



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.....	34
Louisiana Department of Veterans Affairs.....	35
Parks & Parkways Commission.....	36
Economic Development Comm.....	37
Sales Tax.....	38



Table of Contents (continued)

General Fund (continued)

34th Judicial Court.....	39
Civic Auditorium.....	41
Community Development.....	42
Com Dev - LLT - Adjudicated Properties.....	44
Com Dev - LLT.....	45

Special Revenue Funds

Description of Special Revenues Funds.....	46
Hurricane Gustav.....	48
Hurricane Isaac.....	49
Hurricane Ike.....	50
Hurricane Katrina.....	51
Tree Fund.....	52
Criminal Court 34th.....	53
Fire.....	54
Council on Aging.....	56
CDBG Disaster Recovery Fund.....	57
Recreation	
Zone 1 - Carolyn Park.....	58
Zone 2 - Vista/Versailles Park.....	59
Zone 3 - Borgnemouth Park.....	60
Zone 4 - Kenilworth Park.....	61
Recreation.....	62
LA Co Op Extention.....	64
Leisure Services.....	65
Tourism.....	66
Public Works	
Public Works Main.....	67
Road Department.....	68
Delacroix Shipyard.....	70
Mosquito Control.....	71
Del La Ronde Ruins.....	72
Capital Projects.....	73
Road Lighting.....	74
Sanitation.....	75
Litter Abatement.....	76
Assessor's Fund.....	77
WIOA.....	78
Hazard Mitigation Grant Fund.....	79
Health.....	80

Table of Contents (continued)

Special Revenue Funds (continued)

Communications District.....	81
Housing & Redevelopment.....	82
Transit.....	84
Deputy Witness.....	85
State and Federal Grants Fund:	
Grant Administration.....	86
Office of Emergency Preparedness.....	87
Battered Women's Shelter.....	88
Coastal Impact.....	89
Restore.....	90
GOMESA.....	91

Debt Service Funds

Description of Deb Service Funds.....	92
2012 Sales Tax Refunding Bond.....	93
2014 Fire Sinking Fund.....	94

Capital Project Funds

Description of Capital Project Funds.....	95
Courthouse Capital Fund.....	96
Bike Paths.....	97
Jackson/Pakenham Fund.....	98
General Fund Capital Projects.....	99

Internal Service Funds

Description of Internal Service Funds.....	100
Insurance.....	101
Water & Sewer Self Insurance.....	102

Business-Type Activities

Description of Business-type Activities.....	103
Water & Sewer Activity	
Water & Sewer Fund.....	104
SF-SW99 1/2Cent Sales Tax.....	107
50M Bond / 2004 Sales Tax Debt Service.....	108
W&S 1999/2008 Refinanced ST Debt Service.....	109
Water & Sewer Loans Debt Service.....	110
Capital Projects Fund - W&S.....	111
Events Facilities.....	112



Table of Contents (continued)

2019 - 2023 Capital Improvement Budgets

Fund 160 Community Development.....	113
Fund 260 - CDBG.....	114
Fund 270 - HMGP.....	115
Fund 290 - 5255 Coastal Department.....	116
Fund 290 - 5256 Restore.....	117
Fund 229 FEMA.....	118
Fund 457 Bike Paths.....	119
Fund 462 Jackson/Pakenham.....	120
Fund 464 General Fund Capital Projects.....	121
Fund 500 Water & Sewer.....	122
Fund 557 Water & Sewer Capital Projects.....	123

**ST. BERNARD PARISH GOVERNMENT
BUDGET MESSAGE
2019 BUDGET**





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 deficit. 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 primary 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,

A handwritten signature in blue ink, appearing to read 'Guy McInnis', with a stylized flourish at the end.

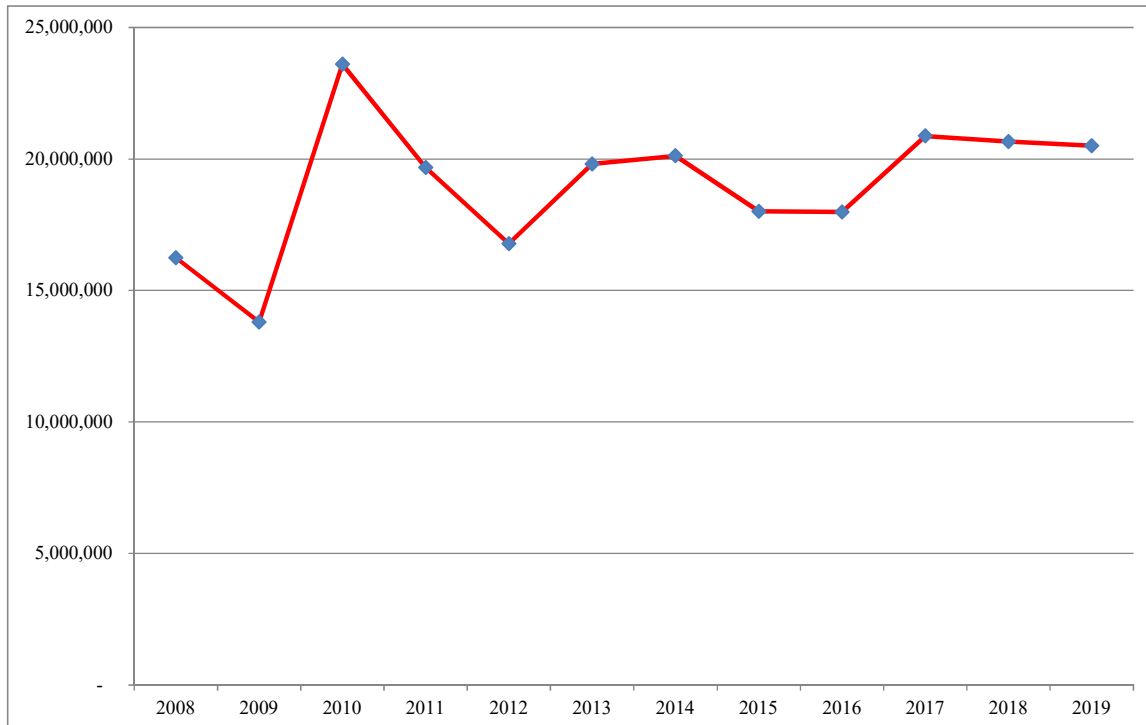
Guy McInnis
Parish President

**ST. BERNARD PARISH GOVERNMENT
BUDGET HIGHLIGHTS
2019 BUDGET**



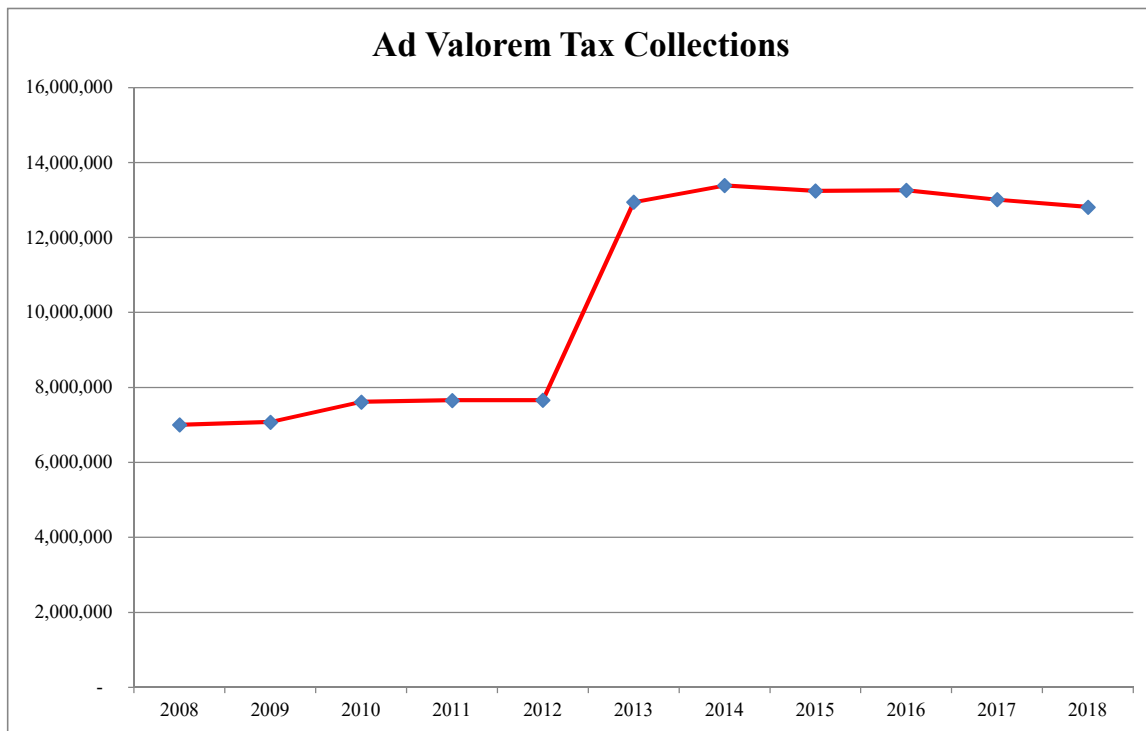
History of Sales and Use Tax Collections

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
	<u>50.00</u>

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



		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		\$	4,955,182	\$	809,655	\$	8,331,222	\$	8,553,658	\$	3,053,592	\$	2,612,641	\$	4,090,710	\$	10,256,654	\$	12,402,051	\$	16,509,124
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	956,654	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		\$	31,405,648	\$	40,909,983	\$	34,896,966	\$	39,132,977	\$	(11,754,402)	\$	12,897,889	\$	15,563,270	\$	15,150,515	\$	8,883,862	\$	6,673,094

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



Expenses

Expenses	Fiscal Year							
Governmental Activities:	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	106,111,704	107,761,615	91,514,057	71,910,755	66,279,406	80,381,246	71,659,715	87,054,883
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	12,117,262	11,064,543	10,952,591	10,648,890	11,407,738	23,855,858	15,393,241	17,055,145
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	152,943,842	235,969,772	105,628,652	84,035,891	52,263,870	56,762,136	42,429,413	39,429,808
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	5,841,085	12,895,147	49,288,410	11,451,197	5,907,475	12,576,409	14,587,612	13,209,028
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	\$ 40,555,961	\$ 130,038,761	\$ 52,450,414	\$ 12,927,443	\$ (19,515,799)	\$ (34,898,559)	\$ (30,035,931)	\$ (51,471,192)



General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	Fiscal Year							
	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

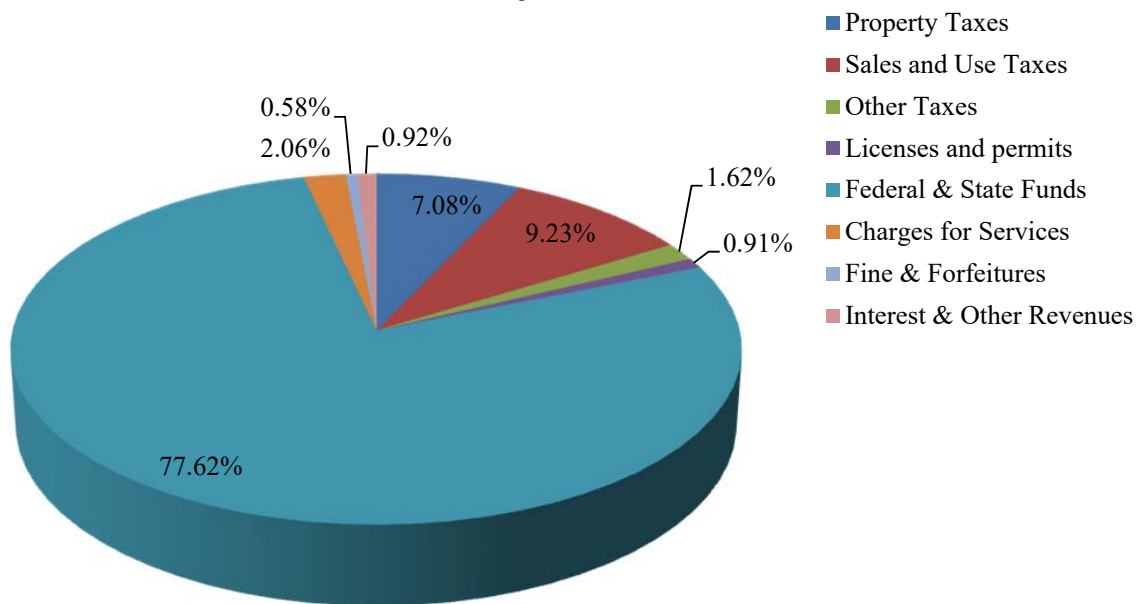
\$ 56,757,654	\$ 30,137,970	\$ 17,769,076	\$ 41,194,929	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702
---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

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

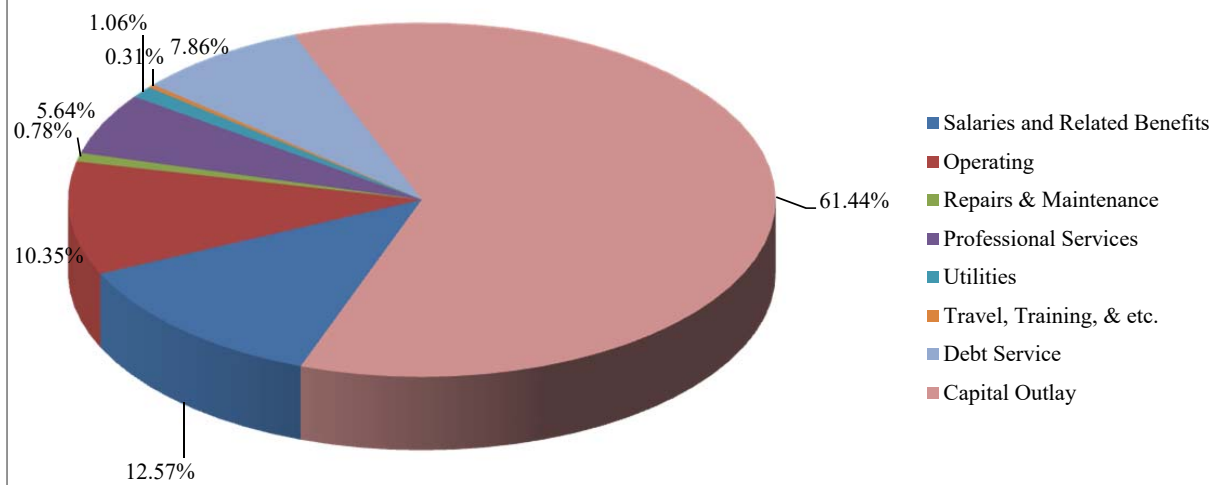


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



**ST. BERNARD PARISH GOVERNMENT
BUDGET SUMMARY
2019 BUDGET**



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

DEPARTMENT	2019 Adopted Budgeted Revenues	2019 Adopted Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
GENERAL FUND:								
100 General Fund	\$ 5,489,297	\$ 14,351,931	\$ (8,862,634)	\$ 3,338,750	\$ 22,940	\$ (5,500,944)	\$ 1,865,327	\$ (3,635,617)
101 Sales Tax	12,500,000	1,000,000	11,500,000	(11,500,000)	-	-	-	-
105 34th Judicial Court	201,006	3,012,067	(2,811,061)	2,811,510	-	449	(449)	-
152 Civic Auditorium	-	109,870	(109,870)	109,870	-	-	61	61
160 Community Development	1,370,150	1,763,651	(393,501)	352,366	41,135	-	-	-
160 LLT	417,000	2,113,728	(1,696,728)	-	-	(1,696,728)	2,559,534	862,806
Total General Fund	\$ 19,977,453	\$ 22,351,247	\$ (2,373,794)	\$ (4,887,504)	\$ 64,075	\$ (7,197,223)	\$ 4,424,473	\$ (2,772,750)
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	12,548,889	12,024,593	524,296	565,000	(346,672)	742,624	517,469	1,260,093
259 Council on Aging	319,569	349,569	(30,000)	30,000	-	-	259,885	259,885
260 CDBG	2,392,509	1,462,352	930,157	-	-	930,157	(930,157)	-
261 Recreation	1,709,332	2,407,576	(698,244)	663,244	35,000	-	57,345	57,345
262 Public Works	2,815,174	5,066,936	(2,251,762)	2,184,419	67,344	1	122,944	122,945
263 Road Lighting	423,413	675,600	(252,187)	103,010	(25,000)	(174,177)	174,177	-
264 Sanitation	5,183,124	5,625,599	(442,475)	-	(975)	(443,450)	887,444	443,994
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	215,998	229,485	(13,487)	-	(198)	(13,685)	656,374	642,689
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	5,428,884	8,759,715	(3,330,831)	301,496	3,029,335	-	-	-
291 GOMESA	781,000	757,570	23,430	-	(23,430)	-	-	-
Total Special Revenue Funds	\$ 175,701,727	\$ 174,780,639	\$ 921,088	\$ 3,855,079	\$ 2,735,811	\$ 7,511,979	\$ (3,670,798)	\$ 3,841,181
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 Adopted Capital & Operating Budget

DEPARTMENT	2019 Adopted Budgeted Revenues	2019 Adopted Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
<i>CAPITAL PROJECT FUNDS:</i>								
443 Courthouse Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	4,136,875	(3,061,875)	-	-	(3,061,875)	2,500,706	(561,169)
Total Capital Project Funds	\$ 6,993,322	\$ 11,767,015	\$ (4,773,693)	\$ -	\$ -	\$ (4,773,693)	\$ 3,249,117	\$ (1,524,576)
<i>INTERNAL SERVICE FUNDS:</i>								
350 Self Insurance	\$ 1,279,719	\$ 1,390,559	\$ (110,840)	\$ -	\$ 246,362	\$ 135,522	\$ (133,056)	\$ 2,466
375 W&S Self Insurance	512,034	708,000	(195,966)	-	(246,362)	(442,328)	612,980	170,652
Total Internal Service	\$ 1,791,753	\$ 2,098,559	\$ (306,806)	\$ -	\$ -	\$ (306,806)	\$ 479,924	\$ 173,118
<i>BUSINESS-TYPE ACTIVITIES:</i>								
500 Water & Sewerage Fund	\$ 12,609,000	\$ 11,038,414	\$ 1,570,586	\$ -	\$ (2,147,266)	\$ (576,680)	\$ 222,491,726	\$ 221,915,046
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	\$ 23,713,988	\$ (6,977,071)	\$ -	\$ (3,168,254)	\$ (10,145,325)	\$ 210,581,517	\$ 200,436,193
<i>OTHER BUSINESS-TYPE ACTIVITIES:</i>								
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	\$ 221,733,172	\$ 239,649,676	\$ (17,916,504)	\$ -	\$ 3,005,905	\$ (14,910,598)	\$ 218,056,457	\$ 203,145,859

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



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 Introduced Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Film Permits	410026	\$ -	\$ 1,500	\$ 2,500	\$ 2,500	\$ -
Miscellaneous Revenue -Prior Year	480083	445	-	-	-	-
Lawsuit Settlement	489076	21,000,000	-	-	-	-
Total REVENUES		21,000,445	1,500	2,500	2,500	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Clerk of Council			86,674	86,674	86,674	-
Council Assistant /Deputy Clerk			43,264	43,961	43,961	-
Council Assistant / Clerical			24,918	-	-	-
Clerical Specialist II			14,017	28,033	28,033	-
Councilman at Large			17,400	19,800	19,800	-
Councilman at Large			19,800	17,400	17,400	-
Council			15,000	15,000	15,000	-
Council			15,000	15,000	15,000	-
Council			15,000	15,000	15,000	-
Council			15,000	15,000	15,000	-
Council			15,000	15,000	15,000	-
Salaries Total	501000	281,467	281,073	270,868	270,868	-
Salaries - OT	501001	343	-	-	-	-
Taxes - Payroll	501002	9,659	11,500	11,500	11,500	-
Pension Costs	501004	20,849	20,000	18,500	18,500	-
Insurance-Hospital & Life	501005	43,523	48,500	50,000	50,000	-
Total PERSONNEL EXPENDITURES		355,841	361,073	350,868	350,868	-
OPERATING EXPENDITURES						
Rent - Equipment	503002	3,900	4,900	4,900	4,900	-
Rent - Storage	503005	1,440	1,440	1,440	1,440	-
Professional Service	520002	137,917	155,000	155,000	155,000	-
Professional Services-Legal	520012	13,799,251	-	-	-	-
Prof Service-Accounting/Audit	520020	99,500	112,000	114,000	114,000	-
Prof Serv - Security service	520101	-	5,433	5,760	5,760	-
R & M Vehicles	530004	4,965	600	1,000	1,000	-
R & M - Bldg & Facilities	530005	20	-	-	-	-
Telephone Svcs	540005	2,605	2,800	2,800	2,800	-
Cell Phone	540006	5,420	6,000	6,000	6,000	-
Stationary & Office Supplies	541007	5,596	4,000	6,000	6,000	-
Supplies-Operating	541008	1,758	2,500	2,500	2,500	-
Small Equipment	541013	4,341	-	-	-	-
Uniforms	541017	1,007	1,500	2,000	2,000	-
Computer Equipment	542000	-	1,100	-	-	-
Computer Software	542001	11,678	-	-	-	-
Furniture & Fixtures	542003	15,818	-	-	-	-
Travel, Training, & Etc.	550000	10,955	9,400	25,000	25,000	-
Computer Software-Capital Outlay	572001	145,069	-	-	-	-
Parks & Parkways Commission	589004	-	-	-	35,000	35,000
Fees-Vehicle Licenses/Tags	580009	20	20	20	20	-
Advertising	580017	1,955	-	-	-	-
Dues & Subscriptions	580018	7,450	7,530	7,530	7,530	-
Recording Fees	580021	9,180	8,500	9,000	9,000	-
Postage	580022	962	100	1,000	1,000	-
Official Journal	580023	26,308	25,000	25,000	25,000	-
Shipping Handling, & Installat	580028	309	250	250	250	-
Gasoline	580035	1,315	1,000	1,000	1,000	-
Election Expense	580048	-	33,307	35,000	35,000	-
Film Incentive Program	589008	82,861	150,000	150,000	150,000	-
Budget Contingency Fund	589999	-	5,070,749	5,070,749	5,070,749	-
Total OPERATING EXPENDITURES		14,381,600	5,603,129	5,625,949	5,660,949	35,000
Total EXPENDITURES		14,737,441	5,964,202	5,976,817	6,011,817	35,000

