100	100
Postage	580022	2,022	5,000	2,500
Fees & Charges	580024	1,214	750	800
Shipping Handling, & Installat	580028	323	100	250
Gasoline	580035	1,713	3,000	3,000
Lawsuit Settlement Cost	580047	25,000	-	-
Trophies & Awards	580056	907	-	-
		<hr/> 730,399	<hr/> 865,785	<hr/> 652,305
Total OPERATING EXPENDITURES		<hr/> 1,747,946	<hr/> 1,956,666	<hr/> 1,674,852
Total EXPENDITURES				
OTHER FINANCING USES				
Transfer From W&S	499500	98,999	-	-
Total OTHER FINANCING USES		<hr/> 98,999	<hr/> -	<hr/> -
NET EFFECT ON FUND BALANCE		\$ (1,621,250)	\$ (1,919,006)	\$ (1,641,939)

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
Chief Security Officer	\$ -	\$ -	\$ 71,988
Salaries Total	501000	-	71,988
Taxes - Payroll	501002		1,100
Pension Costs	501004		8,300
Insurance-Hospital & Life	501005		6,605
Total PERSONNEL EXPENDITURES	-	-	87,993
OPERATING EXPENDITURES			
Prof Serv-Software Support	520003	-	5,200
Prof Serv - Security service	520101	-	66,500
R & M Machinery & Equipment	530005	-	1,000
Stationary & Office Supplies	541007	-	2,500
Small Tools & Equipment	541014	-	2,000
Travel, Training, & Etc.	550000	-	2,500
Total OPERATING EXPENDITURES	-	-	79,700
Total EXPENDITURES	-	-	167,693
NET EFFECT ON FUND BALANCE	\$ -	\$ -	\$ (167,693)

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
Miscellaneous Revenue -Prior Year	480083	\$ 284	\$ -
Total REVENUES	<u>284</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
Purchasing Agent		55,359	56,010
Purchasing Specialist II		38,315	38,791
Salaries Totals	501000	<u>124,789</u>	<u>93,674</u>
Taxes - Payroll	501002	1,675	1,400
Pension Costs	501004	15,551	11,000
Insurance-Hospital & Life	501005	22,217	17,400
Total PERSONNEL EXPENDITURES	<u>164,233</u>	<u>123,474</u>	<u>125,201</u>
OPERATING EXPENDITURES			
Rent - Equipment	503002	600	700
R & M Machinery & Equipment	530005	-	500
Cell Phone	540006	844	800
Stationary & Office Supplies	541007	2,846	2,500
Furniture & Fixtures	542003	-	1,000
Travel, Training, & Etc.	550000	-	950
Dues & Subscriptions	580018	-	50
Postage	580022	480	500
Gasoline	580035	1,919	1,400
Total OPERATING EXPENDITURES	<u>6,688</u>	<u>7,400</u>	<u>8,000</u>
Total EXPENDITURES	<u>170,921</u>	<u>130,874</u>	<u>133,201</u>
NET EFFECT ON FUND BALANCE	\$ (170,637)	\$ (130,874)	\$ (133,201)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 8,560	\$ 20,000	\$ 20,000
Total REVENUES		8,560	20,000	20,000
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	24,750	27,000	27,000
Recording Fees	580021	-	500	500
Postage	580022	85	500	500
Total OPERATING EXPENDITURES		<u>24,835</u>	<u>28,000</u>	<u>28,000</u>
NET EFFECT ON FUND BALANCE		\$ (16,275)	\$ (8,000)	\$ (8,000)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Sign Rental	450041	\$ 1,688	\$ 1,000	\$ 1,000
Miscellaneous Revenue - Prior Year	480083	722	-	-
Insurance Settlement	489075	16	-	-
Total REVENUES		2,426	1,000	1,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
IT Manager			90,672	92,005
IT Analyst			54,056	54,708
Help Desk Tech			37,289	37,846
Salaries Total	501000	<u>179,044</u>	182,017	184,559
Salaries - OT	501001	368	-	-
Taxes - Payroll	501002	2,576	2,700	2,700
Pension Costs	501004	22,358	21,000	21,500
Insurance-Hospital & Life	501005	17,388	18,300	20,300
Total PERSONNEL EXPENDITURES		<u>221,734</u>	224,017	229,059
OPERATING EXPENDITURES				
Professional Service	520002	36,196	14,000	10,000
Prof Serv-Software Support	520003	18,385	63,500	54,000
Prof Serv-Storage	520009	19,377	30,362	30,530
Utilities - Electric	540002	5,190	5,200	5,000
Cell Phone	540006	2,474	2,700	2,700
Stationary & Office Supplies	541007	1,637	1,154	1,500
Small Tools & Equipment	541014	51	-	-
Computer Equipment	542000	15,871	9,300	9,300
Computer Software	542001	7,511	8,000	8,000
Travel, Training, & Etc.	550000	218	9,000	9,000
Computer Equipment-Capital Outlay	572000	8,583	-	-
Taxes & Lic. Other	580010 0016	8,906	12,624	12,625
Shipping Handling, & Installation	580028	130	500	500
Gasoline	580035	111	120	120
Total OPERATING EXPENDITURES		<u>124,642</u>	<u>156,460</u>	<u>143,275</u>
Total EXPENDITURES		<u>346,376</u>	<u>380,477</u>	<u>372,334</u>
NET EFFECT ON FUND BALANCE		\$ (343,949)	\$ (379,477)	\$ (371,334)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 838,180	\$ 854,548	\$ 863,093
Prior Year Advalorem	401001	37,246	40,000	40,000
Beer Tax	403000	39,849	40,000	40,000
Severance Tax	403003	506,257	550,000	550,000
Fairgrounds OTB	403005	105,320	110,000	110,000
Video Poker	403006	517,645	530,000	530,000
Occupational License	410000	980,822	1,100,000	1,100,000
Liquor & Beer Lic.	410001	26,515	30,000	30,000
PILT Program	420002	23,189	23,000	25,000
Federal Grants	420003	-	76,709	25,000
Gulf of Mexico Energy Revenue	420024	3,630	-	-
Reimbursement-FEMA	420028	61,478	-	-
State Rev. Shar.	430000	14,023	13,900	14,200
Rents and Leases	450038	91,500	92,250	92,250
Copy Fees-Ord/Resolutions/Other	450042	560	-	-
Entergy Franchise Fee	450044	8,212	13,900	8,500
Interest - Other	470003	2,327	2,500	162,500
Refunds	480070	1,279	-	-
Misc. Revenue	480082	40,325	1,000	1,000
Miscellaneous Revenue - Prior Year	480083	2,044	-	-
Interfund Charges	482005	-	953,843	966,047
Donations	483001	5,000	-	-
Total REVENUES		3,305,400	4,431,650	4,557,590
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Finance		94,340	94,340	
Assistant Director of Finance		81,229	82,232	
Senior Accountant I		57,655	58,394	
Payroll Supervisor		49,497	50,149	
Accountant I		39,775	40,472	
Acting Accountant I		36,087	36,597	
Grant Accountant II		52,837	53,532	
Accounts Payable		35,615	36,218	
Accounting Clerk III		31,587	32,097	
Salaries Total	501000	393,713	478,622	484,031
Taxes - Payroll	501002	5,590	7,100	7,100
Pension Costs	501004	48,822	55,000	56,000
Insurance-Hospital & Life	501005	45,451	66,900	65,000
Insurance Retirees Health&Life	501007	436,998	500,000	510,000
Total PERSONNEL EXPENDITURES		930,575	1,107,622	1,122,131
OPERATING EXPENDITURES				
Public Servant Surety Bond	502009	1,750	1,900	1,800
Rent - Equipment	503002	2,767	3,500	3,500
Rent - Storage	503005	11,640	13,300	11,640
Professional Service	520002	-	17,700	27,000
Prof Serv-Software Support	520003	38,488	33,000	17,500

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
R & M Machinery & Equipment	530005	\$ 1,065	\$ 1,500	\$ 1,500
Cell Phone	540006	1,086	1,500	1,500
Stationary & Office Supplies	541007	7,887	9,000	9,000
Computer Equipment	542000	930	2,300	1,200
Travel, Training, & Etc.	550000	2,611	3,500	4,000
Small Equipment	571012	4,360	-	-
Computer Software-Capital Outlay	572001	18,477	-	-
Ded. by Tax Collector	580000	147,123	154,000	165,000
Ad Valorem Pension Expense	580001	26,979	23,950	26,979
Interest Expense	580008	1,558	7,500	7,500
Dues & Subscriptions	580018	380	960	960
Recording Fees	580021	-	200	200
Postage	580022	1,977	3,000	3,000
Fees & Charges	580024	882	1,500	1,500
Shipping Handling, & Installat	580028	261	500	500
Gasoline	580035	-	200	200
Total OPERATING EXPENDITURES		<u>270,221</u>	<u>279,010</u>	<u>284,479</u>
Total EXPENDITURES		<u>1,200,796</u>	<u>1,386,632</u>	<u>1,406,610</u>
OTHER FINANCING USES				
Transfer to Community Development	599160	423,454	-	-
Transfer to Road Lighting	599263	240	-	-
Transfer out to Assessor's Office	599266	555	2,936	2,936
Transfer to HMGP	599270	475,000	-	-
Transfer to State & Fed Grants	599290	1,582,120	3,433,784	-
Transfer to 03 Sales Tax Const	599415	41,997	-	-
Total OTHER FINANCING USES		<u>2,523,365</u>	<u>3,436,720</u>	<u>2,936</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	2,693,208	4,076,389	3,312,941
Transfer From Isaac	499205	107	-	-
Transfer From Fire	499254	-	-	60,876
Transfer From CDBG - Disaster Recovery	499260	7,112	-	-
Transfer From Recreation	499261	5,610	-	-
Transfer From Sanitation	499264	184,060	-	-
Transfer From Hurr Reconstr	499464	7,780	-	-
Transfer from W&S	499500	618,542	-	-
Transfer from CCF	499999	38,014	-	-
Total OTHER FINANCING USES		<u>3,554,433</u>	<u>4,076,389</u>	<u>3,373,817</u>
NET EFFECT ON FUND BALANCE		\$ 3,135,672	\$ 3,684,687	\$ 6,521,862

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Miscellaneous Revenue - Prior Year	480083	\$ 35 35	\$ - -	\$ - -
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Human Resource Director			\$ 66,950	\$ 66,950
Human Resource Assistant			30,059	30,568
Salaries Totals	501000	94,549	97,009	97,518
Taxes - Payroll	501002	1,363	1,500	1,500
Pension Costs	501004	11,782	11,400	11,400
Insurance-Hospital & Life	501005	15,339	16,115	18,000
Total PERSONNEL EXPENDITURES		123,034	126,024	128,418
OPERATING EXPENDITURES				
Auto Insurance	502000	-	8,014	8,014
General Liability Insurance	502001	-	78,094	78,094
Insurance-Work.Comp.	502012	-	400	426
Prof Serv-Background Checks	520044	-	-	750
Prof Serv-Drug Testing	520045	724	4,000	4,000
Prof Serv-Employee Physicals	520046	7,148	4,500	4,000
Cell Phone	540006	624	650	650
Stationary & Office Supplies	541007	1,203	1,000	1,000
Travel, Training, & Etc.	550000	134	500	1,000
Advertising	580017	-	700	700
Dues & Subscriptions	580018	249	250	250
Postage	580022	273	350	200
Shipping Handling, & Installat	580028	-	100	100
LA Worforce Commission	580060	-	5,000	-
Total OPERATING EXPENDITURES		10,354	103,558	99,184
Total EXPENDITURES		133,387	229,582	227,602
NET EFFECT ON FUND BALANCE		(133,352)	(229,582)	(227,602)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 7,121	\$ 8,400	\$ 8,400
Total REVENUES		7,121	8,400	8,400
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Coroner			39,359	39,359
Salaries	501000	39,359	39,359	39,359
Taxes - Payroll	501002	571	580	580
Pension Costs	501004	4,905	4,600	4,600
Insurance-Hospital & Life	501005	118	120	120
Total PERSONNEL EXPENDITURES		44,953	44,659	44,659
OPERATING EXPENDITURES				
Prof Serv-Stipend	520013	21,000	36,000	-
Prof Serv-Coroner	520015	120,598	110,000	146,000
Total OPERATING EXPENDITURES		141,598	146,000	146,000
Total EXPENDITURES		186,551	190,659	190,659
NET EFFECT ON FUND BALANCE		\$ (179,430)	\$ (182,259)	\$ (182,259)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ 105,581	\$ 154,275	\$ 154,275
Miscellaneous Revenue - Prior Year	480083	6,399	-	-
Total REVENUES		111,979	154,275	154,275
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	28,446	27,000	27,500
Insurance-Flood	502008	2,246	2,500	2,400
Professional Service	520002	617,103	625,000	625,000
R & M Machinery & Equipment	530005	30,149	25,000	25,000
R & M Bldg & Facilities	530008	81,993	50,000	50,000
R & M Bldg HVAC	530010	39,044	39,550	40,150
Utilities - Water	540000	59,541	62,000	90,000
Utilities - Natural Gas	540001	45,774	40,000	40,000
Utilities - Electric	540002	107,631	110,000	119,000
Telephone Svcs	540005	706	735	735
Cell Phone	540006	390	500	420
Supplies-Janitorial	541002	23,390	24,000	25,000
Supplies-Operating	541008	61,582	50,000	50,000
Supplies-Medical	541009	9,301	10,000	10,000
Equipment Purchases	572013	-	6,000	-
Buildings-Improvements	572022	-	50,000	25,000
Advertising	580017	-	200	200
Fees & Charges	580024	-	200	200
Court attendance	580043	28,282	35,000	35,000
Juvenile detention	580044	219,195	185,000	175,000
Record Requests-Court Cases	580050	-	2,000	2,000
Prisoners- Maintenance	580051	519,057	510,000	520,000
Total OPERATING EXPENDITURES		<u>1,873,833</u>	<u>1,854,685</u>	<u>1,862,605</u>
Total EXPENDITURES		<u>1,873,833</u>	<u>1,854,685</u>	<u>1,862,605</u>
NET EFFECT ON FUND BALANCE		\$ (1,761,854)	\$ (1,700,410)	\$ (1,708,330)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Veterinary Services	450007	\$ 12,784	\$ 13,000	\$ 13,000
Adoption Fees	450008	13,530	15,000	15,000
Service Fee - Intake & Pick-Up	450010	5,385	10,000	10,000
Miscellaneous Revenue - Prior Year	480083	10,041	-	-
Donations	483001	46,552	1,500	1,500
Total REVENUES		88,292	39,500	39,500
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Animal Shelter Manager		53,193	54,126	
Office Manager I		28,206	28,668	
Animal Control Officer		29,040	29,549	
Animal Control Officer		28,530	29,040	
Kennel Assistant		25,363	25,808	
Kennel Assistant		25,363	25,808	
Kennel Manager		37,742	38,392	
Salaries	501000	221,344	227,437	231,391
Salaries - OT	501001	14,124	15,000	15,000
Taxes - Payroll	501002	3,394	3,450	3,450
Pension Costs	501004	29,239	26,350	27,000
Insurance-Hospital & Life	501005	28,265	30,630	34,000
Total PERSONNEL EXPENDITURES		296,365	302,867	310,841
OPERATING EXPENDITURES				
Insurance-Property	502005	2,614	2,500	2,600
Insurance-Flood	502008	2,246	2,600	2,400
Insurance-Work.Comp.	502012	-	21,275	2,162
Rent - Equipment	503002	-	1,000	2,640
Rent - Storage	503005	-	1,700	-
Prof Serv-Veterinarian	520038	21,625	29,097	25,000
R & M Vehicles	530004	610	2,500	2,500
R & M Machinery & Equipment	530005	1,250	1,500	2,500
R & M Bldg & Facilities	530008	2,342	1,703	7,500
R & M Bldg HVAC	530010	1,955	1,977	2,008
Utilities - Water	540000	2,259	2,100	2,600
Utilities - Natural Gas	540001	1,339	1,500	1,500
Utilities - Electric	540002	11,785	12,600	13,500
Telephone Svcs	540005	4,338	6,000	5,200
Cell Phone	540006	1,404	1,500	2,000
Supplies-Janitorial	541002	1,222	1,500	-
Stationary & Office Supplies	541007	1,170	1,200	1,200
Supplies-Operating	541008	38,723	38,500	42,500
Supplies-Medical	541009	1,093	2,000	-
Uniforms	541017	1,435	2,300	2,300
Computer Equipment	542000	2,082	-	-
Computer Software	542001	735	-	-
Travel, Training, & Etc.	550000	175	1,000	1,000
Construction in Progress	571001	19,384	48,000	-

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Vehicles-Capital Outlay	571011	\$ 50,138	\$ -	\$ -
Fees-Vehicle Licenses/Tags	580009	40	80	80
Taxes & Lic. Other	580010	-	200	200
Advertising	580017	493	-	-
Entertainment & Prom	580019	450	-	-
Fees & Charges	580024	603	450	450
Diesel	580034	73	200	200
Gasoline	580035	3,371	3,200	3,200
Total OPERATING EXPENDITURES		<u>174,954</u>	<u>188,182</u>	<u>125,240</u>
Total EXPENDITURES		<u>471,319</u>	<u>491,049</u>	<u>436,081</u>
NET EFFECT ON FUND BALANCE		\$ (383,027)	\$ (451,549)	\$ (396,581)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 58,277	\$ 63,600	\$ 63,600
Refunds	480070	227	-	-
Donations	483001	261	-	-
Total REVENUES		58,765	63,600	63,600
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Maintenance Supervisor PPM		51,397	52,892	
PPM Facilities & Operations Mgr.		45,934	46,726	
Maintenance Tech I		25,363	25,808	
Maintenance Tech I		31,563	31,979	
Maintenance Tech I		25,363	26,253	
Laborer I - PPM		24,362	24,789	
Custodian		24,362	24,789	
Custodian		29,063	29,491	
Custodian		24,362	24,789	
Custodian		24,362	24,789	
Custodian: Torres Park - PT		9,425	9,425	
Salaries Total	501000	359,421	339,918	346,519
Salaries - OT	501001	234	1,500	1,500
Taxes - Payroll	501002	7,092	5,900	5,900
Pension Costs	501004	40,356	41,000	39,500
Insurance-Hospital & Life	501005	65,189	75,000	72,000
Total PERSONNEL EXPENDITURES		472,291	463,318	465,419
OPERATING EXPENDITURES				
Insurance-Property	502005	33,009	32,000	33,000
Insurance-Flood	502008	4,797	4,800	4,800
Insurance-Work.Comp.	502012	-	534	-
Rent - Equipment	503002	55	-	-
Professional Service	520002	-	15,000	10,000
Prof Serv-Grass Cutting	520039	29,064	30,800	32,604
Prof Serv-Generator	520047	39,030	6,385	19,515
Prof Serv-Termite&Pest Control	520048	19,600	23,520	23,250
Prof Serv-Elevator	520049	-	3,600	5,564
Prof Serv- Landscaping	520052	-	6,167	-
Prof Serv - Alarm Monitoring	520102	-	400	400
R & M Vehicles	530004	871	1,500	1,500
R & M Machinery & Equipment	530005	4,765	5,000	5,000
R & M Bldg & Facilities	530008	64,666	75,000	65,000
R & M Bldg HVAC	530010	23,427	23,730	24,090
Utilities - Water	540000	5,493	6,000	7,000
Utilities - Natural Gas	540001	299	600	400
Utilities - Electric	540002	196,538	196,000	201,000
Telephone Svcs	540005	60,001	72,000	72,000
Cell Phone	540006	1,536	1,300	1,300
Supplies-Janitorial	541002	15,776	11,828	10,000

