



St. Bernard
Parish Government

Historic Past, Promising Future

2017 Adopted Operating & Capital Budget



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St. Bernard Parish Government

Guy McInnis
Parish President

October 4, 2016

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

Through the dedication and hard work of our passionate residents and employees, we are creating a dynamic community. We are a Parish where our Historic Past remains influential in molding our vibrant Future. Our goals, while sounding simple, is to make St. Bernard a place where our children's children can raise a family, work, and play in the safest and cleanest Parish in the metropolitan area. We are a proud community. We are a community where people love where they live and are proud to call St. Bernard Parish home.

Today, it is my privilege to present to you the first St. Bernard Parish Operating Budget since becoming President of this great Parish. This 2017 fiscally responsible budget is presented through the hard work of my Administration and Parish employees and inspired by the citizens in order to capture the core values of this community.

The proposed Total Operating and Capital Budget for 2017 is \$139,066,385, a decrease of \$38,249,761 from the 2016 Budget. 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. We have recently completed a Cost Allocation plan to ensure our departments are funded appropriately based on the work performed. Parish Operations consist of \$21,024,570 of the total capital and operating budget. As our Parish Government continues to grow, St. Bernard Parish Government must continue to serve our citizenry.

Some of the important changes of my Administration thus far which have had a positive impact on the budget while improving public services are:

- Develop an improved working relationship with our Parish Council to address issues affecting our Parish;
- Standardized Office Hours to better serve public needs;
- Addressed Sanitation services and cost;
- Privatized certain services to increase services and reduce expenses;
- Created a more streamlined Community Development Department;

- Expedited infrastructure projects through the Department of Public Works and Water & Sewer Department;
- Updated fee schedules to provide better service and capture actual costs;
- Addressed Physical Plant Maintenance by creating a department to provide preventative maintenance while addressing all general maintenance needs of government facilities;
- Reorganized Parish Government Offices;
- Created a dynamic and focused Coastal Department;
- Increase emphasis on Technology with a focus on Cyber Security;
- Increased focus on employee and public safety through the addition of a Professional Safety Manager;
- Greatly increased Internal Controls with the addition of an Internal Auditor;
- Increased Vehicle and Equipment Maintenance and Preventative Maintenance to extend the life of our current inventory while not purchasing any new vehicles and very little equipment;
- Reorganized the Recreation Department administratively, as well as addressing a community parks system for the future;

ACCOMPLISHMENTS

During the past ten months, we have made significant strides in improving the Parish's finances considering the budget shortfalls and obstacles that we have had to overcome this year in particular, the decline in sales tax and decrease in Ad valorem revenues.. We are operating more resourcefully due to better management, efficient operations and tighter financial controls. The Directors and Managers are accountable and empowered by having input and control of their operating budgets; they know the intricate details of what is needed in order to get the job done and their leadership is valued. Better management by Parish Government results in improved public services that our citizens deserve. I am very pleased with our results thus far, but the hard work is far from over. Government cannot move the Parish forward alone; it requires the efforts of those who believe that we are a great Parish and who are willing to work to contribute time, ideas and resources.

EFFICIENT GOVERNMENT

Financial Stability is essential to the future of St. Bernard Parish. As we move forward, it is my job to ensure that this government remains on the right track. Ten months ago I was honored by being elected Parish President. I am humbled to lead this Parish along with the help and support of a dedicated Council whose primary responsibility is to oversee the budget. It is my further honor to lead a Parish that has such dedicated employees and good residents who are proud of our "*Historic Past, Promising Future*". This government operates on the money of the hardworking people and businesses in our community and because of this, the services and projects that we provide are for the benefit of the citizens and this community. We must all be responsible stewards of the resources we have been trusted with. We must continue to work hard to develop a more efficient government that provides better services to the public on less money while operating on the standards of accountability and transparency.

PUBLIC FACILITY & OPERATIONS

We are working hard to maintain and invest in Parish facilities. It is our responsibility to the citizens of St. Bernard to upkeep and maintain facilities renovated or rebuilt in the recent past. A new Physical Plant Maintenance Department has been created as we are dedicated to keeping our Parish buildings and parks maintained while also enhancing the aesthetics of public spaces.

We have become a more unified government by altering the business hours of operations of government buildings to better serve the public. We are generating revenue by leasing space in Government buildings and cutting external cost by moving the Housing & Redevelopment Office in the Parish Government building as well as consolidating other departments. Maintenance contracts are being utilized in order to keep Parish machinery and equipment in good mechanical working condition and expand its lifespan. Also, the privatization of contracts such as Grass Cutting for the neutral ground, parks and playgrounds has generated substantial savings by reducing Parish costs of labor, the depreciation of machines, the need for new equipment, fuel, and reducing liability and workers compensation insurance costs. As a result, our parks and neutral grounds appearances have improved tremendously. .

QUALITY OF LIFE

Our Recreation Department is an important aspect to our family community. It adds life-enhancing assets, strengthens our Parish and instills a sense of place while also providing social and personal benefits. The Recreation Department is being reorganized in many ways: Four Recreation Zones are up and running and the Community based park system is well on its way. The Leisure Program provides programs for the young and old alike. There are activities that everyone in the Community can be a part of. All of these activities help support the economic development of our Parish.

The Complete Streets Policy is being incorporated into the St. Bernard Parish Code of Ordinances for streets, right-of-ways, and private and commercial development. It will provide safe access for all users of Parish roadways in order to improve safe travel, accessibility, connectivity, health, economic growth and overall quality of life for St. Bernard Parish residents. The Complete Streets Policy is important not just from a recreational aspect but for the safety and benefits of pedestrians, bicyclist, children older citizens, non-drivers, the elderly, the disabled, motor vehicles, commercial and industrial traffic, and transit users. Smart growth shapes the future of our Parish.