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</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		-	2,030,000	-	-	-
OTHER FINANCING USES						
Transfer From Sales Tax	499101	25,000	-	-	-	-
Total OTHER FINANCING USES		25,000	-	-	-	-
NET EFFECT ON FUND BALANCE		\$ 6,288,004	\$ (7,992,702)	\$ (5,974,317)	\$ (6,009,317)	\$ (35,000)

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Rents and Leases	450038	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Cable Franchise Fee	450046	385,573	410,000	415,000	415,000	-
BellSouth Franchise Fee	450047	58,505	85,000	65,000	65,000	-
Misc. Revenue	480082	<u>24,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total REVENUES		468,720	497,000	480,000	480,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Manager of Government Access			62,029	62,856	62,856	-
Videographer/Editor			<u>36,440</u>	<u>37,091</u>	<u>37,091</u>	<u>-</u>
Salaries Total	501000	34,126	98,469	99,947	99,947	-
Taxes - Payroll	501002	1,444	2,600	2,000	2,000	-
Pension Costs	501004	1,911	11,400	11,500	11,500	-
Insurance-Hospital & Life	501005	<u>1,442</u>	<u>9,564</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
Total PERSONNEL EXPENDITURES		38,923	122,033	126,447	126,447	-
OPERATING EXPENDITURES						
Professional Service	520002	12,763	17,665	10,000	10,000	-
Prof Serv-Software Support	520003	-	-	11,388	11,388	-
R & M Machinery & Equipment	530005	375	1,024	1,000	1,000	-
Telephone Svcs	540005	519	-	-	-	-
Cell Phone	540006	1,104	1,600	1,800	1,800	-
Stationary & Office Supplies	541007	192	700	700	700	-
Computer Equipment	542000	2,015	4,000	2,000	2,000	-
Office Equipment	542002	8,052	-	2,500	2,500	-
Production Equipment	542005	1,788	3,000	3,000	3,000	-
Travel, Training, & Etc.	550000	-	936	1,000	1,000	-
Small Equipment	571012	-	5,300	2,500	2,500	-
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	200	200	-
LA Workforce Commiss	580060	<u>-</u>	<u>1,976</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total OPERATING EXPENDITURES		<u>38,351</u>	<u>36,836</u>	<u>36,088</u>	<u>36,088</u>	<u>-</u>
Total EXPENDITURES		<u>77,274</u>	<u>158,869</u>	<u>162,535</u>	<u>162,535</u>	<u>-</u>
OTHER FINANCING USES						
Transfer to Tourism	599261	<u>-</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Total OTHER FINANCING USES		<u>-</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ 391,446	\$ 303,131	\$ 282,465	\$ 282,465	\$ -

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

			<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
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	158,400	158,400	-
Taxes - Payroll	501002	6,424	6,200	6,200	6,200	6,200	-
Pension Costs	501004	12,701	12,500	12,500	12,500	12,500	-
Insurance-Hospital & Life	501005	105,432	111,000	117,000	117,000	117,000	-
Total PERSONNEL EXPENDITURES		282,884	288,100	294,100	294,100	294,100	-
OPERATING EXPENDITURES							
Travel, Training, & Etc.	550000	9,320	16,456	20,000	20,000	20,000	-
Total OPERATING EXPENDITURES		9,320	16,456	20,000	20,000	20,000	-
Total EXPENDITURES		292,204	304,556	314,100	314,100	314,100	-
NET EFFECT ON FUND BALANCE							
		\$ (292,204)	\$ (304,556)	\$ (314,100)	\$ (314,100)	\$ (314,100)	\$ -

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

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

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

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

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

			2017 Actuals	2018 Adopted Budget	2019 Introduced Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
DNR Grant	420000	\$	25,697	\$ 35,260	\$ 30,913	\$ 30,913	\$ -
Reimbursement	480071		2,000	2,400	2,000	2,000	-
Total REVENUES			27,697	37,660	32,913	32,913	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Parish President				146,213	146,213	146,213	-
Chief Administrator Officer				129,688	129,688	129,688	-
Admin Supervisor				65,786	66,525	66,525	-
Executive Assistant to CAO				68,273	69,028	69,028	-
Executive Assistant to CAO				45,142	45,934	45,934	-
Executive Assistant				58,655	59,394	59,394	-
Fire Civil Service Clerk				6,000	6,000	6,000	-
Administrative Asst. II to CAO				43,264	43,961	43,961	-
Administrative Assistant II				40,472	41,170	41,170	-
Chief Security Officer				70,914	-	-	-
Internal Auditor- VACANT				49,102	49,102	49,102	-
Security Receptionist				28,206	28,668	28,668	-
Public Service Officer				46,158	46,765	46,765	-
Compliance Officer / Investigator				76,648	77,519	77,519	-
Community Service - PT				12,480	12,480	12,480	-
Salaries Total	501000		830,900	887,001	822,447	822,447	-
Salaries - OT	501001		1,776	-	-	-	-
Taxes - Payroll	501002		11,517	13,900	12,800	12,800	-
Pension Costs	501004		101,453	101,000	93,300	93,300	-
Insurance-Hospital & Life	501005		71,902	88,980	94,000	94,000	-
Total PERSONNEL EXPENDITURES			1,017,548	1,090,881	1,022,547	1,022,547	-
OPERATING EXPENDITURES							
Legal Liability-Publ Officials	502004		233,376	220,000	228,600	228,600	-
Insurance-Property	502005		1,695	1,700	1,800	1,800	-
Public Servant Surety Bond	502009		4,997	5,000	5,000	5,000	-
Insurance - Auto Collision/Comp	502018		5,003	-	-	-	-
Rent - Equipment	503002		6,332	6,500	10,200	10,200	-
Professional Service	520002		18,276	46,000	16,000	16,000	-
Prof Serv-Software Support	520003		5,200	-	-	-	-
Prof Serv-Legal	520012		342,290	516,850	325,000	325,000	-
Prof Serv-Cobra	520014		5,545	-	-	-	-
Prof Serv-Legal, Testimony	520024		5,625	-	-	-	-
R & M Vehicles	530004		3,529	3,000	3,000	3,000	-
Cell Phone	540006		8,092	8,000	8,700	8,700	-
Supplies-Food/Drink	541003		1,022	3,000	3,000	3,000	-
Stationary & Office Supplies	541007		8,452	6,910	7,500	7,500	-
Supplies-Operating	541008		8,432	6,000	6,000	6,000	-
Computer Equipment	542000		3,677	-	-	-	-
Furniture & Fixtures	542003		10,635	675	-	-	-
Travel, Training, & Etc.	550000		19,984	15,000	20,000	20,000	-
Meeting & Conferences	550006		396	5,500	2,500	2,500	-
Small Equipment	571012		2,700	-	-	-	-
Fees-Vehicle Licenses/Tags	580009		117	100	100	100	-
Advertising	580017		70	100	250	250	-
Dues & Subscriptions	580018		1,339	3,000	3,005	3,005	-
Entertainment & Prom	580019		2,255	9,500	5,000	5,000	-
Recording Fees	580021		183	100	100	100	-
Postage	580022		2,022	5,000	2,500	2,500	-
Fees & Charges	580024		1,214	750	800	800	-
Shipping Handling, & Installat	580028		323	100	250	250	-
Gasoline	580035		1,713	3,000	3,000	3,000	-
Lawsuit Settlement Cost	580047		25,000	-	-	-	-
Trophies & Awards	580056		905	-	-	-	-
Total OPERATING EXPENDITURES			730,399	865,785	652,305	652,305	-
Total EXPENDITURES			1,747,947	1,956,666	1,674,852	1,674,852	-

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
OTHER FINANCING USES						
Transfer From W&S	499500	\$ 98,999	\$ -	\$ -	\$ -	\$ -
Total OTHER FINANCING USES		<u>98,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		\$ (1,720,250)	\$ (1,919,006)	\$ (1,641,939)	\$ (1,641,939)	\$ -

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

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

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Miscellaneous Revenue -Prior Year	480083	\$ 284	\$ -	\$ -	\$ -	\$ -
Total REVENUES		284	-	-	-	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Purchasing Agent			55,359	56,010	56,010	-
Purchasing Specialist II			38,315	38,791	38,791	-
Salaries Totals	501000	124,789	93,674	94,801	94,801	-
Taxes - Payroll	501002	1,675	1,400	1,400	1,400	-
Pension Costs	501004	15,551	11,000	11,000	11,000	-
Insurance-Hospital & Life	501005	22,217	17,400	18,000	18,000	-
Total PERSONNEL EXPENDITURES		164,232	123,474	125,201	125,201	-
OPERATING EXPENDITURES						
Rent - Equipment	503002	600	700	700	700	-
R & M Machinery & Equipment	530005	-	500	500	500	-
Cell Phone	540006	844	800	800	800	-
Stationary & Office Supplies	541007	2,846	2,500	3,000	3,000	-
Furniture & Fixtures	542003	-	-	1,000	1,000	-
Travel, Training, & Etc.	550000	-	950	950	950	-
Dues & Subscriptions	580018	-	50	50	50	-
Postage	580022	480	500	500	500	-
Gasoline	580035	1,919	1,400	500	500	-
Total OPERATING EXPENDITURES		6,689	7,400	8,000	8,000	-
Total EXPENDITURES		170,921	130,874	133,201	133,201	-
NET EFFECT ON FUND BALANCE		\$ (170,637)	\$ (130,874)	\$ (133,201)	\$ (133,201)	\$ -

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

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

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Sign Rental	450041	\$ 1,688	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
Miscellaneous Revenue - Prior Year	480083	722	-	-	-	-
Insurance Settlement	489075	16	-	-	-	-
Total REVENUES		2,426	1,000	1,000	1,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
IT Manager			90,672	92,005	92,005	-
IT Analyst			54,056	54,708	54,708	-
Help Desk Tech			37,289	37,846	37,846	-
Salaries Total	501000	179,044	182,017	184,559	184,559	-
Salaries - OT	501001	368	-	-	-	-
Taxes - Payroll	501002	2,576	2,700	2,700	2,700	-
Pension Costs	501004	22,358	21,000	21,500	21,500	-
Insurance-Hospital & Life	501005	17,388	18,300	20,300	20,300	-
Total PERSONNEL EXPENDITURES		221,734	224,017	229,059	229,059	-
OPERATING EXPENDITURES						
Professional Service	520002	36,199	14,000	10,000	10,000	-
Prof Serv-Software Support	520003	18,385	63,500	54,000	54,000	-
Prof Serv-Storage	520009	19,377	30,362	30,530	30,530	-
Utilities - Electric	540002	5,190	5,200	5,000	5,000	-
Cell Phone	540006	2,472	2,700	2,700	2,700	-
Stationary & Office Supplies	541007	1,637	1,154	1,500	1,500	-
Small Tools & Equipment	541014	51	-	-	-	-
Computer Equipment	542000	15,871	9,300	9,300	9,300	-
Computer Software	542001	7,511	8,000	8,000	8,000	-
Travel, Training, & Etc.	550000	218	9,000	9,000	9,000	-
Vehicle	572011	-	-	-	25,000	25,000
Computer Equipment-Capital Outlay	572000	8,583	-	-	-	-
Taxes & Lic. Other	580010 0016	8,906	12,624	12,625	12,625	-
Shipping Handling, & Installation	580028	130	500	500	500	-
Gasoline	580035	111	120	120	120	-
Total OPERATING EXPENDITURES		124,641	156,460	143,275	168,275	25,000
Total EXPENDITURES		346,375	380,477	372,334	397,334	25,000
NET EFFECT ON FUND BALANCE		\$ (343,949)	\$ (379,477)	\$ (371,334)	\$ (396,334)	\$ (25,000)

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

		2017 Actuals	2018 Adopted Budget	2019 Introduced Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 838,180	\$ 854,548	\$ 863,093	\$ 926,612	\$ 63,519
Prior Year Advalorem	401001	37,246	40,000	40,000	40,000	-
Beer Tax	403000	39,849	40,000	40,000	40,000	-
Severance Tax	403003	506,257	550,000	550,000	550,000	-
Fairgrounds OTB	403005	105,320	110,000	110,000	110,000	-
Video Poker	403006	517,645	530,000	530,000	530,000	-
Occupational License	410000	980,822	1,100,000	1,100,000	1,100,000	-
Liquor & Beer Lic.	410001	26,515	30,000	30,000	30,000	-
PILT Program	420002	23,189	23,000	25,000	25,000	-
Federal Grants	420003	-	76,709	25,000	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	14,200	-
Rents and Leases	450038	91,500	92,250	92,250	92,250	-
Copy Fees-Ord/Resolutions/Other	450042	560	-	-	-	-
Entergy Franchise Fee	450044	8,212	13,900	8,500	8,500	-
Interest - Other	470003	2,327	2,500	162,500	162,500	-
Refunds	480070	1,279	-	-	-	-
Misc. Revenue	480082	40,325	1,000	1,000	1,000	-
Miscellaneous Revenue - Prior Year	480083	2,044	-	-	-	-
Interfund Charges	482005	-	953,843	966,047	966,047	-
Donations	483001	5,000	-	-	-	-
Total REVENUES		3,305,401	4,431,650	4,557,590	4,621,109	63,519
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Finance			94,340	94,340	94,340	-
Assistant Director of Finance			81,229	82,232	82,232	-
Senior Accountant I			57,655	58,394	58,394	-
Payroll Supervisor			49,497	50,149	50,149	-
Accountant I			39,775	40,472	40,472	-
Acting Accountant I			36,087	36,597	36,597	-
Grant Accountant II			52,837	53,532	53,532	-
Accounts Payable			35,615	36,218	36,218	-
Accounting Clerk III			31,587	32,097	32,097	-
Salaries Total	501000	393,713	478,622	484,031	484,031	-
Taxes - Payroll	501002	5,590	7,100	7,100	7,100	-
Pension Costs	501004	48,822	55,000	56,000	56,000	-
Insurance-Hospital & Life	501005	45,451	66,900	65,000	65,000	-
Insurance Retirees Health&Life	501007	436,998	500,000	510,000	510,000	-
Total PERSONNEL EXPENDITURES		930,574	1,107,622	1,122,131	1,122,131	-
OPERATING EXPENDITURES						
Public Servant Surety Bond	502009	1,750	1,900	1,800	1,800	-
Rent - Equipment	503002	2,767	3,500	3,500	3,500	-
Rent - Storage	503005	11,640	13,300	11,640	11,640	-
Professional Service	520002	-	17,700	27,000	27,000	-
Prof Serv-Software Support	520003	38,488	33,000	17,500	17,500	-
R & M Machinery & Equipment	530005	1,065	1,500	1,500	1,500	-
Cell Phone	540006	1,086	1,500	1,500	1,500	-
Stationary & Office Supplies	541007	7,887	9,000	9,000	9,000	-
Computer Equipment	542000	930	2,300	1,200	1,200	-
Travel, Training, & Etc.	550000	2,611	3,500	4,000	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	165,000	-
Ad Valorem Pension Expense	580001	26,979	23,950	26,979	27,798	819
Interest Expense	580008	1,558	7,500	7,500	7,500	-
Dues & Subscriptions	580018	380	960	960	960	-
Recording Fees	580021	-	200	200	200	-

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

		2017 Actuals	2018 Adopted Budget	2019 Introduced Budget	2019 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
Postage	580022	\$ 1,977	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Fees & Charges	580024	882	1,500	1,500	1,500	-
Shipping Handling, & Installat	580028	261	500	500	500	-
Gasoline	580035	-	200	200	200	-
Total OPERATING EXPENDITURES		<u>270,221</u>	<u>279,010</u>	<u>284,479</u>	<u>285,298</u>	<u>819</u>
Total EXPENDITURES		<u>1,200,795</u>	<u>1,386,632</u>	<u>1,406,610</u>	<u>1,407,429</u>	<u>819</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	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>2,523,366</u>	<u>3,436,720</u>	<u>2,936</u>	<u>2,936</u>	<u>-</u>
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	2,895,506	4,076,389	3,312,941	3,338,750	25,809
Transfer From Isaac	499205	107	-	-	-	-
Transfer From Fire	499254	-	-	60,876	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>3,756,731</u>	<u>4,076,389</u>	<u>3,373,817</u>	<u>3,399,626</u>	<u>25,809</u>
NET EFFECT ON FUND BALANCE		\$ 3,337,971	\$ 3,684,687	\$ 6,521,861	\$ 6,610,370	\$ 88,509

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

			<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES							
OPERATING REVENUES							
Miscellaneous Revenue - Prior Year	480083	\$	35	\$	-	\$	-
			35		-		-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Human Resource Director				66,950	66,950	66,950	-
Human Resource Assistant				30,059	30,568	30,568	-
Salaries Totals	501000		94,549	97,009	97,518	97,518	-
Taxes - Payroll	501002		1,363	1,500	1,500	1,500	-
Pension Costs	501004		11,782	11,400	11,400	11,400	-
Insurance-Hospital & Life	501005		15,339	16,115	18,000	18,000	-
Total PERSONNEL EXPENDITURES			123,033	126,024	128,418	128,418	-
OPERATING EXPENDITURES							
Auto Insurance	502000		-	8,014	8,014	8,014	-
General Liability Insurance	502001		-	78,094	78,094	78,094	-
Insurance-Work.Comp.	502012		-	400	426	426	-
Prof Serv-Background Checks	520044		-	-	750	750	-
Prof Serv-Drug Testing	520045		724	4,000	4,000	4,000	-
Prof Serv-Employee Physicals	520046		7,148	4,500	4,000	4,000	-
Cell Phone	540006		624	650	650	650	-
Stationary & Office Supplies	541007		1,203	1,000	1,000	1,000	-
Travel, Training, & Etc.	550000		134	500	1,000	1,000	-
Advertising	580017		-	700	700	700	-
Dues & Subscriptions	580018		249	250	250	250	-
Postage	580022		272	350	200	200	-
Shipping Handling, & Installat	580028		-	100	100	100	-
LA Workforce Commission	580060		-	5,000	-	-	-
Total OPERATING EXPENDITURES			10,354	103,558	99,184	99,184	-
Total EXPENDITURES			133,387	229,582	227,602	227,602	-
NET EFFECT ON FUND BALANCE							
			(133,352)	(229,582)	(227,602)	(227,602)	-

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

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

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Reimbursement	480071	\$ 105,581	\$ 154,275	\$ 154,275	\$ 154,275	\$ -
Miscellaneous Revenue - Prior Year	480083	6,399	-	-	-	-
Total REVENUES		111,980	154,275	154,275	154,275	-
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	28,446	27,000	27,500	27,500	-
Insurance-Flood	502008	2,246	2,500	2,400	2,400	-
Professional Service	520002	617,103	625,000	625,000	625,000	-
R & M Machinery & Equipment	530005	30,149	25,000	25,000	25,000	-
R & M Bldg & Facilities	530008	81,993	50,000	50,000	50,000	-
R & M Bldg HVAC	530010	39,044	39,550	40,150	40,150	-
Utilities - Water	540000	59,541	62,000	90,000	90,000	-
Utilities - Natural Gas	540001	45,774	40,000	40,000	40,000	-
Utilities - Electric	540002	107,631	110,000	119,000	119,000	-
Telephone Svcs	540005	706	735	735	735	-
Cell Phone	540006	390	500	420	420	-
Supplies-Janitorial	541002	23,390	24,000	25,000	25,000	-
Supplies-Operating	541008	61,582	50,000	50,000	50,000	-
Supplies-Medical	541009	9,301	10,000	10,000	10,000	-
Equipment Purchases	572013	-	6,000	-	-	-
Buildings-Improvements	572022	-	50,000	25,000	25,000	-
Advertising	580017	-	200	200	200	-
Fees & Charges	580024	-	200	200	200	-
Court attendance	580043	28,286	35,000	35,000	35,000	-
Juvenile detention	580044	219,195	185,000	175,000	175,000	-
Record Requests-Court Cases	580050	-	2,000	2,000	2,000	-
Prisoners- Maintenance	580051	519,057	510,000	520,000	520,000	-
Total OPERATING EXPENDITURES		1,873,834	1,854,685	1,862,605	1,862,605	-
Total EXPENDITURES		1,873,834	1,854,685	1,862,605	1,862,605	-
NET EFFECT ON FUND BALANCE		\$ (1,761,854)	\$ (1,700,410)	\$ (1,708,330)	\$ (1,708,330)	\$ -