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Supplies-Food/Drink	541003	\$ -	\$ 161	\$ 500
Stationary & Office Supplies	541007	137	339	500
Supplies-Operating	541008	7,165	7,000	10,000
Small Tools & Equipment	541014	-	3,500	5,000
Uniforms	541017	5,062	6,200	6,200
Small Equipment	571012	7,798	89,380	10,000
Computer Equipment	572000	30,902	-	-
Vehicles	572011	-	28,585	-
Buildings-Improvements	572022	17,600	-	25,000
Fees-Vehicle Licenses/Tags	580009	-	200	200
Advertising	580017	121	-	-
Fees & Charges	580024	-	100	100
Shipping Handling, & Installat	580028	628	250	250
Diesel	580034	1,673	600	1,000
Gasoline	580035	5,144	4,000	5,000
Total OPERATING EXPENDITURES		<u>575,154</u>	<u>656,479</u>	<u>580,173</u>
Total EXPENDITURES		<u>1,047,446</u>	<u>1,119,797</u>	<u>1,045,592</u>
NET EFFECT ON FUND BALANCE		\$ (988,681)	\$ (1,056,197)	\$ (981,992)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Veterans Affairs Exp	589003	11,604	\$ 16,068	\$ 16,068
Total EXPENDITURES		<hr/> 11,604	<hr/> 16,068	<hr/> 16,068
NET EFFECT ON FUND BALANCE		(11,604)	(16,068)	(16,068)

DRAFT

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
1006501 - Parks & Parkway Commision
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Parks & Parkways Commission	589004	\$ 10,868	\$ 25,000	\$ 25,000
Total EXPENDITURES		<hr/> 10,868	<hr/> 25,000	<hr/> 25,000
NET EFFECT ON FUND BALANCE		\$ (10,868)	\$ (25,000)	\$ (25,000)

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Economic Development	589002	\$ 150,000	\$ 150,000	\$ 150,000
Total EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
NET EFFECT ON FUND BALANCE		\$ (150,000)	\$ (150,000)	\$ (150,000)

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Sales Tax	402000	\$ 11,812,193	\$ 12,382,400	\$ 12,500,000
Sales Tax Audit Revenue	402001	713,058	-	-
Interest - Other	470003	2,909	-	-
Total REVENUES		<u>12,528,160</u>	<u>12,382,400</u>	<u>12,500,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	1,037,797	990,592	1,000,000
Audit Collection Fee	580006	57,045	-	-
Total EXPENDITURES		<u>1,094,842</u>	<u>990,592</u>	<u>1,000,000</u>
OTHER FINANCING USES				
Transfer to General fund	599100	2,718,208	4,076,389	3,312,941
Transfer to 34th Judicial Court	599105	2,628,495	2,737,309	2,811,510
Transfer to Civic Auditorium	599152	107,187	109,130	109,870
Transfer to Comm Development	599160	-	304,575	331,022
Transfer to Fire	599254	554,000	575,000	565,000
Transfer to Council on Aging	599259	14,050	5,000	30,000
Transfer to Recreation	599261	827,031	369,833	695,256
Transfer to Public Works	599262	2,102,056	1,884,668	2,181,257
Transfer to Road Lighting	599263	602,520	-	122,406
Transfer out to Assessor's Office	599266	7,790	7,910	7,910
Transfer out to Transit	599279	-	-	-
Transfer to State & Fed Grants	599290	638,465	284,069	300,403
Transfer to 2012 Sales Tax Ref	599312	1,042,325	1,037,925	1,032,425
Transfer to Capital Projects	599464	-	-	-
Transfer to Self Insurance	599650	13,890	-	-
Total OTHER FINANCING USES		<u>11,256,018</u>	<u>11,391,808</u>	<u>11,500,000</u>
NET EFFECT ON FUND BALANCE		177,301	-	-
FUND BALANCE, BEGINNING OF YEAR		1,571,847	1,749,148	1,749,148
FUND BALANCE, END OF YEAR		<u>\$ 1,749,148</u>	<u>\$ 1,749,148</u>	<u>\$ 1,749,148</u>

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
105 - 34th Judicial Court
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Court Steno Fees	450052	\$ 25,074	\$ 25,000	\$ 27,000
Reimbursement	480071	92,858	131,759	150,926
Misc. Revenue	480082	15	-	-
Miscellaneous Revenue - Prior Year	480083	1,241	-	-
Total REVENUES		119,188	156,759	177,926
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
District Attorney		45,315	45,315	
Assistant District Attorney I		41,222	41,920	
Assistant District Attorney I		41,170	41,868	
Assistant District Attorney I		41,170	41,868	
Assistant District Attorney II		42,566	42,566	
Assistant District Attorney I		41,170	41,868	
Assistant District Attorney I		49,497	50,149	
Assistant District Attorney I		43,264	43,961	
Assistant District Attorney I		41,170	41,868	
Assistant DA to ADM. / Council		86,672	88,005	
Assistant DA to ADM. / Council		86,672	88,005	
Division A / Judicial Secretary		52,282	53,168	
Division B / Judicial Secretary		52,782	53,668	
Division C / Judicial Secretary		52,282	53,168	
Division D / Judicial Secretary		52,282	52,282	
Division E / Judicial Secretary		52,782	53,668	
Families INS Officer		49,997	50,649	
DA Legal Sec / Civil		50,800	51,451	
DA Legal Sec / Civil-Child Support Program		46,055	46,055	
Clerk Specialist I		25,217	25,644	
Clerical Specialist III		41,072	41,072	
Pre-Trial / Victim Services Supv.		50,800	51,451	
Clerical Specialist III		37,546	37,978	
Secretary		54,056	54,708	
Secretary / Trial Assistant		41,868	42,566	
Secretary		41,868	42,566	
Secretary		41,868	42,566	
Secretary		41,868	42,566	
Diversion Assistant		43,203	43,948	
Victims Assistant		32,606	33,116	
Victims Assistant		41,868	42,320	
Office Manager III		55,274	55,896	
Court Reporter		58,485	59,371	
Court Reporter		58,985	59,871	
Court Reporter		59,485	60,372	
Court Reporter		59,485	60,372	
Court Reporter		58,985	59,371	
Court Reporter		58,485	59,871	
Probation Off./Comm Service - PT		7,824	7,824	

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
105 - 34th Judicial Court (continued)
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
Salaries Total	501000	\$ 1,792,238	\$ 1,879,998	\$ 1,904,949
Taxes - Payroll	501002	24,565	28,000	28,500
Pension Costs	501004	153,407	171,000	173,000
Insurance-Hospital & Life	501005	241,647	261,000	288,000
Total PERSONNEL EXPENDITURES		2,211,858	2,339,998	2,394,449
OPERATING EXPENDITURES				
General Liability Insurance	502001	379	-	-
Insurance-Property	502005	51,766	55,000	50,000
Insurance-Flood	502008	12,241	15,000	13,000
Rent - Equipment	503002	11,663	15,500	15,500
Professional Service	520002	-	200	1,000
Prof Serv-Software Support	520003	6,569	3,500	7,168
Prof Ser-Transcript/Deposition	520022	6,958	6,000	6,000
Prof Serv-Elevator	520049	-	9,840	11,000
Prof Serv - Alarm Monitoring	520102	360	1,100	720
R & M Machinery & Equipment	530005	11,575	1,518	5,000
R & M Bldg & Facilities	530008	10,710	6,770	15,000
R & M Bldg HVAC	530010	39,043	39,550	40,150
Utilities - Water	540000	3,399	4,000	5,500
Utilities - Natural Gas	540001	5,527	12,000	7,000
Utilities - Electric	540002	221,689	226,711	227,000
Telephone Svcs	540005	35,122	28,000	46,800
Cell Phone	540006	379	700	450
Supplies-Janitorial	541002	9,650	4,900	10,000
Legal Books/Software-Westlaw	541006	19,887	30,000	30,000
Stationary & Office Supplies	541007	6,388	2,460	6,500
Supplies-Operating	541008	1,280	2,289	3,500
Uniforms	541017	920	1,500	1,500
Computer Equipment	542000	-	5,223	7,500
Advertising	580017	7,776	6,200	6,000
Dues & Subscriptions	580018	-	500	500
Postage	580022	553	900	750
Fees & Charges	580024	-	550	500
Shipping, Handling, & Installation	580028	58	-	-
Court attendance	580043	18,460	21,500	21,500
Court Filing Fees	580045	817	500	1,000
Court costs	580046	22,518	22,000	22,000
Jurors & Witnesses	580049	31,129	30,159	32,000
Total OPERATING EXPENDITURES		536,816	554,070	594,538
Total EXPENDITURES		2,748,673	2,894,068	2,988,987
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	2,628,495	2,737,309	2,811,510
Transfer from CCF	499999	541	-	-
Total OTHER FINANCING USES		2,629,036	2,737,309	2,811,510
NET EFFECT ON FUND BALANCE		(449)	-	449
FUND BALANCE, BEGINNING OF YEAR		-	(449)	(449)
FUND BALANCE, END OF YEAR		\$ (449)	\$ (449)	\$ -

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Miscellaneous Revenue - Prior Year	480083	\$ 346	\$ -	\$ -
Total REVENUES		346	-	-
EXPENDITURES				
OPERATING EXPENDITURES				
General Liability Insurance	502001	386	386	386
Insurance-Property	502005	29,948	30,000	30,000
Insurance-Flood	502008	3,016	3,600	3,200
R & M Bldg HVAC	530010	74,183	75,144	76,284
Total EXPENDITURES		107,533	109,130	109,870
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	107,187	109,130	109,870
Transfer From CCF	499999	61	-	-
Total OTHER FINANCING USES		107,248	109,130	109,870
NET EFFECT ON FUND BALANCE		61	-	-
FUND BALANCE, BEGINNING OF YEAR		216,850	216,911	216,911
FUND BALANCE, END OF YEAR		<u>\$ 216,911</u>	<u>\$ 216,911</u>	<u>\$ 216,911</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Building Permits	410007	\$ 221,739	\$ 246,500	\$ 246,500
Demolition Permit	410008	1,000	500	2,000
Electric Permits	410009	54,444	68,000	68,000
Electrical Licenses	410010	8,180	13,500	13,500
Plumbing Permits	410011	34,400	38,000	38,000
Plumbing Licenses	410012	4,575	8,000	8,000
Aircond. Permits	410013	26,980	28,000	28,000
Aircond. Licenses	410014	4,540	7,500	7,500
Coastal Permits	410015	-	1,000	1,000
Zoning Compliance	410016	-	100	-
Zoning BZA	410017	24,155	28,000	28,000
Gas Permits	410018	13,775	11,050	11,050
License Fees	410020	100	300	300
Permit Fees	410021	4,295	5,000	5,000
Subdivision Fees	410024	-	6,800	6,800
Inspection/Reinspection Fees	410025	3,250	2,000	2,000
Federal Grants	420003	66,431	-	-
Appraisal Revenue	450005	200	17,000	-
Sign Rental	450041	2,985	1,500	1,500
Copy Fee-Ord/Resolutions/Other	450042	2,320	3,000	3,000
Fines & Court Costs	460001	3,974	-	-
Grass Violation Liens	460004	20,270	200,000	200,000
Grass Cutting Fees	460005	1,362	-	-
Adjudicated Property Revenue	480078	563,766	550,000	500,000
Misc. Revenue	480082	995	1,000	-
Miscellaneous Revenue - Prior Year	480083	914	-	-
Total REVENUES		1,064,650	1,236,750	1,170,150
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Comm Development		72,113	72,113	
Assistant Director of Comm Development		59,371	60,257	
GIS Manager		66,164	66,991	
Building Official - PT		42,905	42,905	
Program Property Manager - 6 mths of salary		56,177	28,458	
Program Property Manager - 6 mths of salary		48,310	24,551	
Office Manager III		44,900	45,550	
Case Manager		37,289	37,846	
Case Manager		35,063	35,619	
Planning Tech		40,517	41,037	
Comm Development Inspector		31,724	32,280	
Comm Development Inspector		32,837	33,393	
Chief Compliance Manager		35,615	51,478	
Clerical Specialist		39,236	39,840	
Compliance Officer		35,154	35,663	
Vehicle for Hire Coordinator / Inspector		31,724	32,280	
Inspector		45,934	46,726	

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
Salaries (continued):			
Compliance Manager BAA		\$ 49,912	\$ 50,657
Board Member		3,163	3,163
Board Member		3,163	3,163
Board Member		3,163	3,163
Board Member		3,163	3,163
Board Member		3,163	3,163
Salaries Total	501000	471,567	820,760
Salaries - OT	501001	3,941	1,500
Taxes - Payroll	501002	11,952	15,500
Pension Costs	501004	52,585	89,000
Insurance-Hospital & Life	501005	54,336	122,500
Total PERSONNEL EXPENDITURES		594,381	1,049,260
OPERATING EXPENDITURES			
Rent - Equipment	503002	7,978	8,000
Rent - Storage	503005	454	1,500
Professional Service	520002	315,769	333,000
Prof Serv-Land Surv	520032	-	30,000
Prof Serv-Plan Review	520037	-	4,500
Prof Serv-Grass Cutting	520039	-	90,000
Prof Serv-Appraisal	520041	-	28,400
Prof Serv - Consulting	520044	300	1,500
R & M Vehicles	530004	1,102	1,500
R & M Machinery & Equipment	530005	-	1,000
Cell Phone	540006	5,224	5,000
Stationary & Office Supplies	541007	3,148	4,000
Supplies-Operating	541008	965	1,500
Travel, Training, & Etc.	550000	1,262	1,500
Construction in Progress	571001 0086	84,188	100,000
Vehicles	572011	-	20,000
Fees-Vehicle Licenses/Tags	580009	20	100
Advertising	580017	3,448	3,500
Dues & Subscriptions	580018	205	1,700
Recording Fees	580021	4,308	23,500
Postage	580022	7,258	7,000
Fees & Charges	580024	2,274	600
Shipping Handling, & Installat	580028	-	250
Diesel	580034	433	-
Gasoline	580035	5,861	3,000
Miscellaneous Expenditure - Prior Year	580058	11,555	-
Regional Planning Comm Exp	589001	27,318	27,318
Total OPERATING EXPENDITURES		483,070	678,368
Total EXPENDITURES		1,077,451	1,727,628
OTHER FINANCING USES			
Transfer From General Fund	499100	423,453	-
Transfer From Sales Tax Fund	499101	-	304,575
Transfer From W&S	499500	-	14,146
Transfer from CCF	499999	2,590	-
Total OTHER FINANCING USES		426,043	318,721
NET EFFECT ON FUND BALANCE	\$ 413,242	\$ (172,157)	\$ -

ST. BERNARD PARISH GOVERNMENT
100-GENERAL FUND
160 - Community Development
1607805 - Louisiana Land Trust Property Management
1101 - Adjudicated Properties
(In Whole Numbers)

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
CDBG Program Specialist/Planner		\$ 45,693	\$ 46,438
Salaries Total	501000	44,938	45,693
Taxes - Payroll	501002	-	5,300
Pension Costs	501004	5,617	700
Insurance-Hospital & Life	501005	5,773	6,100
Total PERSONNEL EXPENDITURES	<u>56,328</u>	<u>57,793</u>	<u>59,038</u>
OPERATING EXPENDITURES			
Prof Serv-Grass Cutting	520039	146,936	160,957
Comp Software	572001	5,000	-
Advertising	580017	-	143
Recording Fees	580021	-	13,900
Total OPERATING EXPENDITURES	<u>151,936</u>	<u>175,000</u>	<u>174,250</u>
Total EXPENDITURES	<u>208,264</u>	<u>232,793</u>	<u>233,288</u>
NET EFFECT ON FUND BALANCE	\$ (208,264)	\$ (232,793)	\$ (233,288)

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
Federal Grants	420003	\$ 40,519	\$ -
Program Income - LLT	450001	35,100	-
Builder Bundle	450003	181,045	250,000
Lot Next Door	450004	265,315	100,000
Appraisal Revenues	450005	23,100	17,000
Buy and Build	450006	324,150	50,000
Reimbursement	480071	600	-
Total REVENUES	<hr/> 869,829	<hr/> 417,000	<hr/> 417,000
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
Salaries Total	501000	102,563	-
Taxes - Payroll	501002	-	-
Pension Costs	501004	12,820	-
Insurance-Hospital & Life	501005	9,661	-
Total PERSONNEL EXPENDITURES	<hr/> 125,044	<hr/> -	<hr/> -
OPERATING EXPENDITURES			
Rent - Storage	503005	1,440	1,440
Professional Service	520002	100	-
Prof Serv-Grant Mgmt	520016	-	75,000
Prof Serv-Grass Cutting	520039	506,070	700,000
Prof Serv-Land Surv	520032	-	30,000
Prof Serv-Appraisals	520041	62,220	60,000
Prof Serv-Consulting	520044	1,350	-
Prof Serv-Consulting - Fresh Food	520044	-	200,000
Construction in Progress	571001 0086	-	300,000
Construction in Progress	571001 0105	-	300,000
Demos	571001	-	200,000
Advertising	580017	135,649	100,000
Recording fees	580021	-	14,000
Total OPERATING EXPENDITURES	<hr/> 706,829	<hr/> 1,475,440	<hr/> 1,880,440
Total EXPENDITURES	<hr/> 831,873	<hr/> 1,475,440	<hr/> 1,880,440
NET EFFECT ON FUND BALANCE	\$ 37,956	\$ (1,058,440)	\$ (1,463,440)

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2019 BUDGET



DRAFT

**ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2019 Budget**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ 242,434	\$ 355,255	\$ 100,000
Total REVENUES		242,434	355,255	100,000
EXPENDITURES				
OPERATING EXPENDITURES				
Prof Serv-Engineering	520025	2,367	184	-
Construction in Progress	571001	-	199,816	100,000
Total EXPENDITURES		2,367	200,000	100,000
NET EFFECT ON FUND BALANCE		240,067	155,255	-
FUND BALANCE, BEGINNING OF YEAR		(395,322)	(155,255)	-
FUND BALANCE, END OF YEAR		\$ (155,255)	\$ -	\$ -

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ -	\$ 608,304	\$ 100,000
Total REVENUES		-	608,304	100,000
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Services-Engineering	520025	1,312	-	-
R & M Vehicles	530004	1,229	-	-
R & M - Bldg & Facilities	530008	10,125	-	-
Construction in Progress	571001	7,707	265,788	100,000
Reimbursements/Transfers Out	581005	5,711	-	-
Total EXPENDITURES		26,085	265,788	100,000
OTHER FINANCING USES				
Transfer to General Fund	599100	107	-	-
Transfer to Water & Sewer	599500	82,112	-	-
Total OTHER FINANCING USES		82,219	-	-
NET EFFECT ON FUND BALANCE		(108,304)	342,516	-
FUND BALANCE, BEGINNING OF YEAR		(234,213)	(342,516)	-
FUND BALANCE, END OF YEAR		<u><u>\$ (342,517)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ 735	\$ -	\$ -
Total REVENUES		735	-	-
EXPENDITURES				
OPERATING EXPENDITURES				
Prof Serv-Debris Removal	520011	1,057	1,208	-
Professional Services-Engineering	520025	2,599	-	-
Construction in Progress	571001	-	136,073	-
Total EXPENDITURES		3,656	137,281	-
NET EFFECT ON FUND BALANCE		(2,921)	(137,281)	-
FUND BALANCE, BEGINNING OF YEAR		140,202	137,281	-
FUND BALANCE, END OF YEAR		\$ 137,281	\$ -	\$ -