PUBLIC SAFETY

It's no coincidence that St. Bernard Parish is one of the safest Parishes in the metropolitan area. Our Firefighters, Office of Homeland Security, First Responders and Sheriff's Department all work hard and do an outstanding job in partnering together to protect our community as a whole; we trust them all to keep our residents safe. We are finalizing an "*All Hazards Procedures*" handbook that, together with the Sheriff's Office, will contain policy and procedures to address emergency situations such as an active shooter, facilities entrances, evacuations, suspicious package/bomb threats, terrorism, hurricanes, tornadoes and/or general evacuation plans.

COMMUNITY & ECONOMIC GROWTH

Parish Government is committed to bringing back good Community events and we have a lot of plans in the works that will expand opportunities for residents; draw tourist and grow our community by eagerly attracting new families and businesses. Some of the events and plans that we are working on include:

- ❖ Veterans Day Parade
- ❖ Clean Parish Program
- ❖ Christmas in St. Bernard
- ❖ A New Parish Welcome Center
- ❖ Live & Work in St. Bernard Parish Outreach Program

Administrative focus in 2017 includes:

- Financial Stability and Fiscal Discipline;
- Economic Growth and Development;
- Continue to improve customer service to our residents;
- Quality of Life: Focus on a safe and clean community by providing outstanding of Fire, Animal Control, Mosquito Control, Debris Management and Emergency Medical response;
- Address the Personnel System and pay plan adjustments;
- Implement programs to put land into commerce, increase and protect values without flooding the market;
- Growth of our Recreation Department and improve parks, recreational opportunities and public spaces;
- Continue to provide safe and efficient water to our residents;
- Grow our Parish and bring in new residents by continuing to focus on becoming a more family friendly community;
- Network and keep St. Bernard Parish on the forefront on the state and federal levels;
- Implement a Records Retention Program;
- Continue to provide a safe work environment for all Parish employees;
- Create a Cultural Arts District;
- Create greater mobility within our Parish;
- Create and preserve Affordable Housing;
- Promote Local Businesses;
- Continue to improve the condition of our streets and maintenance of roads;
- Continue to build on the Public/Private Partnerships;
- Adopt the Public Facility All Hazard Plan;
- Focus on Cleanliness of the Parish;
- Improve our IT Department and upgrade software needed to more efficiently run Parish Government.

NEXT STEPS

I invite the public to be part of this budget process. More departmental information will be provided to you in the Budget Presentations. It is my goal to work with the Council and the Citizens to finalize and adopt the 2017 operating budget in order to meet the needs of our Parish today and plan for a better tomorrow that ensures that our community will remain vibrant and resilient for generations to come. We will continue to look for creative and efficient ways in which we provide public services. St. Bernard Parish has always been more than a community of residents who just happened to live in the same area. We've always been a community that's stood on strong family values. The strategic plans and financial goals that we have put in place will enable us to provide an outstanding quality of life in order to grow St. Bernard Parish into the premiere Parish to live, work and play.