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Veternary Services	450007	\$ 12,784	\$ 13,000	\$ 13,000	\$ 13,000	\$ -
Adoption Fees	450008	13,530	15,000	15,000	15,000	-
Service Fee - Intake & Pick-Up	450010	5,385	10,000	10,000	10,000	-
Miscellaneous Revenue - Prior Year	480083	10,041	-	-	-	-
Donations	483001	46,552	1,500	1,500	1,500	-
Total REVENUES		88,292	39,500	39,500	39,500	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Animal Shelter Manager			53,193	54,126	54,126	-
Office Manager I			28,206	28,668	28,668	-
Animal Control Officer			29,040	29,549	29,549	-
Animal Control Officer			28,530	29,040	29,040	-
Kennel Assistant			25,363	25,808	25,808	-
Kennel Assistant			25,363	25,808	25,808	-
Kennel Manager			37,742	38,392	38,392	-
Salaries	501000	221,344	227,437	231,391	231,391	-
Salaries - OT	501001	14,124	15,000	15,000	15,000	-
Taxes - Payroll	501002	3,394	3,450	3,450	3,450	-
Pension Costs	501004	29,239	26,350	27,000	27,000	-
Insurance-Hospital & Life	501005	28,265	30,630	34,000	34,000	-
Total PERSONNEL EXPENDITURES		296,366	302,867	310,841	310,841	-
OPERATING EXPENDITURES						
Insurance-Property	502005	2,614	2,500	2,600	2,600	-
Insurance-Flood	502008	2,246	2,600	2,400	2,400	-
Insurance-Work.Comp.	502012	-	21,275	2,162	2,162	-
Rent - Equipment	503002	-	1,000	2,640	2,640	-
Rent - Storage	503005	-	1,700	-	-	-
Prof Serv-Veterinarian	520038	21,625	29,097	25,000	25,000	-
R & M Vehicles	530004	610	2,500	2,500	2,500	-
R & M Machinery & Equipment	530005	1,250	1,500	2,500	2,500	-
R & M Bldg & Facilities	530008	2,342	1,703	7,500	7,500	-
R & M Bldg HVAC	530010	1,955	1,977	2,008	2,008	-
Utilities - Water	540000	2,259	2,100	2,600	2,600	-
Utilities - Natural Gas	540001	1,339	1,500	1,500	1,500	-
Utilities - Electric	540002	11,785	12,600	13,500	13,500	-
Telephone Svcs	540005	4,338	6,000	5,200	5,200	-
Cell Phone	540006	1,404	1,500	2,000	2,000	-
Supplies-Janitorial	541002	1,222	1,500	-	-	-
Stationary & Office Supplies	541007	1,170	1,200	1,200	1,200	-
Supplies-Operating	541008	38,723	38,500	42,500	42,500	-
Supplies-Medical	541009	1,093	2,000	-	-	-
Uniforms	541017	1,435	2,300	2,300	2,300	-
Computer Equipment	542000	2,082	-	-	-	-
Computer Software	542001	735	-	-	-	-
Travel, Training, & Etc.	550000	175	1,000	1,000	1,000	-
Construction in Progress	571001	19,384	48,000	-	-	-
Vehicles-Capital Outlay	571011	50,138	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	40	80	80	80	-
Taxes & Lic. Other	580010	-	200	200	200	-
Advertising	580017	492	-	-	-	-
Entertainment & Prom	580019	450	-	-	-	-
Fees & Charges	580024	603	450	450	450	-
Diesel	580034	73	200	200	200	-
Gasoline	580035	3,371	3,200	3,200	3,200	-
Total OPERATING EXPENDITURES		174,953	188,182	125,240	125,240	-
Total EXPENDITURES		471,319	491,049	436,081	436,081	-
NET EFFECT ON FUND BALANCE						
		\$ (383,027)	\$ (451,549)	\$ (396,581)	\$ (396,581)	\$ -

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

			<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES							
OPERATING REVENUES							
Rents and Leases	450038	\$	58,277	\$ 63,600	\$ 63,600	\$ 63,600	\$ -
Refunds	480070		227.00	-	-	-	-
Donations	483001		261.00	-	-	-	-
Total REVENUES			<u>58,765</u>	<u>63,600</u>	<u>63,600</u>	<u>63,600</u>	<u>-</u>
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Maintenance Supervisor PPM				51,397	52,892	52,892	-
PPM Facilities & Operations Mgr.				45,934	46,726	46,726	-
Maintenance Tech I				25,363	25,808	25,808	-
Maintenance Tech I				31,563	31,979	31,979	-
Maintenance Tech I				25,363	26,253	26,253	-
Laborer I - PPM				24,362	24,789	24,789	-
Custodian				24,362	24,789	24,789	-
Custodian				29,063	29,491	29,491	-
Custodian				24,362	24,789	24,789	-
Custodian				24,362	24,789	24,789	-
Custodian				24,362	24,789	24,789	-
Custodian: Torres Park - PT				9,425	9,425	9,425	-
Salaries Total	501000		<u>359,421</u>	<u>339,918</u>	<u>346,519</u>	<u>346,519</u>	<u>-</u>
Salaries - OT	501001		234	1,500	1,500	1,500	-
Taxes - Payroll	501002		7,092	5,900	5,900	5,900	-
Pension Costs	501004		40,356	41,000	39,500	39,500	-
Insurance-Hospital & Life	501005		<u>65,189</u>	<u>75,000</u>	<u>72,000</u>	<u>72,000</u>	<u>-</u>
Total PERSONNEL EXPENDITURES			<u>472,292</u>	<u>463,318</u>	<u>465,419</u>	<u>465,419</u>	<u>-</u>
OPERATING EXPENDITURES							
Insurance-Property	502005		33,009	32,000	33,000	33,000	-
Insurance-Flood	502008		4,797	4,800	4,800	4,800	-
Insurance-Work.Comp.	502012		-	534	-	-	-
Rent - Equipment	503002		55	-	-	3,600	3,600
Professional Service	520002		-	15,000	10,000	10,000	-
Prof Serv-Grass Cutting	520039		29,064	30,800	32,604	32,604	-
Prof Serv-Generator	520047		39,030	6,385	19,515	19,515	-
Prof Serv-Termite&Pest Control	520048		19,600	23,520	23,250	23,250	-
Prof Serv-Elevator	520049		-	3,600	5,564	5,564	-
Prof Serv- Landscaping	520052		-	6,167	-	-	-
Prof Serv - Alarm Monitoring	520102		-	400	400	400	-
R & M Vehicles	530004		871	1,500	1,500	1,500	-
R & M Machinery & Equipment	530005		4,765	5,000	5,000	5,000	-
R & M Bldg & Facilities	530008		64,666	75,000	65,000	65,000	-
R & M Bldg HVAC	530010		23,427	23,730	24,090	24,090	-
Utilities - Water	540000		5,493	6,000	7,000	7,000	-
Utilities - Natural Gas	540001		299	600	400	400	-
Utilities - Electric	540002		196,538	196,000	201,000	201,000	-
Telephone Svcs	540005		60,001	72,000	72,000	72,000	-
Cell Phone	540006		1,536	1,300	1,300	1,300	-
Supplies-Janitorial	541002		15,776	11,828	10,000	10,000	-
Supplies-Food/Drink	541003		-	161	500	500	-
Stationary & Office Supplies	541007		137	339	500	500	-
Supplies-Operating	541008		7,165	7,000	10,000	10,000	-
Small Tools & Equipment	541014		-	3,500	5,000	5,000	-
Uniforms	541017		5,062	6,200	6,200	6,200	-
Small Equipment	571012		7,798	89,380	10,000	10,000	-
Computer Equipment	572000		30,902	-	-	-	-
Vehicles	572011		-	28,585	-	-	-
Buildings-Improvements	572022		17,600	-	25,000	25,000	-
Fees-Vehicle Licenses/Tags	580009		-	200	200	200	-
Advertising	580017		121	-	-	-	-
Fees & Charges	580024		-	100	100	100	-
Shipping Handling, & Installat	580028		629	250	250	250	-
Diesel	580034		1,669	600	1,000	1,000	-
Gasoline	580035		<u>5,144</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total OPERATING EXPENDITURES			<u>575,154</u>	<u>656,479</u>	<u>580,173</u>	<u>583,773</u>	<u>3,600</u>
Total EXPENDITURES			<u>1,047,446</u>	<u>1,119,797</u>	<u>1,045,592</u>	<u>1,049,192</u>	<u>3,600</u>
NET EFFECT ON FUND BALANCE		\$	(988,681)	\$ (1,056,197)	\$ (981,992)	\$ (985,592)	\$ (3,600)

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

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

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

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

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

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

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Sales Tax	402000	\$ 11,812,193	\$ 12,382,400	\$ 12,500,000	\$ 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>	<u>12,500,000</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	580000	1,037,797	990,592	1,000,000	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>	<u>1,000,000</u>	<u>-</u>
OTHER FINANCING USES						
Transfer to General fund	599100	2,895,506	4,076,389	3,312,941	3,338,750	25,809
Transfer to 34th Judicial Court	599105	2,628,495	2,737,309	2,811,510	2,811,510	-
Transfer to Civic Auditorium	599152	107,187	109,130	109,870	109,870	-
Transfer to Comm Development	599160	-	304,575	331,022	352,366	21,344
Transfer to Fire	599254	554,000	575,000	565,000	565,000	-
Transfer to Council on Aging	599259	14,050	5,000	30,000	30,000	-
Transfer to Recreation	599261	827,031	369,833	695,256	663,244	(32,012)
Transfer to Public Works	599262	2,102,056	1,884,668	2,181,257	2,184,419	3,162
Transfer to Road Lighting	599263	602,520	-	122,406	103,010	(19,396)
Transfer out to Assessor's Office	599266	7,790	7,910	7,910	7,910	-
Transfer to State & Fed Grants	599290	638,468	284,069	301,496	301,496	-
Transfer to 2012 Sales Tax Ref	599312	1,042,325	1,037,925	1,032,425	1,032,425	-
Transfer to Self Insurance	599650	13,890	-	-	-	-
Total OTHER FINANCING USES		<u>11,433,318</u>	<u>11,391,808</u>	<u>11,501,093</u>	<u>11,500,000</u>	<u>(1,093)</u>
NET EFFECT ON FUND BALANCE		-	-	(1,093)	-	1,093
FUND BALANCE, BEGINNING OF YEAR		-	-	-	-	-
FUND BALANCE, END OF YEAR		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,093)</u>	<u>\$ -</u>	<u>\$ 1,093</u>

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

			2017 Actuals	2018 Adopted Budget	2019 Introduced Budget	2019 Adopted Budget	Change		
REVENUES									
OPERATING REVENUES									
Court Steno Fees	450052	\$	25,074	\$	25,000	\$	27,000	\$	-
Reimbursement	480071		92,858		131,759		150,926		23,080
Misc. Revenue	480082		15		-		-		-
Miscellaneous Revenue - Prior Year	480083		1,241		-		-		-
Total REVENUES			119,188		156,759		177,926		23,080
EXPENDITURES									
PERSONNEL EXPENDITURES									
Salaries:									
District Attorney				45,315	45,315	45,315		-	
Assistant District Attorney I				41,222	41,920	65,000		23,080	
Assistant District Attorney I				41,170	41,868	41,868		-	
Assistant District Attorney I				41,170	41,868	41,868		-	
Assistant District Attorney II				42,566	42,566	42,566		-	
Assistant District Attorney I				41,170	41,868	41,868		-	
Assistant District Attorney I				49,497	50,149	50,149		-	
Assistant District Attorney I				43,264	43,961	43,961		-	
Assistant District Attorney I				41,170	41,868	41,868		-	
Assistant DA to ADM. / Council				86,672	88,005	88,005		-	
Assistant DA to ADM. / Council				86,672	88,005	88,005		-	
Division A / Judicial Secretary				52,282	53,168	53,168		-	
Division B / Judicial Secretary				52,782	53,668	53,668		-	
Division C / Judicial Secretary				52,282	53,168	53,168		-	
Division D / Judicial Secretary				52,282	52,282	52,282		-	
Division E / Judicial Secretary				52,782	53,668	53,668		-	
Families INS Officer				49,997	50,649	50,649		-	
DA Legal Sec / Civil				50,800	51,451	51,451		-	
DA Legal Sec / Civil-Child Support Program				46,055	46,055	46,055		-	
Clerk Specialist I				25,217	25,644	25,644		-	
Clerical Specialist III				41,072	41,072	41,072		-	
Pre-Trial / Victim Services Supv.				50,800	51,451	51,451		-	
Clerical Specialist III				37,546	37,978	37,978		-	
Secretary				54,056	54,708	54,708		-	
Secretary / Trial Assistant				41,868	42,566	42,566		-	
Secretary				41,868	42,566	42,566		-	
Secretary				41,868	42,566	42,566		-	
Secretary				41,868	42,566	42,566		-	
Diversion Assistant				43,203	43,948	43,948		-	
Victims Assistant				32,606	33,116	33,116		-	
Victims Assistant				41,868	42,320	42,320		-	
Office Manager III				55,274	55,896	55,896		-	
Court Reporter				58,485	59,371	59,371		-	
Court Reporter				58,985	59,871	59,871		-	
Court Reporter				59,485	60,372	60,372		-	
Court Reporter				59,485	60,372	60,372		-	
Court Reporter				58,985	59,371	59,371		-	
Court Reporter				58,485	59,871	59,871		-	
Probation Off./Comm Service - PT				7,824	7,824	7,824		-	
Salaries Total	501000		1,792,238	1,879,998	1,904,951	1,928,031		23,080	
Taxes - Payroll	501002		24,565	28,000	28,500	28,500		-	
Pension Costs	501004		153,407	171,000	173,000	173,000		-	
Insurance-Hospital & Life	501005		241,647	261,000	288,000	288,000		-	
Total PERSONNEL EXPENDITURES			2,211,857	2,339,998	2,394,451	2,417,531		23,080	
OPERATING EXPENDITURES									
General Liability Insurance	502001		379	-	-	-		-	
Insurance-Property	502005		51,766	55,000	50,000	50,000		-	
Insurance-Flood	502008		12,241	15,000	13,000	13,000		-	
Rent - Equipment	503002		11,663	15,500	15,500	15,500		-	
Professional Service	520002		-	200	1,000	1,000		-	
Prof Serv-Software Support	520003		6,569	3,500	7,166	7,166		-	
Prof Ser-Transcript/Deposition	520022		6,958	6,000	6,000	6,000		-	
Prof Serv-Elevator	520049		-	9,840	11,000	11,000		-	
Prof Serv - Alarm Monitoring	520102		360	1,100	720	720		-	
R & M Machinery & Equipment	530005		11,575	1,518	5,000	5,000		-	
R & M Bldg & Facilities	530008		10,710	6,770	15,000	15,000		-	

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

			<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
OPERATING EXPENDITURES (continued)							
R & M Bldg HVAC	530010 0025	\$	39,043	\$ 39,550	\$ 40,150	\$ 40,150	\$ -
Utilities - Water	540000		3,399	4,000	5,500	5,500	-
Utilities - Natural Gas	540001		5,527	12,000	7,000	7,000	-
Utilities - Electric	540002		221,689	226,711	227,000	227,000	-
Telephone Svcs	540005		35,122	28,000	46,800	46,800	-
Cell Phone	540006		379	700	450	450	-
Supplies-Janitorial	541002		9,650	4,900	10,000	10,000	-
Legal Books/Software-Westlaw	541006		19,887	30,000	30,000	30,000	-
Stationary & Office Supplies	541007		6,388	2,460	6,500	6,500	-
Supplies-Operating	541008		1,280	2,289	3,500	3,500	-
Uniforms	541017		920	1,500	1,500	1,500	-
Computer Equipment	542000		-	5,223	7,500	7,500	-
Advertising	580017		7,776	6,200	6,000	6,000	-
Dues & Subscriptions	580018		-	500	500	500	-
Postage	580022		553	900	750	750	-
Fees & Charges	580024		-	550	500	500	-
Shipping, Handling, & Installation	580028		58	-	-	-	-
Court attendance	580043		18,460	21,500	21,500	21,500	-
Court Filing Fees	580045		817	500	1,000	1,000	-
Court costs	580046		22,518	22,000	22,000	22,000	-
Jurors & Witnesses	580049		31,129	30,159	32,000	32,000	-
Total OPERATING EXPENDITURES			<u>536,816</u>	<u>554,070</u>	<u>594,536</u>	<u>594,536</u>	<u>-</u>
Total EXPENDITURES			<u>2,748,673</u>	<u>2,894,068</u>	<u>2,988,987</u>	<u>3,012,067</u>	<u>23,080</u>
OTHER FINANCING USES							
Transfer From Sales Tax Fund	499101		2,628,495	2,737,309	2,811,510	2,811,510	-
Transfer from CCF	499999		541	-	-	-	-
Total OTHER FINANCING USES			<u>2,629,036</u>	<u>2,737,309</u>	<u>2,811,510</u>	<u>2,811,510</u>	<u>-</u>
NET EFFECT ON FUND BALANCE							
			(449)	-	449	449	-
FUND BALANCE, BEGINNING OF YEAR			-	(449)	(449)	(449)	-
FUND BALANCE, END OF YEAR			<u>\$ (449)</u>	<u>\$ (449)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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

		2017 Actuals	2018 Adopted Budget	2019 Introduced Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Building Permits	410007	\$ 221,739	\$ 246,500	\$ 246,500	\$ 246,500	\$ -
Demolition Permit	410008	1,000	500	2,000	2,000	-
Electric Permits	410009	54,444	68,000	68,000	68,000	-
Electrical Licenses	410010	8,180	13,500	13,500	13,500	-
Plumbing Permits	410011	34,400	38,000	38,000	38,000	-
Plumbing Licenses	410012	4,575	8,000	8,000	8,000	-
Aircond. Permits	410013	26,980	28,000	28,000	28,000	-
Aircond. Licenses	410014	4,540	7,500	7,500	7,500	-
Coastal Permits	410015	-	1,000	1,000	1,000	-
Zoning Compliance	410016	-	100	-	-	-
Zoning BZA	410017	24,155	28,000	28,000	28,000	-
Gas Permits	410018	13,775	11,050	11,050	11,050	-
License Fees	410020	100	300	300	300	-
Permit Fees	410021	4,295	5,000	5,000	5,000	-
Subdivision Fees	410024	-	6,800	6,800	6,800	-
Inspection/Reinspection Fees	410025	3,250	2,000	2,000	2,000	-
Federal Grants	420003	66,431	-	-	-	-
Appraisal Revenue	450005	200	17,000	-	-	-
Sign Rental	450041	2,985	1,500	1,500	1,500	-
Copy Fee-Ord/Resolutions/Other	450042	2,320	3,000	3,000	3,000	-
Fines & Court Costs	460001	3,974	-	-	-	-
Grass Violation Liens	460004	20,270	200,000	200,000	200,000	-
Grass Cutting Fees	460005	1,362	-	-	-	-
Adjudicated Property Revenue	480078	563,766	550,000	500,000	500,000	-
Misc. Revenue	480082	995	1,000	-	-	-
Miscellaneous Revenue - Prior Year	480083	914	-	-	-	-
Donations	483001 0052	-	-	-	200,000	200,000
Total REVENUES		1,064,650	1,236,750	1,170,150	1,370,150	200,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Comm Development			72,113	72,113	72,113	-
Assistant Director of Comm Development			59,371	60,257	60,257	-
GIS Manager			66,164	66,991	66,991	-
Building Official - PT			42,905	42,905	42,905	-
Program Property Manager - 6 mths of salary			56,177	28,458	28,458	-
Program Property Manager - 6 mths of salary			48,310	24,551	24,551	-
Office Manager III			44,900	45,550	45,550	-
Case Manager			37,289	37,846	37,846	-
Case Manager			35,063	35,619	35,619	-
Planning Tech			40,517	41,037	41,037	-
Comm Development Inspector			31,724	32,280	32,280	-
Comm Development Inspector			32,837	33,393	33,393	-
Chief Compliance Manager			35,615	51,478	51,478	-
Clerical Specialist			39,236	39,840	39,840	-
Compliance Officer			35,154	35,663	35,663	-
Vehicle for Hire Coordinator / Inspector			31,724	32,280	32,280	-
Inspector			45,934	46,726	46,726	-
Compliance Manager BAA			49,912	50,657	50,657	-
Board Member			3,163	3,163	3,163	-
Board Member			3,163	3,163	3,163	-
Board Member			3,163	3,163	3,163	-
Board Member			3,163	3,163	3,163	-
Board Member			3,163	3,163	3,163	-
Salaries Total	501000	471,567	820,760	793,459	793,459	-
Salaries - OT	501001	3,941	1,500	1,500	1,500	-
Taxes - Payroll	501002	11,952	15,500	15,400	15,400	-
Pension Costs	501004	52,585	89,000	84,700	84,700	-
Insurance-Hospital & Life	501005	54,336	122,500	108,300	106,644	(1,656)
Total PERSONNEL EXPENDITURES		594,381	1,049,260	1,003,359	1,001,703	(1,656)