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
FEMA	420028	\$ 5,234,854	\$ 91,533,927	\$ 110,974,225
FEMA Admin.	420029	45,938	108	
Total REVENUES		<u>5,280,792</u>	<u>91,534,035</u>	<u>110,974,225</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries Total	501000	177,030	-	-
Taxes - Payroll	501002	2,441	-	-
Pension Costs	501004	22,072	-	-
Insurance-Hospital & Life	501005	26,157	-	-
Total PERSONNEL EXPENDITURES		<u>227,700</u>	<u>-</u>	<u>-</u>
OPERATING EXPENDITURES				
Professional Services-Debris Removal	520011	53,250	-	-
Prof Serv-Engineering	520025	3,670	175,203	-
Prof Svcs-Land Surveys	520032	410	-	-
Prof Serv-Closeout/Proj Mgmt	520036	-	580,660	-
Supplies-Operating	541008	32,154	-	-
Small Equipment	541014	48,729	-	-
Construction in Progress	571001	4,137,696	90,391,546	104,410,763
Equipment Purchases-Small	572013	12,000	-	-
Advertising	580017	524	387	-
Recording Fees	580021	4,465	-	-
Shipping Handling, & Installation	580028	48	-	-
Overpayment at Closeout	581003	6,083	136,239	-
Reimbursements/Transfers Out	581005	-	250,000	-
Total OPERATING EXPENDITURES		<u>4,299,029</u>	<u>91,534,035</u>	<u>104,410,763</u>
Total EXPENDITURES		<u>4,526,729</u>	<u>91,534,035</u>	<u>104,410,763</u>
OTHER FINANCING USES				
Transfer to State & Fed Grants	599290	90,767	192,349	-
Transfer to Capital Projects	599262	868,807	53,000	12,500
Total OTHER FINANCING USES		<u>959,574</u>	<u>245,349</u>	<u>12,500</u>
NET EFFECT ON FUND BALANCE		 (205,511)	 (245,349)	 6,550,962
FUND BALANCE, BEGINNING OF YEAR		 (6,100,102)	 (6,305,613)	 (6,550,962)
FUND BALANCE, END OF YEAR		<u>\$ (6,305,613)</u>	<u>\$ (6,550,962)</u>	<u>\$ -</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Permit Fees	410021	\$ 500	\$ -	\$ -
Fines & Court Costs	460001	500	-	-
Tree Fine	460006	1,000	1,000	1,000
Total REVENUES		<u>2,000</u>	<u>1,000</u>	<u>1,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies & Materials	541021	- -	3,006	1,000
Total EXPENDITURES		<u>- -</u>	<u>3,006</u>	<u>1,000</u>
OTHER FINANCING USES				
Transfer from CCF	499999	6 6	- -	- -
Total OTHER FINANCING USES		<u>6 6</u>	<u>- -</u>	<u>- -</u>
NET EFFECT ON FUND BALANCE				
FUND BALANCE, BEGINNING OF YEAR		2,006	(2,006)	-
FUND BALANCE, END OF YEAR		<u>\$ 2,006</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 124,470	\$ 135,000	\$ 135,000
Bond Forfeitures	460002	50,307	120,000	120,000
Refunds	480070	180	-	-
Total REVENUES		<u>174,956</u>	<u>255,000</u>	<u>255,000</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	81,517	85,000	85,000
Total PERSONNEL EXPENDITURES		<u>81,517</u>	<u>85,000</u>	<u>85,000</u>
OPERATING EXPENDITURES				
Prof Serv-Tech-Supp/Data Print	520001	-	5,000	5,000
Professional Service	520002	23,433	45,000	45,000
Computer Equipment	542000	-	78,000	86,119
Furniture & Fixtures	542003	-	15,000	15,000
Taxes & Lic. Other	580010	750	2,000	2,000
Postage	580022	27,158	25,000	67,098
Total OPERATING EXPENDITURES		<u>51,342</u>	<u>170,000</u>	<u>220,217</u>
Total EXPENDITURES		<u>132,859</u>	<u>255,000</u>	<u>305,217</u>
NET EFFECT ON FUND BALANCE		42,098	-	(50,217)
FUND BALANCE, BEGINNING OF YEAR		8,119	50,217	50,217
FUND BALANCE, END OF YEAR		<u>\$ 50,217</u>	<u>\$ 50,217</u>	<u>\$ -</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 8,355,091	\$ 8,529,854	\$ 8,615,153
Prior Year Advalorem	401001	346,179	330,000	345,000
Fire Permits	410004	15,665	26,000	26,000
Federal Grants	420003	486,591	-	-
State Rev. Shar.	430000	14,486	28,953	14,505
State Appropriations	440002	999	1,000	1,000
State Funds-2% Fire	440003	192,999	192,999	178,000
Fire Insp. Reports	450049	330	16,850	15,000
Fire Service	450050	27,940	45,000	45,000
Interest - Other	470003	18,848	22,000	22,000
Sale of Property	480003	-	127,353	-
Refunds	480070	215	-	-
Miscellaneous Revenue - Prior Year	480083	2,714	-	-
Reimb-Workmen's Compensation	482004	118,490	200,000	200,000
Professional Service Contract	482205	-	-	2,471,980
Total REVENUES		9,580,548	9,520,009	11,933,638
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Salaries	501000	4,933,507	5,070,391	5,600,000
Salaries - OT	501001	775,776	399,746	800,000
Taxes - Payroll	501002	81,455	75,785	95,000
Pension Costs	501004	1,388,995	1,567,969	1,750,000
Insurance-Hospital & Life	501005	792,567	912,676	920,000
Insurance Retirees Health&Life	501007	554,000	575,000	565,000
Unscheduled Overtime	501008	55,593	605	400,000
Total PERSONNEL EXPENDITURES		8,581,893	8,602,172	10,130,000
OPERATING EXPENDITURES				
Auto Insurance	502000	32,705	17,978	17,978
Insurance-Property	502005	36,695	37,000	36,000
Insurance-Flood	502008	33,215	35,000	25,000
Insurance-Work.Comp.	502012	838,570	856,378	856,378
Rent - Equipment	503002	1,435	2,000	2,000
Professional Service	520002	21,025	19,800	34,000
Prof Serv-Software Support	520003	6,395	15,000	10,000
Prof Serv-Inspections	520017	7,799	3,000	3,400
Prof Serv-Drug Testing	520045	1,230	4,000	4,000
Prof Serv-Employee Physicals	520046	5,600	3,000	3,000
Prof Serv - Alarm Monitoring	520102	5,040	5,000	5,280
R & M Vehicles	530004	83,552	85,000	95,000
R & M Machinery & Equipment	530005	12,802	20,000	20,000
R & M Bldg & Facilities	530008	15,959	20,000	20,000
R & M Bldg HVAC	530010	11,713	11,865	12,045
Utilities - Water	540000	10,441	12,500	13,000
Utilities - Natural Gas	540001	4,155	6,500	5,000
Utilities - Electric	540002	77,131	90,000	90,000
Telephone Svcs	540005	22,228	22,900	22,900
Cell Phone	540006	7,355	8,000	7,500
Supplies-Janitorial	541002	4,143	4,713	4,500
Stationary & Office Supplies	541007	3,134	3,500	3,500
Supplies-Operating	541008	5,304	8,000	8,000
Supplies-Medical	541009	538	3,500	4,000
Uniforms	541017	68,529	75,000	75,000

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Furniture & Fixtures	542003	\$ 1,425	\$ -	\$ -
Travel, Training, & Etc.	550000	39,208	35,000	35,000
Mileage	550001	-	800	1,000
Small Equipment	571012	81,730	63,000	65,000
Equipment Purchases-Small	572013	516,545	-	-
Ded. by Tax Collector	580000	-	287	-
Ad Valorem Pension Expense	580001	268,913	255,896	255,896
Interest Expense	580008	12,466	15,000	15,000
Fees-Vehicle Licenses/Tags	580009	140	350	350
Advertising	580017	121	500	500
Dues & Subscriptions	580018	1,287	1,600	1,600
Postage	580022	222	350	500
Fees & Charges	580024	-	250	250
Diesel	580034	35,625	40,000	40,000
Gasoline	580035	18,218	21,000	21,000
Miscellaneous Expense	580057	1,008	-	-
Total OPERATING EXPENDITURES		<u>2,293,604</u>	<u>1,803,667</u>	<u>1,813,577</u>
Total EXPENDITURES		<u>10,875,497</u>	<u>10,405,839</u>	<u>11,943,577</u>
OTHER FINANCING SOURCES				
Transfer From Sales Tax Fund	499101	554,000	575,000	565,000
Total OTHER FINANCING SOURCES		<u>554,000</u>	<u>575,000</u>	<u>565,000</u>
OTHER FINANCING USES				
Transfer out to General Fund	599100	-	-	60,876
Transfer out to Assessor's Off	599266	5,531	8,798	8,798
Transfer to 2014 Fire Sinking	599354	272,673	271,205	276,998
Total OTHER FINANCING USES		<u>278,204</u>	<u>280,003</u>	<u>346,672</u>
NET EFFECT ON FUND BALANCE		(1,019,153)	(590,833)	208,389
FUND BALANCE, BEGINNING OF YEAR		2,127,455	1,108,302	517,469
FUND BALANCE, END OF YEAR		<u>\$ 1,108,302</u>	<u>\$ 517,469</u>	<u>\$ 725,858</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 280,389	\$ 291,945	\$ 292,975
Prior Year Advalorem	401001	11,974	9,000	9,000
Interest - Other	470003	764	600	600
Misc. Revenue	480082	9,250	-	-
Miscellaneous Revenue - Prior Year	480083	163	-	-
Total REVENUES		<hr/> 302,541	<hr/> 301,545	<hr/> 302,575
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	7,509	10,700	7,500
Insurance-Flood	502008	2,767	3,350	2,500
Utilities - Water	540000	1,501	1,600	1,600
Utilities - Natural Gas	540001	1,410	2,500	1,800
Utilities - Electric	540002	22,364	25,900	26,000
Ad Valorem Pension Expense	580001	9,025	9,028	9,025
Grant Distrib-Council on Aging	589005	279,960	278,467	283,117
Total EXPENDITURES		<hr/> 324,534	<hr/> 331,545	<hr/> 331,542
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	14,050	5,000	30,000
Transfer From CCF	499999	109	-	-
Total OTHER FINANCING USES		<hr/> 14,159	<hr/> 5,000	<hr/> 30,000
NET EFFECT ON FUND BALANCE		(7,835)	(25,000)	1,033
FUND BALANCE, BEGINNING OF YEAR		292,720	284,885	259,885
FUND BALANCE, END OF YEAR		<hr/> \$ 284,885	<hr/> \$ 259,885	<hr/> \$ 260,918

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
CDBG Disaster Recov	420001	\$ 1,592,182	\$ 2,778,412	\$ 2,392,509
Miscellaneous Revenue - Prior Year	480426	87	-	-
Total REVENUES		1,592,269	2,778,412	2,392,509
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
CDBG Recovery Manager			48,310	49,102
Salaries Total	501000	120,850	48,310	49,102
Taxes - Payroll	501002	1,652	700	750
Pension Costs	501004	15,074	5,600	5,700
Insurance-Hospital & Life	501005	17,344	6,000	6,800
Total PERSONNEL EXPENDITURES		154,921	60,610	62,352
OPERATING EXPENDITURES				
Professional Service	520002	717,645	9,390	-
Prof Serv-Appraisals	520041	500	-	-
Travel, Training, & Etc	550000	495	-	-
Construction in Progress	571001	570,931	2,608,412	1,400,000
Advertising	580017	8,218	-	-
Recording Fees	580021	1,386	-	-
Postage	580022	192	-	-
Tuition	580040	-	100,000	-
Miscellaneous Expense	580057	211,500	-	-
Total OPERATING EXPENDITURES		1,510,867	2,717,802	1,400,000
Total EXPENDITURES		1,665,788	2,778,412	1,462,352
OTHER FINANCING USES				
Transfer to General Fund	599100	7,112	-	-
Total OTHER FINANCING USES		7,112	-	-
NET EFFECT ON FUND BALANCE		(80,631)	-	930,157
FUND BALANCE, BEGINNING OF YEAR		(849,526)	(930,157)	(930,157)
FUND BALANCE, END OF YEAR		\$ (930,157)	\$ (930,157)	\$ -

**ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616101 - Zone 1 - Carolyn Park
(In Whole Numbers)**

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Donations	483001	\$ 5,000	\$ 3,805	\$ -
Total REVENUES		5,000	3,805	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	-	78,805	-
Small Equipment	571012	1,195	-	-
Total EXPENDITURES		1,195	78,805	-
NET EFFECT ON FUND BALANCE		\$ 3,805	\$ (75,000)	\$ -

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616102 - Zone 2 - Vista/ Versailles Park
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Donations	483001	\$ -	\$ 5,000	\$ -
Total REVENUES		-	5,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	- -	80,000	- -
Total EXPENDITURES		-	80,000	-
NET EFFECT ON FUND BALANCE		\$ -	\$ (75,000)	\$ -

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616103 - Zone 3 - Borgnemouth Park
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Donations	483001	\$ -	\$ 5,000	\$ -
Total REVENUES		-	5,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	- -	80,000	- -
Total EXPENDITURES		-	80,000	-
NET EFFECT ON FUND BALANCE		\$ -	\$ (75,000)	\$ -

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
261 - RECREATION
2616104 - Zone 4 - Kenilworth Park
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Donations	483001	\$ -	\$ 5,000	\$ -
Total REVENUES		-	5,000	-
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	- -	80,000	- -
Total EXPENDITURES		- -	80,000	- -
NET EFFECT ON FUND BALANCE		\$ -	\$ (75,000)	\$ -

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 647,281	\$ 672,082	\$ 672,082
Prior Year Advalorem	401001	27,560	30,000	30,000
State Rev. Shar.	430000	10,961	10,961	10,965
Entrance Fees	450011	4,957	4,000	4,000
Registration Fee	450012	400	-	-
Regis-Baseball/Softball/T-ball	450013	35,360	-	-
Registration - Basketball	450014	29,820	-	-
Registration - Cheerleading	450015	450	-	-
Registration - Football	450016	13,415	-	-
Registration - Soccer	450017	3,445	-	-
Registration - Volleyball	450018	2,490	-	-
Registration - Adult Leagues	450019	23,250	20,000	20,000
Concession Sales - Recreation	450022	50,423	25,000	30,000
Concession Sales - Tournaments	450023	305,332	300,000	300,000
Alcohol Sales - USSSA	450024	29,931	30,000	35,000
Concession Sales-Adult Leagues	450025	17,264	17,000	15,000
Alcohol Sales - Adult League	450026	6,191	6,000	6,200
Alcohol Sales - HOF/Events	450028	71	1,000	1,500
Concession Sales - Over/Under Differences	450033	75	-	-
Facility Rental - Bldng Renta	450035	10,448	5,000	5,000
Facility Rental - Field Rental	450036	133,745	200,000	200,000
Rents and Leases	450038	8,793	6,000	4,000
Sign Rental	450041	-	1,000	1,500
Interest - Other	470003	1,703	1,700	1,700
Scrap Metal Revenue	480001	23	-	-
Cleaning Fee Collected	480051	-	1,000	1,000
Security Charges Collected	480052	960	2,500	2,500
Reimbursement	480070	549	-	54,400
Rebates	480072	556	-	-
Misc. Revenue	480082	4,683	-	-
Miscellaneous Revenue - Prior Year	480083	1,155	-	-
Donations	483001	4,190	-	-
Lawsuit Settlement	489076	1,009	-	-
Total REVENUES		1,376,488	1,333,243	1,394,847

EXPENDITURES

PERSONNEL EXPENDITURES

Salaries:

Director		78,000	78,000
Program Manager		61,983	61,983
Operations Coordinator		42,566	43,264
Concession Manager		30,317	37,091
League Coordinator		36,218	36,822
Clerical Specialist I		24,362	24,789
Parks & Recreation Supervisor		39,959	40,478
Courthouse Supervisor		14,352	14,352
Park/Gym Supervisor - PT		16,848	16,848
Park/Gym Supervisor - PT		16,848	16,848
Park/Gym Supervisor - PT		16,848	16,848
Park/Gym Supervisor - PT		16,848	16,848
Park/Gym Supervisor - PT		16,848	16,848
Concession Workers / Referees		125,000	125,000
Salaries Total	501000	653,246	556,646
			546,019

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
Salaries - OT	501001	\$ 309	\$ -	\$ -
Taxes - Payroll	501002	24,318	20,000	22,600
Pension Costs	501004	51,095	39,000	37,500
Insurance-Hospital & Life	501005	58,270	42,700	40,000
Total PERSONNEL EXPENDITURES		787,239	658,346	646,119
OPERATING EXPENDITURES				
Auto Insurance	502000	-	559	2,680
General Liability Insurance	502001	15,465	21,700	21,700
Insurance-Sports Accidents	502003	16,673	18,000	20,000
Insurance-Property	502005	56,584	60,000	50,483
Insurance-Flood	502008	24,936	26,400	26,000
Insurance-Work.Comp.	502012	985	892	2,364
Rent - Equipment	503002	1,291	2,500	3,800
Rentals/Leases	503004	340	-	-
Professional Service	520002	34,811	29,000	34,000
Prof Serv-Contracting	520035	6,552	-	-
Prof Serv-Grass Cutting	520039	90,466	96,000	95,760
Prof Serv - Waste Removal	520043	-	2,000	-
Prof Serv-Elevator	520049	-	1,800	1,800
Prof Serv - Security service	520101	10,370	3,000	5,000
Prof Serv - Alarm Monitoring	520102	1,765	1,800	1,800
R & M Vehicles	530004	3,125	5,500	6,500
R & M Machinery & Equipment	530005	12,136	6,200	7,800
R & M Playgrounds	530007	36,036	39,000	40,000
R & M Bldg & Facilities	530008	33,571	27,000	30,000
R & M Bldg HVAC	530010	117,133	118,348	120,448
R & M Fields	530011	-	-	15,000
Utilities - Water	540000	8,231	10,000	10,000
Utilities - Natural Gas	540001	23,228	25,000	25,000
Utilities - Electric	540002	264,787	262,000	275,000
Telephone Svcs	540005	8,896	10,000	8,500
Cell Phone	540006	5,186	6,200	6,200
Supplies-Janitorial	541002	5,710	6,300	6,500
Stationary & Office Supplies	541007	2,483	2,000	2,500
Supplies-Operating	541008	19,207	23,400	25,000
Small Tools & Equipment	541014	5,633	5,000	5,000
Uniforms	541017	1,083	2,550	2,500
Recreation Equipment	542004	8,887	-	-
Construction in Progress	571001	0018	106,050	-
Vehicles	572011	8,200	-	-
Equipment Purchases-Small	572013	6,025	-	49,440
Ded. by Tax Collector	580000	-	22	-
Ad Valorem Pension Expense	580001	20,834	20,162	20,162
Concession Product - Food/Drin	580002	112,695	125,000	125,000
Concession Supplies	580003	8,335	12,000	12,000
Spoilage	580004	482	3,000	3,000
Alcohol Expense	580005	19,743	25,000	25,000
Fees-Vehicle Licenses/Tags	580009	177	550	500
Taxes & Lic. Other	580010	-	1,000	1,000
Advertising	580017	350	3,100	3,100
Entertainment & Prom	580019	-	3,250	-
Recording Fees	580021	-	100	100
Postage	580022	54	100	100
Fees & Charges	580024	7,703	5,000	5,000