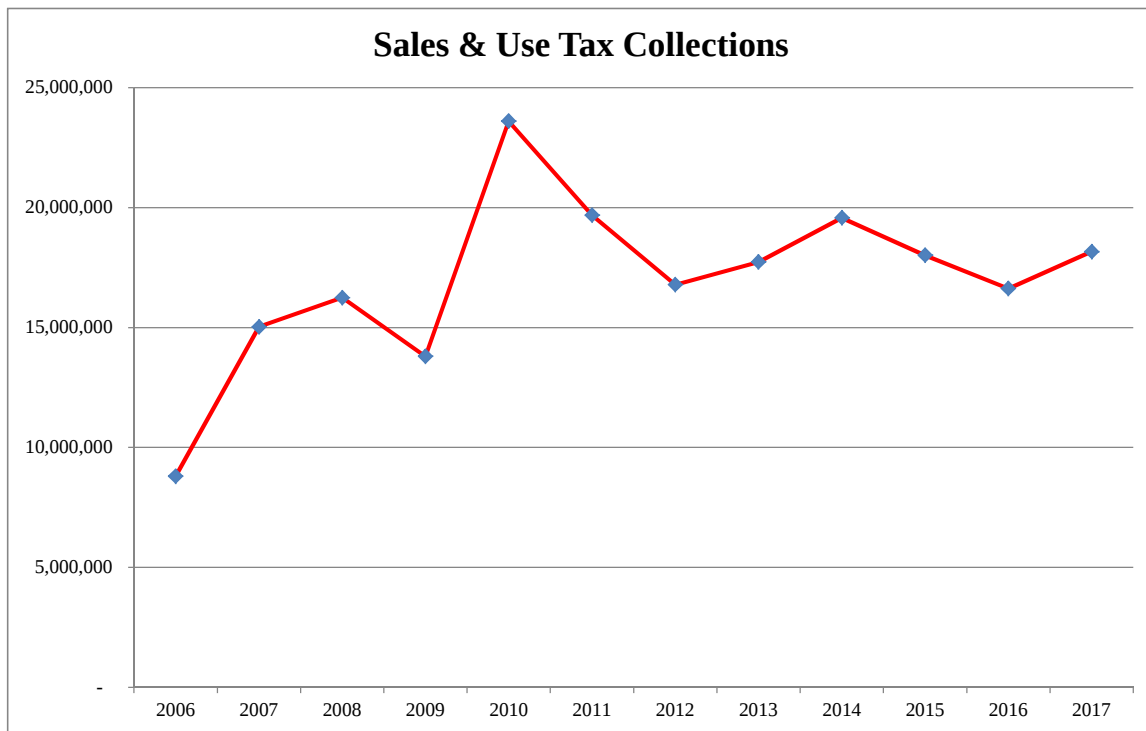
Respectfully,

Guy McInnis
Parish President

History of Sales and Use Tax Collections

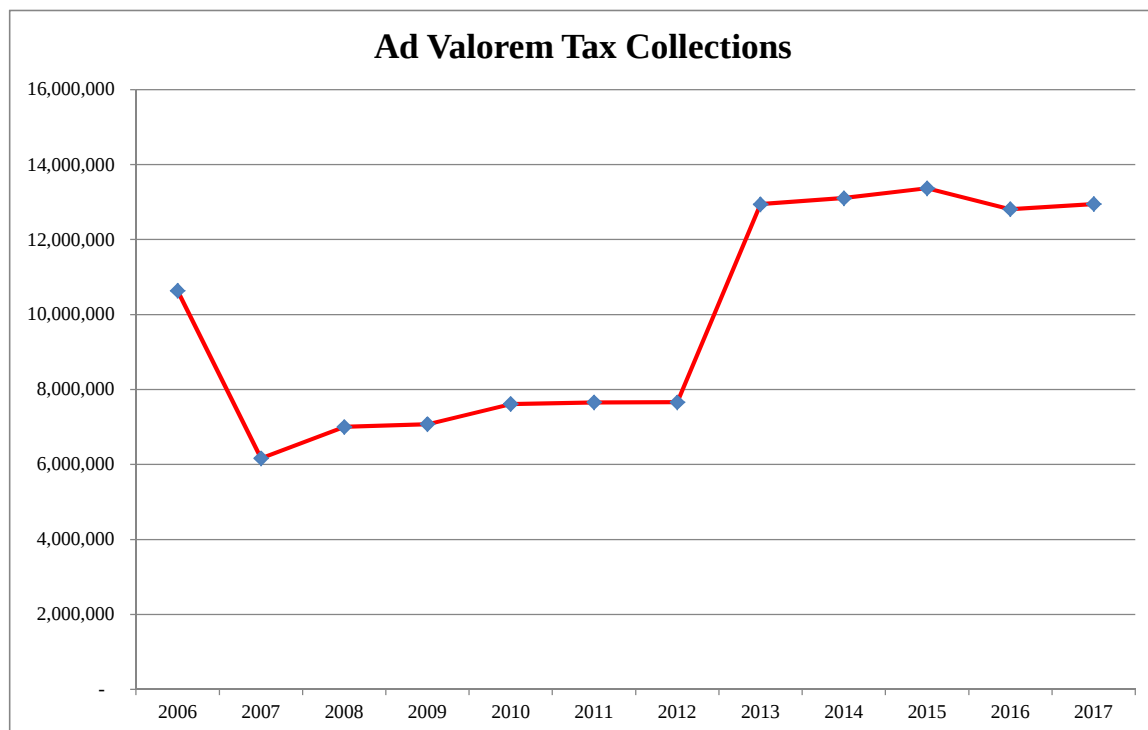
Year		Collections	Percentage of Change
2006	Actual	8,798,064	-58.16%
2007	Actual	15,033,905	70.88%
2008	Actual	16,247,490	8.07%
2009	Actual	13,799,933	-15.06%
2010	Actual	23,601,618	71.03%
2011	Actual	19,676,747	-16.63%
2012	Actual	16,784,559	-14.70%
2013	Actual	17,731,485	5.64%
2014	Actual	19,570,985	10.37%
2015	Actual	18,010,917	-7.97%
2016	Projected	16,627,251	-7.68%
2017	Budgeted	18,166,666	9.26%

Note: Additional Sales Tax resulting from audits in March and July of 2013 totaling \$2,074,443 have been excluded from the 2013 total.



History of Ad Valorem Tax Collections

Year		Collections	Percentage of Change
2006	Actual	10,635,155	112.98%
2007	Actual	6,163,170	-42.05%
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	13,104,156	1.26%
2015	Actual	13,366,239	2.00%
2016	Projected	12,808,678	-4.17%
2017	Budgeted	12,943,391	1.05%



Projected Authorized and Levied Ad Valorem Taxes for 2017

Tax Use	Millage Rate
General:	
General governmental services	2.75
Special Revenues:	
Fire Protection District No. 1	7.33
Fire Protection District No. 2	8.14
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	20.00
	<u>49.27</u>

Year	Land & Improvements	Other Property	Total Assessment	Less: Exemption	Total Taxable Value
2006	102,525,465	174,734,920	277,260,385	(55,882,439)	221,377,946
2007	87,471,257	178,911,263	266,382,520	(36,117,327)	230,265,193
2008	124,850,048	200,837,534	325,687,582	(46,255,247)	279,432,335
2009	143,915,887	195,649,366	339,565,253	(51,782,932)	287,782,321
2010	152,336,273	195,854,906	348,191,179	(55,273,736)	292,917,443
2011	162,492,455	195,185,678	357,678,133	(57,776,586)	299,901,547
2012	164,635,938	207,766,965	372,402,903	(59,431,584)	312,971,319
2013	170,805,390	199,367,569	370,172,959	(60,306,544)	309,866,415
2014	169,463,272	220,936,376	390,399,648	(61,126,258)	329,273,390
2015	173,343,983	209,561,261	382,905,244	(62,981,600)	319,923,644
2016	187,331,162	191,676,268	379,007,430	(64,904,738)	314,102,692