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
OPERATING EXPENDITURES						
Rent - Equipment	503002	\$ 7,978	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Rent - Storage	503005	454	1,500	1,980	1,980	-
Professional Service	520002	315,769	333,000	300,000	320,000	20,000
Professional Service	520002 0052	-	-	-	200,000	200,000
Prof Serv-Land Surv	520032	-	30,000	5,000	5,000	-
Prof Serv-Plan Review	520037	-	4,500	4,500	4,500	-
Prof Serv-Grass Cutting	520039	-	90,000	90,000	90,000	-
Prof Serv-Appraisal	520041	-	28,400	5,000	5,000	-
Prof Serv - Consulting	520044	300	1,500	15,000	15,000	-
R & M Vehicles	530004	1,102	1,500	1,500	1,500	-
R & M Machinery & Equipment	530005	-	1,000	1,000	1,000	-
Cell Phone	540006	5,224	5,000	6,600	6,600	-
Stationary & Office Supplies	541007	3,148	4,000	4,000	4,000	-
Supplies-Operating	541008	965	1,500	1,500	1,500	-
Travel, Training, & Etc.	550000	1,262	1,500	1,500	1,500	-
Construction in Progress	571001 0086	84,188	100,000	-	-	-
Vehicles	572011	-	-	20,000	23,000	3,000
Fees-Vehicle Licenses/Tags	580009	20	100	100	100	-
Advertising	580017	3,448	3,500	3,500	3,500	-
Dues & Subscriptions	580018	205	1,700	1,700	1,700	-
Recording Fees	580021	4,308	23,500	23,500	23,500	-
Postage	580022	7,258	7,000	7,000	7,000	-
Fees & Charges	580024	2,274	600	5,000	5,000	-
Shipping Handling, & Installat	580028	-	250	250	250	-
Diesel	580034	433	-	-	-	-
Gasoline	580035	5,861	3,000	5,000	5,000	-
Miscellaneous Expenditure - Prior Year	580058	11,555	-	-	-	-
Regional Planning Comm Exp	589001	27,318	27,318	27,318	27,318	-
Total OPERATING EXPENDITURES		<u>483,070</u>	<u>678,368</u>	<u>538,948</u>	<u>761,948</u>	<u>223,000</u>
Total EXPENDITURES		<u>1,077,451</u>	<u>1,727,628</u>	<u>1,542,307</u>	<u>1,763,651</u>	<u>221,344</u>
OTHER FINANCING USES						
Transfer From General Fund	499100	423,453	-	-	-	-
Transfer From Sales Tax Fund	499101	-	304,575	331,022	352,366	21,344
Transfer From W&S	499500	-	14,146	41,135	41,135	-
Transfer from CCF	499999	2,590	-	-	-	-
Total OTHER FINANCING USES		<u>426,043</u>	<u>318,721</u>	<u>372,157</u>	<u>393,501</u>	<u>21,344</u>
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)

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
CDBG Program Specialist/Planner		\$ -	\$ 45,693	\$ 46,438	\$ 46,438	\$ -
Salaries Total	501000	44,938	45,693	46,438	46,438	-
Taxes - Payroll	501002	-	5,300	5,400	5,400	-
Pension Costs	501004	5,617	700	700	700	-
Insurance-Hospital & Life	501005	5,773	6,100	6,500	6,500	-
Total PERSONNEL EXPENDITURES		56,328	57,793	59,038	59,038	-
OPERATING EXPENDITURES						
Prof Serv-Grass Cutting	520039	146,936	160,957	160,000	160,000	-
Comp Software	572001	5,000	-	-	-	-
Advertising	580017	-	143	250	250	-
Recording Fees	580021	-	13,900	14,000	14,000	-
Total OPERATING EXPENDITURES		151,936	175,000	174,250	174,250	-
Total EXPENDITURES		208,264	232,793	233,288	233,288	-
NET EFFECT ON FUND BALANCE						
		\$ (208,264)	\$ (232,793)	\$ (233,288)	\$ (233,288)	\$ -

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Introduced Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 40,519	\$ -	\$ -	\$ -	\$ -
Program Income - LLT	450001	35,100	-	-	-	-
Builder Bundle	450003	181,045	250,000	250,000	250,000	-
Lot Next Door	450004	265,315	100,000	100,000	100,000	-
Appraisal Revenues	450005	23,100	17,000	17,000	17,000	-
Buy and Build	450006	324,150	50,000	50,000	50,000	-
Reimbursement	480071	600	-	-	-	-
Total REVENUES		869,829	417,000	417,000	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		125,044	-	-	-	-
OPERATING EXPENDITURES						
Rent - Storage	503005	1,440	1,440	1,440	1,440	-
Professional Service	520002	100	-	-	-	-
Prof Serv-Grant Mgmt	520016	-	-	75,000	75,000	-
Prof Serv-Grass Cutting	520039	506,070	700,000	700,000	700,000	-
Prof Serv-Land Surv	520032	-	-	30,000	30,000	-
Prof Serv-Appraisals	520041	62,220	60,000	60,000	60,000	-
Prof Serv-Consulting	520044	1,350	-	-	-	-
Prof Serv-Consulting - Fresh Food	520044	-	-	200,000	200,000	-
Construction in Progress	571001 0086	-	300,000	250,000	250,000	-
Construction in Progress	571001 0105	-	300,000	250,000	250,000	-
Demos	571001	-	-	200,000	200,000	-
Advertising	580017	135,649	100,000	100,000	100,000	-
Recording fees	580021	-	14,000	14,000	14,000	-
Total OPERATING EXPENDITURES		706,829	1,475,440	1,880,440	1,880,440	-
Total EXPENDITURES		831,873	1,475,440	1,880,440	1,880,440	-
NET EFFECT ON FUND BALANCE						
		\$ 37,956	\$ (1,058,440)	\$ (1,463,440)	\$ (1,463,440)	\$ -
NET EFFECT ON FUND BALANCE						
		\$ (170,308)	\$ (1,291,233)	\$ (1,696,728)	\$ (1,696,728)	\$ -
FUND BALANCE, BEGINNING OF YEAR						
		2,729,842	2,559,534	2,559,534	2,559,534	-
FUND BALANCE, END OF YEAR						
		<u>\$ 2,559,534</u>	<u>\$ 1,268,301</u>	<u>\$ 862,806</u>	<u>\$ 862,806</u>	<u>\$ -</u>

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



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 administer 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.

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 242,434	\$ 355,255	\$ 100,000	\$ 100,000	\$ -
Total REVENUES		242,434	355,255	100,000	100,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Prof Serv-Engineering	520025	2,367	184	-	-	-
Construction in Progress	571001	-	199,816	100,000	100,000	-
Total EXPENDITURES		2,367	200,000	100,000	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)

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ -	\$ 608,304	\$ 100,000	\$ 100,000	\$ -
Total REVENUES		-	608,304	100,000	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	100,000	-
Reimbursements/Transfers Out	581005	5,711	-	-	-	-
Total EXPENDITURES		26,085	265,788	100,000	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>\$ (342,517)</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	2019 Adopted Budget	Change
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	\$ -	\$ -	\$ -	\$ -

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
FEMA	420028	\$ 5,234,854	\$ 91,533,927	\$ 110,974,225	\$ 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>	<u>110,974,225</u>	<u>-</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>	<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	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>	<u>104,410,763</u>	<u>-</u>
Total EXPENDITURES		<u>4,526,729</u>	<u>91,534,035</u>	<u>104,410,763</u>	<u>104,410,763</u>	<u>-</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	12,500	-
Total OTHER FINANCING USES		<u>959,574</u>	<u>245,349</u>	<u>12,500</u>	<u>12,500</u>	<u>-</u>
NET EFFECT ON FUND BALANCE						
		(205,511)	(245,349)	6,550,962	6,550,962	-
FUND BALANCE, BEGINNING OF YEAR						
		(6,100,102)	(6,305,613)	(6,550,962)	(6,550,962)	-
FUND BALANCE, END OF YEAR						
		<u>\$ (6,305,613)</u>	<u>\$ (6,550,962)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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

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

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 8,355,091	\$ 8,529,854	\$ 8,615,153	\$ 9,230,404	\$ 615,251
Prior Year Advalorem	401001	346,179	330,000	345,000	345,000	-
Fire Permits	410004	15,665	26,000	26,000	26,000	-
Federal Grants	420003	486,591	-	-	-	-
State Rev. Shar.	430000	14,486	28,953	14,505	14,505	-
State Appropriations	440002	999	1,000	1,000	1,000	-
State Funds-2% Fire	440003	192,999	192,999	178,000	178,000	-
Fire Insp. Reports	450049	330	16,850	15,000	15,000	-
Fire Service	450050	27,940	45,000	45,000	45,000	-
Interest - Other	470003	18,848	22,000	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	200,000	-
Professional Service Contract	482205	-	-	2,471,980	2,471,980	-
Total REVENUES		9,580,548	9,520,009	11,933,638	12,548,889	615,251
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Salaries	501000	4,933,507	5,070,391	5,600,000	5,600,000	-
Salaries - OT	501001	775,776	399,746	800,000	800,000	-
Taxes - Payroll	501002	81,455	75,785	95,000	95,000	-
Pension Costs	501004	1,388,995	1,567,969	1,750,000	1,750,000	-
Insurance-Hospital & Life	501005	792,567	912,676	920,000	920,000	-
Insurance Retirees Health&Life	501007	554,000	575,000	565,000	565,000	-
Unscheduled Overtime	501008	55,593	605	400,000	400,000	-
Total PERSONNEL EXPENDITURES		8,581,893	8,602,172	10,130,000	10,130,000	-
OPERATING EXPENDITURES						
Auto Insurance	502000	32,705	17,978	17,978	17,978	-
Insurance-Property	502005	36,695	37,000	36,000	36,000	-
Insurance-Flood	502008	33,215	35,000	25,000	25,000	-
Insurance-Work.Comp.	502012	838,570	856,378	856,378	856,378	-
Rent - Equipment	503002	1,435	2,000	2,000	2,000	-
Professional Service	520002	21,025	19,800	34,000	34,000	-
Prof Serv-Software Support	520003	6,395	15,000	10,000	10,000	-
Prof Serv-Inspections	520017	7,799	3,000	3,400	3,400	-
Prof Serv-Drug Testing	520045	1,230	4,000	4,000	4,000	-
Prof Serv-Employee Physicals	520046	5,600	3,000	3,000	3,000	-
Prof Serv - Alarm Monitoring	520102	5,040	5,000	5,280	5,280	-
R & M Vehicles	530004	83,552	85,000	95,000	95,000	-
R & M Machinery & Equipment	530005	12,802	20,000	20,000	20,000	-
R & M Bldg & Facilities	530008	15,959	20,000	20,000	20,000	-
R & M Bldg HVAC	530010	11,713	11,865	12,045	12,045	-
Utilities - Water	540000	10,441	12,500	13,000	13,000	-
Utilities - Natural Gas	540001	4,155	6,500	5,000	5,000	-
Utilities - Electric	540002	77,131	90,000	90,000	90,000	-
Telephone Svcs	540005	22,228	22,900	22,900	22,900	-
Cell Phone	540006	7,355	8,000	7,500	7,500	-
Supplies-Janitorial	541002	4,143	4,713	4,500	4,500	-
Stationary & Office Supplies	541007	3,134	3,500	3,500	3,500	-
Supplies-Operating	541008	5,304	8,000	8,000	8,000	-
Supplies-Medical	541009	538	3,500	4,000	4,000	-
Uniforms	541017	68,529	75,000	75,000	75,000	-
Furniture & Fixtures	542003	1,425	-	-	-	-
Travel, Training, & Etc.	550000	39,208	35,000	35,000	95,000	60,000
Mileage	550001	-	800	1,000	1,000	-
Small Equipment	571012	81,730	63,000	65,000	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	276,912	21,016
Interest Expense	580008	12,466	15,000	15,000	15,000	-
Fees-Vehicle Licenses/Tags	580009	140	350	350	350	-
Advertising	580017	121	500	500	500	-
Dues & Subscriptions	580018	1,287	1,600	1,600	1,600	-
Postage	580022	222	350	500	500	-
Fees & Charges	580024	-	250	250	250	-
Diesel	580034	35,625	40,000	40,000	40,000	-
Gasoline	580035	18,218	21,000	21,000	21,000	-
Miscellaneous Expense	580057	1,008	-	-	-	-
Total OPERATING EXPENDITURES		2,293,604	1,803,667	1,813,577	1,894,593	81,016
Total EXPENDITURES		10,875,497	10,405,839	11,943,577	12,024,593	81,016
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499101	554,000	575,000	565,000	565,000	-
Total OTHER FINANCING SOURCES		554,000	575,000	565,000	565,000	-

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
OTHER FINANCING USES						
Transfer out to General Fund	599100	\$ -	\$ -	\$ 60,876	\$ 60,876	\$ -
Transfer out to Assessor's Off	599266	5,531	8,798	8,798	8,798	-
Transfer to 2014 Fire Sinking	599354	272,673	271,205	276,998	276,998	-
Total OTHER FINANCING USES		<u>278,204</u>	<u>280,003</u>	<u>346,672</u>	<u>346,672</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(1,019,153)	(590,833)	208,389	742,624	534,235
FUND BALANCE, BEGINNING OF YEAR		<u>2,127,455</u>	<u>1,108,302</u>	<u>517,469</u>	<u>517,469</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 1,108,302</u>	<u>\$ 517,469</u>	<u>\$ 725,858</u>	<u>\$ 1,260,093</u>	<u>\$ 534,235</u>

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 280,389	\$ 291,945	\$ 292,975	\$ 309,969	\$ 16,994
Prior Year Advalorem	401001	11,974	9,000	9,000	9,000	-
Interest - Other	470003	764	600	600	600	-
Misc. Revenue	480082	9,250	-	-	-	-
Miscellaneous Revenue - Prior Year	480083	163	-	-	-	-
Total REVENUES		<u>302,541</u>	<u>301,545</u>	<u>302,575</u>	<u>319,569</u>	<u>16,994</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	7,509	10,700	7,500	7,500	-
Insurance-Flood	502008	2,767	3,350	2,500	2,500	-
Utilities - Water	540000	1,501	1,600	1,600	1,600	-
Utilities - Natural Gas	540001	1,410	2,500	1,800	1,800	-
Utilities - Electric	540002	22,364	25,900	26,000	26,000	-
Ad Valorem Pension Expense	580001	9,025	9,028	9,025	9,299	274
Grant Distrib-Council on Aging	589005	279,960	278,467	283,117	300,870	17,753
Total EXPENDITURES		<u>324,534</u>	<u>331,545</u>	<u>331,542</u>	<u>349,569</u>	<u>18,027</u>
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	14,050	5,000	30,000	30,000	-
Transfer From CCF	499999	109	-	-	-	-
Total OTHER FINANCING USES		<u>14,159</u>	<u>5,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
NET EFFECT ON FUND BALANCE		(7,835)	(25,000)	1,033	-	(1,033)
FUND BALANCE, BEGINNING OF YEAR		<u>292,720</u>	<u>284,885</u>	<u>259,885</u>	<u>259,885</u>	<u>-</u>
FUND BALANCE, END OF YEAR		<u>\$ 284,885</u>	<u>\$ 259,885</u>	<u>\$ 260,918</u>	<u>\$ 259,885</u>	<u>\$ (1,033)</u>

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
CDBG Disaster Recov	420001	\$ 1,592,182	\$ 2,778,412	\$ 2,392,509	\$ 2,392,509	\$ -
Miscellaneous Revenue - Prior Year	480426	87	-	-	-	-
Total REVENUES		1,592,269	2,778,412	2,392,509	2,392,509	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
CDBG Recovery Manager			48,310	49,102	49,102	-
Salaries Total	501000	120,850	48,310	49,102	49,102	-
Taxes - Payroll	501002	1,652	700	750	750	-
Pension Costs	501004	15,074	5,600	5,700	5,700	-
Insurance-Hospital & Life	501005	17,344	6,000	6,800	6,800	-
Total PERSONNEL EXPENDITURES		154,921	60,610	62,352	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	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	1,400,000	-
Total EXPENDITURES		1,665,788	2,778,412	1,462,352	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	930,157	-
FUND BALANCE, BEGINNING OF YEAR		(849,526)	(930,157)	(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)

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

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	2019 Adopted Budget	Change
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)	\$ -	\$ -	\$ -

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	2019 Adopted Budget	Change
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)	\$ -	\$ -	\$ -

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	2019 Adopted Budget	Change
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)	\$ -	\$ -	\$ -

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 647,281	\$ 672,082	\$ 672,082	\$ 715,567	\$ 43,485
Prior Year Advlorem	401001	27,560	30,000	30,000	30,000	-
State Rev. Shar.	430000	10,961	10,961	10,965	10,965	-
Entrance Fees	450011	4,957	4,000	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	20,000	-
Concession Sales - Recreation	450022	50,423	25,000	30,000	30,000	-
Concession Sales - Tournaments	450023	305,332	300,000	300,000	300,000	-
Alcohol Sales - USSSA	450024	29,931	30,000	35,000	35,000	-
Concession Sales-Adult Leagues	450025	17,264	17,000	15,000	15,000	-
Alcohol Sales - Adult League	450026	6,191	6,000	6,200	6,200	-
Alcohol Sales - HOF/Events	450028	71	1,000	1,500	1,500	-
Concession Sales - Over/Under Differences	450033	75	-	-	-	-
Facility Rental - Bldg Renta	450035	10,448	5,000	5,000	5,000	-
Facility Rental - Field Rental	450036	133,745	200,000	200,000	200,000	-
Rents and Leases	450038	8,793	6,000	4,000	4,000	-
Sign Rental	450041	-	1,000	1,500	1,500	-
Interest - Other	470003	1,703	1,700	1,700	1,700	-
Scrap Metal Revenue	480001	23	-	-	-	-
Cleaning Fee Collected	480051	-	1,000	1,000	1,000	-
Security Charges Collected	480052	960	2,500	2,500	2,500	-
Reimbursement	480070	549	-	54,400	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	1,438,332	43,485
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director			78,000	78,000	78,000	-
Program Manager			61,983	61,983	61,983	-
Operations Coodinator P & R			19,649	-	-	-
Operations Coodinator			42,566	43,264	43,264	-
Concession Manager			30,317	37,091	37,091	-
League Coordinator			36,218	36,822	36,822	-
Clerical Specialist I			24,362	24,789	24,789	-
Parks & Recreation Supervisor			39,959	40,478	40,478	-
Courthouse Supervisor			14,352	14,352	14,352	-
Park/Gym Supervisor - PT			16,848	16,848	16,848	-
Park/Gym Supervisor - PT			16,848	16,848	16,848	-
Park/Gym Supervisor - PT			16,848	16,848	16,848	-
Park/Gym Supervisor - PT			16,848	16,848	16,848	-
Park/Gym Supervisor - PT			16,848	16,848	16,848	-
Concession Workers / Referees			125,000	125,000	125,000	-
Salaries Total	501000	653,246	556,646	546,019	546,019	-
Salaries - OT	501001	309	-	-	-	-
Taxes - Payroll	501002	24,318	20,000	22,600	22,600	-
Pension Costs	501004	51,095	39,000	37,500	37,500	-
Insurance-Hospital & Life	501005	58,270	42,700	40,000	39,864	(136)
Total PERSONNEL EXPENDITURES		787,239	658,346	646,119	645,983	(136)
OPERATING EXPENDITURES						
Auto Insurance	502000	-	559	2,680	2,680	-
General Liability Insurance	502001	15,465	21,700	21,700	21,700	-
Insurance-Sports Accidents	502003	16,673	18,000	20,000	20,000	-
Insurance-Property	502005	56,584	60,000	50,483	50,483	-
Insurance-Flood	502008	24,936	26,400	26,000	26,000	-
Insurance-Work.Comp.	502012	985	892	2,364	2,364	-
Rent - Equipment	503002	1,291	2,500	3,800	3,800	-
Rentals/Leases	503004	340	-	-	-	-
Professional Service	520002	34,811	29,000	34,000	34,000	-
Prof Serv-Contracting	520035	6,552	-	-	-	-
Prof Serv-Grass Cutting	520039	90,466	96,000	95,760	95,760	-
Prof Serv - Waste Removal	520043	-	2,000	-	-	-
Prof Serv-Elevator	520049	-	1,800	1,800	1,800	-
Prof Serv - Security service	520101	10,370	3,000	5,000	5,000	-
Prof Serv - Alarm Monitoring	520102	1,765	1,800	1,800	1,800	-
R & M Vehicles	530004	3,125	5,500	6,500	6,500	-
R & M Machinery & Equipment	530005	12,136	6,200	7,800	7,800	-