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Linen & Laundry Expense	580031	\$ 658	\$ 750	\$ 750
Diesel	580034	302	500	500
Gasoline	580035	10,035	10,000	10,000
Team Expense	580055	31,872	25,000	2,000
Trophies & Awards	580056	7,281	-	-
Miscellaneous Expense	580057	32	-	-
Reimb. Uniforms	581001	5,232	-	-
Forfeit Fee Reimbursement	581002	575	500	-
Reimbursements/Transfers Out	581005	-	1,550	-
Total OPERATING EXPENDITURES		1,056,157	1,154,783	1,108,987
Total EXPENDITURES		1,843,396	1,813,129	1,755,106
OTHER FINANCING USES				
Transfer from General Fund	499100	128,558	100,000	-
Transfer From Sales Tax Fund	499101	365,743	149,000	351,215
Total OTHER FINANCING USES		494,301	249,000	351,215
OTHER FINANCING USES				
Transfer to General Fund	599100	5,910	-	-
Transfer out to Assessor's Office	599266	428	-	-
Total OTHER FINANCING USES		6,338	-	-
NET EFFECT ON FUND BALANCE		\$ 21,055	\$ (230,886)	\$ (9,044)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Miscellaneous Expense	580057	\$ -	\$ 7,492	\$ -
Operating Grant	589006	29,968	29,968	29,968
Total EXPENDITURES		29,968	37,460	29,968
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	29,968	37,460	29,968
Total OTHER FINANCING USES		29,968	37,460	29,968
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ -

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Leisure Service Fees	450040	\$ 17,535	\$ 19,000	\$ 19,000
Total REVENUES		17,535	19,000	19,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Leisure Coordinator			38,633	39,236
Salaries Total	501000	21,921	38,633	39,236
Taxes - Payroll	501002	317	570	580
Pension Costs	501004	2,740	4,750	4,600
Insurance-Hospital & Life	501005	79	120	120
Total PERSONNEL EXPENDITURES		25,057	44,073	44,536
OPERATING EXPENDITURES				
Prof Serv - Security service	520101	-	2,500	2,500
Supplies-Operating	541008	5,683	6,100	6,600
Small Tools & Equipment	541014	1,221	1,000	1,500
Entertainment & Prom	580019	3,278	4,000	4,000
Concert Expenses	580020	200	1,000	-
Summer Camp	580021	-	-	2,500
Total OPERATING EXPENDITURES		10,382	14,600	17,100
Total EXPENDITURES		35,438	58,673	61,636
OTHER FINANCING USES				
Transfer from General Fund	499100	18,102	-	-
Transfer From Sales Tax Fund	499101	4,784	39,673	42,636
Total OTHER FINANCING USES		22,886	39,673	42,636
NET EFFECT ON FUND BALANCE		\$ 4,983	\$ -	\$ -

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Film Revenue	410026	\$ -	\$ 15,000	\$ 10,000
State Grants	440000	6030	94,436	115,000
State Enterprise Funds	440008		133,747	135,000
Rents and Leases	450038		27,429	25,000
Reimbursement	480071		6,310	15,000
Donations	483001	0090	13,500	95,000
Donations	483001		-	12,000
Total REVENUES			275,421	400,000
				237,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Tourism Manager			62,525	63,458
Clerical Specialist II			28,478	28,923
Parish Historian			56,510	57,161
Clerical Specialist I - PT			14,000	14,000
Salaries Total	501000	152,859	161,513	163,542
Taxes - Payroll	501002	3,014	3,200	3,350
Pension Costs	501004	17,869	17,100	17,250
Insurance-Hospital & Life	501005	17,656	21,600	24,000
Total PERSONNEL EXPENDITURES		191,398	203,413	208,142
OPERATING EXPENDITURES				
Insurance-Property	502005	27,807	30,000	26,500
Insurance-Flood	502008	23,576	25,000	24,000
Rent - Equipment	503002	1,720	3,300	3,300
Professional Service	520002	7,603	5,000	25,000
Prof Serv - Security service	520101	900	2,500	2,500
Prof Serv - Alarm Monitoring	520102	1,304	1,000	720
R & M Machinery & Equipment	530005	661	-	-
R & M Bldg & Facilities	530008	157	-	-
R & M Bldg HVAC	530010	19,522	19,775	20,075
Utilities - Water	540000	1,916	2,000	2,000
Utilities - Water	540000	6012	-	500
Utilities - Natural Gas	540001	11,264	3,700	4,500
Utilities - Natural Gas	540001	6012	-	10,000
Utilities - Electric	540002	58,177	25,000	43,500
Utilities - Electric	540002	6012	-	31,400
Telephone Svcs	540005	14,535	18,600	15,000
Telephone Svcs	540005	6012	-	4,700
Cell Phone	540006	624	624	650
Stationary & Office Supplies	541007	392	1,200	1,500
Supplies-Operating	541008	570	-	-
Uniforms	541017	-	1,000	1,000
Travel, Training, & Etc.	550000	3,364	23,715	10,000
Travel, Training, & Etc.	550000	0090	-	15,000
Meetings & Conferences	550006	416	-	500
Small Equipment	571012	719	-	-
Vehicle	572011	-	-	24,000
Alcohol Expense	580005	144	144	-
Advertising	580017	102,899	182,500	10,000
Advertising	580017	6030	40,000	40,000
Dues & Subscriptions	580018	1,045	6,900	7,000

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Entertainment & Prom	580019	\$ 26,975	\$ 25,285	\$ 15,000
Recording Fees	580021	74	74	100
Postage	580022	1,212	2,500	2,500
Total OPERATING EXPENDITURES		<u>347,577</u>	<u>461,717</u>	<u>335,295</u>
Total EXPENDITURES		<u>538,975</u>	<u>665,130</u>	<u>543,437</u>
OTHER FINANCING USES				
Transfer From Cable Station	499100	-	35,000	35,000
Transfer From Sales Tax Fund	499101	279,876	143,700	271,437
Total OTHER FINANCING USES		<u>279,876</u>	<u>178,700</u>	<u>306,437</u>
NET EFFECT ON FUND BALANCE		\$ 16,322	\$ (86,430)	\$ -

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Prior Year Advalorem	401001	\$ 38,780	\$ 40,000	\$ 40,000
Permit Fees	410021	-	1,000	1,000
Project Permits	410023	12,648	16,000	16,000
Federal Grants	420003	16,996	250,000	277,231
Reimbursement-FEMA	420028	44,487	-	-
Road Royalty Funds	440007	287,852	400,000	400,000
Interest - Other	470003	2,395	2,500	2,500
Refunds	480070	764	-	-
Miscellaneous Revenue - Prior Year	480083	312	-	-
Total REVENUES		<u>404,233</u>	<u>709,500</u>	<u>736,731</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Director of Public Works			91,800	91,800
Sr. Staff Engineer			56,926	57,859
Admin. Assistant II			53,102	53,754
Project Inspector			67,273	68,028
Project Inspector			65,786	66,525
Project Inspector			66,525	67,273
Project Inspector			45,934	47,518
Clerical Specialist II			36,132	36,547
Accounts Payable/ Receivable Clerk			36,822	37,425
Salaries Total	501000	<u>386,862</u>	<u>520,300</u>	<u>526,729</u>
Salaries - OT	501001	560	1,200	1,200
Taxes - Payroll	501002	6,625	7,700	7,800
Pension Costs	501004	61,978	60,000	61,000
Insurance-Hospital & Life	501005	50,821	59,000	65,000
Total PERSONNEL EXPENDITURES		<u>506,845</u>	<u>648,200</u>	<u>661,729</u>
OPERATING EXPENDITURES				
Insurance-Property	502005	12,306	12,500	13,500
Insurance-Flood	502008	33,645	35,000	38,400
Lease-Property	503001	7,200	3,600	3,600
Rent - Equipment	503002	4,453	8,000	8,000
Professional Service	520002	3,000	3,500	5,000
Prof Serv - Alarm Monitoring	520102	105	400	360
R & M Vehicles	530004	4,903	2,500	-
R & M Machinery & Equipment	530005	418	-	-
R & M Bldg & Facilities	530008	7,235	3,500	3,500
R & M Bldg HVAC	530010	7,809	7,910	8,030
Utilities - Water	540000	570	650	500
Utilities - Electric	540002	19,090	20,000	21,000
Telephone Svcs	540005	3,057	5,945	3,500
Cell Phone	540006	6,131	6,100	6,150
Supplies-Janitorial	541002	1,966	2,000	2,000
Stationary & Office Supplies	541007	3,996	3,500	3,500
Supplies-Operating	541008	503	2,000	2,000
Computer Equipment	542000	2,517	-	-
Travel, Training, & Etc.	550000	2,497	250	2,500
Ded. by Tax Collector	580000	-	32	-
Fees-Vehicle Licenses/Tags	580009	-	250	250

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Advertising	580017	\$ 469	\$ 500	\$ 500
Dues & Subscriptions	580018	1,807	2,100	2,100
Recording Fees	580021	959	2,000	2,000
Postage	580022	568	600	750
Fees & Charges	580024	-	250	250
Shipping Handling, & Installat	580028	105	250	250
Diesel	580034	12,466	13,000	13,000
Gasoline	580035	12,083	13,000	13,000
Miscellaneous Expenditure- Prior Year	580058	49,214	-	-
Total OPERATING EXPENDITURES		199,071	149,337	153,640
Total EXPENDITURES		705,916	797,537	815,369
OTHER FINANCING USES				
Transfer from Sales Tax	499105	81,842	-	23,794
Transfer From Water & Sewer	499500	52,447	54,844	54,844
Transfer from Capital Projects - W&S	499557	29,483	-	-
Transfer from CCF	499999	2,504	-	-
Total OTHER FINANCING USES		166,276	54,844	78,638
NET EFFECT ON FUND BALANCE		\$ (135,407)	\$ (33,193)	\$ -

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 909,772	\$ 945,781	\$ 955,239
State Rev. Shar.	430000	15,420	15,423	15,408
State Grants-Miles	440004	22,685	24,000	24,000
State Grants-Population	440005	452,311	460,000	460,000
State Hwy Grass Fees	440009	86,510	86,500	86,500
Scrap Metal Revenue	480001	7,091	-	-
Misc Revenue	480082	543	-	-
Miscellaneous Revenue - Prior Year	480083	582	-	-
Donations	483001	3,690	-	-
Local Grant	483002	-	154,700	-
Insurance Proceeds	489074	7,033	-	-
Total REVENUES		1,505,637	1,686,404	1,541,147
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Assistant Road Manager		58,464	59,115	
Assistant Road Manager		52,754	53,405	
Laborer / Assistant Foreman		43,320	43,796	
Laborer /Assistant Foreman		39,742	40,217	
Office Manager III		38,242	38,892	
Clerical Specialist II		29,813	30,258	
Mechanic Shop Manager		43,203	43,203	
Mechanic I		31,078	31,587	
Mechanic I		32,097	32,606	
Mechanic I		33,625	34,136	
Mechanic I		29,040	29,549	
Equipment Operator Foreman		68,666	68,666	
Equip Oper IV		47,751	48,276	
Equip Oper III		38,065	38,540	
Equip Oper III		42,845	43,320	
Equip Oper III - Vacant		-	35,663	
Equip Oper II - Vacant		-	32,367	
Equip Oper II - Vacant		-	32,367	
Equip Oper II		31,905	32,367	
Equip Oper II		28,206	28,668	
Equip Oper II		27,743	28,206	
Equip Oper I		25,363	25,808	
Equip Oper I		27,588	28,033	
Equip Oper I		25,363	25,808	
Equip Oper I		28,478	28,923	
Sign Shop Coordinator		29,040	29,040	
Carpenter		29,040	29,549	
Laborer I		25,289	25,717	
Laborer I		23,935	24,362	
Laborer I		24,362	24,789	
Laborer I		24,362	24,789	
Laborer I-VACANT		24,362	-	
Laborer I		25,217	25,644	
Laborer I		24,362	24,789	
Laborer I		24,362	25,717	
Laborer I		23,935	24,362	
Laborer I		24,362	24,789	

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
PERSONNEL EXPENDITURES (continued)				
Laborer I				
Salaries Total	501000	1,102,928	1,150,341	1,242,113
Salaries - OT	501001	22,066	35,000	35,000
Taxes - Payroll	501002	14,768	17,400	18,900
Pension Costs	501004	137,872	135,000	147,000
Insurance-Hospital & Life	501005	191,702	218,000	273,000
Total PERSONNEL EXPENDITURES		1,469,337	1,555,741	1,716,013
OPERATING EXPENDITURES				
Auto Insurance	502000	30,271	37,693	37,693
General Liability Insurance	502001	-	189,998	189,998
Insurance-Property	502005	1,636	1,500	1,500
Insurance-Flood	502008	3,323	3,750	3,500
Insurance-Work.Comp.	502012	158,292	116,608	3,714
Rent - Equipment	503002	3,035	4,400	4,400
Rent - Building	503003	21,600	21,600	21,600
Professional Service	520002	6,141	5,605	5,000
Prof Serv-Contracting	520035	137,604	160,000	156,000
Prof Serv-Grass Cutting	520039	250,468	266,500	319,980
Prof Serv-Employee Physicals	520046	-	1,000	-
Prof Serv-Elevator	520049	-	2,400	2,400
Prof Serv - Alarm Monitoring	520102	360	500	720
R & M Drainage	530000	194,138	286,283	275,000
R & M Vehicles	530004	67,432	65,000	55,000
R & M Machinery & Equipment	530005	76,351	77,600	75,000
R & M Bldg & Facilities	530008	1,497	5,000	5,000
R & M Bldg HVAC	530010	7,809	7,910	8,030
R & M Roads	530011	5,040	50,000	100,000
Utilities - Water	540000	3,044	3,300	3,300
Utilities - Electric	540002	29,422	30,000	30,000
Telephone Svcs	540005	8,481	10,000	9,500
Cell Phone	540006	4,862	6,000	6,000
Supplies-Signs	541001	2,981	10,500	10,500
Supplies-Janitorial	541002	1,809	1,500	1,500
Stationary & Office Supplies	541007	2,333	1,500	1,500
Supplies-Operating	541008	15,729	15,000	15,000
Uniforms	541017	19,040	28,000	28,000
Limestone, Sand, Dirt & Gravel	541019	31,780	12,000	15,000
Chemicals	541100	6,970	6,000	6,000
Travel, Training, & Etc.	550000	1,198	5,000	5,000
Construction in Progress	571001	107,425	154,700	-
Heavy Equipment	571010	113,145	44,900	-
Small Equipment	571012	20,622	21,000	-
Vehicles	572011	43,450	76,141	-
Ad Valorem Pension Expense	580001	29,328	26,500	26,500
Fees-Vehicle Licenses/Tags	580009	197	1,700	1,700
Taxes & Lic. Other	580010	50	-	-
Advertising	580017	223	1,500	1,500
Recording Fees	580021	-	500	500
Fees & Charges	580024	15	500	500
Diesel	580034	53,756	60,000	60,000

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Gasoline	580035	\$ 45,144	\$ 60,000	\$ 60,000
Vehicle Repairs-Reimbursed	581001	294	-	-
Total OPERATING EXPENDITURES		<u>1,506,294</u>	<u>1,879,588</u>	<u>1,546,535</u>
Total EXPENDITURES		<u>2,975,631</u>	<u>3,435,329</u>	<u>3,262,547</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	1,626,297	1,488,365	1,631,400
Transfer from Transit	499279	200,000	100,000	-
Total OTHER FINANCING USES		<u>1,826,297</u>	<u>1,588,365</u>	<u>1,631,400</u>
NET EFFECT ON FUND BALANCE		\$ 356,303	\$ (160,560)	\$ (90,000)

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2624025 - Delacroix Shipyard
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ -	\$ 20,000	\$ 120,000
Total REVENUES		-	20,000	120,000
OPERATING EXPENDITURES				
Supplies-Operating	541008	- -	20,000 -	30,000 -
Total OPERATING EXPENDITURES		-	20,000	30,000
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ 90,000

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Rents and Leases	450038	\$ 21,124	\$ 44,500	\$ 60,400
Total REVENUES		21,124	44,500	60,400
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Mosquito Control Coordinator			49,210	50,046
Salaries Total	501000	56,556	49,210	50,046
Salaries - OT	501001	-	1,000	1,000
Taxes - Payroll	501002	740	720	750
Pension Costs	501004	5,851	5,710	5,800
Insurance-Hospital & Life	501005	9,543	9,900	11,100
Total PERSONNEL EXPENDITURES		72,690	66,540	68,696
OPERATING EXPENDITURES				
Insurance - Aviation	502000	1,250	3,000	3,500
Insurance-Flood	502008	4,926	5,000	5,000
Insurance-Work. Comp.	502012	39	-	355
Rent - Building	503003	22,176	22,176	22,176
Professional Service	520002	341,955	320,000	320,000
Prof Serv-Elevator	520049	-	1,800	1,800
Prof Serv - Alarm Monitoring	520102	360	360	720
R & M Machinery & Equipment	530005	2,029	-	-
R & M Bldg HVAC	530010		1,977	2,008
Utilities - Water	540000	817	900	900
Utilities - Electric	540002	12,558	16,400	15,000
Telephone Svcs	540005	3,066	2,000	2,000
Cell Phone	540006	621	650	650
Uniforms	541017	408	-	-
Chemicals	541100	1,159	-	-
Total OPERATING EXPENDITURES		391,364	374,263	374,109
Total EXPENDITURES		464,054	440,803	442,804
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	393,917	396,303	382,404
Total OTHER FINANCING USES		393,917	396,303	382,404
NET EFFECT ON FUND BALANCE		\$ (49,013)	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
262 - PUBLIC WORKS
2626132 - Del La Ronde Ruins
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Donations	483001	\$ 50,000	\$ -	\$ -
Insurance Proceeds	489074	3,575	-	-
Total REVENUES		<hr/> 53,575	<hr/> -	<hr/> -
EXPENDITURES				
OPERATING EXPENDITURES				
Supplies & Materials	541021	1,964	44,535	-
Entertainment & Prom	580019	-	3,500	-
Total EXPENDITURES		<hr/> 1,964	<hr/> 48,035	<hr/> -
NET EFFECT ON FUND BALANCE		\$ 51,611	\$ (48,035)	\$ -

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 942,922	\$ 710,546	\$ 306,386
Fed. Reimb.- Lake Lery CIAP Grant	420015	367,205	-	-
Highway Planning, Construction	420025	1,179,962	-	-
Reimbursement	480071	27,261	-	-
Total REVENUES		2,517,350	710,546	306,386
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Capital Project Supervisor			89,060	90,217
Assistant Capital Projects Supervisor			69,680	70,551
Clerical Specialist I			29,918	30,317
Capital Project Manager			53,854	54,655
Project Inspector			54,646	55,438
Capital Project - Clerk II			32,280	32,837
Salaries Total	501000	130,111	329,438	334,015
Taxes - Payroll	501002	1,823	5,300	5,000
Pension Costs	501004	16,220	38,000	39,000
Insurance-Hospital & Life	501005	17,196	28,000	30,500
Total PERSONNEL EXPENDITURES		165,349	400,738	408,515
OPERATING EXPENDITURES				
Rent - Equipment	503002	1,052	1,500	1,500
Rent - Building	503003	3,874	-	-
Rent - Storage	503005	-	3,960	3,960
Professional Service	520002	371,349	37,696	25,000
Prof Serv-Software Support	520003	16,560	12,000	12,500
Prof Serv-Legal	520012	-	300,000	-
Prof Serv-Engineering	520025	2,430	-	-
R & M Vehicles	530004	1,170	-	-
R & M Machinery & Equipment	530005	544	2,500	-
Cell Phone	540006	1,728	2,100	1,800
Stationary & Office Supplies	541007	938	2,414	2,500
Travel, Training, & Etc.	550000	503	1,000	1,000
Construction in Progress	571001	2,439,195	56	-
Fees-Vehicle Licenses/Tags	580009	-	20	20
Advertising	580017	253	1,000	1,000
Recording Fees	580021	1,443	2,000	1,000
Postage	580022	145	1,000	1,000
Shipping Handling, & Installat	580028	-	250	250
Gasoline	580035	2,280	2,500	2,500
Reimbursements/Transfers Out	581005	315	-	-
Total OPERATING EXPENDITURES		2,843,777	369,996	54,030
Total EXPENDITURES		3,009,127	770,734	462,545
OTHER FINANCING USES				
Transfer from Sales Tax	499101	-	300,000	143,659
Transfer From Hurr Katrina	499229	90,767	132,389	12,500
Total OTHER FINANCING USES		90,767	432,389	156,159
NET EFFECT ON FUND BALANCE		\$ (401,009)	\$ 372,201	\$ -