Number of Full-Time Employees by Department

Departments	2014	2015	As of August 2016 Adopted Budget	2017 Budgeted
Council	10	10	10	10
Cable Station	1	1	1	1
JPs & Constables	22	22	22	22
Registrar of Voters	3	3	3	3
Administration	6	5	13	13
Legal	4	4	-	-
Purchasing	3	3	3	3
Public Hearing Officer	1	1	-	-
Resident Services	11	11	-	-
Information Technology	2	2	3	3
Finance	13	12	10	10
Personnel Department	2	2	2	2
Parish Coroner	1	1	1	1
Recovery	16	13	8	7
OEP	2	2	2	2
Animal Control	8	7	8	7
Property Plant & Maintenance	12	11	12	14
34th Judicial Court	33	35	37	37
Civic Auditorium	2	2	3	3
Community Development	13	15	16	16
Fire	111	111	109	112
Recreation	11	14	19	15
Tourism	3	4	4	4
Grants	-	-	1	1
GIS	-	-	1	1
Coastal	-	-	2	1
Housing	9	9	11	12
Transit	9	8	9	9
CDBG	1	1	1	1
HMGP	5	5	1	-
Public Works	68	62	57	55
Sanitation	4	5	8	8
Insurance	4	4	5	5
Water & Sewer	53	53	69	70
	443	438	451	448



		Fiscal Year														
		2006	2007	2008	2009	2010	2011	2012	2013	2014	2015					
General Fund																
Nonspendable	\$	-	\$	-	\$	-	\$	80,342	\$	74,800	\$	84,990	\$	98,722	\$	109,215
Restricted		-	-	-	-	-	-	161,345		91,185		91,185		3,404,667		3,992,868
Committed		-	-	-	-	-	-	3,944		-		-		-		-
Assigned		-	-	-	-	-	-	84,639		-		-		587,321		5,421,492
Unassigned		-	-	-	-	-	-	8,223,388		2,887,607		2,436,466		-		733,079
Reserved		50,587	50,587	50,587	50,587	20,474	-	-		-		-		-		-
Unreserved		13,151,912	1,593,426	4,904,595	759,068	8,310,748	-	-		-		-		-		-
Total general fund		\$13,202,499	\$ 1,644,013	\$ 4,955,182	\$ 809,655	\$ 8,331,222	\$ 8,553,658	\$ 3,053,592	\$ 2,612,641	\$ 4,090,710	\$10,256,654					
All other governmental funds																
Nonspendable	\$	-	\$	-	\$	-	\$	121,171	\$	96,690	\$	113,744	\$	89,552	\$	134,009
Restricted		-	-	-	-	-	-	28,697,633		7,328,584		9,379,192		12,533,044		11,243,754
Committed		-	-	-	-	-	-	3,078,436		2,209,969		1,803,029		956,733		956,564
Assigned		-	-	-	-	-	-	7,235,508		7,749,171		7,097,625		6,665,667		6,363,714
Unassigned		-	-	-	-	-	-	229		(29,138,816)		(5,495,701)		(4,681,726)		(3,547,526)
Reserved		2,499,715	2,498,953	2,209,406	2,209,405	139,933	-	-		-		-		-		-
Unreserved, undesignated, reported in:																
Special revenue funds		3,011,955	(21,435,666)	11,557,505	23,366,879	25,210,058	-	-		-		-		-		-
Debt service funds		903,808	1,465,272	1,049,283	1,085,006	749,826	-	-		-		-		-		-
Capital projects funds		2,811,663	19,816,780	16,589,454	14,248,693	8,797,149	-	-		-		-		-		-
Total all other governmental funds		\$ 9,227,141	\$ 2,345,339	\$31,405,648	\$40,909,983	\$34,896,966	\$39,132,977	\$(11,754,402)	\$12,897,889	\$15,563,270	\$15,150,515					

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



Expenses

Governmental Activities:

General government

Judicial

Other general government

Public safety

Public works

Sanitation

Culture and recreation

Health and welfare

Interest on long-term debt

Water and sewer

Event Facilities

Total Governmental Activities Expenses

Fiscal Year

2008	2009	2010	2011	2012	2013	2014	2015
\$ 1,122,629	\$ 1,239,869	\$ 1,240,694	\$ 1,255,100	\$ 1,902,450	\$ 607,122	\$ 796,068	\$ 885,726
102,095,372	51,490,276	54,558,813	71,245,678	50,301,853	29,878,021	22,942,805	33,157,803
5,966,248	8,572,283	14,724,975	8,025,968	9,231,076	10,548,513	10,242,189	10,872,392
15,907,795	15,040,416	16,780,112	17,987,950	20,700,870	14,751,885	15,580,221	16,398,444
-	-	-	-	-	4,682,338	4,769,494	5,596,379
4,630,375	6,933,377	16,486,993	2,046,703	2,475,372	2,889,701	3,787,646	3,010,246
1,035,787	1,232,493	1,525,528	6,943,880	6,322,104	6,692,893	6,832,287	9,154,803
910,582	720,139	794,589	256,336	580,332	1,860,282	1,328,696	1,305,453
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
131,668,788	85,228,853	106,111,704	107,761,615	91,514,057	71,910,755	66,279,406	80,381,246
8,365,425	9,018,989	9,789,934	9,024,042	10,195,851	10,153,902	11,165,143	22,753,572
-	-	-	-	-	-	2,079	938,067
2,587,634	2,237,399	2,327,328	2,040,501	756,740	494,988	240,516	164,219
10,953,059	11,256,388	12,117,262	11,064,543	10,952,591	10,648,890	11,407,738	23,855,858
\$ 142,621,847	\$ 96,485,241	\$ 118,228,966	\$ 118,826,158	\$ 102,466,648	\$ 82,559,645	\$ 77,687,144	\$ 104,237,104
\$ 3,818,988	\$ 4,110,351	\$ 6,593,177	\$ 4,774,785	\$ 3,886,902	\$ 4,799,254	\$ 3,032,385	\$ 3,381,027
120,854,988	211,448,246	136,356,968	178,346,532	17,562,703	23,905,810	10,370,636	21,131,977
8,903,982	5,306,348	9,993,697	52,848,455	84,179,047	55,330,827	38,860,849	32,249,132
133,577,958	220,864,945	152,943,842	235,969,772	105,628,652	84,035,891	52,263,870	56,762,136
4,323,168	4,786,098	5,238,160	5,977,404	5,818,753	5,748,284	5,875,915	12,060,280
-	135,714	602,925	6,917,743	2,966,919	12,550	31,560	516,129
-	-	-	-	40,502,738	5,690,363	-	-
4,323,168	4,921,812	5,841,085	12,895,147	49,288,410	11,451,197	5,907,475	12,576,409
\$ 137,901,126	\$ 225,786,757	\$ 158,784,927	\$ 248,864,919	\$ 154,917,062	\$ 95,487,088	\$ 58,171,345	\$ 69,338,545
\$ 1,909,170	\$ 135,636,092	\$ 46,832,138	\$ 128,208,157	\$ 14,114,595	\$ 12,125,136	\$ (14,015,536)	\$ (23,619,110)
(6,629,891)	(6,334,576)	(6,276,177)	1,830,604	38,335,819	802,307	(5,500,263)	(11,279,449)
\$ (4,720,721)	\$ 129,301,516	\$ 40,555,961	\$ 130,038,761	\$ 52,450,414	\$ 12,927,443	\$ (19,515,799)	\$ (34,898,559)



General Revenues and Other Changes in Net Position

Governmental Activities:

Taxes:

	Fiscal Year							
	2008	2009	2010	2011	2012	2013	2014	2015
Ad valorem taxes	\$ 7,002,465	\$ 7,073,024	\$ 7,611,730	\$ 7,652,880	\$ 7,658,899	\$ 12,941,340	\$ 13,387,595	\$ 13,241,834
Sales taxes	13,001,658	11,042,025	19,010,239	15,901,969	13,446,184	15,844,744	16,096,696	14,408,732
Severance	850,027	907,576	907,534	922,529	951,475	971,328	985,553	622,785
E telephone	307,482	307,310	322,638	359,703	370,042	378,840	451,084	379,001
Other taxes	34,712	55,387	39,076	51,368	109,234	111,949	240,741	328,390
Fines and forfeitures	-	-	-	-	-	-	151,781	210,550
State revenue sharing (unrestricted)	-	-	-	-	-	-	92,912	72,560
Parish road royalty	-	-	-	-	-	-	935,697	426,803
Other general revenues (expenses)	511,234	9,263,736	4,836,771	4,479,623	647,605	1,168,627	640,021	705,028
Interest and investment earnings	7,988,190	1,765,948	3,030,683	2,816,336	108,213	195,208	187,198	188,079
(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
Proceeds from litigation settlement	-	-	-	-	-	-	-	9,359,306
Transfers	-	-	-	-	-	-	(219,376)	2,306,733
Capital contributions	-	-	-	-	-	-	(13,215,123)	-
Miscellaneous revenues	-	-	-	-	-	-	-	772,340
Total Governmental Activities	29,695,768	30,415,006	51,838,028	25,969,300	16,752,510	36,865,804	20,427,459	43,018,011

Business-Type Activities:

Sales taxes	3,245,832	2,757,908	4,591,379	3,774,778	3,338,375	3,961,184	4,024,174	3,602,185
Other general revenues (expenses)	378,941	213,485	123,575	357,186	(2,358,661)	330,835	262,529	203,078
Interest and investment earnings	717,088	228,247	204,672	36,706	36,852	37,106	39,188	51,670
(Loss)/Gain on Disposal of Assets	-	-	-	-	-	-	11,100	(10,149)
Proceeds from insurance settlement	-	-	-	-	-	-	-	35,211
Transfers	-	-	-	-	-	-	219,376	(2,306,733)
Capital contributions	-	-	-	-	-	-	13,215,123	-
Total Business-Type Activities	4,341,861	3,199,640	4,919,626	4,168,670	1,016,566	4,329,125	17,771,490	1,575,262