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
R & M Playgrounds	530007	\$ 36,036	\$ 39,000	\$ 40,000	\$ 40,000	\$ -
R & M Bldg & Facilities	530008	33,571	27,000	30,000	30,000	-
R & M Bldg HVAC	530010	117,133	118,348	120,448	120,448	-
R & M Fields	530011	-	-	15,000	15,000	-
Utilities - Water	540000	8,231	10,000	10,000	10,000	-
Utilities - Natural Gas	540001	23,228	25,000	25,000	25,000	-
Utilities - Electric	540002	264,787	262,000	275,000	275,000	-
Telephone Svcs	540005	8,896	10,000	8,500	9,760	1,260
Cell Phone	540006	5,186	6,200	6,200	6,200	-
Supplies-Janitorial	541002	5,710	6,300	6,500	6,500	-
Stationary & Office Supplies	541007	2,483	2,000	2,500	2,500	-
Supplies-Operating	541008	19,207	23,400	25,000	25,000	-
Small Tools & Equipment	541014	5,633	5,000	5,000	5,000	-
Uniforms	541017	1,083	2,550	2,500	2,500	-
Recreation Equipment	542004	8,887	-	-	-	-
Construction in Progress	571001	-	106,050	-	-	-
Vehicles	572011	8,200	-	-	-	-
Equipment Purchases-Small	572013	6,025	-	49,440	49,440	-
Ded. by Tax Collector	580000	-	22	-	-	-
Ad Valorem Pension Expense	580001	20,834	20,162	20,162	21,467	1,305
Concession Product - Food/Drin	580002	112,695	125,000	125,000	125,000	-
Concession Supplies	580003	8,335	12,000	12,000	12,000	-
Spoilage	580004	482	3,000	3,000	3,000	-
Alcohol Expense	580005	19,743	25,000	25,000	25,000	-
Fees-Vehicle Licenses/Tags	580009	177	550	500	500	-
Taxes & Lic. Other	580010	-	1,000	1,000	1,000	-
Advertising	580017	350	3,100	3,100	3,100	-
Entertainment & Prom	580019	-	3,250	-	-	-
Recording Fees	580021	-	100	100	100	-
Postage	580022	54	100	100	100	-
Fees & Charges	580024	7,703	5,000	5,000	5,000	-
Linen & Laundry Expense	580031	658	750	750	750	-
Diesel	580034	302	500	500	500	-
Gasoline	580035	10,035	10,000	10,000	10,000	-
Team Expense	580055	31,872	25,000	2,000	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	1,111,552	2,565
Total EXPENDITURES		1,843,396	1,813,129	1,755,106	1,757,535	2,429
OTHER FINANCING USES						
Transfer from General Fund	499100	128,558	100,000	-	-	-
Transfer From Sales Tax Fund	499101	365,743	149,000	351,215	319,203	(32,012)
Total OTHER FINANCING USES		494,301	249,000	351,215	319,203	(32,012)
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)	\$ -	\$ 9,044

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

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

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Leisure Service Fees	450040	\$ 17,535	\$ 19,000	\$ 19,000	\$ 19,000	\$ -
Total REVENUES		17,535	19,000	19,000	19,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Leisure Coordinator			38,633	39,236	39,236	-
Salaries Total	501000	21,921	38,633	39,236	39,236	-
Taxes - Payroll	501002	317	570	580	580	-
Pension Costs	501004	2,740	4,750	4,600	4,600	-
Insurance-Hospital & Life	501005	79	120	120	120	-
Total PERSONNEL EXPENDITURES		25,057	44,073	44,536	44,536	-
OPERATING EXPENDITURES						
Prof Serv - Security service	520101	-	2,500	2,500	2,500	-
Supplies-Operating	541008	5,683	6,100	6,600	6,600	-
Small Tools & Equipment	541014	1,221	1,000	1,500	1,500	-
Entertainment & Prom	580019	3,278	4,000	4,000	4,000	-
Concert Expenses	580020	200	1,000	-	-	-
Summer Camp	580021	-	-	2,500	2,500	-
Total OPERATING EXPENDITURES		10,382	14,600	17,100	17,100	-
Total EXPENDITURES		35,438	58,673	61,636	61,636	-
OTHER FINANCING USES						
Transfer from General Fund	499100	18,102	-	-	-	-
Transfer From Sales Tax Fund	499101	4,784	39,673	42,636	42,636	-
Total OTHER FINANCING USES		22,886	39,673	42,636	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	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Film Revenue	410026		\$ -	\$ 15,000	\$ 10,000	\$ 10,000	\$ -
State Grants	440000	6030	94,436	115,000	20,000	20,000	-
State Enterprise Funds	440008		133,747	135,000	140,000	140,000	-
Rents and Leases	450038		27,429	25,000	25,000	25,000	-
Reimbursement	480071		6,310	15,000	15,000	15,000	-
Donations	483001	0090	13,500	95,000	15,000	15,000	-
Donations	483001		-	-	12,000	27,000	15,000
Total REVENUES			275,421	400,000	237,000	252,000	15,000
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Tourism Manager				62,525	63,458	63,458	-
Clerical Specialist II				28,478	28,923	28,923	-
Parish Historian				56,510	57,161	57,161	-
Clerical Specialist I - PT				14,000	14,000	14,000	-
Salaries Total	501000		152,859	161,513	163,542	163,542	-
Taxes - Payroll	501002		3,014	3,200	3,350	3,350	-
Pension Costs	501004		17,869	17,100	17,250	17,250	-
Insurance-Hospital & Life	501005		17,656	21,600	24,000	24,000	-
Total PERSONNEL EXPENDITURES			191,398	203,413	208,142	208,142	-
OPERATING EXPENDITURES							
Insurance-Property	502005		27,807	30,000	26,500	26,500	-
Insurance-Flood	502008		23,576	25,000	24,000	24,000	-
Rent - Equipment	503002		1,720	3,300	3,300	3,300	-
Professional Service	520002		7,603	5,000	25,000	25,000	-
Prof Serv - Security service	520101		900	2,500	2,500	2,500	-
Prof Serv - Alarm Monitoring	520102		1,304	1,000	720	720	-
R & M Machinery & Equipment	530005		661	-	-	-	-
R & M Bldg & Facilities	530008		157	-	-	-	-
R & M Bldg HVAC	530010		19,522	19,775	20,075	20,075	-
Utilities - Water	540000		1,916	2,000	2,000	2,000	-
Utilities - Water	540000	6012	-	500	250	250	-
Utilities - Natural Gas	540001		11,264	3,700	4,500	4,500	-
Utilities - Natural Gas	540001	6012	-	10,000	4,000	4,000	-
Utilities - Electric	540002		58,177	25,000	43,500	43,500	-
Utilities - Electric	540002	6012	-	31,400	32,000	32,000	-
Telephone Svcs	540005		14,535	18,600	15,000	15,000	-
Telephone Svcs	540005	6012	-	-	4,700	4,700	-
Cell Phone	540006		624	624	650	650	-
Stationary & Office Supplies	541007		392	1,200	1,500	1,500	-
Supplies-Operating	541008		570	-	-	-	-
Uniforms	541017		-	1,000	1,000	1,000	-
Travel, Training, & Etc.	550000		3,364	23,715	10,000	10,000	-
Travel, Training, & Etc.	550000	0090	-	-	15,000	15,000	-
Meetings & Conferences	550006		416	-	500	500	-
Small Equipment	571012		719	-	-	-	-
Vehicle	572011		-	-	24,000	24,000	-
Alcohol Expense	580005		144	144	-	-	-
Advertising	580017		102,899	182,500	10,000	10,000	-
Advertising	580017	6030	40,000	40,000	40,000	40,000	-
Dues & Subscriptions	580018		1,045	6,900	7,000	7,000	-
Entertainment & Prom	580019		26,975	25,285	15,000	30,000	15,000
Recording Fees	580021		74	74	100	100	-
Postage	580022		1,212	2,500	2,500	2,500	-
Total OPERATING EXPENDITURES			347,577	461,717	335,295	350,295	15,000
Total EXPENDITURES			538,975	665,130	543,437	558,437	15,000
OTHER FINANCING USES							
Transfer From Cable Station	499100		-	35,000	35,000	35,000	-
Transfer From Sales Tax Fund	499101		279,876	143,700	271,437	271,437	-
Total OTHER FINANCING USES			279,876	178,700	306,437	306,437	-
NET EFFECT ON FUND BALANCE							
			\$ 16,322	\$ (86,430)	\$ -	\$ -	\$ -

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	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Prior Year Advalorem	401001	\$ 38,780	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Permit Fees	410021	-	1,000	1,000	1,000	-
Project Permits	410023	12,648	16,000	16,000	16,000	-
Federal Grants	420003	16,996	250,000	277,231	277,231	-
Reimbursement-FEMA	420028	44,487	-	-	-	-
Road Royalty Funds	440007	287,852	400,000	400,000	400,000	-
Interest - Other	470003	2,395	2,500	2,500	2,500	-
Refunds	480070	764	-	-	-	-
Miscellaneous Revenue - Prior Year	480083	312	-	-	-	-
Total REVENUES		404,233	709,500	736,731	736,731	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Director of Public Works			91,800	91,800	91,800	-
Sr. Staff Engineer			56,926	57,859	57,859	-
Admin. Assistant II			53,102	53,754	53,754	-
Project Inspector			67,273	68,028	68,028	-
Project Inspector			65,786	66,525	66,525	-
Project Inspector			66,525	67,273	67,273	-
Project Inspector			45,934	47,518	47,518	-
Clerical Specialist II			36,132	36,547	36,547	-
Accounts Payable/ Receivable Clerk			36,822	37,425	37,425	-
Salaries Total	501000	386,862	520,300	526,729	526,729	-
Salaries - OT	501001	560	1,200	1,200	1,200	-
Taxes - Payroll	501002	6,625	7,700	7,800	7,800	-
Pension Costs	501004	61,978	60,000	61,000	61,000	-
Insurance-Hospital & Life	501005	50,821	59,000	65,000	65,000	-
Total PERSONNEL EXPENDITURES		506,845	648,200	661,729	661,729	-
OPERATING EXPENDITURES						
Insurance-Property	502005	12,306	12,500	13,500	13,500	-
Insurance-Flood	502008	33,645	35,000	38,400	38,400	-
Lease-Property	503001	7,200	3,600	3,600	3,600	-
Rent - Equipment	503002	4,453	8,000	8,000	8,000	-
Professional Service	520002	3,000	3,500	5,000	5,000	-
Prof Serv - Alarm Monitoring	520102	105	400	360	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	3,500	-
R & M Bldg HVAC	530010	7,809	7,910	8,030	8,030	-
Utilities - Water	540000	570	650	500	500	-
Utilities - Electric	540002	19,090	20,000	21,000	21,000	-
Telephone Svcs	540005	3,057	5,945	3,500	3,500	-
Cell Phone	540006	6,131	6,100	6,150	6,150	-
Supplies-Janitorial	541002	1,966	2,000	2,000	2,000	-
Stationary & Office Supplies	541007	3,996	3,500	3,500	3,500	-
Supplies-Operating	541008	503	2,000	2,000	2,000	-
Computer Equipment	542000	2,517	-	-	-	-
Travel, Training, & Etc.	550000	2,497	250	2,500	2,500	-
Ded. by Tax Collector	580000	-	32	-	-	-
Fees-Vehicle Licenses/Tags	580009	-	250	250	250	-
Advertising	580017	469	500	500	500	-
Dues & Subscriptions	580018	1,807	2,100	2,100	2,100	-
Recording Fees	580021	959	2,000	2,000	2,000	-
Postage	580022	568	600	750	750	-
Fees & Charges	580024	-	250	250	250	-
Shipping Handling, & Installat	580028	105	250	250	250	-
Diesel	580034	12,466	13,000	13,000	13,000	-
Gasoline	580035	12,083	13,000	13,000	13,000	-
Miscellaneous Expenditure- Prior Year	580058	49,214	-	-	-	-
Total OPERATING EXPENDITURES		199,071	149,337	153,640	153,640	-
Total EXPENDITURES		705,916	797,537	815,369	815,369	-
OTHER FINANCING USES						
Transfer from Sales Tax	499105	81,842	-	23,794	23,794	-
Transfer From Water & Sewer	499500	52,447	54,844	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	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	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 909,772	\$ 945,781	\$ 955,239	\$ 1,005,749	\$ 50,510
State Rev. Shar.	430000	15,420	15,423	15,408	15,408	-
State Grants-Miles	440004	22,685	24,000	24,000	24,000	-
State Grants-Population	440005	452,311	460,000	460,000	460,000	-
State Hwy Grass Fees	440009	86,510	86,500	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	1,591,657	50,510
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Assistant Road Manager			58,464	59,115	59,115	-
Assistant Road Manager			52,754	53,405	53,405	-
Laborer / Assistant Foreman			43,320	43,796	43,796	-
Laborer /Assistant Foreman			39,742	40,217	40,217	-
Office Manager III			38,242	38,892	38,892	-
Clerical Specialist II			29,813	30,258	30,258	-
Mechanic Shop Manager			43,203	43,203	43,203	-
Mechanic I			31,078	31,587	31,587	-
Mechanic I			32,097	32,606	32,606	-
Mechanic I			33,625	34,136	34,136	-
Mechanic I			29,040	29,549	29,549	-
Equipment Operator Foreman			68,666	68,666	68,666	-
Equip Oper IV			47,751	48,276	48,276	-
Equip Oper III			38,065	38,540	38,540	-
Equip Oper III			42,845	43,320	43,320	-
Equip Oper III - Vacant			-	35,663	35,663	-
Equip Oper II - Vacant			-	32,367	32,367	-
Equip Oper II - Vacant			-	32,367	32,367	-
Equip Oper II			31,905	32,367	32,367	-
Equip Oper II			28,206	28,668	28,668	-
Equip Oper II			27,743	28,206	28,206	-
Equip Oper I			25,363	25,808	25,808	-
Equip Oper I			27,588	28,033	28,033	-
Equip Oper I			25,363	25,808	25,808	-
Equip Oper I			28,478	28,923	28,923	-
Sign Shop Coordinator			29,040	29,040	29,040	-
Carpenter			29,040	29,549	29,549	-
Laborer I			25,289	25,717	25,717	-
Laborer I			23,935	24,362	24,362	-
Laborer I			24,362	24,789	24,789	-
Laborer I			24,362	24,789	24,789	-
Laborer I-VACANT			24,362	-	-	-
Laborer I			25,217	25,644	25,644	-
Laborer I			24,362	24,789	24,789	-
Laborer I			24,362	25,717	25,717	-
Laborer I			23,935	24,362	24,362	-
Laborer I			24,362	24,789	24,789	-
Laborer I			24,362	24,789	24,789	-
Salaries Total	501000	1,102,928	1,150,341	1,242,112	1,242,112	-
Salaries - OT	501001	22,066	35,000	35,000	35,000	-
Taxes - Payroll	501002	14,768	17,400	18,900	18,900	-
Pension Costs	501004	137,872	135,000	147,000	147,000	-
Insurance-Hospital & Life	501005	191,702	218,000	273,000	273,000	-
Total PERSONNEL EXPENDITURES		1,469,337	1,555,741	1,716,012	1,716,012	-
OPERATING EXPENDITURES						
Auto Insurance	502000	30,271	37,693	37,693	37,693	-
General Liability Insurance	502001	-	189,998	189,998	189,998	-
Insurance-Property	502005	1,636	1,500	1,500	1,500	-
Insurance-Flood	502008	3,323	3,750	3,500	3,500	-
Insurance-Work.Comp.	502012	158,292	116,608	3,714	3,714	-
Rent - Equipment	503002	3,035	4,400	4,400	4,400	-
Rent - Building	503003	21,600	21,600	21,600	21,600	-
Professional Service	520002	6,141	5,605	5,000	5,000	-
Prof Serv-Contracting	520035	137,604	160,000	156,000	156,000	-
Prof Serv-Grass Cutting	520039	250,468	266,500	319,980	319,980	-
Prof Serv-Employee Physicals	520046	-	1,000	-	-	-
Prof Serv-Elevator	520049	-	2,400	2,400	2,400	-
Prof Serv - Alarm Monitoring	520102	360	500	720	720	-
R & M Drainage	530000	194,138	286,283	275,000	275,000	-
R & M Vehicles	530004	67,432	65,000	55,000	55,000	-
R & M Machinery & Equipment	530005	76,351	77,600	75,000	75,000	-

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
OPERATING EXPENDITURES (continued)						
R & M Bldg & Facilities	530008	\$ 1,497	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
R & M Bldg HVAC	530010	7,809	7,910	8,030	8,030	-
R & M Roads	530011	5,040	50,000	100,000	100,000	-
Utilities - Water	540000	3,044	3,300	3,300	3,300	-
Utilities - Electric	540002	29,422	30,000	30,000	30,000	-
Telephone Svcs	540005	8,481	10,000	9,500	9,500	-
Cell Phone	540006	4,862	6,000	6,000	6,000	-
Supplies-Signs	541001	2,981	10,500	10,500	60,500	50,000
Supplies-Janitorial	541002	1,809	1,500	1,500	1,500	-
Stationary & Office Supplies	541007	2,333	1,500	1,500	1,500	-
Supplies-Operating	541008	15,729	15,000	15,000	15,000	-
Uniforms	541017	19,040	28,000	28,000	28,000	-
Limestone, Sand, Dirt & Gravel	541019	31,780	12,000	15,000	15,000	-
Chemicals	541100	6,970	6,000	6,000	6,000	-
Travel, Training, & Etc.	550000	1,198	5,000	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	30,172	3,672
Fees-Vehicle Licenses/Tags	580009	197	1,700	1,700	1,700	-
Taxes & Lic. Other	580010	50	-	-	-	-
Advertising	580017	223	1,500	1,500	1,500	-
Recording Fees	580021	-	500	500	500	-
Fees & Charges	580024	15	500	500	500	-
Diesel	580034	53,756	60,000	60,000	60,000	-
Gasoline	580035	45,144	60,000	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>	<u>1,600,207</u>	<u>53,672</u>
Total EXPENDITURES		<u>2,975,631</u>	<u>3,435,329</u>	<u>3,262,547</u>	<u>3,316,219</u>	<u>53,672</u>
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	1,626,297	1,488,365	1,631,400	1,634,562	3,162
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>	<u>1,634,562</u>	<u>3,162</u>
NET EFFECT ON FUND BALANCE		\$ 356,303	\$ (160,560)	\$ (90,000)	\$ (90,000)	\$ -

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Rents and Leases	450038	\$ -	\$ 20,000	\$ 120,000	\$ 120,000	\$ -
Total REVENUES		-	20,000	120,000	120,000	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	-	-	-	1,700	1,700
Utilities - Water	540000	-	-	-	2,100	2,100
Utilities - Electric	540002	-	-	-	5,000	5,000
Telephone Svcs	540005	-	-	-	1,260	1,260
Supplies-Operating	541008	-	20,000	30,000	19,940	(10,060)
Total OPERATING EXPENDITURES		-	20,000	30,000	30,000	-
NET EFFECT ON FUND BALANCE		\$ -	\$ -	\$ 90,000	\$ 90,000	\$ -

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Rents and Leases	450038	\$ 21,124	\$ 44,500	\$ 60,400	\$ 60,400	\$ -
Total REVENUES		21,124	44,500	60,400	60,400	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Mosquito Control Coordinator			49,210	50,046	50,046	-
Salaries Total	501000	56,556	49,210	50,046	50,046	-
Salaries - OT	501001	-	1,000	1,000	1,000	-
Taxes - Payroll	501002	740	720	750	750	-
Pension Costs	501004	5,851	5,710	5,800	5,800	-
Insurance-Hospital & Life	501005	9,543	9,900	11,100	11,100	-
Total PERSONNEL EXPENDITURES		72,690	66,540	68,696	68,696	-
OPERATING EXPENDITURES						
Insurance - Aviation	502000	1,250	3,000	3,500	3,500	-
Insurance-Flood	502008	4,926	5,000	5,000	5,000	-
Insurance-Work. Comp.	502012	39	-	355	355	-
Rent - Building	503003	22,176	22,176	22,176	22,176	-
Professional Service	520002	341,955	320,000	320,000	320,000	-
Prof Serv-Elevator	520049	-	1,800	1,800	1,800	-
Prof Serv - Alarm Monitoring	520102	360	360	720	720	-
R & M Machinery & Equipment	530005	2,029	-	-	-	-
R & M Bldg HVAC	530010	-	1,977	2,007	2,007	-
Utilities - Water	540000	817	900	900	900	-
Utilities - Electric	540002	12,558	16,400	15,000	15,000	-
Telephone Svcs	540005	3,066	2,000	2,000	2,000	-
Cell Phone	540006	621	650	650	650	-
Uniforms	541017	408	-	-	-	-
Chemicals	541100	1,159	-	-	-	-
Total OPERATING EXPENDITURES		391,364	374,263	374,108	374,108	-
Total EXPENDITURES		464,054	440,803	442,804	442,804	-
OTHER FINANCING USES						
Transfer From Sales Tax Fund	499101	393,917	396,303	382,404	382,404	-
Total OTHER FINANCING USES		393,917	396,303	382,404	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	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
	Donations	483001	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Insurance Proceeds	489074	3,575	-	-	-	-
	Total REVENUES		53,575	-	-	-	-
EXPENDITURES							
OPERATING EXPENDITURES							
	Supplies & Materials	541021	1,964	44,535	-	-	-
	Entertainment & Prom	580019	-	3,500	-	-	-
	Total EXPENDITURES		1,964	48,035	-	-	-
NET EFFECT ON FUND BALANCE			\$ 51,611	\$ (48,035)	\$ -	\$ -	\$ -