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 361,889	\$ 377,096	\$ 380,867
Prior Year Advalorem	401001	15,465	15,500	15,500
State Rev. Shar.	430000	6,155	6,150	6,150
Interest - Other	470003	584	1,500	1,500
Total REVENUES		<u>384,093</u>	<u>400,246</u>	<u>404,017</u>
EXPENDITURES				
OPERATING EXPENDITURES				
R & M Street Lights	530001	11,163	10,000	10,000
R & M Vehicles	530004	570	9,000	9,000
Utilities - Electric	540002	713,381	670,000	640,000
Supplies-Operating	541008	28,018	5,988	6,000
LED Fixtures	571016	333,636	116,365	-
Ded. by Tax Collector	580000	-	12	-
Ad Valorem Pension Expense	580001	11,653	10,600	10,600
Total OPERATING EXPENDITURES		<u>1,098,421</u>	<u>821,965</u>	<u>675,600</u>
Total EXPENDITURES		<u>1,098,421</u>	<u>821,965</u>	<u>675,600</u>
OTHER FINANCING USES				
Transfer From General Fund	499100	41,429	-	-
Transfer From Sales Tax Fund	499101	548,394	-	122,406
Transfer From Water & Sewer	499500	-	450,000	-
Total OTHER FINANCING USES		<u>589,823</u>	<u>450,000</u>	<u>122,406</u>
OTHER FINANCING USES				
Transfer out to Assessor's Office	599266	240	-	-
Transfer out to Water & Sewer	599500	-	-	25,000
Total OTHER FINANCING USES		<u>240</u>	<u>-</u>	<u>25,000</u>
NET EFFECT ON FUND BALANCE		(124,744)	28,281	(174,177)
FUND BALANCE, BEGINNING OF YEAR		270,640	145,896	174,177
FUND BALANCE, END OF YEAR		<u>\$ 145,896</u>	<u>\$ 174,177</u>	<u>\$ -</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 909,767	\$ 945,781	\$ 955,239
Prior Year Advalorem	401001	38,728	35,000	35,000
Sales Tax	402000	3,937,398	4,127,467	4,127,467
Sales Tax Audit Revenue	402001	237,686	-	-
State Rev. Shar.	430000	15,420	14,200	15,408
Interest - Other	470003	3,299	2,500	2,500
Misc Revenues	480082	7	2,139,786	-
Total REVENUES		<u>5,142,305</u>	<u>7,264,734</u>	<u>5,135,614</u>
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Road Supervisor			55,053	55,660
Equip Operator II			27,281	27,743
Equip Operator IV			31,167	38,959
Equip Operator III - Vacant			-	35,663
Clerical Specialist II			25,808	26,253
Laborer I			24,362	24,789
Laborer I			26,217	26,644
Salaries Total	501000	240,809	250,728	235,711
Salaries - OT	501001	6,360	11,000	11,000
Taxes - Payroll	501002	3,599	3,700	3,600
Pension Costs	501004	30,586	29,200	27,300
Insurance-Hospital & Life	501005	45,887	48,000	56,000
Total PERSONNEL EXPENDITURES		<u>327,240</u>	<u>342,628</u>	<u>333,611</u>
OPERATING EXPENDITURES				
General Liability Insurance	502001	1,575	879	879
Insurance-Property	502005	2,313	3,000	2,400
Insurance-Flood	502008	1,946	2,000	2,000
Insurance-Work.Comp.	502012	3,495	1,752	-
Professional Service	520002	55,240	315,000	315,000
Prof Serv - Recycling	520050	4,768	7,000	7,000
Contract Disposal	520103	1,056,003	970,000	1,090,000
Contract Collections	520104	2,728,876	2,938,900	2,900,000
R&M Vehicles	530004	-	36,349	20,000
R & M Machinery & Equipment	530005	-	25,000	25,000
Utilities - Water	540000	141	1,000	250
Supplies-Janitorial	541002	-	500	500
Supplies-Food/Drink	541003	-	800	500
Supplies-Operating	541008	-	7,858	9,000
Small Tools & Equipment	541014	13,726	7,942	9,000
Vehicles	571011	43,504	-	-
Heavy Equipment	572010	240,000	-	-
Equipment Purchases-Small	572013	91,368	-	-
Ded. by Tax Collector	580000	345,932	330,197	330,197
Ad Valorem Pension Expense	580001	29,302	26,500	29,302
Audit Collection Fee	580006	19,015	-	-
Dues & Subscriptions	580018	-	500	500
Lawsuit Settlement Cost	580047	-	1,044,324	-
Interfund Charges	589009	-	184,060	205,692
Total OPERATING EXPENDITURES		<u>4,637,204</u>	<u>5,903,561</u>	<u>4,947,220</u>
Total EXPENDITURES		<u>4,964,444</u>	<u>6,246,189</u>	<u>5,280,831</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OTHER FINANCING USES				
Transfer to General Fund	599100	\$ 184,060	\$ -	\$ -
Transfer out to Assessor's Off	599266	602	975	975
Total OTHER FINANCING USES		184,663	975	975
OTHER FINANCING USES				
Transfer fom CCF	499999	6,630	-	-
Total OTHER FINANCING USES		6,630	-	-
NET EFFECT ON FUND BALANCE		\$ (172)	\$ 1,017,570	\$ (146,193)

DRAFT

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
264 - SANITATION
2644250 - Litter Abatement
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Laborer II			\$ 24,918	\$ 25,808
Laborer II			24,918	25,363
Laborer II			24,918	26,253
Asst. Foreman - Litter Abatement			35,663	37,364
Salaries Total	501000	3,216	110,417	114,788
Salaries - OT	501001	-	12,000	12,000
Taxes - Payroll	501002	46	1,601	1,700
Pension Costs	501004	370	12,698	13,500
Insurance-Hospital & Life	501005		27,000	27,000
Total PERSONNEL EXPENDITURES		3,632	163,716	168,988
OPERATING EXPENDITURES				
Supplies - Operating	541008	-	15,000	15,000
R&M Vehicles	530004	-	-	5,000
R & M Machinery & Equipment	530005	-	-	5,000
Vehicles	572011	-	-	150,000
Total OPERATING EXPENDITURES		-	15,000	175,000
Total EXPENDITURES		3,632	178,716	343,988
NET EFFECT ON FUND BALANCE		(3,632)	(178,716)	(343,988)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Reimbursement	480071	\$ -	\$ 32,093	\$ 32,093
Total REVENUES		-	32,093	32,093
EXPENDITURES				
OPERATING EXPENDITURES				
Professional Service	520002	-	599	1,000
R & M Bldg HVAC	530010	7,809	7,910	8,030
Stationary & Office Supplies	541007	13,074	18,568	18,568
Supplies-Operating	541008	2,665	5,000	5,000
Computer Equipment	542000	2,330	11,432	10,911
Computer Software	542001	10,210	9,401	9,401
Total OPERATING EXPENDITURES		36,087	52,910	52,910
OTHER FINANCING USES				
Transfer from General Fund	499100	13,491	2,936	2,936
Transfer From Sales Tax Fund	499101	7,790	7,910	7,910
Transfer from Fire	499254	5,531	8,798	8,798
Transfer from Recreation	499261	428	-	-
Transfer from Road Lighting	499263	240	-	-
Transfer from Sanitation	499264	602	975	975
Transfer from Health Dept	499271	122	198	198
Total OTHER FINANCING USES		28,205	20,817	20,817
NET EFFECT ON FUND BALANCE		(7,882)	-	-
FUND BALANCE, BEGINNING OF YEAR		10,197	2,315	2,315
FUND BALANCE, END OF YEAR		\$ 2,315	\$ 2,315	\$ 2,315

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 1,454,249	\$ 2,040,000	\$ 2,040,000
Total REVENUES		1,454,249	2,040,000	2,040,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries	501000	787,653	524,477	524,477
Taxes - Payroll	501002	1,795	2,986	2,986
Medicare	501003	8,839	7,141	7,141
Pension Costs	501004	-	50,000	50,000
Insurance-Hospital & Life	501005	99,211	79,451	79,451
Total PERSONNEL EXPENDITURES		897,498	664,055	664,055
OPERATING EXPENDITURES				
General Liability Insurance	502001	1,050	2,130	2,130
Public Servant Surety Bond	502009	425	314	314
Insurance - General & Auto	502010	6,741	8,651	8,651
Insurance-Work.Comp.	502012	8,919	10,000	10,000
Rent - Building	503003	44,439	67,518	67,518
Professional Service	520002	53,938	36,993	36,993
Prof Service-Accounting/Audit	520020	4,354	4,500	4,500
Prof Serv-Drug Testing	520045	1,933	939	939
R & M Vehicles	530004	2,084	1,257	1,257
R & M Bldg & Facilities	530008	2,213	2,500	2,500
Utilities - Electric	540002	5,323	7,300	7,300
Telephone Svcs	540005	5,954	10,500	10,500
Supplies-Operating	541008	8,585	4,444	4,444
Uniforms	541017	-	190	190
Travel, Training, & Etc.	550000	42,262	440,339	440,339
Meeting & Conferences	550006	50	1,200	1,200
Bank Charges	580007	-	283	283
Advertising	580017	996	1,624	1,624
Dues & Subscriptions	580018	3,100	947	947
Postage	580022	224	200	200
Fees & Charges	580024	2,377	1,500	1,500
Gasoline	580035	1,037	1,059	1,059
Tuition	580040	246,214	259,113	259,113
Other Program Exp	580059	50,869	360,101	360,101
Testing Fees/Supplies	581000	-	1,653	1,653
Assistance Payments/Allow.	587008	46,938	150,000	150,000
Total OPERATING EXPENDITURES		540,026	1,375,255	1,375,255
Total EXPENDITURES		1,437,524	2,039,310	2,039,310
OTHER FINANCING USES				
Transfer from CCF	499999	90	-	-
Total OTHER FINANCING USES		90	-	-
NET EFFECT ON FUND BALANCE		16,815	690	690
FUND BALANCE, BEGINNING OF YEAR		39,196	56,011	56,701
FUND BALANCE, END OF YEAR		<u><u>\$ 56,011</u></u>	<u><u>\$ 56,701</u></u>	<u><u>\$ 57,391</u></u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
HMGP	420016	\$ 18,045,219	\$ 9,567,333	\$ 22,068,611
Total REVENUES		18,045,219	9,567,333	22,068,611
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries Total	501000	224,509	-	-
Salaries - OT	501001	1,311	-	-
Taxes - Payroll	501002	3,167	-	-
Pension Costs	501004	28,150	-	-
Insurance-Hospital & Life	501005	16,620	-	-
Total PERSONNEL EXPENDITURES		273,757	-	-
OPERATING EXPENDITURES				
Prof Serv - Elevation	520040	1,244,883	1,199,317	2,000,000
Stationary & Office Supplies	541007	78	-	-
Construction in Progress	571001	10,469,545	8,157,479	20,068,611
Advertising	580017	632	-	-
Recording Fees	580021	3,643	-	-
Total OPERATING EXPENDITURES		11,718,781	9,356,796	22,068,611
Total EXPENDITURES		11,992,538	9,356,796	22,068,611
OTHER FINANCING USES				
Transfer from General Fund	499100	475,000	-	-
Total OTHER FINANCING USES		475,000	-	-
OTHER FINANCING USES				
Transfer to W&S	599500	6,877,802	-	-
Total OTHER FINANCING USES		6,877,802	-	-
NET EFFECT ON FUND BALANCE		(350,121)	210,537	-
FUND BALANCE, BEGINNING OF YEAR		139,584	(210,537)	-
FUND BALANCE, END OF YEAR		<u><u>\$ (210,537)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Ad Valorem Taxes	401000	\$ 184,931	\$ 191,589	\$ 193,505
Prior Year Advalorem	401001	7,811	8,000	8,000
State Rev. Shar.	430000	3,127	3,000	3,000
Interest - Other	470003	439	550	550
Total REVENUES		<u>196,308</u>	<u>203,139</u>	<u>205,055</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	-	3,500	3,500
R & M Bldgs.	530008	6,881	-	-
Utilities - Water	540000	1,407	3,000	3,000
Utilities - Natural Gas	540001	7,159	9,000	9,000
Utilities - Electric	540002	30,607	32,000	30,000
Buildings-Improvements	572022		30,672	15,000
Ded. by Tax Collector	580000	-	6	-
Ad Valorem Pension Expense	580001	5,959	5,365	5,365
Operating Grant	589006	167,371	155,414	150,000
Interfund Charges	589009	-	7,984	7,852
Total OPERATING EXPENDITURES		<u>219,384</u>	<u>246,941</u>	<u>223,717</u>
Total EXPENDITURES		<u>219,384</u>	<u>246,941</u>	<u>223,717</u>
OTHER FINANCING USES				
Transfer from CCF	499999	3,086	-	-
Total OTHER FINANCING USES		<u>3,086</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES				
Transfer out to Assessor's Off	599266	122	198	198
Total OTHER FINANCING USES		<u>122</u>	<u>198</u>	<u>198</u>
NET EFFECT ON FUND BALANCE		(20,112)	(44,000)	(18,860)
FUND BALANCE, BEGINNING OF YEAR		720,483	700,374	656,374
FUND BALANCE, END OF YEAR		<u>\$ 700,371</u>	<u>\$ 656,374</u>	<u>\$ 637,514</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
E Telephone Tax	403002	\$ 425,602	\$ 420,000	\$ 500,000
Refunds	480070	14	-	-
Miscellaneous Revenue - Prior Year	480083	89	-	-
Total REVENUES		<u>425,705</u>	<u>420,000</u>	<u>500,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Insurance-Property	502005	4,621	5,400	4,600
Insurance-Flood	502008	3,323	4,450	3,500
Professional Service	520002	6,762	5,000	80,000
Prof Serv-Communications	520021	1,868	-	-
Prof Serv - Alarm Monitoring	520102	360	400	360
R & M Machinery & Equipment	530005	1,110	35,000	45,000
R & M Bldg & Facilities	530008	1,389	30,000	35,000
Utilities - Water	540000	451	500	500
Utilities - Natural Gas	540001	343	1,200	600
Utilities - Electric	540002	17,179	17,000	18,000
Telephone Svcs	540005	238,396	262,930	275,000
Cell Phone	540006	1,164	2,100	1,950
Stationary & Office Supplies	541007	-	1,170	2,000
Small Equipment	571012	5,106	5,000	125,000
Bad Debt Expense	580016	503	1,000	1,000
911 Admin. Fee	580029	2,693	5,000	5,000
Interfund Charges	589009	-	3,928	4,257
Total EXPENDITURES		<u>285,268</u>	<u>380,078</u>	<u>601,767</u>
OTHER FINANCING USES				
Transfer from CCF	499999	1,126	-	-
Total OTHER FINANCING USES		<u>1,126</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE				
FUND BALANCE, BEGINNING OF YEAR		141,564	39,922	(101,767)
FUND BALANCE, END OF YEAR		<u>628,805</u>	<u>770,369</u>	<u>810,291</u>
	\$ 770,369	\$ 810,291	\$ 708,524	

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
CSBG	420017	\$ 72,983	\$ 141,143	\$ 142,588
HCV Fraud Recovery (Admin)	420019	14,899	-	-
HCV Hap Reimb. (Port Ins)	420021	1,952,082	2,160,000	2,160,000
HCV UR Reimb (Port Ins)	420022	14,563	20,000	20,000
HCV Admin Revenue (Port Ins)	420023	122,653	110,000	115,000
Housing Voucher Admin	420030	-	360,000	360,000
LIHEAP REG	420031	194,136	12,000	150,000
Fed Reimb-LIHEAP/Admin	420032	12,960	-	12,000
HAP Revenue	420034	4,153,431	4,338,947	4,300,000
Fare Box - Transit	450051	1,035	9,500	9,500
Interest-Other	470003	3,669	-	-
Reimbursement	480071	80,296	-	-
Misc Revenue	480082	350	-	-
Miscellaneous Revenue - Prior Year	480083	7,273	-	-
Lawsuit Settlement	489076	4,734	-	-
Total REVENUES		6,635,064	7,151,590	7,269,088
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Housing Coordinator		64,468	65,542	
Asst. Housing Coordinator		45,438	46,183	
Senior Housing Specialist		43,598	44,249	
Accounting Clerk III / LiHEAP		23,935	28,530	
Fair Housing Coordinator		39,077	39,775	
CSBG Bus Driver		31,905	32,367	
Senior HCV Specialist / CDBG Coord.		34,407	35,011	
Grant Accountant II		42,458	43,203	
HCV Portability Specialist		32,097	32,606	
HCV Housing Specialist		26,356	26,819	
Housing Choice Voucher Inspector		24,918	25,363	
Receptionist		24,362	24,789	
Accounts Receivable Clerk I - PT		16,848	16,848	
Salaries Total	501000	438,263	449,867	461,285
Taxes - Payroll	501002	7,255	8,152	8,100
Pension Costs	501004	52,057	55,205	51,200
Insurance-Hospital & Life	501005	52,212	58,584	72,000
Total PERSONNEL EXPENDITURES		549,787	571,808	592,585
OPERATING EXPENDITURES				
Insurance-Work.Comp.	502012	2775130	-	1,174
Rent - Equipment	503002	2775120	-	4,500
Rent - Equipment	503002	2775113	-	2,625
Rent - Equipment	503002	2775150	8,467	375
Rent - Building	503003	2775120	47,481	42,000
Rent - Building	503003	2775113	669	2,100
Rent - Building	503003	2775150		14,700
Rent - Storage	503005	2775120	-	4,320
Professional Service	520002	2775120	43,758	55,000
Prof Serv-Software Support	520003	2775120	9,541	12,000
Prof Service-Accounting/Audit	520020	2775120	21,828	25,000
R & M Vehicles	530004	2775120	-	500
R & M Vehicles	530004	2775113	1,680	3,235
R & M - Bldg & Facilities	530008	2775120	185	-
Utilities - Water	540000	2775120	34	-