Total Primary Government

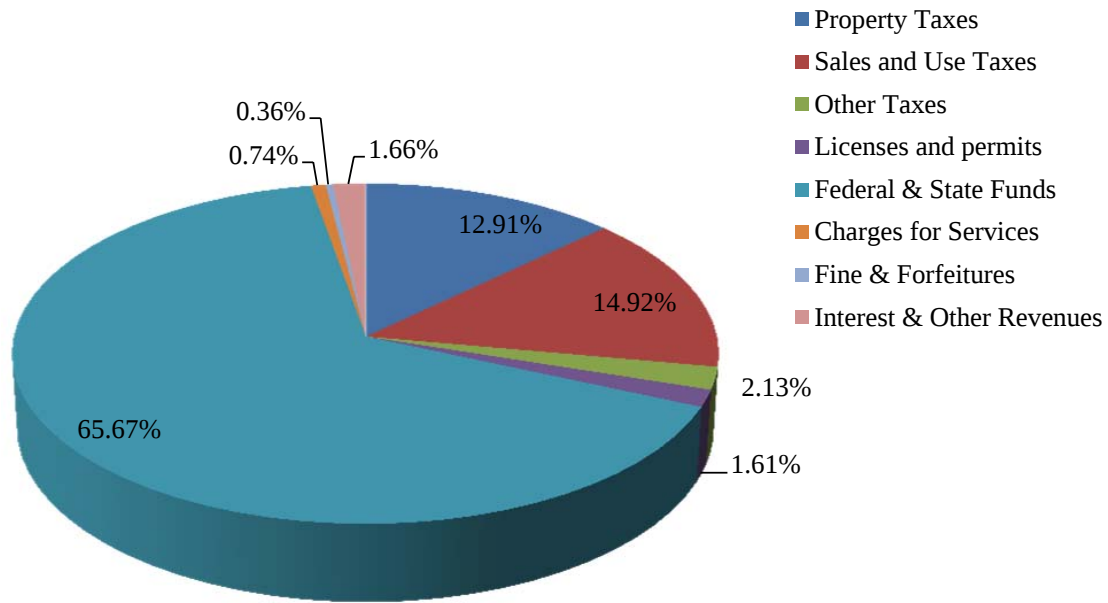
	\$ 34,037,629	\$ 33,614,646	\$ 56,757,654	\$ 30,137,970	\$ 17,769,076	\$ 41,194,929	\$ 38,198,949	\$ 44,593,273
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Changes in Net Position

Governmental Activities	\$ 31,604,938	\$ 166,051,098	\$ 98,670,166	\$ 154,177,457	\$ 30,867,105	\$ 48,990,940	\$ 6,411,923	\$ 19,398,901
Business-type activities	(2,288,030)	(3,134,936)	(1,356,551)	5,999,274	39,352,385	5,131,432	12,271,227	(9,704,187)
Total Primary Government	\$ 29,316,908	\$ 162,916,162	\$ 97,313,615	\$ 160,176,731	\$ 70,219,490	\$ 54,122,372	\$ 18,683,150	\$ 9,694,714

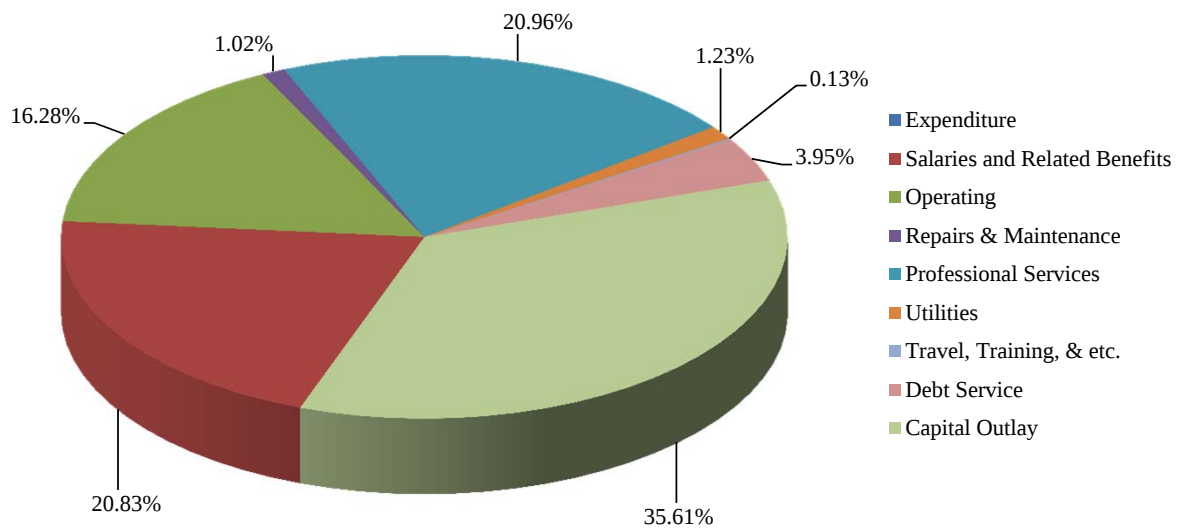


Percentage of Budgeted Revenues by Source





Percentage of Budgeted Expenditures by Activity



ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
2017 Proposed Capital & Operating Budget