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Federal Grants	420003	\$ 942,922	\$ 710,546	\$ 306,386	\$ 306,386	\$ -
Fed. Reimb.- Lake Lery CIAP Grant	420015	367,205	-	-	-	-
Highway Planning, Construction	420025	1,179,962	-	-	-	-
Reimbursement	480071	27,261	-	-	-	-
Total REVENUES		<u>2,517,350</u>	<u>710,546</u>	<u>306,386</u>	<u>306,386</u>	<u>-</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Capital Project Supervisor			89,060	90,217	90,217	-
Assistant Capital Projects Supervisor			69,680	70,551	70,551	-
Clerical Specialist I			29,918	30,317	30,317	-
Capital Project Manager			53,854	54,655	54,655	-
Project Inspector			54,646	55,438	55,438	-
Capital Project - Clerk II			32,280	32,837	32,837	-
Salaries Total	501000	<u>130,111</u>	<u>329,438</u>	<u>334,015</u>	<u>334,015</u>	<u>-</u>
Taxes - Payroll	501002	1,823	5,300	5,000	5,000	-
Pension Costs	501004	16,220	38,000	39,000	39,000	-
Insurance-Hospital & Life	501005	17,196	28,000	30,500	30,500	-
Total PERSONNEL EXPENDITURES		<u>165,349</u>	<u>400,738</u>	<u>408,515</u>	<u>408,515</u>	<u>-</u>
OPERATING EXPENDITURES						
Rent - Equipment	503002	1,052	1,500	1,500	1,500	-
Rent - Building	503003	3,874	-	-	-	-
Rent - Storage	503005	-	3,960	3,960	3,960	-
Professional Service	520002	371,349	37,696	25,000	25,000	-
Prof Serv-Software Support	520003	16,560	12,000	12,500	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	1,800	-
Stationary & Office Supplies	541007	938	2,414	2,500	2,500	-
Travel, Training, & Etc.	550000	503	1,000	1,000	1,000	-
Construction in Progress	571001	2,439,195	56	-	-	-
Fees-Vehicle Licenses/Tags	580009	-	20	20	20	-
Advertising	580017	253	1,000	1,000	1,000	-
Recording Fees	580021	1,443	2,000	1,000	1,000	-
Postage	580022	145	1,000	1,000	1,000	-
Shipping Handling, & Installat	580028	-	250	250	250	-
Gasoline	580035	2,280	2,500	2,500	2,500	-
Reimbursements/Transfers Out	581005	315	-	-	-	-
Total OPERATING EXPENDITURES		<u>2,843,777</u>	<u>369,996</u>	<u>54,030</u>	<u>54,030</u>	<u>-</u>
Total EXPENDITURES		<u>3,009,127</u>	<u>770,734</u>	<u>462,545</u>	<u>462,545</u>	<u>-</u>
OTHER FINANCING USES						
Transfer from Sales Tax	499101	-	300,000	143,659	143,659	-
Transfer From Hurr Katrina	499229	90,767	132,389	12,500	12,500	-
Total OTHER FINANCING USES		<u>90,767</u>	<u>432,389</u>	<u>156,159</u>	<u>156,159</u>	<u>-</u>
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	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 361,889	\$ 377,096	\$ 380,867	\$ 400,263	\$ 19,396
Prior Year Advalorem	401001	15,465	15,500	15,500	15,500	-
State Rev. Shar.	430000	6,155	6,150	6,150	6,150	-
Interest - Other	470003	584	1,500	1,500	1,500	-
Total REVENUES		384,093	400,246	404,017	423,413	19,396
EXPENDITURES						
OPERATING EXPENDITURES						
R & M Street Lights	530001	11,163	10,000	10,000	10,000	-
R & M Vehicles	530004	570	9,000	9,000	9,000	-
Utilities - Electric	540002	713,381	670,000	640,000	640,000	-
Supplies-Operating	541008	28,018	5,988	6,000	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	10,600	-
Total OPERATING EXPENDITURES		1,098,421	821,965	675,600	675,600	-
Total EXPENDITURES		1,098,421	821,965	675,600	675,600	-
OTHER FINANCING USES						
Transfer From General Fund	499100	41,429	-	-	-	-
Transfer From Sales Tax Fund	499101	548,394	-	122,406	103,010	(19,396)
Transfer From Water & Sewer	499500	-	450,000	-	-	-
Total OTHER FINANCING USES		589,823	450,000	122,406	103,010	(19,396)
OTHER FINANCING USES						
Transfer out to Assessor's Office	599266	240	-	-	-	-
Transfer out to Water & Sewer	599500	-	-	25,000	25,000	-
Total OTHER FINANCING USES		240	-	25,000	25,000	-
NET EFFECT ON FUND BALANCE						
		(124,744)	28,281	(174,177)	(174,177)	-
FUND BALANCE, BEGINNING OF YEAR		270,640	145,896	174,177	174,177	-
FUND BALANCE, END OF YEAR		\$ 145,896	\$ 174,177	\$ -	\$ -	\$ -

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 909,767	\$ 945,781	\$ 955,239	\$ 1,002,749	\$ 47,510
Prior Year Advalorem	401001	38,728	35,000	35,000	35,000	-
Sales Tax	402000	3,937,398	4,127,467	4,127,467	4,127,467	-
Sales Tax Audit Revenue	402001	237,686	-	-	-	-
State Rev. Shar.	430000	15,420	14,200	15,408	15,408	-
Interest - Other	470003	3,299	2,500	2,500	2,500	-
Misc Revenues	480082	7	2,139,786	-	-	-
Total REVENUES		5,142,305	7,264,734	5,135,614	5,183,124	47,510
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Road Supervisor			55,053	55,660	55,660	-
Equip Operator II			27,281	27,743	27,743	-
Equip Operator IV			31,167	38,959	38,959	-
Equip Operator III - Vacant			-	35,663	35,663	-
Clerical Specialist II			25,808	26,253	26,253	-
Laborer I			24,362	24,789	24,789	-
Laborer I			26,217	26,644	26,644	-
Salaries Total	501000	240,809	250,728	235,711	235,711	-
Salaries - OT	501001	6,360	11,000	11,000	11,000	-
Taxes - Payroll	501002	3,599	3,700	3,600	3,600	-
Pension Costs	501004	30,586	29,200	27,300	27,300	-
Insurance-Hospital & Life	501005	45,887	48,000	56,000	56,000	-
Total PERSONNEL EXPENDITURES		327,240	342,628	333,611	333,611	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	1,575	879	879	879	-
Insurance-Property	502005	2,313	3,000	2,400	2,400	-
Insurance-Flood	502008	1,946	2,000	2,000	2,000	-
Insurance-Work.Comp.	502012	3,495	1,752	-	-	-
Professional Service	520002	55,240	315,000	315,000	315,000	-
Prof Serv - Recycling	520050	4,768	7,000	7,000	7,000	-
Contract Disposal	520103	1,056,003	970,000	1,090,000	1,090,000	-
Contract Collections	520104	2,728,876	2,938,900	2,900,000	2,900,000	-
R&M Vehicles	530004	-	36,349	20,000	20,000	-
R & M Machinery & Equipment	530005	-	25,000	25,000	25,000	-
Utilities - Water	540000	141	1,000	250	250	-
Supplies-Janitorial	541002	-	500	500	500	-
Supplies-Food/Drink	541003	-	800	500	500	-
Supplies-Operating	541008	-	7,858	9,000	9,000	-
Small Tools & Equipment	541014	13,726	7,942	9,000	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	330,197	-
Ad Valorem Pension Expense	580001	29,302	26,500	29,302	30,082	780
Audit Collection Fee	580006	19,015	-	-	-	-
Dues & Subscriptions	580018	-	500	500	500	-
Lawsuit Settlement Cost	580047	-	1,044,324	-	-	-
Interfund Charges	589009	-	184,060	205,692	205,692	-
Total OPERATING EXPENDITURES		4,637,204	5,903,561	4,947,220	4,948,000	780
Total EXPENDITURES		4,964,444	6,246,189	5,280,831	5,281,611	780
OTHER FINANCING USES						
Transfer to General Fund	599100	184,060	-	-	-	-
Transfer out to Assessor's Off	599266	602	975	975	975	-
Total OTHER FINANCING USES		184,663	975	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	\$ (146,192)	\$ (99,462)	\$ 46,730

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

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

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

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

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

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

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
HMGP	420016	\$ 18,045,219	\$ 9,567,333	\$ 22,068,611	\$ 22,068,611	\$ -
Total REVENUES		<u>18,045,219</u>	<u>9,567,333</u>	<u>22,068,611</u>	<u>22,068,611</u>	<u>-</u>
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		<u>273,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENDITURES						
Prof Serv - Elevation	520040	1,244,883	1,199,317	2,000,000	2,000,000	-
Stationary & Office Supplies	541007	78	-	-	-	-
Construction in Progress	571001	10,469,545	8,157,479	20,068,611	20,068,611	-
Advertising	580017	632	-	-	-	-
Recording Fees	580021	3,643	-	-	-	-
Total OPERATING EXPENDITURES		<u>11,718,781</u>	<u>9,356,796</u>	<u>22,068,611</u>	<u>22,068,611</u>	<u>-</u>
Total EXPENDITURES		<u>11,992,538</u>	<u>9,356,796</u>	<u>22,068,611</u>	<u>22,068,611</u>	<u>-</u>
OTHER FINANCING USES						
Transfer from General Fund	499100	475,000	-	-	-	-
Total OTHER FINANCING USES		<u>475,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES						
Transfer to W&S	599500	6,877,802	-	-	-	-
Total OTHER FINANCING USES		<u>6,877,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET EFFECT ON FUND BALANCE						
		(350,121)	210,537	-	-	-
FUND BALANCE, BEGINNING OF YEAR		139,584	(210,537)	-	-	-
FUND BALANCE, END OF YEAR		<u>\$ (210,537)</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	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	401000	\$ 184,931	\$ 191,589	\$ 193,505	\$ 204,448	\$ 10,943
Prior Year Advalorem	401001	7,811	8,000	8,000	8,000	-
State Rev. Shar.	430000	3,127	3,000	3,000	3,000	-
Interest - Other	470003	439	550	550	550	-
Total REVENUES		196,308	203,139	205,055	215,998	10,943
EXPENDITURES						
OPERATING EXPENDITURES						
Insurance-Property	502005	-	3,500	3,500	3,500	-
R & M Bldgs.	530008	6,881	-	-	-	-
Utilities - Water	540000	1,407	3,000	3,000	3,000	-
Utilities - Natural Gas	540001	7,159	9,000	9,000	9,000	-
Utilities - Electric	540002	30,607	32,000	30,000	30,000	-
Buildings-Improvements	572022		30,672	15,000	15,000	-
Ded. by Tax Collector	580000	-	6	-	-	-
Ad Valorem Pension Expense	580001	5,959	5,365	5,365	6,133	768
Operating Grant	589006	167,371	155,414	150,000	155,000	5,000
Interfund Charges	589009	-	7,984	7,852	7,852	-
Total OPERATING EXPENDITURES		219,384	246,941	223,717	229,485	5,768
Total EXPENDITURES		219,384	246,941	223,717	229,485	5,768
OTHER FINANCING USES						
Transfer from CCF	499999	3,086	-	-	-	-
Total OTHER FINANCING USES		3,086	-	-	-	-
OTHER FINANCING USES						
Transfer out to Assessor's Off	599266	122	198	198	198	-
Total OTHER FINANCING USES		122	198	198	198	-
NET EFFECT ON FUND BALANCE						
FUND BALANCE, BEGINNING OF YEAR		(20,112)	(44,000)	(18,860)	(13,685)	5,175
FUND BALANCE, END OF YEAR		720,483	700,374	656,374	656,374	-
		\$ 700,371	\$ 656,374	\$ 637,514	\$ 642,689	\$ 5,175

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

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

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
CSBG	420017		\$ 72,983	\$ 141,143	\$ 142,588	\$ 142,588	\$ -
HCV Fraud Recovery (Admin)	420019		14,899	-	-	-	-
HCV Hap Reimb. (Port Ins)	420021		1,952,082	2,160,000	2,160,000	2,160,000	-
HCV UR Reimb (Port Ins)	420022		14,563	20,000	20,000	20,000	-
HCV Admin Revenue (Port Ins)	420023		122,653	110,000	115,000	115,000	-
Housing Voucher Admin	420030		-	360,000	360,000	360,000	-
LIHEAP REG	420031		194,136	12,000	150,000	150,000	-
Fed Reimb-LIHEAP/Admin	420032		12,960	-	12,000	12,000	-
HAP Revenue	420034		4,153,431	4,338,947	4,300,000	4,300,000	-
Fare Box - Transit	450051		1,035	9,500	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	7,269,088	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Housing Coordinator				64,468	65,542	65,542	-
Asst. Housing Coordinator				45,438	46,183	46,183	-
Senior Housing Specialist				43,598	44,249	44,249	-
Accounting Clerk III / LiHEAP				23,935	28,530	28,530	-
Fair Housing Coordinator				39,077	39,775	39,775	-
CSBG Bus Driver				31,905	32,367	32,367	-
Senior HCV Specialist / CDBG Coord.				34,407	35,011	35,011	-
Grant Accountant II				42,458	43,203	43,203	-
HCV Portability Specialist				32,097	32,606	32,606	-
HCV Housing Specialist				26,356	26,819	26,819	-
Housing Choice Voucher Inspector				24,918	25,363	25,363	-
Receptionist				24,362	24,789	24,789	-
Accounts Receivable Clerk I - PT				16,848	16,848	16,848	-
Salaries Total	501000		438,263	449,867	461,285	461,285	-
Taxes - Payroll	501002		7,255	8,152	8,100	8,100	-
Pension Costs	501004		52,057	55,205	51,200	51,200	-
Insurance-Hospital & Life	501005		52,212	58,584	72,000	72,000	-
Total PERSONNEL EXPENDITURES			549,787	571,808	592,585	592,585	-
OPERATING EXPENDITURES							
Insurance-Work.Comp.	502012	2775130	-	-	1,174	1,174	-
Rent - Equipment	503002	2775120	-	-	4,500	4,500	-
Rent - Equipment	503002	2775113	-	-	2,625	2,625	-
Rent - Equipment	503002	2775150	8,467	6,624	375	375	-
Rent - Building	503003	2775120	47,481	42,000	25,200	25,200	-
Rent - Building	503003	2775113		669	2,100	2,100	-
Rent - Building	503003	2775150			14,700	14,700	-
Rent - Storage	503005	2775120	-	3,000	4,320	4,320	-
Professional Service	520002	2775120	43,758	50,000	55,000	55,000	-
Prof Serv-Software Support	520003	2775120	9,541	12,000	10,500	10,500	-
Prof Service-Accounting/Audit	520020	2775120	21,828	25,000	20,000	20,000	-
R & M Vehicles	530004	2775120	-	-	500	500	-
R & M Vehicles	530004	2775113	1,680	3,235	500	500	-
R & M - Bldg & Facilities	530008	2775120	185	-	-	-	-
Utilities - Water	540000	2775120	34	-	-	-	-
Utilities - Electric	540002	2775120	1,473	-	-	-	-
Telephone Svcs	540005	2775120	8,357	4,586	4,600	4,600	-
Telephone Svcs	540005	2775150	-	7,214	7,200	7,200	-
Cell Phone	540006	2775113	-	450	400	400	-
Cell Phone	540006	2775120	1,984	1,700	1,700	1,700	-
Supplies-Food/Drink	541003	2775120	6,537	1,664	300	300	-
Supplies-Food/Drink	541003	2775113	-	-	6,500	6,500	-
Parts & Supplies - Vehicles	541004	2775110	925	2,000	1,000	1,000	-
Stationary & Office Supplies	541007	2775120	11,480	5,150	4,500	4,500	-
Stationary & Office Supplies	541007	2775113	-	-	2,625	2,625	-
Stationary & Office Supplies	541007	2775150	-	-	375	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	1,000	-
Vehicles	572011	2775113	-	61,000	-	-	-
Fees-Vehicle Licenses/Tags	580009	2775113	85	220	50	50	-
Fees-Vehicle Licenses/Tags	580009	2775120	-	-	50	50	-
Dues & Subscriptions	580018	2775120	-	1,000	100	100	-
Postage	580022	2775120	7,007	9,000	9,000	9,000	-
Fees & Charges	580024	2775120	740	-	500	500	-
Shipping Handling, & Installat	580028	2775120	511	1,000	300	300	-
Gasoline	580035	2775120	4,793	7,000	2,000	2,000	-
Gasoline	580035	2775113	-	-	5,000	5,000	-

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
OPERATING EXPENDITURES (continued)							
Tuition	580040	2775113	\$ 455	\$ 2,000	\$ -	\$ -	\$ -
Miscellaneous Expense	580057	2775120	-	100	100	100	-
Rent Subsidy - Port Ins.	587003	2775120	2,056,972	2,297,000	2,300,000	2,300,000	-
Utility Allowance - Port Ins.	587004	2775120	16,385	20,000	20,000	20,000	-
Rent Subsidy - Admin. Cost	587005	2775120	2,774	3,500	3,500	3,500	-
Utility Allowance - H.A.P.	587006	2775120	222,672	36,600	36,600	36,600	-
Rent Subsidy - H.A.P.	587007	2775120	3,677,585	3,871,483	3,900,000	3,900,000	-
CSBG-Water Assistance	587010	2775113	7,311	7,000	7,000	7,000	-
CSBG-Uniform Assistance	587012	2775113	9,893	9,000	10,000	10,000	-
Rental	587013	2775113	13,530	16,743	12,000	12,000	-
Electric	587014	2775113	9,467	3,000	5,000	5,000	-
Gasoline	587015	2775113	2,534	2,000	2,000	2,000	-
Interfund Charges	589009	2775113	-	62,844	66,303	66,303	-
Total OPERATING EXPENDITURES			6,202,104	6,579,782	6,551,197	6,551,197	-
Total EXPENDITURES			6,751,891	7,151,590	7,143,782	7,143,782	-
NET EFFECT ON FUND BALANCE			(116,827)	-	125,306	125,306	-
FUND BALANCE, BEGINNING OF YEAR			255,247	138,420	138,420	138,420	-
FUND BALANCE, END OF YEAR			\$ 138,420	\$ 138,420	\$ 263,726	\$ 263,726	\$ -

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Fed Transit Admin	420008		\$ 69,464	\$ 365,000	\$ 346,818	\$ 346,818	\$ -
State Mass Transportation	440006		78,411	80,000	80,000	80,000	-
Rents and Leases	450038		12,226	9,000	9,000	9,000	-
Fare Box - Transit	450051		85,165	81,000	83,000	83,000	-
Insurance Proceeds	489074		40,002	-	-	-	-
Total REVENUES			285,268	535,000	518,818	518,818	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Transit Manager				67,807	68,834	68,834	-
Clerical Specialist II				25,363	25,808	25,808	-
Bus Driver				24,362	24,789	24,789	-
Bus Driver				23,935	24,362	24,362	-
Bus Driver				28,209	28,209	28,209	-
Bus Driver				23,935	24,789	24,789	-
Bus Driver				24,362	24,789	24,789	-
Laborer I- Vacant				24,362	23,935	23,935	-
Reserved Bus Driver - PT				70,200	30,000	30,000	-
Salaries Total	501000	253,087		326,516	275,515	275,515	-
Salaries - OT	501001	-		2,000	2,000	2,000	-
Taxes - Payroll	501002	4,221		9,500	10,700	10,700	-
Pension Costs	501004	30,282		30,000	30,000	30,000	-
Insurance-Hospital & Life	501005	40,660		54,600	57,500	57,500	-
Total PERSONNEL EXPENDITURES		328,250		422,616	375,715	375,715	-
OPERATING EXPENDITURES							
Auto Insurance	502000	-		12,544	12,544	12,544	-
General Liability Insurance	502001	352		-	-	-	-
Insurance-Property	502005	2,496		3,350	2,500	2,500	-
Insurance-Flood	502008	5,217		5,250	6,000	6,000	-
Insurance-Work.Comp.	502012	-		13,076	43,181	43,181	-
Rent - Equipment	503002	1,442		2,200	2,200	2,200	-
Professional Service	520002	3,800		-	2,500	2,500	-
Prof Serv-Software Support	520003	1,794		-	1,794	1,794	-
Prof Serv-Drug Testing	520045	417		1,000	1,000	1,000	-
Prof Serv-Employee Physicals	520046	-		500	1,000	1,000	-
R & M Vehicles	530004	74,560		37,000	37,000	37,000	-
R & M Machinery & Equipment	530005	798		200	1,500	1,500	-
R & M Bldg & Facilities	530008	1,970		4,800	5,000	5,000	-
Utilities - Water	540000	157		300	300	300	-
Utilities - Electric	540002	5,348		6,000	5,000	5,000	-
Telephone Svcs	540005	3,492		4,100	4,300	4,300	-
Cell Phone	540006	1,039		1,500	650	650	-
Supplies-Janitorial	541002	6,502		7,294	8,000	8,000	-
Stationary & Office Supplies	541007	433		1,470	1,500	1,500	-
Supplies-Operating	541008	305		2,000	1,500	1,500	-
Uniforms	541017	799		3,000	3,000	3,000	-
Travel, Training, & Etc.	550000	217		2,500	2,500	2,500	-
Construction in Progress	571001	15,153		-	-	-	-
Fees-Vehicle Licenses/Tags	580009	380		800	800	800	-
Advertising	580017	882		800	800	800	-
Postage	580022	1		20	500	500	-
Diesel	580034	38,001		46,000	46,000	46,000	-
Gasoline	580035	2,935		6,300	6,500	6,500	-
Total OPERATING EXPENDITURES		168,489		162,004	197,569	197,569	-
Total EXPENDITURES		496,739		584,620	573,284	573,284	-
OTHER FINANCING USES							
Transfer from Sales Tax	499101	-		-	-	-	-
Transfer from CCF	499999	1,397		-	-	-	-
Total OTHER FINANCING USES		1,397		-	-	-	-
OTHER FINANCING USES							
Transfer to Public Works	599262	200,000		100,000	-	-	-
Total OTHER FINANCING USES		200,000		100,000	-	-	-
NET EFFECT ON FUND BALANCE							
			(410,074)	(149,620)	(54,466)	(54,466)	-
FUND BALANCE, BEGINNING OF YEAR			614,160	204,086	54,465	54,465	-
FUND BALANCE, END OF YEAR			\$ 204,086	\$ 54,465	\$ -	\$ -	-