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)					
Utilities - Electric	540002	2775120	\$ 1,473	\$ -	\$ -
Telephone Svcs	540005	2775120	8,357	4,586	4,600
Telephone Svcs	540005	2775150	-	7,214	7,200
Cell Phone	540006	2775113	-	450	400
Cell Phone	540006	2775120	1,984	1,700	1,700
Supplies-Food/Drink	541003	2775120	6,537	1,664	300
Supplies-Food/Drink	541003	2775113	-	-	6,500
Parts & Supplies - Vehicles	541004	277510	925	2,000	1,000
Stationary & Office Supplies	541007	2775120	11,480	5,150	4,500
Stationary & Office Supplies	541007	2775113	-	-	2,625
Stationary & Office Supplies	541007	2775150	-	-	375
Uniforms	541017	2775113	137	-	-
Computer Equipment	542000	2775120	1,423	1,500	-
Office Equipment	542002	2775120	518	500	-
Travel, Training, & Etc.	550000	2775113	3,582	2,000	1,000
Vehicles	572011	2775113	-	61,000	-
Fees-Vehicle Licenses/Tags	580009	2775113	85	220	50
Fees-Vehicle Licenses/Tags	580009	2775120	-	-	50
Dues & Subscriptions	580018	2775120	-	1,000	100
Postage	580022	2775120	7,007	9,000	9,000
Fees & Charges	580024	2775120	740	-	500
Shipping Handling, & Installat	580028	2775120	511	1,000	300
Gasoline	580035	2775120	4,793	7,000	2,000
Gasoline	580035	2775113	-	-	5,000
Tuition	580040	2775113	455	2,000	-
Miscellaneous Expense	580057	2775120	-	100	100
Rent Subsidy - Port Ins.	587003	2775120	2,056,972	2,297,000	2,300,000
Utility Allowance - Port Ins.	587004	2775120	16,385	20,000	20,000
Rent Subsity - Admin. Cost	587005	2775120	2,774	3,500	3,500
Utility Allowance - H.A.P.	587006	2775120	222,672	36,600	36,600
Rent Subsidy - H.A.P.	587007	2775120	3,677,585	3,871,483	3,900,000
CSBG-Water Assistance	587010	2775113	7,311	7,000	7,000
CSBG-Uniform Assistance	587012	2775113	9,893	9,000	10,000
Rental	587013	2775113	13,530	16,743	12,000
Electric	587014	2775113	9,467	3,000	5,000
Gasoline	587015	2775113	2,534	2,000	2,000
Interfund Charges	589009	2775113	-	62,844	66,303
Total OPERATING EXPENDITURES			<u>6,202,104</u>	<u>6,579,782</u>	<u>6,551,197</u>
Total EXPENDITURES			<u>6,751,891</u>	<u>7,151,590</u>	<u>7,143,782</u>
NET EFFECT ON FUND BALANCE			(116,827)	-	125,306
FUND BALANCE, BEGINNING OF YEAR			255,247	138,420	138,420
FUND BALANCE, END OF YEAR			<u>\$ 138,420</u>	<u>\$ 138,420</u>	<u>\$ 263,726</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Fed Transit Admin	420008	\$ 69,464	\$ 365,000	\$ 346,818
State Mass Transportation	440006	78,411	80,000	80,000
Rents and Leases	450038	12,226	9,000	9,000
Fare Box - Transit	450051	85,165	81,000	83,000
Insurance Proceeds	489074	40,002	-	-
Total REVENUES		285,268	535,000	518,818
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Transit Manager			67,807	68,834
Clerical Specialist II			25,363	25,808
Bus Driver			24,362	24,789
Bus Driver			23,935	24,362
Bus Driver			28,209	28,209
Bus Driver			23,935	24,789
Bus Driver			24,362	24,789
Laborer I-Vacant			24,362	23,935
Reserved Bus Driver - PT			70,200	30,000
Salaries Total	501000	253,087	326,516	275,515
Salaries - OT	501001	-	2,000	2,000
Taxes - Payroll	501002	4,221	9,500	10,700
Pension Costs	501004	30,282	30,000	30,000
Insurance-Hospital & Life	501005	40,660	54,600	57,500
Total PERSONNEL EXPENDITURES		328,250	422,616	375,715
OPERATING EXPENDITURES				
Auto Insurance	502000	-	12,544	12,544
General Liability Insurance	502001	352	-	-
Insurance-Property	502005	2,496	3,350	2,500
Insurance-Flood	502008	5,217	5,250	6,000
Insurance-Work.Comp.	502012	-	13,076	43,181
Rent - Equipment	503002	1,442	2,200	2,200
Professional Service	520002	3,800	-	2,500
Prof Serv-Software Support	520003	1,794	-	1,794
Prof Serv-Drug Testing	520045	417	1,000	1,000
Prof Serv-Employee Physicals	520046	-	500	1,000
R & M Vehicles	530004	74,560	37,000	37,000
R & M Machinery & Equipment	530005	798	200	1,500
R & M Bldg & Facilities	530008	1,970	4,800	5,000
Utilities - Water	540000	157	300	300
Utilities - Electric	540002	5,348	6,000	5,000
Telephone Svcs	540005	3,492	4,100	4,300
Cell Phone	540006	1,039	1,500	650
Supplies-Janitorial	541002	6,502	7,294	8,000
Stationary & Office Supplies	541007	433	1,470	1,500
Supplies-Operating	541008	305	2,000	1,500
Uniforms	541017	799	3,000	3,000
Travel, Training, & Etc.	550000	217	2,500	2,500

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Construction in Progress	571001	\$ 15,153	\$ -	\$ -
Fees-Vehicle Licenses/Tags	580009	380	800	800
Advertising	580017	882	800	800
Postage	580022	1	20	500
Diesel	580034	38,001	46,000	46,000
Gasoline	580035	2,935	6,300	6,500
Total OPERATING EXPENDITURES		<u>168,489</u>	<u>162,004</u>	<u>197,569</u>
Total EXPENDITURES		<u>496,739</u>	<u>584,620</u>	<u>573,284</u>
OTHER FINANCING USES				
Transfer from Sales Tax	499101	-	-	-
Transfer from CCF	499999	1,397	-	-
Total OTHER FINANCING USES		<u>1,397</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES				
Transfer to Public Works	599262	200,000	100,000	-
Total OTHER FINANCING USES		<u>200,000</u>	<u>100,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		<u>(410,074)</u>	<u>(149,620)</u>	<u>(54,466)</u>
FUND BALANCE, BEGINNING OF YEAR		<u>614,160</u>	<u>204,086</u>	<u>54,465</u>
FUND BALANCE, END OF YEAR		<u><u>\$ 204,086</u></u>	<u><u>\$ 54,465</u></u>	<u><u>\$ -</u></u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Fines & Court Costs	460001	\$ 41,477	\$ 40,000	\$ 25,000
Total REVENUES		<u>41,477</u>	<u>40,000</u>	<u>25,000</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Jurors & Witnesses	580049	19,205	40,000	25,000
Total EXPENDITURES		<u>19,205</u>	<u>40,000</u>	<u>25,000</u>
NET EFFECT ON FUND BALANCE		22,272	-	-
FUND BALANCE, BEGINNING OF YEAR			22,272	22,272
FUND BALANCE, END OF YEAR		<u>\$ 22,272</u>	<u>\$ 22,272</u>	<u>\$ 22,272</u>

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 89,791	\$ 97,675	\$ 93,585
Admin Allowance-Federal Grants	420004	-	1,500	1,500
State Grants	440000	1,023	1,023	1,023
Donations	483001	3,977	3,977	3,977
Total REVENUES		94,791	104,175	100,085
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Grants Manager			56,926	57,859
Grants Specialist III			44,659	45,357
Grants Specialist I			34,407	35,011
Salaries Total	501000	47,183	135,992	138,227
Taxes - Payroll	501002	678	2,100	2,100
Pension Costs	501004	5,852	16,500	16,000
Insurance-Hospital & Life	501005	3,921	13,000	14,000
Total PERSONNEL EXPENDITURES		57,634	167,592	170,327
OPERATING EXPENDITURES				
Rent - Equipment	503002	2,802	3,000	3,000
Professional Service	520002	27,200	1,467	-
Prof Serv-Grant Management	520016	50,000	50,000	50,000
Cell Phone	540006	906	1,000	1,000
Stationary & Office Supplies	541007	1,862	1,200	1,500
Computer Equipment	542000	14,198	-	1,800
Computer Software	542001	3,793	-	-
Furniture & Fixtures	542003	-	1,400	1,400
Travel, Training, & Etc.	550000	655	2,500	2,500
Advertising	580017	50	150	150
Concert Expenses	580020	4,257	4,950	7,500
Recording Fees	580021	-	100	100
Postage	580022	-	200	200
Shipping Handling, & Installat	580028	-	200	200
Total OPERATING EXPENDITURES		105,723	66,167	69,350
Total EXPENDITURES		163,357	233,759	239,677
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	225,916	131,302	139,592
Total OTHER FINANCING USES		225,916	131,302	139,592
NET EFFECT ON FUND BALANCE		\$ 157,350	\$ 1,718	\$ -

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

					2018 Adopted	2019 Proposed		
			2017 Actuals		Budget	Budget		
REVENUES								
OPERATING REVENUES								
Statewide Generator	420007	0034	\$ 7,900	\$ 9,618	\$ 9,618			
Cities Readiness Inc	420010	0056	15,992	17,324	17,324			
EMPG Grant	420012	0022	30,312	30,262	30,203			
SHSP Grant	420013	0021	29,964	42,190	42,747			
Total REVENUES			84,168	99,394	99,892			
EXPENDITURES								
PERSONNEL EXPENDITURES								
Salaries:								
Director of OHSEP (RS 29.728)				73,785	74,930			
Admin. Assistant II				45,409	46,107			
Salaries Total	501000		119,128	119,194	121,037			
Salaries - OT	501001		478	1,500	1,500			
Taxes - Payroll	501002		1,747	1,800	1,800			
Pension Costs	501004		14,906	14,000	14,000			
Insurance-Hospital & Life	501005		11,569	12,140	13,500			
Total PERSONNEL EXPENDITURES			147,828	148,634	151,837			
OPERATING EXPENDITURES								
Insurance-General & Auto	502010		-	-	1,400			
Insurance-Work.Comp.	502012		4,398	2,925	-			
Rent - Equipment	503002		1,537	1,500	1,800			
Rentals/Leases	503004		4,320	6,120	2,000			
Rentals/Leases	503004	0021	-	-	4,320			
Rentals/Leases	503004	0022	-	-	1,800			
Professional Service	520002		17,850	24,805	5,000			
Prof Serv-Software Support	520003		-	5,200	18,500			
Prof Serv-Software Support	520003	0021	-	-	8,400			
Prof Serv - Communications	520051	0021	12,117	16,217	16,728			
R & M Vehicles	530004		1,574	6,700	2,000			
R & M Machinery & Equipment	530005		34	2,000	2,000			
Utilities - Electric	540002		4,010	4,300	4,300			
Telephone Svcs	540005		5,199	5,200	5,300			
Cell Phone	540006	0022	2,208	2,400	2,400			
Stationary & Office Supplies	541007		1,991	1,000	500			
Supplies-Operating	541008		8,400	1,241	2,000			
Supplies-Operating	541008	0022	-	-	500			
Small Tools & Equipment	541014	0021	-	4,000	3,000			
Uniforms	541017		914	-	-			
Computer Equipment	542000		7,900	-	-			
Furniture & Fixtures	542003		1,367	640				
Travel, Training, & Etc.	550000	0022	969	2,619	1,900			
Equipment Purchases-Small	572013	0034	3,021	2,950	9,618			
Fees-Vehicle Licenses/Tags	580009		-	100	100			
Advertising	580017		-	1,500	1,000			
Dues & Subscriptions	580018	0022	360	360	200			
Recording Fees	580021		-	895	1,500			
Postage	580022		35	300	-			
Shipping Handling, & Installat	580028		27	-	-			
Diesel	580034		69	500	2,000			

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

			2017 Actuals		2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)						
Gasoline	580035		\$	625	\$	900
Miscellaneous Expense	580057			8,443		-
Operating Grant	589006	0021		9,408		9,155
Total OPERATING EXPENDITURES				96,775		103,527
Total EXPENDITURES				244,603		252,161
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101			121,672		152,767
Total OTHER FINANCING USES				121,672		152,767
NET EFFECT ON FUND BALANCE			\$	(38,763)	\$	-
					\$	-

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Battered Womens Shelter	420027	\$ 70,926	\$ 100,000	\$ 100,000
Total REVENUES		<hr/> 70,926	<hr/> 100,000	<hr/> 100,000
EXPENDITURES				
OPERATING EXPENDITURES				
Battered Womens Shelter	589007	63,147	100,000	100,000
Total EXPENDITURES		<hr/> 63,147	<hr/> 100,000	<hr/> 100,000
NET EFFECT ON FUND BALANCE		7,779	-	-

DRAFT

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

						2018 Adopted Budget	2019 Proposed Budget					
				2017 Actuals								
REVENUES												
OPERATING REVENUES												
Federal Grants	420003	0040	\$	-	\$	4,239,405	\$ 682,000					
CPRA	420003	0048		-		280,095	-					
RPC		0033		-		3,000,000	-					
Admin Allowance-Federal Grants	420004			-		75,000	-					
Gulf of Mexico Energy Revenue	420024			-		781,611	-					
Refunds	480070		349			-	-					
Delacroix Seafood Market	480070	0047		-		-	3,500					
Donations - Wayne's Wetlands	483001	0046		17,000		2,000	2,000					
Total REVENUES				17,349		8,378,111	687,500					
EXPENDITURES												
PERSONNEL EXPENDITURES												
Salaries:												
Coastal Manager						91,374	92,530					
Salaries Total	501000		91,308			91,374	92,530					
Salaries - OT	501001		372			-	-					
Taxes - Payroll	501002		1,230			1,400	1,400					
Pension Costs	501004		11,425			10,700	10,700					
Insurance-Hospital & Life	501005		9,543			9,987	11,200					
Total PERSONNEL EXPENDITURES			113,878			113,461	115,830					
OPERATING EXPENDITURES												
Rent - Equipment	503002		1,680			1,440	1,700					
Professional Service - Navigational Aids	520002	0025				40,000	20,000					
Professional Service - LDWF	520002	0017				3,700,000	-					
Professional Service - Lake Lery III	520002	0039				1,400,000	1,400,000					
Professional Service - Sediment Pipeline	520002	0040				1,206,405	1,206,405					
Professional Service - Bayou Terre Aux	520002	0102				343,784	-					
Professional Service - Violet Canal Dred	520002	0048				280,095	-					
Professional Service	520002		1,325,084			11,225	-					
Prof Serv-Debris Removal	520011	0024	3,700			250,000	150,000					
Prof Serv-Engineering	520025		7,610									
Prof Serv-Contracting	520035					190,000	175,000					
Cell Phone	540006		1,377			1,400	1,400					
Supplies-Food/Drink	541003		792			500	-					
Stationary & Office Supplies	541007		810			2,500	-					
Supplies-Operating	541008		4,107			2,500	-					
Supplies-Operating - Wayne's Wetlands	541008	0046	-			2,000	2,000					
Small Tools & Equipment	541014		927			18,500	-					
Travel, Training, & Etc.	550000		419			2,275	-					
Meeting & Conferences	550006		737			500	-					
Construction in Progress - Delacroix Pier	571001	8863	505,678			1,300,000	-					
Construction in Progress - 40 Arpent	571001	0033	-			3,000,000	-					
Fees-Vehicle Licenses/Tags	580009					20	-					
Advertising	580017		1,379			500	-					
Entertainment & Promo - Seafood Market	580019	0047				3,500	3,500					
Recording Fees	580021		498			-	-					
Shipping Handling, & Installat	580028		20			250	-					
Gasoline	580035		1,412			1,000	1,000					
Total OPERATING EXPENDITURES			1,856,229			11,758,394	2,961,005					
Total EXPENDITURES			1,970,107			11,871,855	3,076,835					

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OTHER FINANCING USES				
Transfer from General Fund	499100	\$ 1,582,120	\$ 3,433,784	\$ 2,365,905
Transfer from Sales Tax	499101	290,877	-	-
Transfer from Katrina	499229	-	59,960	-
Transfer from GOMESA	499291	-	-	23,430
Total OTHER FINANCING USES		1,872,997	3,493,744	2,389,335
OTHER FINANCING USES				
Transfer to W&S	599500	2,582	-	-
Total OTHER FINANCING USES		2,582	-	-
NET EFFECT ON FUND BALANCE		(82,343)	-	-

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ -	\$ 4,442,500	\$ 4,442,500
Total REVENUES		-	4,442,500	4,442,500
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress - Lake Lery II	571001	-	3,000,000	3,000,000
Construction in Progress - Parish Rd.	571001	-	800,000	800,000
Construction in Progress - Pier	571001	-	530,000	530,000
Construction in Progress - Nunez	571001	-	112,500	112,500
Total EXPENDITURES		-	4,442,500	4,442,500
NET EFFECT ON FUND BALANCE		-	-	-

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Gulf of Mexico Energy Revenue	420024	\$ -	\$ -	\$ 781,000
Total REVENUES		-	-	781,000
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress	571001	- -	- -	757,570
Total EXPENDITURES		-	-	757,570
OTHER FINANCING USES				
Transfer to Coastal Department	599290	- -	- -	23,430
Total OTHER FINANCING USES		-	-	23,430
NET EFFECT ON FUND BALANCE		- -	- -	- -
FUND BALANCE, BEGINNING OF YEAR		\$ - -	\$ - -	\$ - -
FUND BALANCE, END OF YEAR		\$ - -	\$ - -	\$ - -

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2019 BUDGET



DRAFT

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2019 Budget

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

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

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

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	\$ 3,135,000	\$ 3,245,000	\$ 3,355,000
Bond Interest Expense	560001	1,034,300	906,700	774,700
Total EXPENDITURES		<u>4,169,300</u>	<u>4,151,700</u>	<u>4,129,700</u>
OTHER FINANCING USES				
Transfer From Sales Tax Fund	499101	1,042,325	1,037,925	1,032,425
Transfer From W&S	499500	525,538	-	18,000
Transf from 2008 S/T Ref Bond	499529	2,652,364	3,113,775	3,079,275
Total OTHER FINANCING USES		<u>4,220,228</u>	<u>4,151,700</u>	<u>4,129,700</u>
NET EFFECT ON FUND BALANCE		50,928	-	-
FUND BALANCE, BEGINNING OF YEAR		<u>3,010,468</u>	<u>3,061,396</u>	<u>3,061,396</u>
FUND BALANCE, END OF YEAR		<u><u>\$ 3,061,396</u></u>	<u><u>\$ 3,061,396</u></u>	<u><u>\$ 3,061,396</u></u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	\$ 230,000	\$ 235,000	\$ 245,000
Bond Interest Expense	560001	39,350	36,205	31,998
Total EXPENDITURES		<u>269,350</u>	<u>271,205</u>	<u>276,998</u>
OTHER FINANCING USES				
Transfer from Fire	499254	272,673	271,205	276,998
Total OTHER FINANCING USES		<u>272,673</u>	<u>271,205</u>	<u>276,998</u>
NET EFFECT ON FUND BALANCE		3,323	-	-
FUND BALANCE, BEGINNING OF YEAR		205,205	208,528	208,528
FUND BALANCE, END OF YEAR		<u>\$ 208,528</u>	<u>\$ 208,528</u>	<u>\$ 208,528</u>

DRAFT

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2019 BUDGET



**ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2019 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.

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

Capital Project Fund 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 capital projects throughout the Parish,excluding Bike Paths.