DEPARTMENT	2017 Budgeted Revenues	2017 Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
GENERAL FUND:								
001 General Fund	\$ 6,448,478	\$ 8,538,561	\$ (2,090,083)	\$ 2,098,232	\$ (2,582,578)	\$ (2,574,429)	\$ 5,533,372	\$ 2,958,943
005 34th Judicial Court	88,063	2,724,610	(2,636,547)	2,636,547	-	-	-	-
050 Sales Tax	11,000,000	880,000	10,120,000	(10,120,000)	-	-	-	-
052 Civic Auditorium	-	122,990	(122,990)	122,990	-	-	-	-
060 Community Development	890,067	890,067	-	-	-	-	-	-
060 LLT	800,000	1,232,278	(432,278)	-	-	(432,278)	3,622,890	3,190,612
Total General Fund	\$ 19,226,608	\$ 14,388,506	\$ 4,838,102	\$ (5,262,231)	\$ (2,582,578)	\$ (3,006,707)	\$ 9,156,262	\$ 6,149,555
SPECIAL REVENUE FUNDS:								
053 Criminal Court 34th	\$ 119,000	\$ 84,000	\$ 35,000	\$ -	\$ (35,000)	\$ -	\$ 39,569	\$ 39,569
054 Fire Department	9,180,326	11,176,956	(1,996,630)	800,000	(278,139)	(1,474,769)	1,972,229	497,460
059 Council on Aging	291,945	341,995	(50,050)	14,050	-	(36,000)	336,105	300,105
061 Recreation	1,213,335	1,810,251	(596,916)	555,200	40,580	(1,136)	-	(1,136)
062 Public Works	2,510,317	4,447,959	(1,937,642)	1,685,195	252,447	-	-	-
063 Road Lighting	399,727	745,600	(345,873)	345,873	-	-	-	-
064 Sanitation	4,831,527	4,524,874	306,653	-	-	306,653	15	306,668
066 Assessor's Office	32,101	52,790	(20,689)	7,790	12,899	-	-	-
067 WIA	1,798,361	1,817,506	(19,145)	-	-	(19,145)	36,493	17,348
071 Health	202,451	188,865	13,586	-	(198)	13,388	827,997	841,385
073 Communications District	370,080	348,750	21,330	-	-	21,330	582,658	603,988
077 Housing & Redevelopment	6,349,500	6,332,014	17,486	-	-	17,486	748,821	766,307
079 U.M.T.A.	533,898	676,920	(143,022)	-	(200,000)	(343,022)	633,841	290,819
086 Deputy Witness Fees	35,000	70,000	(35,000)	-	35,000	-	-	-
160 CDBG	1,635,800	1,635,800	-	-	-	-	-	-
170 HMGP	24,920,100	24,920,100	-	-	-	-	-	-
190 State & Federal Grants	4,590,857	8,709,914	(4,119,057)	555,914	3,563,143	-	-	-
829 Hurricane Katrina	24,131,084	24,007,903	123,181	-	(68,181)	55,000	(55,000)	-
901 Hurricane Gustav	545,000	600,000	(55,000)	-	-	(55,000)	55,000	-
905 Hurricane Isaac	400,000	400,000	-	-	-	-	-	-
906 Hurricane Ike	500,000	500,000	-	-	-	-	-	-
Total Special Revenue Funds	\$ 84,590,409	\$ 93,392,197	\$ (8,801,788)	\$ 3,964,022	\$ 3,322,551	\$ (1,515,215)	\$ 5,177,728	\$ 3,662,513

ST. BERNARD PARISH GOVERNMENT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (continued)
2017 Proposed Capital & Operating Budget

DEPARTMENT	2017 Budgeted Revenues	2017 Budgeted Expenditures	Excess of Revenues Over (Under) Expenditures	Sales Tax Transfers	Other Transfers, net	Excess of Revenues Over (Under) Expenditures After Transfers	Fund Balance, Beginning of Year	Fund Balance, End of Year
DEBT SERVICE FUNDS:								
212 2012 Sales Tax Refunding Bond	\$ -	\$ 4,169,300	\$ (4,169,300)	\$ 1,042,325	\$ 3,126,975	\$ -	\$ 2,967,602	\$ 2,967,602
454 2014 Fire Sinking Fund	-	269,350	(269,350)	-	269,350	-	201,565	201,565
Total Debt Service Funds	\$ -	\$ 4,438,650	\$ (4,438,650)	\$ 1,042,325	\$ 3,396,325	\$ -	\$ 3,169,167	\$ 3,169,167
CAPITAL PROJECT FUNDS:								
143 Courthouse Capital Fund	\$ -	\$ 214,025	\$ (214,025)	\$ -	\$ -	\$ (214,025)	\$ 214,025	\$ -
162 Capital Project Fund	-	-	-	-	(916,296)	(916,296)	916,296	-
Total Capital Project Funds	\$ -	\$ 214,025	\$ (214,025)	\$ -	\$ (916,296)	\$ (1,130,321)	\$ 1,130,321	\$ -
INTERNAL SERVICE FUNDS:								
350 Self Insurance	\$ 1,306,141	\$ 1,498,721	\$ (192,580)	\$ 255,884	\$ -	\$ 63,304	\$ (63,304)	\$ -
375 W&S Self Insurance	485,872	560,200	(74,328)	-	74,328	-	890,352	890,352
Total Internal Service	\$ 1,792,013	\$ 2,058,921	\$ (266,908)	\$ 255,884	\$ 74,328	\$ 63,304	\$ 827,048	\$ 890,352
BUSINESS-TYPE ACTIVITIES:								
400 Water & Sewerage Fund	\$ 12,735,284	\$ 9,831,878	\$ 2,903,406	\$ -	\$ (2,972,269)	\$ (68,863)	\$ 211,990,557	\$ 211,921,694
401 W&S 50M Bond Fund	500	-	500	-	-	500	240,634	241,134
429 SF-SW99 1/2 Cent Sales Tax Fund	3,666,667	293,333	3,373,334	-	(3,185,208)	188,126	222,639	410,765
430 50 M Bond Sales Tax Debt Service	-	65,375	(65,375)	-	65,375	-	(138,561)	(138,561)
432 W&S 2008 Refinanced ST Debt Service	-	818,852	(818,852)	-	818,852	-	(2,861,588)	(2,861,588)
433 Water & Sewer Loans Debt Service	-	819,500	(819,500)	-	819,500	-	-	-
457 W&S Capital Projects	-	14,800,000	(14,800,000)	-	1,200,000	(13,600,000)	(13,572,660)	(27,172,660)
Total Water & Sewer	\$ 16,402,451	\$ 26,628,938	\$ (10,226,487)	\$ -	\$ (3,253,750)	\$ (13,480,237)	\$ 195,881,021	\$ 182,400,784
OTHER BUSINESS-TYPE ACTIVITIES:								
Recreational Facilities	\$ 1,220,743	\$ 1,228,143	\$ (7,400)	\$ -	\$ (40,580)	\$ (47,980)	\$ 47,980	\$ -
Total Recreational Facilities	\$ 1,220,743	\$ 1,228,143	\$ (7,400)	\$ -	\$ (40,580)	\$ (47,980)	\$ 47,980	\$ -
TOTAL ALL FUNDS	\$ 123,232,224	\$ 142,349,380	\$ (19,117,156)	\$ -	\$ -	\$ (19,117,156)	\$ 215,389,527	\$ 196,272,371