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

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

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

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Statewide Generator	420007	0034	\$ 7,900	\$ 9,618	\$ 9,618	\$ 9,618	\$ -
Cities Readiness Inc	420010	0056	15,992	17,324	17,324	16,231	(1,093)
EMPG Grant	420012	0022	30,312	30,262	30,203	30,203	-
SHSP Grant	420013	0021	29,964	42,190	42,747	42,747	-
Total REVENUES			84,168	99,394	99,892	98,799	(1,093)
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Director of OHSEP (RS 29.728)				73,785	74,930	74,930	-
Admin. Assistant II				45,409	46,107	46,107	-
Salaries Total	501000		119,128	119,194	121,037	121,037	-
Salaries - OT	501001		478	1,500	1,500	1,500	-
Taxes - Payroll	501002		1,747	1,800	1,800	1,800	-
Pension Costs	501004		14,906	14,000	14,000	14,000	-
Insurance-Hospital & Life	501005		11,569	12,140	13,500	13,500	-
Total PERSONNEL EXPENDITURES			147,828	148,634	151,837	151,837	-
OPERATING EXPENDITURES							
Insurance-General & Auto	502010		-	-	1,400	1,400	-
Insurance-Work.Comp.	502012		4,398	2,925	-	-	-
Rent - Equipment	503002		1,537	1,500	1,800	1,800	-
Rentals/Leases	503004		4,320	6,120	2,000	2,000	-
Rentals/Leases	503004	0021	-	-	4,320	4,320	-
Rentals/Leases	503004	0022	-	-	1,800	1,800	-
Professional Service	520002		17,850	24,805	5,000	5,000	-
Prof Serv-Software Support	520003		-	5,200	18,500	18,500	-
Prof Serv-Software Support	520003	0021			8,400	8,400	-
Prof Serv - Communications	520051	0021	12,117	16,217	16,728	16,728	-
R & M Vehicles	530004		1,574	6,700	2,000	2,000	-
R & M Machinery & Equipment	530005		34	2,000	2,000	2,000	-
Utilities - Electric	540002		4,010	4,300	4,300	4,300	-
Telephone Svcs	540005		5,199	5,200	5,300	5,300	-
Cell Phone	540006	0022	2,208	2,400	2,400	2,400	-
Stationary & Office Supplies	541007		1,991	1,000	500	500	-
Supplies-Operating	541008		8,400	1,241	2,000	2,000	-
Supplies-Operating	541008	0022	-	-	500	500	-
Small Tools & Equipment	541014	0021	-	4,000	3,000	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	1,900	-
Equipment Purchases-Small	572013	0034	3,021	2,950	9,618	9,618	-
Fees-Vehicle Licenses/Tags	580009		-	100	100	100	-
Advertising	580017		-	1,500	1,000	1,000	-
Dues & Subscriptions	580018	0022	360	360	200	200	-
Recording Fees	580021		-	895	1,500	1,500	-
Postage	580022		35	300	-	-	-
Shipping Handling, & Installat	580028		27	-	-	-	-
Diesel	580034		69	500	2,000	2,000	-
Gasoline	580035		625	900	1,400	1,400	-
Miscellaneous Expense	580057		8,443	-	-	-	-
Operating Grant	589006	0021	9,408	9,155	9,200	9,200	-
Total OPERATING EXPENDITURES			96,775	103,527	108,866	108,866	-
Total EXPENDITURES			244,603	252,161	260,703	260,703	-
OTHER FINANCING USES							
Transfer From Sales Tax Fund	499101		121,672	152,767	160,811	161,904	1,093
Total OTHER FINANCING USES			121,672	152,767	160,811	161,904	1,093
NET EFFECT ON FUND BALANCE							
			\$ (38,763)	\$ -	\$ -	\$ -	\$ -

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	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Battered Womens Shelter	420027	\$ 70,926	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Total REVENUES		70,926	100,000	100,000	100,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Battered Womens Shelter	589007	63,147	100,000	100,000	100,000	-
Total EXPENDITURES		63,147	100,000	100,000	100,000	-
NET EFFECT ON FUND BALANCE		7,779	-	-	-	-

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Federal Grants	420003	0040	\$ -	\$ 4,239,405	\$ 682,000	\$ 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	3,500	-
Donations - Wayne's Wetlands	483001	0046	17,000	2,000	2,000	2,000	-
Total REVENUES			17,349	8,378,111	687,500	687,500	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Coastal Manager				91,374	92,530	92,530	-
Salaries Total	501000		91,308	91,374	92,530	92,530	-
Salaries - OT	501001		372	-	-	-	-
Taxes - Payroll	501002		1,230	1,400	1,400	1,400	-
Pension Costs	501004		11,425	10,700	10,700	10,700	-
Insurance-Hospital & Life	501005		9,543	9,987	11,200	11,200	-
Total PERSONNEL EXPENDITURES			113,878	113,461	115,830	115,830	-
OPERATING EXPENDITURES							
Rent - Equipment	503002		1,680	1,440	1,700	1,700	-
Professional Service - Navigational Aids	520002	0025	-	40,000	20,000	20,000	-
Professional Service - LDWF	520002	0017	-	3,700,000	-	-	-
Professional Service - Lake Lery III	520002	0039	-	1,400,000	1,400,000	1,400,000	-
Professional Service - Sediment Pipeline	520002	0040	-	1,206,405	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 - Barrier Island	520002	1019	-	640,000	-	640,000	640,000
Professional Service	520002		1,325,084	11,225	-	-	-
Prof Serv-Debris Removal	520011	0024	3,700	250,000	150,000	150,000	-
Prof Serv-Engineering	520025		7,610	-	-	-	-
Prof Serv-Contracting	520035			190,000	175,000	175,000	-
Cell Phone	540006		1,377	1,400	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	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	3,500	-
Recording Fees	580021		498	-	-	-	-
Shipping Handling, & Installat	580028		20	250	-	-	-
Gasoline	580035		1,412	1,000	1,000	1,000	-
Total OPERATING EXPENDITURES			1,856,229	12,398,394	2,961,005	3,601,005	640,000
Total EXPENDITURES			1,970,107	12,511,855	3,076,835	3,716,835	640,000
OTHER FINANCING USES							
Transfer from General Fund	499100		1,582,120	4,073,784	2,365,905	3,005,905	640,000
Transfer from Sales Tax	499101		290,877	-	-	-	-
Transfer from Katrina	499229		-	59,960	-	-	-
Transfer from GOMESA	499291		-	-	23,430	23,430	-
Total OTHER FINANCING USES			1,872,997	4,133,744	2,389,335	3,029,335	640,000
OTHER FINANCING USES							
Transfer to W&S	599500		2,582	-	-	-	-
Total OTHER FINANCING USES			2,582	-	-	-	-
NET EFFECT ON FUND BALANCE			(82,343)	-	-	-	-

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

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

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

**ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUNDS
2019 BUDGET**



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.

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

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

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

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

**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>	<u>2019 Adopted Budget</u>	<u>Change</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						
		(154,227)	(142,302)	-	-	-
FUND BALANCE, BEGINNING OF YEAR						
		296,529	142,302	-	-	-
FUND BALANCE, END OF YEAR						
		\$ 142,302	\$ -	\$ -	\$ -	\$ -

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Federal Grants	420003		\$ -	\$ 1,920,916	\$ -	\$ -	\$ -
Federal Grants	420003	0042	-	-	419,806	419,806	-
Federal Grants	420003	0043	-	-	494,918	494,918	-
Federal Grants	420003	8812	-	-	1,062,095	1,062,095	-
Federal Grants	420003	0033	-	-	1,000,000	1,000,000	-
Federal Grants	420003	0045	-	-	1,000,000	1,000,000	-
Miscellaneous Revenue - Prior Year	480082		1,234	-	-	-	-
Total Revenues			1,234	1,920,916	3,976,819	3,976,819	-
EXPENDITURES							
OPERATING EXPENDITURES							
Construction in Progress - Ped Improve	571001	0042	1,047,808	629,708	629,708	629,708	-
Construction in Progress - Striping & Sigr	571001	0043	-	742,373	742,373	742,373	-
Construction in Progress - MS I & II	571001	8812	-	1,282,068	1,117,995	1,117,995	-
Construction in Progress - MS III	571001	8818	-	76,686	193,840	193,840	-
Construction in Progress - MS IV	571001	8821	-	52,600	159,284	159,284	-
Construction in Progress - MS Trailheads	571001	8822	-	177,076	136,940	136,940	-
Construction in Progress - Master Drainag	571001	8862	-	300,000	150,000	150,000	-
Construction in Progress - 40 Arpent	571001	0033	-	-	1,000,000	1,000,000	-
Construction in Progress - 40 Arpent Brid	571001	0045	-	-	1,000,000	1,000,000	-
Recording Fees	580021		105	-	-	-	-
Total EXPENDITURES			1,047,913	3,260,511	5,130,140	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)	(1,153,321)	-
FUND BALANCE, BEGINNING OF YEAR			(355,381)	189,915	189,915	189,915	-
FUND BALANCE, END OF YEAR			<u>\$ 189,915</u>	<u>\$ (692,320)</u>	<u>\$ (963,406)</u>	<u>\$ (963,406)</u>	<u>\$ -</u>

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Highway Planning, Construction	420025	4524	\$ -	\$ 3,706,336	\$ 1,941,503	\$ 1,941,503	\$ -
Interest - Invest.	470000		1,903	1,000	-	-	-
Total Revenues			1,903	3,707,336	1,941,503	1,941,503	-
EXPENDITURES							
OPERATING EXPENDITURES							
Construction in Progress	571001	4524	361,477	3,707,336	2,500,000	2,500,000	-
Total OPERATING EXPENDITURES			361,477	3,707,336	2,500,000	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)	(558,497)	-
FUND BALANCE, BEGINNING OF YEAR			916,345	558,497	558,497	558,497	-
FUND BALANCE, END OF YEAR			\$ 558,496	\$ 558,497	\$ -	\$ -	\$ -

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Federal Revenues	420003	0011			\$ 260,000	\$ 260,000	\$ -
State Funding	440000				500,000	500,000	-
LGAP	440000		-	65,000	75,000	75,000	-
Donations - Bluebird Park	483001	0086	-	150,000	-	-	-
Library	483001		-	-	1,000,000	1,000,000	-
Miscellaneous Revenue - Prior Year	480083		17,813	-	-	-	-
Total Revenues			17,813	215,000	1,075,000	1,075,000	-
EXPENDITURES							
OPERATING EXPENDITURES							
Prof Serv - Landscaping	520052		-	50,000	50,000	50,000	-
Professional Services - Clerk of Court	520002		-	2,000,000	750,000	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	380,809	-
Construction in Progress - JL Sidewalk	571001	0011	-	50,000	400,000	400,000	-
Construction in Progress - JL Drainage	571001	0013	-	200,000	200,000	200,000	-
Construction in Progress - Signage	571001	0030	-	80,000	75,000	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	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	238,000	-
Construction in Progress - Val Reiss Terr	571001	0038	-	91,561	-	-	-
Construction in Progress - Batting Cage	571001	0044	-	55,297	-	-	-
Construction in Progress - Anim Con-LG	571001	0101	-	30,250	-	-	-
Construction in Progress - Anim Con-don	571001	0103	-	44,221	-	-	-
Construction in Progress - Anim Con-Ins	571001	6001	-	82,000	-	-	-
Construction in Progress - Parish Rd. Cro	571001	0045	-	21,000	-	-	-
Construction in Progress - Bluebird	571001	0086	-	250,000	250,000	250,000	-
Construction in Progress - Heights	571001	0105	-	75,000	75,000	75,000	-
Construction in Progress - Fishing Pier	571001	LGAP	-	-	75,000	75,000	-
Construction in Progress - Civic Fencing	571001		-	-	8,000	8,000	-
Construction in Progress - Civic Roof	571001		-	-	500,000	500,000	-
Construction in Progress - Palmisano Play	571001	8823	-	-	-	135,066	135,066
Small Equipment	571012		-	43,585	-	-	-
Total OPERATING EXPENDITURES			20,766	5,121,874	4,001,809	4,136,875	135,066
Total EXPENDITURES			20,766	5,121,874	4,001,809	4,136,875	135,066
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	-	-	-
OTHER FINANCING USES							
Transfer to General Fund Capital Projects	599457		\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to General Fund	599100		7,780	-	-	-	-
Total OTHER FINANCING USES			7,780	-	-	-	-
NET EFFECT ON FUND BALANCE			90,899	(3,183,382)	(2,926,809)	(3,061,875)	(135,066)
FUND BALANCE, BEGINNING OF YEAR			5,593,189	5,684,088	2,500,706	2,500,706	-
FUND BALANCE, END OF YEAR			\$ 5,684,088	\$ 2,500,706	\$ (426,103)	\$ (561,169)	\$ (135,066)

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



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.

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Interest - Invest	470000	\$	4,982	\$ -	\$ -	\$ -	\$ -
Misc. Revenue	480002		66,484	-	-	-	-
Gen. Liab. & Auto	480073		161,669	384,821	369,966	369,966	-
Reimb-Workmen's Compensation	482004		1,139,040	995,108	909,753	909,753	-
Total Revenues			1,372,175	1,379,929	1,279,719	1,279,719	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Risk Manager				54,126	55,059	55,059	-
Insurance Supervisor				40,472	41,170	41,170	-
Insurance Coordinator				39,467	39,943	39,943	-
Safety Manager				51,451	52,102	52,102	-
Salaries Total	501000		177,095	185,516	188,274	188,274	-
Salaries-OT	501001		209	-	-	-	-
Taxes - Payroll	501002		5,592	6,100	2,900	2,900	-
Pension Costs	501004		15,733	15,500	22,000	22,000	-
Insurance-Hospital & Life	501005		26,907	27,000	31,000	31,000	-
Total PERSONNEL EXPENDITURES			225,537	234,116	244,174	244,174	-
OPERATING EXPENDITURES							
Insurance-Auto Collision/Comp.	502018		1,344	7,400	6,500	6,500	-
Claims Payment-Auto/General	502019		194,801	350,000	150,000	150,000	-
Claims Payment-Wkr's Comp	502020		1,249,262	900,000	900,000	900,000	-
Rent - Equipment	503002		2,554	4,650	3,500	3,500	-
Professional Service	520002		16,869	17,000	26,485	26,485	-
Prof Ser-FA Richards/Auto Liab	520005		1,711	10,000	2,000	2,000	-
Prof Serv-FA Richards/Gen Liab	520006		3,994	10,000	3,000	3,000	-
Prof Serv-FA Richards/Wrk Comp	520007		20,523	28,000	25,500	25,500	-
Prof Serv-Cobra	520014		-	5,600	5,700	5,700	-
Cell Phone	540006		624	650	1,700	1,700	-
Supplies-Signs	541001		1,490	1,491	4,500	4,500	-
Stationary & Office Supplies	541007		2,677	4,000	3,000	3,000	-
Supplies-Operating	541008		1,320	12,000	10,000	10,000	-
Computer Equipment	542000		516	-	-	-	-
Office Equipment	542002		-	10,000	-	-	-
Travel, Training, & Etc.	550000		-	3,500	3,500	3,500	-
LA State Fees - Workers Comp	580012		11,056	74,700	-	-	-
Dues & Subscriptions	580018		252	875	-	-	-
Postage	580022		831	500	500	500	-
Fees & Charges	580024		-	200	200	200	-
Shipping Handling, & Installation	580028		30	300	300	300	-
Total OPERATING EXPENDITURES			1,509,853	1,440,866	1,146,385	1,146,385	-
Total EXPENDITURES			1,735,390	1,674,982	1,390,559	1,390,559	-
OTHER FINANCING USES							
Transfer from Sales Tax	499101		13,890	-	-	-	-
Transfer from Self Insurance	499675		-	-	246,362	246,362	-
Transfer from CCF	499999		3,417	-	-	-	-
Total OTHER FINANCING USES			17,307	-	246,362	246,362	-
NET EFFECT ON FUND BALANCE			(345,908)	(295,053)	135,522	135,522	-
FUND BALANCE, BEGINNING OF YEAR			507,905	161,997	(133,056)	(133,056)	-
FUND BALANCE, END OF YEAR		\$	161,997	\$ (133,056)	\$ 2,466	\$ 2,466	\$ -

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES							
OPERATING REVENUES							
Gen. Liab. & Auto	480073	\$	261,182	\$ 213,395	\$ 276,623	\$ 276,623	\$ -
Reimb-Workmen's Compensation	482004		224,690	188,623	235,411	235,411	-
Total Revenues			485,872	402,018	512,034	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	250,000	250,000	-
Professional Service	520002		2,013	5,000	5,000	5,000	-
Prof Ser-FA Richards/Auto Liab	520005		219	2,000	2,000	2,000	-
Prof Serv-FA Richards/Gen Liab	520006		298	2,000	2,000	2,000	-
Prof Serv-FA Richards/Wrk Comp	520007		3,596	4,000	4,000	4,000	-
Claims Payment-Wkr's Comp	502020		174,339	250,000	250,000	250,000	-
Reinsurance - Worker's Comp	502021		-	120,000	120,000	120,000	-
LA State Fees - Workers Comp	580012		-	1,000	75,000	75,000	-
Total EXPENDITURES			828,794	634,000	708,000	708,000	-
OTHER FINANCING USES							
Transfer to Self Insurance	599650		-	-	246,362	246,362	-
Total OTHER FINANCING USES			-	-	246,362	246,362	-
NET EFFECT ON FUND BALANCE							
			(342,922)	(231,982)	(442,328)	(442,328)	-
FUND BALANCE, BEGINNING OF YEAR			1,187,884	844,962	612,980	612,980	-
FUND BALANCE, END OF YEAR			\$ 844,962	\$ 612,980	\$ 170,652	\$ 170,652	\$ -

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



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.