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

	<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>
REVENUES			
OPERATING REVENUES			
Refunds	480070	\$ -	\$ 2,000
Total Revenues		2,000	-
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries	501000	100,643	-
Total PERSONNEL EXPENDITURES		100,643	-
OPERATING EXPENDITURES			
Auto Insurance	502000	10,442	-
Professional Service	520002	13,345	48,277
Prof Serv-Accounting	520020	20,740	-
Computer Equipment	542000	-	5,000
Office Equipment	542002	-	27,000
Furniture & Fixtures	542003	-	64,025
Dues & Subscriptions	580018	9,057	-
Total OPERATING EXPENDITURES		53,584	144,302
Total EXPENDITURES		154,227	144,302
NET EFFECT ON FUND BALANCE			
FUND BALANCE, BEGINNING OF YEAR		(154,227)	(142,302)
FUND BALANCE, END OF YEAR		296,529	142,302
	<u>\$ 142,302</u>	<u>\$ -</u>	<u>\$ 142,302</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ -	\$ 1,920,916	\$ -
Federal Grants	420003 0042	-	-	419,806
Federal Grants	420003 0043	-	-	494,918
Federal Grants	420003 8812	-	-	1,062,095
Federal Grants	420003 0033	-	-	1,000,000
Federal Grants	420003 0045	-	-	1,000,000
Miscellaneous Revenue - Prior Year	480082	1,234	-	-
Total Revenues		1,234	1,920,916	3,976,819
EXPENDITURES				
OPERATING EXPENDITURES				
Construction in Progress - Ped Improve	571001 0042	1,047,808	629,708	629,708
Construction in Progress - Striping & Signs	571001 0043	-	742,373	742,373
Construction in Progress - MS I & II	571001 8812	-	1,282,068	1,117,995
Construction in Progress - MS III	571001 8818	-	76,686	193,840
Construction in Progress - MS IV	571001 8821	-	52,600	159,284
Construction in Progress - MS Trailheads	571001 8822	-	177,076	136,940
Construction in Progress - Master Drainage	571001 8862	-	300,000	150,000
Construction in Progress - 40 Arpent	571001 0033	-	-	1,000,000
Construction in Progress - 40 Arpent Bridg	571001 0045	-	-	1,000,000
Recording Fees	580021	105	-	-
Total EXPENDITURES		1,047,913	3,260,511	5,130,140
OTHER FINANCING USES				
Transfer from Capital Projects	499464	-	457,360	-
Transfer from W&S	499500	1,591,246	-	-
Transfer from CCF	499999	729	-	-
Total OTHER FINANCING USES		1,591,974	457,360	-
NET EFFECT ON FUND BALANCE		545,296	(882,235)	(1,153,321)
FUND BALANCE, BEGINNING OF YEAR		(355,381)	189,915	189,915
FUND BALANCE, END OF YEAR		<u>\$ 189,915</u>	<u>\$ (692,320)</u>	<u>\$ (963,406)</u>

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES					
OPERATING REVENUES					
Highway Planning, Construction	420025	4524	\$ -	\$ 3,706,336	\$ 1,941,503
Interest - Invest.	470000		1,903	1,000	-
Total Revenues			1,903	3,707,336	1,941,503
EXPENDITURES					
OPERATING EXPENDITURES					
Construction in Progress	571001	4524	361,477	3,707,336	2,500,000
Total OPERATING EXPENDITURES			361,477	3,707,336	2,500,000
OTHER FINANCING USES					
Transfer from CCF	499999		1,725	-	-
Total OTHER FINANCING USES			1,725	-	-
NET EFFECT ON FUND BALANCE			(357,849)	-	(558,497)
FUND BALANCE, BEGINNING OF YEAR			916,345	558,497	558,497
FUND BALANCE, END OF YEAR			<u>\$ 558,496</u>	<u>\$ 558,497</u>	<u>\$ -</u>

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

			<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>		
			<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>		
REVENUES							
OPERATING REVENUES							
Federal Revenues	420003	0011			\$ 260,000		
State Funding	440000				500,000		
LGAP	440000		-	65,000	75,000		
Donations - Bluebird Park	483001	0086	-	150,000	-		
Library	483001		-		1,000,000		
Miscellaneous Revenue - Prior Year	480083		17,813	-	-		
Total Revenues			17,813	215,000	1,075,000		
EXPENDITURES							
OPERATING EXPENDITURES							
Prof Serv - Landscaping	520052		-	50,000	50,000		
Professional Services - Clerk of Court	520002		-	2,000,000	750,000		
Construction in Progress	571001		20,766	-	-		
Construction in Progress - Rd Sign	571001		-	75,000	-		
Construction in Progress - Buc North	571001	0010	-	125,000	380,809		
Construction in Progress - JL Sidewalk	571001	0011	-	50,000	400,000		
Construction in Progress - JL Drainage	571001	0013	-	200,000	200,000		
Construction in Progress - Signage	571001	0030	-	80,000	75,000		
Construction in Progress - Torres Park	571001	0031	-	620,000	-		
Construction in Progress - Torres Skate	571001	0032	-	300,000	-		
Construction in Progress - 40 Arpent	571001	0033	-	540,000	-		
Construction in Progress - Library	571001		-		1,000,000		
Construction in Progress - Torres Fit	571001	0035	-	90,000	-		
Construction in Progress - Val Reiss PhII	571001	0036	-	126,750	-		
Construction in Progress - Val Reiss PhI	571001	0037	-	172,210	238,000		
Construction in Progress - Val Reiss Termi	571001	0038	-	91,561	-		
Construction in Progress - Batting Cage	571001	0044	-	55,297	-		
Construction in Progress - Anim Con-LGA	571001	0101	-	30,250	-		
Construction in Progress - Anim Con-donat	571001	0103	-	44,221	-		
Construction in Progress - Anim Con-Ins S	571001	6001	-	82,000	-		
Construction in Progress - Parish Rd. Cross	571001	0045	-	21,000	-		
Construction in Progress - Bluebird	571001	0086	-	250,000	250,000		
Construction in Progress - Heights	571001	0105	-	75,000	75,000		
Construction in Progress - Fishing Pier	571001	LGAP	-	-	75,000		
Construction in Progress - Civic Fencing	571001		-	-	8,000		
Construction in Progress - Civic Roof	571001		-	-	500,000		
Small Equipment	571012		-	43,585	-		
Total OPERATING EXPENDITURES			20,766	5,121,874	4,001,809		
Total EXPENDITURES			20,766	5,121,874	4,001,809		
OTHER FINANCING SOURCES							
Transfer From General Fund	499100		-	1,630,000	-		
Transfer From Sales Tax	499101		-	-	-		
Transfer From Hurr Katrina	499229		-	53,000	-		
Transfer From 2003 S/T Const Pro	499415		99,600	-	-		
Transfer From Rebuild St. Bernard	499463		-	40,492	-		
Transfer From CCF	499999		2,031	-	-		
Total OTHER FINANCING SOURCES			101,631	1,723,492	-		

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OTHER FINANCING USES			
Transfer to General Fund Capital Projects	599457	\$ -	\$ -
Transfer to General Fund	599100	7,780	-
Total OTHER FINANCING USES	<hr/> 7,780	<hr/> -	<hr/> -
NET EFFECT ON FUND BALANCE		90,899	(3,183,382)
FUND BALANCE, BEGINNING OF YEAR		5,593,189	5,684,088
FUND BALANCE, END OF YEAR	<hr/> \$ 5,684,088	<hr/> \$ 2,500,706	<hr/> \$ (426,103)

DRAFT

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2019 BUDGET



DRAFT

***ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2019 Budget***

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

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

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

DRAFT

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
Interest - Invest	470000	\$ 4,982	\$ -
Misc. Revenue	480002	66,484	-
Gen. Liab. & Auto	480073	161,669	384,821
Reimb-Workmen's Compensation	482004	1,139,040	995,108
Total Revenues		1,372,175	1,379,929
EXPENDITURES			
PERSONNEL EXPENDITURES			
Salaries:			
Risk Manager		54,126	55,059
Insurance Supervisor		40,472	41,170
Insurance Coordinator		39,467	39,943
Safety Manager		51,451	52,102
Salaries Total	501000	177,095	185,516
Salaries-OT	501001	209	-
Taxes - Payroll	501002	5,592	6,100
Pension Costs	501004	15,733	15,500
Insurance-Hospital & Life	501005	26,907	27,000
Total PERSONNEL EXPENDITURES		225,537	234,116
OPERATING EXPENDITURES			
Insurance-Auto Collision/Comp.	502018	1,344	7,400
Claims Payment-Auto/General	502019	194,801	350,000
Claims Payment-Wkr's Comp	502020	1,249,262	900,000
Rent - Equipment	503002	2,554	4,650
Professional Service	520002	16,869	17,000
Prof Ser-FA Richards/Auto Liab	520005	1,711	10,000
Prof Serv-FA Richards/Gen Liab	520006	3,994	10,000
Prof Serv-FA Richards/Wrk Comp	520007	20,523	28,000
Prof Serv-Cobra	520014	-	5,600
Cell Phone	540006	624	650
Supplies-Signs	541001	1,490	1,491
Stationary & Office Supplies	541007	2,677	4,000
Supplies-Operating	541008	1,320	12,000
Computer Equipment	542000	516	-
Office Equipment	542002	-	10,000
Travel, Training, & Etc.	550000	-	3,500
LA State Fees - Workers Comp	580012	11,056	74,700
Dues & Subscriptions	580018	252	875
Postage	580022	831	500
Fees & Charges	580024	-	200
Shipping Handling, & Installation	580028	30	300
Total OPERATING EXPENDITURES		1,509,853	1,440,866
Total EXPENDITURES		1,735,390	1,674,982
OTHER FINANCING USES			
Transfer from Sales Tax	499101	13,890	-
Transfer from Self Insurance	499675	-	243,896
Transfer from CCF	499999	3,417	-
Total OTHER FINANCING USES		17,307	-
NET EFFECT ON FUND BALANCE		(345,908)	(295,053)
FUND BALANCE, BEGINNING OF YEAR		507,905	161,997
FUND BALANCE, END OF YEAR	\$ 161,997	\$ (133,056)	\$ -

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
Gen. Liab. & Auto	480073	\$ 261,182	\$ 213,395
Reimb-Workmen's Compensation	482004	224,690	188,623
Total Revenues		485,872	402,018
			512,034
EXPENDITURES			
OPERATING EXPENDITURES			
Insurance - General & Auto	502010	314,984	-
Insurance-Work. Comp.	502012	127,457	-
Claims Payment-Auto/General	502019	205,889	250,000
Professional Service	520002	2,013	5,000
Prof Ser-FA Richards/Auto Liab	520005	219	2,000
Prof Serv-FA Richards/Gen Liab	520006	298	2,000
Prof Serv-FA Richards/Wrk Comp	520007	3,596	4,000
Claims Payment-Wkr's Comp	502020	174,339	250,000
Reinsurance - Worker's Comp	502021	-	120,000
LA State Fees - Workers Comp	580012	-	1,000
Total EXPENDITURES		828,794	634,000
			708,000
OTHER FINANCING USES			
Transfer to Self Insurance	599650	-	243,896
Total OTHER FINANCING USES		-	243,896
NET EFFECT ON FUND BALANCE			
FUND BALANCE, BEGINNING OF YEAR		(342,922)	(231,982)
FUND BALANCE, END OF YEAR		1,187,884	612,980
	\$ 844,962	\$ 612,980	\$ 173,118

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2019 BUDGET



DRAFT

**ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2019 Budget**

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

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

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

DRAFT

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Federal Grants	420003	\$ 11,225	\$ -	\$ -
FEMA	420028	536,113	-	-
State Grants	440000	220,170	922,074	-
Rents and Leases	450038	98,604	77,000	77,000
Fees, Charges, etc.	450043	8,915	-	-
Interest - Invest.	470000	624	-	-
Interest Income on Loan Receivable	470002	36,000	-	-
Refunds	480070	236	-	-
Reimbursement	480071	231,101	-	-
Other Revenues	480079	168,034	-	-
Misc. Revenue	480082	12,818	10,000	10,000
Water fees	481001	5,596,474	5,978,000	5,878,000
Sewer Fees	481002	6,208,824	6,367,000	6,425,000
Safe Drinking Water Fee-DHH	481003	194,774	198,000	198,000
Installation Fees	481004	19,325	15,000	15,000
Sewer Inspection Fees	481005	3,250	1,000	1,000
Reimbursement-W&S Repairs	482001	75,726	-	-
Insurance Proceeds	489074	3,851	5,000	5,000
Total Revenues		<hr/> 13,426,061	<hr/> 13,573,074	<hr/> 12,609,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Plant Manager Water / Sewer		77,648	78,519	
Plant Manager W&S		77,148	78,019	
Manager W&S		76,575	44,598	
Superintendent - W&S		76,021	76,867	
Superintendent - W&S		61,050	61,050	
Assistant Superintendent I/E		42,458	43,203	
W&S Foreman		52,275	52,851	
W&S Foreman		42,401	43,005	
W&S Foreman		52,275	52,851	
Road Supervisor		58,159	58,801	
Staff Engineer Intern		42,458	42,458	
Staff Engineer		42,458	42,458	
Staff Engineer		-	52,142	
Chief Plant Operator		54,532	55,227	
Chief Plant Operator		53,837	54,532	
Plant Operator IV		35,011	35,615	
Plant Operator IV		49,452	50,015	
Plant Operator IV		36,218	36,822	
Plant Operator IV		34,407	35,011	
Plant Operator IV		41,797	42,401	
Plant Operator IV		46,072	46,635	
Plant Operator IV		43,881	44,445	
Plant Operator II		29,040	29,549	
Plant Operator II		29,040	29,549	
Plant Operator I - VACANT		25,894	25,894	
Plant Operator I		26,356	26,356	

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
Salaries (continued):			
Plant Operator I - VACANT		\$ 25,894	\$ 25,894
Lift Station Supv. / Electrician		39,840	40,444
Electrician		41,037	41,556
Electrician		41,037	36,733
Journeyman Electrician		25,363	25,808
Chemist I		42,458	43,203
Lab Technician II		37,742	38,392
Lab Technician I		33,804	35,011
Camera Truck / Operator		26,356	26,819
Administrative Supervisor		52,270	53,062
Administrative Assistant II		55,708	56,359
Utilities Finance Officer		55,056	55,708
Accounting Clerk III		33,116	33,625
Accounting Clerk II		30,055	30,518
Accounting Clerk II		28,668	29,131
Accounting Clerk II		26,819	27,281
Accounting Clerk II		29,131	29,593
Accounting Clerk I		25,894	25,363
Accounting Clerk II		27,281	27,743
Accounting Clerk I		25,363	25,808
Case Manager		39,709	40,228
Meter Reader Supervisor		35,011	35,615
Meter Reader III		36,063	36,619
Meter Reader III		32,224	32,780
Meter Reader I		38,409	38,841
Meter Reader I		26,356	26,819
Meter Reader II		28,530	28,530
Maintenance Supv.		40,472	41,170
Maintenance Supv.		50,149	50,800
Crewman II		34,662	35,094
Crewman I		25,363	25,808
Crewman I		25,808	25,363
Crewman I		25,363	25,363
Crewman I- VACANT		25,363	25,363
Crewman I		25,363	26,253
Crewman I		25,363	25,808
Crewman I		25,363	25,808
Crewman I		25,363	25,808
Crewman I		25,808	26,253
Crewman I		25,808	26,253
Equipment Operator II		26,356	26,819
Equipment Operator II		25,363	26,819
Equipment Operator I		27,448	27,893
Equipment Operator II		36,570	37,001
Equipment Operator I		26,356	26,698
Equipment Operator I		26,253	26,253
Laborer I		24,362	24,789
Laborer I		24,362	24,789
Salaries Total	501000	2,617,480	2,751,860
Salaries - OT	501001	134,976	125,000
			2,792,561
			125,000

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

		2017 Actuals	2018 Adopted	2019 Proposed
			Budget	Budget
PERSONNEL EXPENDITURES (continued)				
Taxes - Payroll	501002	\$ 38,083	\$ 40,000	\$ 41,000
Pension Costs	501004	660,836	340,000	340,000
Insurance-Hospital & Life	501005	425,463	450,000	540,000
Insurance Retirees Health&Life	501007	126,271	175,000	175,000
Total PERSONNEL EXPENDITURES		4,003,108	3,881,860	4,013,561
OPERATING EXPENDITURES				
Auto Insurance	502000	101,722	88,000	88,000
General Liability Insurance	502001	159,460	188,623	188,623
Insurance-Property	502005	230,700	300,000	235,000
Insurance - CompEquip / System	502006	4,035	4,200	5,000
Insurance-Water Towers	502007	29,941	35,000	31,000
Insurance-Flood	502008	34,814	40,000	37,000
Insurance-Work.Comp.	502012	224,690	213,395	235,411
Insurance - Auto Collision/Comp.	502018	224	-	-
Rent - Equipment	503002	25,963	40,000	40,000
Rentals/Leases	503004	2,694	4,000	4,000
Prof Serv-Tech-Supp/Data Print	520001	4,715	20,000	20,000
Professional Service	520002	124,148	90,000	90,000
Prof Serv-Software Support	520003	32,366	44,000	44,000
Prof Serv-Storage	520009	4,901	4,800	7,500
Prof Serv-Legal	520012	8,061	3,500	75,000
Prof Serv-Engineering	520025	600	-	-
Prof Serv-Employee Physicals	520046	-	1,800	1,800
Prof Serv-Generator	520047	-	-	19,515
Prof Serv-Elevator	520049	-	3,564	3,564
Prof Serv - Alarm Monitoring	520102	2,522	6,500	2,640
Contract Collections	520104	114,158	130,000	130,000
R & M Vehicles	530004	53,313	42,000	42,000
R & M Machinery & Equipment	530005	93,031	176,436	176,436
R & M Bldg & Facilities	530008	90,186	60,000	60,000
R & M Water&Sewer Point Repair	530009	645,088	625,700	625,700
R & M Bldg HVAC	530010	39,044	45,789	40,150
R & M Roads	530011	50,235	175,000	175,000
Pump Station Rehab/Repairs	530015	-	500,000	500,000
Utilities - Water	540000	1,525	-	-
Utilities - Natural Gas	540001	2,866	23,000	6,000
Utilities - Electric	540002	1,110,825	1,315,000	1,250,000
Telephone Svcs	540005	39,956	43,000	44,000
Cell Phone	540006	37,656	38,000	42,500
Supplies-Janitorial	541002	5,862	3,500	3,500
Stationary & Office Supplies	541007	5,959	10,000	10,000
Supplies-Operating	541008	59,163	62,000	62,000
Small Tools & Equipment	541014	17,715	18,000	18,000
Uniforms	541017	23,691	28,000	28,000
Billing Office Supplies	541020	21,430	20,000	20,000
Chemicals	541100	325,046	500,000	500,000
Computer Equipment	542000	15,960	8,500	8,500
Furniture & Fixtures	542003	3,329	5,350	5,350
Travel, Training, & Etc.	550000	9,889	20,000	20,000
Construction in Progress	571001	-	1,225,000	-

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Vehicles	571011	\$ -	\$ 78,000	\$ 78,000
Small Equipment	571012	62,177	121,000	121,000
Computer Equipment	572000	-	85,000	85,000
Comp Software	572001	40,908	600,000	500,000
Heavy Equipment	572010	-	110,000	110,000
Equipment Purchases-Small	572013	-	16,500	16,500
Depreciation Expense	574000	6,714,055	-	-
Fees-Vehicle Licenses/Tags	580009	643	400	400
Taxes & Lic. Other	580010	663	-	-
LA State Fees	580013	208,237	210,000	210,000
Bad Debt Expense	580016	153,976	-	-
Advertising	580017	241	650	650
Dues & Subscriptions	580018	976	1,500	1,500
Recording Fees	580021	2,358	2,400	2,400
Postage	580022	60,000	93,741	93,741
Fees & Charges	580024	11,475	5,500	5,500
Shipping Handling, & Installat	580028	1,082	500	500
Diesel	580034	50,518	45,000	45,000
Gasoline	580035	45,599	45,000	45,000
Miscellaneous Expense	580057	-	150	150
WaterTreatment-TestFees/Suppl	580098	-	18	18
Testing Fees/Supplies	581000	75,528	-	-
Water Treatment-Testing fee/su	581006	-	50,000	50,000
Wastewater Treatment-Testing f	581007	-	40,000	40,000
Interfund Charges	589009	-	657,841	673,745
Total OPERATING EXPENDITURES		<u>11,185,922</u>	<u>8,324,858</u>	<u>6,974,294</u>
Total EXPENDITURES		<u>15,189,030</u>	<u>12,206,718</u>	<u>10,987,855</u>
OTHER FINANCING USES				
Transfer from Isaac	499205	82,112	-	-
Transfer from Hurricane Katrina	499229	868,807	-	-
Transfer from Road Lighting	499263	-	-	25,000
Transfer from Hazard Mitigation	499270	6,877,802	-	-
Transfer from State & Federal Grants	499290	2,619	-	-
Total OTHER FINANCING USES		<u>7,831,340</u>	<u>-</u>	<u>25,000</u>
OTHER FINANCING USES				
Transfer to General Fund	599100	717,542	-	-
Transfer to Comm Development	599160	-	14,146	41,135
Transfer to Public Works	599262	52,447	54,844	54,844
Transfer to Road Lighting	599263	-	450,000	-
Transfer to 2012 Sales Tax Ref	599312	525,538	1,552,651	18,000
Transfer to Capital Projects	599557	1,591,246	-	2,058,287
Transfer to W&S 99 Sales Tax	599534	-	-	-
Total OTHER FINANCING USES		<u>2,886,772</u>	<u>2,071,641</u>	<u>2,172,266</u>
NET EFFECT ON FUND BALANCE		3,181,599	(705,285)	(526,121)
FUND BALANCE, BEGINNING OF YEAR		<u>220,015,412</u>	<u>223,197,011</u>	<u>222,491,726</u>
FUND BALANCE, END OF YEAR		<u>\$ 223,197,011</u>	<u>\$ 222,491,726</u>	<u>\$ 221,965,605</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Sales Tax	402000	\$ 3,937,397	\$ 4,127,467	\$ 4,127,467
Sales Tax Audit Revenue	402001	237,686	-	-
Interest - Other	470003	970	-	-
Total Revenues		<u>4,176,053</u>	<u>4,127,467</u>	<u>4,127,467</u>
EXPENDITURES				
OPERATING EXPENDITURES				
Ded. by Tax Collector	580000	345,932	330,197	330,197
Audit Collection Fee	580006	19,015	-	-
Total EXPENDITURES		<u>364,947</u>	<u>330,197</u>	<u>330,197</u>
OTHER FINANCING USES				
Transfer to 2012 Sales Tax Ref	599312	2,652,364	3,113,775	3,079,275
Transf to 04 ST Debt Serv-50M	599530	68,562	68,450	65,500
Transfer to W&S Debt Svc	599532	819,408	825,528	825,528
Total OTHER FINANCING USES		<u>3,540,335</u>	<u>4,007,753</u>	<u>3,970,303</u>
NET EFFECT ON FUND BALANCE		270,771	(210,483)	(173,033)
FUND BALANCE, BEGINNING OF YEAR		670,558	941,328	730,845
FUND BALANCE, END OF YEAR		<u>\$ 941,329</u>	<u>\$ 730,845</u>	<u>\$ 557,812</u>

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

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
Interest - Other	\$ 291	\$ -	\$ 450
Total Revenues	<u>291</u>	<u>-</u>	<u>450</u>
EXPENDITURES			
OPERATING EXPENDITURES			
Bond Principal	560000	-	50,000
Bond Interest Expense	560001	9,751	18,000
Service Fees- Bonds	560003	-	450
Total EXPENDITURES	<u>9,751</u>	<u>68,450</u>	<u>65,950</u>
OTHER FINANCING USES			
Transf from 2008 S/T Ref Bond	499529	68,563	68,450
Total OTHER FINANCING USES	<u>68,563</u>	<u>68,450</u>	<u>65,500</u>
NET EFFECT ON FUND BALANCE			
FUND BALANCE, BEGINNING OF YEAR	59,103	-	-
FUND BALANCE, END OF YEAR	<u>(443,839)</u>	<u>(384,736)</u>	<u>(384,736)</u>
	<u><u>\$ (384,736)</u></u>	<u><u>\$ (384,736)</u></u>	<u><u>\$ (384,736)</u></u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
532 - W&S 1999/2008 REFINANCED ST DEBT SVC
(In Whole Numbers)

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
OPERATING EXPENDITURES				
Bond Principal	560000	\$ -	\$ 765,000	\$ 765,000
Bond Interest Expense	560001	86,492	60,528	60,528
Total EXPENDITURES		86,492	825,528	825,528
OTHER FINANCING USES				
Transf from 2008 S/T Ref Bond	499529	819,408	825,528	825,528
Total OTHER FINANCING USES		819,408	825,528	825,528
NET EFFECT ON FUND BALANCE		732,917	-	-
FUND BALANCE, BEGINNING OF YEAR		(2,216,366)	(1,483,449)	(1,483,449)
FUND BALANCE, END OF YEAR		\$ (1,483,449)	\$ (1,483,449)	\$ (1,483,449)

DRAFT

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
533 - WATER & SEWER LOANS DEBT SERVICE
(In Whole Numbers)

	2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES			
OPERATING REVENUES			
Interest - Other	\$ 3,943	\$ -	\$ -
Total Revenues	<u>3,943</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
OPERATING EXPENDITURES			
Bond Principal	560000	\$ -	\$ 1,348,000
Bond Interest Expense	560001	\$ 733,650	\$ 710,287
Total EXPENDITURES	<u>-</u>	<u>1,552,650</u>	<u>2,058,287</u>
OTHER FINANCING USES			
Transfer From W&S	499500	\$ 1,552,650	\$ 2,058,287
Total OTHER FINANCING USES	<u>-</u>	<u>1,552,650</u>	<u>2,058,287</u>
NET EFFECT ON FUND BALANCE	3,943	-	-
FUND BALANCE, BEGINNING OF YEAR	\$ 868,351	\$ 872,294	\$ 872,294
FUND BALANCE, END OF YEAR	<u>\$ 872,294</u>	<u>\$ 872,294</u>	<u>\$ 872,294</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries Total	501000	\$ 235,794	\$ 47,241	\$ 50,000
Taxes - Payroll	501002	1,560	-	725
Pension Costs	501004	14,051	-	5,750
Insurance-Hospital & Life	501005	14,899	-	15,000
Total PERSONNEL EXPENDITURES		266,304	47,241	71,475
OPERATING EXPENDITURES				
Professional Service	520002	-	337,896	-
Bond Interest Expense	560001	61,840	-	-
Construction in Progress	571001	-	11,407,474	9,324,137
Interest Expense	580008	232,447	145,898	-
Administrative Fees	580014	60,077	25,919	-
Advertising	580017	385	-	-
Recording Fees	580021	5,024	-	-
Total OPERATING EXPENDITURES		359,773	11,917,187	9,324,137
Total EXPENDITURES		626,077	11,964,428	9,395,612
OTHER FINANCING USES				
Transfer to Public Works	599262	29,483	-	-
Total OTHER FINANCING USES		29,483	-	-
NET EFFECT ON FUND BALANCE				
FUND BALANCE, BEGINNING OF YEAR		(655,560)	(11,964,428)	(9,395,612)
FUND BALANCE, END OF YEAR		974,826	319,266	(11,645,162)
		<hr/> \$ 319,266	<hr/> \$ (11,645,162)	<hr/> \$ (21,040,774)

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
REVENUES				
OPERATING REVENUES				
Technician Support Fees	450001	\$ 2,150	\$ -	\$ -
Concession Sales - Ballroom	450029	3,536	1,000	1,000
Alcohol Sales (Ballroom)	450030	-	1,000	1,000
Concession Sales - Auditorium	450031	36,879	75,000	75,000
Alcohol Sales (Auditorium)	450032	21,726	20,000	20,000
Sales - Food/Drink Package	450034	28,435	25,000	25,000
Facility Rental - Bldng Renta	450035	189,525	340,000	360,000
Cleaning Fee Collected	480051	15,350	25,000	25,000
Security Charges Collected	480052	12,840	25,000	25,000
Refunds	480070	919	-	-
Misc Revenue	480082	1,198	-	-
Miscellaneous Revenue - Prior Year	480083	1,731	-	-
Total Revenues		314,289	512,000	532,000
EXPENDITURES				
PERSONNEL EXPENDITURES				
Salaries:				
Special Events Manager			76,648	77,519
Facilities Manager II / Civic Center			36,218	36,822
Clerical Specialist III			16,848	26,356
Concession Workers - PT			30,000	30,000
Salaries Total	501000	153,824	159,714	170,697
Taxes - Payroll	501002	4,729	6,300	6,300
Pension Costs	501004	14,132	13,000	16,500
Insurance-Hospital & Life	501005	11,569	12,140	20,000
Total PERSONNEL EXPENDITURES		184,254	191,154	213,497
OPERATING EXPENDITURES				
General Liability Insurance	502001	8,563	216	-
Insurance-Work.Comp.	502012	2,495	1,802	19,368
Professional Service	520002	9,815	15,000	10,000
Prof Serv - Waste Removal	520043	3,042	3,200	3,200
Prof Serv-Elevator	520049	-	1,800	1,800
Prof Serv - Security service	520101	14,348	19,500	18,000
Prof Serv - Alarm Monitoring	520102	-	360	360
R & M Machinery & Equipment	530005	4,804	2,500	2,000
R & M Bldg & Facilities	530008	2,780	7,000	7,000
Utilities - Water	540000	1,318	2,000	2,000
Utilities - Natural Gas	540001	14,086	20,000	20,000
Utilities - Electric	540002	131,360	135,000	150,000
Telephone Svcs	540005	5,574	6,500	6,150
Cell Phone	540006	960	1,000	1,000
Supplies-Janitorial	541002	2,407	3,500	3,500
Stationary & Office Supplies	541007	900	750	750
Supplies-Operating	541008	2,910	500	500
Small Tools & Equipment	541014	-	1,500	1,000
Uniforms	541017	928	2,200	2,200
Concession Product - Food/Drink	580002	26,586	34,500	34,500
Concession Supplies	580003	566	5,000	5,000
Alcohol Expense	580005	8,893	10,000	10,000

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget
OPERATING EXPENDITURES (continued)				
Taxes & Lic. Other	580010	\$ 360	\$ 500	\$ 500
Fees & Charges	580024	33	250	250
Linen & Laundry Expense	580031	5,895	6,500	6,500
Miscellaneous Expenditure - Prior Year	580058	2,140	-	-
Interfund Charges	589009	-	37,186	12,454
Total OPERATING EXPENDITURES		250,763	318,264	318,032
Total EXPENDITURES		435,017	509,418	531,530
NET EFFECT ON FUND BALANCE		(120,728)	2,582	470
FUND BALANCE, BEGINNING OF YEAR		(159,556)	(280,284)	(277,702)
FUND BALANCE, END OF YEAR		\$ (280,284)	\$ (277,702)	\$ (277,232)

DRAFT

ST. BERNARD PARISH GOVERNMENT
5 YEAR CAPITAL IMPROVEMENT BUDGETS
2019 - 2023 Budget



DRAFT

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 160 - COMMUNITY DEVELOPMENT**

Project	Description	Funding Source	Amount	Competition Year
2019				
Bluebird Park Redevelopment	ADA accessible neighborhood park and playground Trailhead for the forty arpents trail, neighborhood park and playground	LLT	\$ 300,000	2019
Heights Park		LLT	\$ 300,000	2019
			<u>\$ 600,000</u>	

DRAFT

ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 260 - CDBG

Project	Description	Funding Source	Amount	Competition Year
2019				
Old Arabi Phase II	Rehabilitation of streets and adding lighting and landscaping	CDBG	\$ 1,400,000 <u>\$ 1,400,000</u>	2019

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 270 - HMGP**

Project	Description	Funding Source	Amount	Competition Year
2019				
Clear Well/Raw Water LBBLD Pump Engines	Cleaning and relining of the Raw Water Intake Pipe Remove and replace 4 engines @ 2 LBBLD Pump Stations Installing new pumps and clarifiers at Drave Pump Station and	HMGP HMGP	\$ 4,000,000 1,668,611	2019 2019
Dravo Elevations	Munster Wastewater Treatment Plant Elevating resident homes	HMGP HMGP	400,000 2,000,000	2019 2019
Congressman Hebert, Creely & Bluebird Canals	Drainage improvements	HMGP/Local	14,000,000	2019
			<u>\$ 22,068,611</u>	

DRAFT

ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5255 - COASTAL DEPARTMENT

Project	Description	Funding Source	Amount	Competition Year
2019				
Long Distance Sediment Pipeline	Primary design for long distance east	Local & State	\$ 1,206,405	2019
Lake Lery III	Design	Local	1,400,000	2019
Marine Debris Removal Program	Phase 3	Local	150,000	2019
Navigational Aids Program	Pending design and permitting	Local	20,000	2019
Black Mangrove Planting Program	Ongoing program fully funded in 2018. Future funding pending. Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	15,000	2019
Cypress Tree Planting Program	Foundation)	Local	1,000	2019
			<u><u>\$ 2,792,405</u></u>	
2020				
Marine Debris Removal Program	Phase 4	Local	\$ 100,000	2019
Navigational Aids Program	Pending design and permitting and maintenance	Local	20,000	2019
Black Mangrove Planting Program	Ongoing program fully funded in 2018. Future funding pending. Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Donations	15,000	2019
Cypress Tree Planting Program	Foundation)	Local	1,000	2019
			<u><u>\$ 136,000</u></u>	
2021				
Marine Debris Removal Program	Phase 5	Local	\$ 100,000	2020
Navigational Aids Program	Pending design and permitting and maintenance	Local	20,000	2020
Black Mangrove Planting Program	Ongoing program fully funded in 2018. Future funding pending. Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Donations	15,000	2020
Cypress Tree Planting Program	Foundation)	Local	1,000	2020
			<u><u>\$ 136,000</u></u>	
2022				
Marine Debris Removal Program	Phase 6	Local	\$ 100,000	2021
Navigational Aids Program	Pending design and permitting and maintenance	Local	20,000	2021
Black Mangrove Planting Program	Ongoing program fully funded in 2018. Future funding pending. Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Donations	15,000	2021
Cypress Tree Planting Program	Foundation)	Local	1,000	2021
			<u><u>\$ 136,000</u></u>	

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 290 - 5256 - RESTORE**

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

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 229 - FEMA**

Project	Description	Funding Source	Amount	Competition Year
2019				
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	2019
Farmsite Rd @ Green Ave Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	688,116	2019
Mumphrey Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	568,573	2019
Gallo Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	531,819	2019
Golden Dr @ Intercepting Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	601,959	2019
Maureen Dr @ 20 Arpent Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	649,280	2019
Lining Equipment for Water & Sewer	Equipment to line up to a 24" pipe. Will help with drain lines and sewer lines	FEMA	194,498	2019
Missouri St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	346,171	2019
Magistrate St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	373,902	2019
E. Genie St @ Corinne Canal Crossing	Drainage improvements - replacing pipe culverts with a conspan bridge crossing	FEMA	397,201	2019
Waterlines Repairs Project	Chlorine Booster pump relocation from Toca to Reggio.	FEMA	1,961,868	2019
SBP Welcome Center	New building and fishing pier on Paris Road.	FEMA	1,420,032	2019
Jean Lafitte Storm Drains	Replacing existing failing lines on Jean Lafitte from JP to the 40 arpent canal	FEMA	4,022,186	2019
			<u>\$ 13,086,431</u>	
To Be Determined				
Drain Lines Repairs, Parish-Wide		\$ 90,000,000		TBD
Valves Replacement at LS D2-01		44,719		TBD
Large Vehicles & Equipment		500,000		TBD
		<u>\$ 90,544,719</u>		

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 457 - BIKE PATHS**

Project	Description	Funding Source	Amount	Competition Year
2019				
Mississippi River Bike Path Phase I & II	Multi use bike and pedestrian path	Local & Federal	\$ 1,117,995	2019
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local & Federal	193,840	TBD
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local & Federal	159,284	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & Federal	136,940	TBD
Master Drainage	A plan to show existing drainage capacity for a 25 year storm event	Local	150,000	2019
40 Arpent	Trail along the 40 Arpent	Local & Federal	1,000,000	2020
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	1,000,000	2020
Pedestrian Improvements Bikeway	Implement four pedestrian improvement projects within SBPG	Local & Federal	629,708	2019
Striping and Signage on Bikeway	Implementing 25 miles of signed on-street bikeways	Local & Federal	742,373	2019
			<u>\$ 5,130,140</u>	
2020 - 2023				
Mississippi River Bike Path Phase III	Multi use bike and pedestrian path	Local & Federal	1,200,000	TBD
Mississippi River Bike Path Phase IV	Multi use bike and pedestrian path	Local & Federal	790,444	TBD
Mississippi River Trailheads	Place for citizens to park and get onto the Multi Use paths	Local & Federal	545,000	TBD
40 Arpent	Trail along the 40 Arpent	Local & Federal	3,500,000	2020
40 Arpent Bridge	Bridge crossing over Paris Rd.	Local & Federal	3,500,000	2020
			<u>\$ 9,535,444</u>	

ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 462 - CAPITAL PROJECT - JACKSON PAKENHAM

Project	Description	Funding Source	Amount	Competition Year
2019				
Jackson Pakenham	Complete Rehabilitation of street	LA DOTD & Local	\$ 2,500,000 <u>\$ 2,500,000</u>	2019

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 464 - GENERAL FUND CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
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	\$ 380,809	2022
Clerk of Court	Obtain clean copies of records	Local	\$ 750,000	2021
Jean Lafitte Drainage	Replacing existing failing lines on Jean Lafitte from JP to the 40	Local	200,000	2019
Bluebird Park Redevelopment	arpent canal	Local & Donation	250,000	2019
Heights Park	ADA accessible neighborhood park and playground			
Fishing Pier	Trailhead for the forty arpent trail, neighborhood park and playground	Local	75,000	2019
Val Reiss	Covered fishing pier into the 40 Arpent Canal	LGAP	75,000	2019
Jean Lafitte Sidewalk	Replace concrete	Local	238,000	2019
Civic Roof	Jean Lafitte Sidewalk	Local & Federal	400,000	2019
Civic Fencing	New roof on the Civic Center	LGAP	500,000	2019
Landscaping	New fencing around counters	Local	8,000	2019
Parishwide Signage	Sod on St. Bernard Hwy	Local	50,000	2019
Library Building	New signs throughout the Parish	Local	75,000	2019
	New Library	Local	1,000,000	2020
			\$ 4,001,809	
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 &		
Clerk of Court	Obtain clean copies of records	Local	\$ 668,579	2022
		Local	\$ 750,000	2021
			\$ 1,418,579	
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 &		
Clerk of Court	Obtain clean copies of records	Local	\$ 575,540	2022
		Local	\$ 750,000	2021
			\$ 1,325,540	
2022				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail/Audubon institute area.	LA DOTD &		
		Local	\$ 7,769,777	2022
			\$ 7,769,777	

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 500 - WATER & SEWER CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2019				
Munis	Accounting software	Local	\$ 500,000	2020
2020				
Munis	Accounting software	Local	\$ 250,000	2020
			<u>\$ 250,000</u>	

DRAFT

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND 557 - WATER & SEWER CAPITAL PROJECTS**

Project	Description	Funding Source	Amount	Competition Year
2019				
2.1	Chlorine Booster pump relocation from Toca to Reggio.	Water Loan	\$ 115,000	2019
2.2	Old Arabi/Carolyn Park (Lebeau, Alexander, Schnell) Carolyn Park(Prosperity, Easy, Hattie, Sally, Anne, Benjamin, Rose, Karl, Center)	Water Loan	2,256,000	2019
2.3		Water Loan	1,536,000	2019
2.4	Old Arabi (Esteban, Mehle, Aycock, Center)	Water Loan	518,000	2019
2.5	Chalmette area(Fazzio, Culotta, Trio, Victor)	Water Loan	1,674,153	2019
2.6	Chalmette Vista area(Pakenham, Carmack, Carolina, Carroll, Old Hickory, East Chalmette Cr., West Claiborne Ave.)	Water Loan	<u>2,562,000</u> <u>\$ 9,324,137</u>	2019

DRAFT