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

			2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
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	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	10,000	-
Water fees	481001		5,596,474	5,978,000	5,878,000	5,878,000	-
Sewer Fees	481002		6,208,824	6,367,000	6,425,000	6,425,000	-
Safe Drinking Water Fee-DHH	481003		194,774	198,000	198,000	198,000	-
Installation Fees	481004		19,325	15,000	15,000	15,000	-
Sewer Inspection Fees	481005		3,250	1,000	1,000	1,000	-
Reimbursement-W&S Repairs	482001		75,726	-	-	-	-
Insurance Proceeds	489074		3,851	5,000	5,000	5,000	-
Total Revenues			13,426,061	13,573,074	12,609,000	12,609,000	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Salaries:							
Plant Manager Water / Sewer				77,648	78,519	78,519	-
Plant Manager W&S				77,148	78,019	78,019	-
Manager W&S				76,575	44,598	44,598	-
Superintendent - W&S				76,021	76,867	76,867	-
Superintendent - W&S				61,050	61,050	61,050	-
Assistant Superintendent I/E				42,458	43,203	43,203	-
W&S Foreman				52,275	52,851	52,851	-
W&S Foreman				42,401	43,005	43,005	-
W&S Foreman				52,275	52,851	52,851	-
Road Supervisor				58,159	58,801	58,801	-
Staff Engineer Intern				42,458	42,458	42,458	-
Staff Engineer				42,458	42,458	42,458	-
Staff Engineer				-	52,142	52,142	-
Chief Plant Operator				54,532	55,227	55,227	-
Chief Plant Operator				53,837	54,532	54,532	-
Plant Operator IV				35,011	35,615	35,615	-
Plant Operator IV				49,452	50,015	50,015	-
Plant Operator IV				36,218	36,822	36,822	-
Plant Operator IV				34,407	35,011	35,011	-
Plant Operator IV				41,797	42,401	42,401	-
Plant Operator IV				46,072	46,635	46,635	-
Plant Operator IV				43,881	44,445	44,445	-
Plant Operator II				29,040	29,549	29,549	-
Plant Operator II				29,040	29,549	29,549	-
Plant Operator I - VACANT				25,894	25,894	25,894	-
Plant Operator I				26,356	26,356	26,356	-
Plant Operator I - VACANT				25,894	25,894	25,894	-
Lift Station Supv. / Electrician				39,840	40,444	40,444	-
Electrician				41,037	41,556	41,556	-
Electrician				41,037	36,733	36,733	-
Electrician - VACANT				-	-	38,959	38,959
Journeyman Electrician				25,363	25,808	25,808	-
Chemist I				42,458	43,203	43,203	-
Lab Technician II				37,742	38,392	38,392	-
Lab Technician I				33,804	35,011	35,011	-
Camera Truck / Operator				26,356	26,819	26,819	-
Administrative Supervisor				52,270	53,062	53,062	-
Administrative Assistant II				55,708	56,359	56,359	-
Utilities Finance Officer				55,056	55,708	55,708	-
Accounting Clerk III				33,116	33,625	33,625	-
Accounting Clerk II				30,055	30,518	30,518	-
Accounting Clerk II				28,668	29,131	29,131	-
Accounting Clerk II				26,819	27,281	27,281	-
Accounting Clerk II				29,131	29,593	29,593	-
Accounting Clerk I				25,894	25,363	25,363	-
Accounting Clerk II				27,281	27,743	27,743	-

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
Salaries (continued):						
Accounting Clerk I			\$ 25,363	\$ 25,808	\$ 25,808	\$ -
Case Manager			39,709	40,228	40,228	-
Meter Reader Supervisor			35,011	35,615	35,615	-
Meter Reader III			36,063	36,619	36,619	-
Meter Reader III			32,224	32,780	32,780	-
Meter Reader I			38,409	38,841	38,841	-
Meter Reader I			26,356	26,819	26,819	-
Meter Reader II			28,530	28,530	28,530	-
Maintenance Supv.			40,472	41,170	41,170	-
Maintenance Supv.			50,149	50,800	50,800	-
Crewman II			34,662	35,094	35,094	-
Crewman I			25,363	25,808	25,808	-
Crewman I			25,808	25,363	25,363	-
Crewman I			25,363	25,363	25,363	-
Crewman I- VACANT			25,363	25,363	25,363	-
Crewman I			25,363	26,253	26,253	-
Crewman I			25,363	25,808	25,808	-
Crewman I			25,363	25,808	25,808	-
Crewman I			25,363	25,808	25,808	-
Crewman I			25,808	26,253	26,253	-
Crewman I			25,808	26,253	26,253	-
Equipment Operator II			26,356	26,819	26,819	-
Equipment Operator II			25,363	26,819	26,819	-
Equipment Operator I			27,448	27,893	27,893	-
Equipment Operator II			36,570	37,001	37,001	-
Equipment Operator I			26,356	26,698	26,698	-
Equipment Operator I			26,253	26,253	26,253	-
Laborer I			24,362	24,789	24,789	-
Laborer I			24,362	24,789	24,789	-
Salaries Total	501000	2,617,480	2,751,860	2,792,561	2,831,520	38,959
Salaries - OT	501001	134,976	125,000	125,000	125,000	-
Taxes - Payroll	501002	38,083	40,000	41,000	41,600	600
Pension Costs	501004	660,836	340,000	340,000	345,000	5,000
Insurance-Hospital & Life	501005	425,463	450,000	540,000	546,000	6,000
Insurance Retirees Health&Life	501007	126,271	175,000	175,000	175,000	-
Total PERSONNEL EXPENDITURES		4,003,108	3,881,860	4,013,561	4,064,120	50,559
OPERATING EXPENDITURES						
Auto Insurance	502000	101,722	88,000	88,000	88,000	-
General Liability Insurance	502001	159,460	188,623	188,623	188,623	-
Insurance-Property	502005	230,700	300,000	235,000	235,000	-
Insurance - CompEquip / System	502006	4,035	4,200	5,000	5,000	-
Insurance-Water Towers	502007	29,941	35,000	31,000	31,000	-
Insurance-Flood	502008	34,814	40,000	37,000	37,000	-
Insurance-Work.Comp.	502012	224,690	213,395	235,411	235,411	-
Insurance - Auto Collision/Comp.	502018	224	-	-	-	-
Rent - Equipment	503002	25,963	40,000	40,000	40,000	-
Rentals/Leases	503004	2,694	4,000	4,000	4,000	-
Prof Serv-Tech-Supp/Data Print	520001	4,715	20,000	20,000	20,000	-
Professional Service	520002	124,148	90,000	90,000	90,000	-
Prof Serv-Software Support	520003	32,366	44,000	44,000	44,000	-
Prof Serv-Storage	520009	4,901	4,800	7,500	7,500	-
Prof Serv-Legal	520012	8,061	3,500	75,000	75,000	-
Prof Serv-Engineering	520025	600	-	-	-	-
Prof Serv-Employee Physicals	520046	-	1,800	1,800	1,800	-
Prof Serv-Generator	520047	-	-	19,515	19,515	-
Prof Serv-Elevator	520049	-	3,564	3,564	3,564	-
Prof Serv - Alarm Monitoring	520102	2,522	6,500	2,640	2,640	-
Contract Collections	520104	114,158	130,000	130,000	130,000	-
R & M Vehicles	530004	53,313	42,000	42,000	42,000	-
R & M Machinery & Equipment	530005	93,031	176,436	176,436	176,436	-
R & M Bldg & Facilities	530008	90,186	60,000	60,000	60,000	-
R & M Water&Sewer Point Repair	530009	645,088	625,700	625,700	625,700	-
R & M Bldg HVAC	530010	39,044	45,789	40,150	40,150	-
R & M Roads	530011	50,235	175,000	175,000	175,000	-
Pump Station Rehab/Repairs	530015	-	500,000	500,000	500,000	-
Utilities - Water	540000	1,525	-	-	-	-
Utilities - Natural Gas	540001	2,866	23,000	6,000	6,000	-
Utilities - Electric	540002	1,110,825	1,315,000	1,250,000	1,250,000	-
Telephone Svcs	540005	39,956	43,000	44,000	44,000	-
Cell Phone	540006	37,656	38,000	42,500	42,500	-
Supplies-Janitorial	541002	5,862	3,500	3,500	3,500	-

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
OPERATING EXPENDITURES (continued)						
Stationary & Office Supplies	541007	\$ 5,959	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Supplies-Operating	541008	59,163	62,000	62,000	62,000	-
Small Tools & Equipment	541014	17,715	18,000	18,000	18,000	-
Uniforms	541017	23,691	28,000	28,000	28,000	-
Billing Office Supplies	541020	21,430	20,000	20,000	20,000	-
Chemicals	541100	325,046	500,000	500,000	500,000	-
Computer Equipment	542000	15,960	8,500	8,500	8,500	-
Furniture & Fixtures	542003	3,329	5,350	5,350	5,350	-
Travel, Training, & Etc.	550000	9,889	20,000	20,000	20,000	-
Construction in Progress	571001	-	1,225,000	-	-	-
Vehicles	571011	-	78,000	78,000	78,000	-
Small Equipment	571012	62,177	121,000	121,000	121,000	-
Computer Equipment	572000	-	85,000	85,000	85,000	-
Comp Software	572001	40,908	600,000	500,000	500,000	-
Heavy Equipment	572010	-	110,000	110,000	110,000	-
Equipment Purchases-Small	572013	-	16,500	16,500	16,500	-
Depreciation Expense	574000	6,714,055	-	-	-	-
Fees-Vehicle Licenses/Tags	580009	643	400	400	400	-
Taxes & Lic. Other	580010	663	-	-	-	-
LA State Fees	580013	208,237	210,000	210,000	210,000	-
Bad Debt Expense	580016	153,976	-	-	-	-
Advertising	580017	241	650	650	650	-
Dues & Subscriptions	580018	976	1,500	1,500	1,500	-
Recording Fees	580021	2,358	2,400	2,400	2,400	-
Postage	580022	60,000	93,741	93,741	93,741	-
Fees & Charges	580024	11,475	5,500	5,500	5,500	-
Shipping Handling, & Installat	580028	1,082	500	500	500	-
Diesel	580034	50,518	45,000	45,000	45,000	-
Gasoline	580035	45,599	45,000	45,000	45,000	-
Miscellaneous Expense	580057	-	150	150	150	-
Water Treatment-Test Fees/Suppl	580098	-	18	18	18	-
Testing Fees/Supplies	581000	75,528	-	-	-	-
Water Treatment-Testing fee/su	581006	-	50,000	50,000	50,000	-
Wastewater Treatment-Testing f	581007	-	40,000	40,000	40,000	-
Interfund Charges	589009	-	657,841	673,745	673,745	-
Total OPERATING EXPENDITURES		11,185,922	8,324,858	6,974,294	6,974,294	-
Total EXPENDITURES		15,189,030	12,206,718	10,987,855	11,038,414	50,559
OTHER FINANCING USES						
Transfer from Isaac	499205	82,112	-	-	-	-
Transfer from Hurricane Katrina	499229	868,807	-	-	-	-
Transfer from Road Lighting	499263	-	-	25,000	25,000	-
Transfer from Hazard Mitigation	499270	6,877,802	-	-	-	-
Transfer from State & Federal Grants	499290	2,619	-	-	-	-
Total OTHER FINANCING USES		7,831,340	-	25,000	25,000	-
OTHER FINANCING USES						
Transfer to General Fund	599100	717,542	-	-	-	-
Transfer to Comm Development	599160	-	14,146	41,135	41,135	-
Transfer to Public Works	599262	52,447	54,844	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	18,000	-
Transfer to Capital Projects	599557	1,591,246	-	2,058,287	2,058,287	-
Transfer to W&S 99 Sales Tax	599534	-	-	-	-	-
Total OTHER FINANCING USES		2,886,772	2,071,641	2,172,266	2,172,266	-
NET EFFECT ON FUND BALANCE		3,181,599	(705,285)	(526,121)	(576,680)	(50,559)
FUND BALANCE, BEGINNING OF YEAR		220,015,412	223,197,011	222,491,726	222,491,726	-
FUND BALANCE, END OF YEAR		\$ 223,197,011	\$ 222,491,726	\$ 221,965,605	\$ 221,915,046	\$ (50,559)

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

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

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Other		\$ 291	\$ -	\$ 450	\$ 450	\$ -
Total Revenues		291	-	450	450	-
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	-	50,000	50,000	50,000	-
Bond Interest Expense	560001	9,751	18,000	15,500	15,500	-
Service Fees- Bonds	560003	-	450	450	450	-
Total EXPENDITURES		9,751	68,450	65,950	65,950	-
OTHER FINANCING USES						
Transf from 2008 S/T Ref Bond	499529	68,563	68,450	65,500	65,500	-
Total OTHER FINANCING USES		68,563	68,450	65,500	65,500	-
NET EFFECT ON FUND BALANCE		59,103	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		(443,839)	(384,736)	(384,736)	(384,736)	-
FUND BALANCE, END OF YEAR		<u>\$ (384,736)</u>	<u>\$ (384,736)</u>	<u>\$ (384,736)</u>	<u>\$ (384,736)</u>	<u>\$ -</u>

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	\$ -	\$ 765,000	\$ 765,000	\$ 765,000	\$ -
Bond Interest Expense	560001	86,492	60,528	60,528	60,528	-
Total EXPENDITURES		86,492	825,528	825,528	825,528	-
OTHER FINANCING USES						
Transf from 2008 S/T Ref Bond	499529	819,408	825,528	825,528	825,528	-
Total OTHER FINANCING USES		819,408	825,528	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)	(1,483,449)	-
FUND BALANCE, END OF YEAR		<u>\$ (1,483,449)</u>	<u>\$ (1,483,449)</u>	<u>\$ (1,483,449)</u>	<u>\$ (1,483,449)</u>	<u>\$ -</u>

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

		<u>2017 Actuals</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Other		\$ 3,943	\$ -	\$ -	\$ -	\$ -
Total Revenues		3,943	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	560000	-	819,000	1,348,000	1,348,000	-
Bond Interest Expense	560001	-	733,650	710,287	710,287	-
Total EXPENDITURES		-	1,552,650	2,058,287	2,058,287	-
OTHER FINANCING USES						
Transfer From W&S	499500	-	1,552,650	2,058,287	2,058,287	-
Total OTHER FINANCING USES		-	1,552,650	2,058,287	2,058,287	-
NET EFFECT ON FUND BALANCE		3,943	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR		868,351	872,294	872,294	872,294	-
FUND BALANCE, END OF YEAR		<u>\$ 872,294</u>	<u>\$ 872,294</u>	<u>\$ 872,294</u>	<u>\$ 872,294</u>	<u>\$ -</u>

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

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

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

		2017 Actuals	2018 Adopted Budget	2019 Proposed Budget	2019 Adopted Budget	Change
REVENUES						
OPERATING REVENUES						
Technician Support Fees	450001	\$ 2,150	\$ -	\$ -	\$ -	\$ -
Concession Sales - Ballroom	450029	3,536	1,000	1,000	1,000	-
Alcohol Sales (Ballroom)	450030	-	1,000	1,000	1,000	-
Concession Sales - Auditorium	450031	36,879	75,000	75,000	75,000	-
Alcohol Sales (Auditorium)	450032	21,726	20,000	20,000	20,000	-
Sales - Food/Drink Package	450034	28,435	25,000	25,000	25,000	-
Facility Rental - Bldg Renta	450035	189,525	340,000	360,000	360,000	-
Cleaning Fee Collected	480051	15,350	25,000	25,000	25,000	-
Security Charges Collected	480052	12,840	25,000	25,000	25,000	-
Refunds	480070	919	-	-	-	-
Misc Revenue	480082	1,198	-	-	-	-
Micellaneous Revenue - Prior Year	480083	1,731	-	-	-	-
Total Revenues		314,289	512,000	532,000	532,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Salaries:						
Special Events Manager			76,648	77,519	77,519	-
Facilities Manager II / Civic Center			36,218	36,822	36,822	-
Clerical Specialist III			16,848	26,356	26,356	-
Concession Workers - PT			30,000	30,000	30,000	-
Salaries Total	501000	153,824	159,714	170,697	170,697	-
Taxes - Payroll	501002	4,729	6,300	6,300	6,300	-
Pension Costs	501004	14,132	13,000	16,500	16,500	-
Insurance-Hospital & Life	501005	11,569	12,140	20,000	20,000	-
Total PERSONNEL EXPENDITURES		184,254	191,154	213,497	213,497	-
OPERATING EXPENDITURES						
General Liability Insurance	502001	8,563	216	-	-	-
Insurance-Work.Comp.	502012	2,495	1,802	19,369	19,369	-
Professional Service	520002	9,815	15,000	10,000	10,000	-
Prof Serv - Waste Removal	520043	3,042	3,200	3,200	3,200	-
Prof Serv-Elevator	520049	-	1,800	1,800	1,800	-
Prof Serv - Security service	520101	14,348	19,500	18,000	18,000	-
Prof Serv - Alarm Monitoring	520102	-	360	360	360	-
R & M Machinery & Equipment	530005	4,804	2,500	2,000	2,000	-
R & M Bldg & Facilities	530008	2,780	7,000	7,000	5,000	(2,000)
Utilities - Water	540000	1,318	2,000	2,000	2,000	-
Utilities - Natural Gas	540001	14,086	20,000	20,000	20,000	-
Utilities - Electric	540002	131,360	135,000	150,000	150,000	-
Telephone Svcs	540005	5,574	6,500	6,150	6,150	-
Cell Phone	540006	960	1,000	1,000	1,000	-
Supplies-Janitorial	541002	2,407	3,500	3,500	3,500	-
Stationary & Office Supplies	541007	900	750	750	750	-
Supplies-Operating	541008	2,910	500	500	500	-
Small Tools & Equipment	541014	-	1,500	1,000	1,000	-
Uniforms	541017	928	2,200	2,200	2,200	-
Constuction in Progress	571001	-	-	-	8,000	8,000
Concession Product - Food/Drink	580002	26,586	34,500	34,500	30,000	(4,500)
Concession Supplies	580003	566	5,000	5,000	3,500	(1,500)
Alcohol Expense	580005	8,893	10,000	10,000	10,000	-
Taxes & Lic. Other	580010	360	500	500	500	-
Fees & Charges	580024	33	250	250	250	-
Linen & Laundry Expense	580031	5,895	6,500	6,500	6,500	-
Miscellaneous Expenditure - Prior Year	580058	2,140	-	-	-	-
Interfund Charges	589009	-	37,186	12,454	12,454	-
Total OPERATING EXPENDITURES		250,763	318,264	318,033	318,033	-
Total EXPENDITURES		435,017	509,418	531,530	531,530	-
NET EFFECT ON FUND BALANCE						
		(120,728)	2,582	470	470	-
FUND BALANCE, BEGINNING OF YEAR						
		(159,556)	(280,284)	(277,702)	(277,702)	-
FUND BALANCE, END OF YEAR						
		\$ (280,284)	\$ (277,702)	\$ (277,232)	\$ (277,232)	\$ -

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



**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	LLT	\$ 300,000	2019
Heights Park	Trailhead for the forty arpent trail, neighborhood park and playground	LLT	300,000	2019
			<u><u>\$ 600,000</u></u>	

**ST. BERNARD PARISH GOVERNMENT
2019 - 2023 CAPITAL IMPROVEMENT BUDGET
FUND260 - 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	2019
			<u><u>\$ 1,400,000</u></u>	

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

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

**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.	Local	15,000	2019
Cypress Tree Planting Program	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2019
			\$ 2,792,405	
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.	Donations	15,000	2019
Cypress Tree Planting Program	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2019
			\$ 136,000	
2020				
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.	Donations	15,000	2020
Cypress Tree Planting Program	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2020
			\$ 136,000	
2021				
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.	Donations	15,000	2021
Cypress Tree Planting Program	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2021
			\$ 136,000	
2022				
Marine Debris Removal Program	Phase 7	Local	\$ 100,000	2022
Navigational Aids Program	Pending design and permitting and maintenance	Local	20,000	2022
Black Mangrove Planting Program	Ongoing program fully funded in 2018. Future funding pending.	Donations	15,000	2022
Cypress Tree Planting Program	Equipment/supplies only (project funded by Lake Pontch. Basin Foundation)	Local	1,000	2022
			\$ 136,000	

**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	800,000	2019
	RESTORE Direct grant application will be submitted in 2018.	RESTORE	530,000	2019
	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	112,500	2019
Nunez Fisheries Workforce Devt.			<u><u>\$ 4,442,500</u></u>	
2020				
Nunez Fisheries Workforce Devt.	RESTORE Direct grant application submitted/pending US Treasury approval	RESTORE	\$ 112,500	2019
			<u><u>\$ 112,500</u></u>	

**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
			\$ 13,086,431	
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
			\$ 90,544,719	

**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 Bikeways	Implement four pedestrain improvement projects with SBPG	Local & Federal	629,708	2019
Striping and Signage on Bikeways	Implement 25 miles of signed on-street bikeways	Local & Federal	742,373	2019
			\$ 5,130,140	
2020				
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
			\$ 9,535,444	

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

**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 arpent canal	Local	200,000	2019
Bluebird Park Redevelopment	ADA accessible neighborhood park and playground	Local	250,000	2019
Heights Park	Trailhead for the forty arpent trail, neighborhood park and playground	Local	75,000	2019
Fishing Pier	Covered fishing pier into the 40 Arpent Canal	LGAP	75,000	2019
Val Reiss	Replace concrete	Local	238,000	2019
Palmisano Playground	build a neighborhood playground	Local	130,000	2019
Jean Lafitte Sidewalk	Jean Lafitte Sidewalk	Local & Federal	400,000	2019
Civic Roof	New roof on the Civic Center	State	500,000	2019
Civic Fence	New fencing around counters	Local	8,000	2019
Landscaping	Sod on St. Bernard Hwy	Local	50,000	2019
Parishwide Signage	New signs throughout the Parish	Local	75,000	2019
Library Building	New Library	Local	1,000,000	2020
			\$ 4,131,809	
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 & Local	\$ 1,663,159	2022
Clerk of Court	Obtain clean copies of records	Local	750,000	2021
Library Building	New Library	Local	4,000,000	2021
			\$ 6,413,159	
2021				
Buccaneer Villa North Drainage Improvements	Drainage improvements in the Buccaneer Villa North area. To include tying in the drainage into new lagoons at the nature trail/Audubon institute area.	LA DOTD & Local	\$ 1,663,159	2022
Clerk of Court	Obtain clean copies of records	Local	750,000	2021
Library Building	New Library	Local	1,000,000	2021
			\$ 3,413,159	
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
			<u><u>\$ 500,000</u></u>	
2020				
Munis	Accounting software	Local	\$ 250,000	2020
			<u><u>\$ 250,000</u></u>	

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

Project	Description	Funding Source	Amount	Competition Year
2018				
2.1	Chlorine Booster pump relocation from Toca to Reggio.	Water Loan	\$ 115,000	2019
2.2	Old Arabi/Carolyn Park (Lebeau, Alexander, Schnell)	Water Loan	2,256,000	2019
2.3	Carolyn Park(Prosperity, Easy, Hattie, Sally, Anne, Benjamin, Rose Karl, Center)	Water Loan	1,536,000	2019
2.4	Old Arabi (Esteban, Mehle, Aycock, Center)	Water Loan	1,252,459	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 Crl., West Claiborne Ave.)	Water Loan	2,562,000	2019
			<u>\$ 9,395,612</u>	