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2017 Budget

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

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

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

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	\$ 22,423	\$ 21,550	\$ 20,750	\$ 20,750	\$ -
Salaries by Position:						
Clerk of Council			83,340	83,340	83,340	-
Deputy Clerk			42,000	42,000	42,000	-
Council Assistant/Paralegal			40,000	40,000	40,000	-
Councilman at Large			17,400	17,400	17,400	-
Councilman at Large			19,800	19,800	19,800	-
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	505456	207,005	277,540	277,540	277,540	-
Taxes - Payroll	505466	5,975	11,440	11,400	11,400	-
Insurance-Hospital & Life	520434	49,197	35,000	34,832	34,832	-
Insurance-Work.Comp.	520435	794	-	-	-	-
Total PERSONNEL EXPENDITURES		285,394	345,530	344,522	344,522	-
OPERATING EXPENDITURES						
Dues & Subscriptions	510427	7,530	7,700	7,530	7,530	-
Entertainment & Prom	510429	19,316	-	-	-	-
Official Journal	510443	46,794	29,100	25,000	25,000	-
Recording Fees	510459	9,709	6,500	6,500	6,500	-
Stationary & Office Supplies	510460	4,425	3,500	4,000	4,000	-
Supplies-Operating	510461	1,872	1,400	2,500	2,500	-
Postage	510463	44	100	100	100	-
Shipping Handling, & Installation	511463	257	275	250	250	-
Uniforms	515478	592	4,000	1,500	1,500	-
Auto Insurance	520401	873	765	765	765	-
General Liability Insurance	520402	1,120	-	-	-	-
Telephone Svcs	525469	1,564	900	1,800	1,800	-
Cell Phone	525471	6,208	5,050	6,540	6,540	-
Gasoline	530403	1,098	1,500	1,500	1,500	-
R & M Vehicles	530440	119	1,500	1,500	1,500	-
R & M Machinery & Equipment	530441	-	750	-	-	-
Rent - Equipment	530451	3,551	3,085	3,500	3,500	-
Rent - Building	530452	1,460	1,560	1,440	-	(1,440)
R & M - Bldg & Facilities	530453	-	1,000	-	-	-
Rent - Storage	530457	-	-	-	1,440	1,440
Professional Services-Legal	535446	7,200	-	-	-	-
Professional Service	535448	94,448	120,000	125,886	125,886	-
Professional Service - Accounting/Audit	536436	89,135	90,000	90,000	90,000	-
Professional Service - Legal, Testimony	536440	-	-	-	-	-
Election Expense	540428	18,333	30,000	30,000	30,000	-
Travel, Training, & Etc.	545472	10,385	5,000	10,000	10,000	-
Small Equipment	560114	1,029	-	1,500	1,500	-
Computer Equipment - Capital Outlay	570351	-	-	-	175,000	175,000
Total OPERATING EXPENDITURES		327,062	313,685	321,811	496,811	175,000
Total EXPENDITURES		612,456	659,215	666,333	841,333	175,000
CHANGE IN FUND BALANCE		\$ (612,456)	\$ (659,215)	\$ (666,333)	\$ (841,333)	\$ (175,000)
FUND BALANCE, Beginning of Year		607,831	-	-	-	-
FUND BALANCE, End of Year		\$ (4,625)	\$ (659,215)	\$ (666,333)	\$ (841,333)	\$ (175,000)

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Rents and Leases	440342	\$ 3,350	\$ 2,000	\$ 3,500	\$ 3,500	\$ -
Cable Franchise Fee	440350	420,438	400,000	432,000	432,000	-
BellSouth Franchise Fee	440370	104,263	88,000	86,000	86,000	-
Reimbursement	480310	800	-	-	-	-
Film Revenue	480400	1,250	-	-	-	-
Total REVENUES		530,101	490,000	521,500	521,500	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	8,304	7,625	7,296	7,296	-
Salaries by Position:						
Editor/Videographer - PT - Term			5,979	-	-	-
Director Government Access			58,364	58,364	58,364	-
Salaries Total	505456	67,488	64,343	58,364	58,364	-
Taxes - Payroll	505466	2,758	1,325	846	846	-
Insurance-Hospital & Life	520434	6,345	6,100	6,064	6,064	-
Insurance-Work.Comp.	520435	546	-	-	-	-
Total PERSONNEL EXPENDITURES		85,441	79,393	72,570	72,570	-
OPERATING EXPENDITURES						
Dues & Subscriptions	510427	5,000	-	8,000	8,000	-
Entertainment & Prom	510429	1,485	1,500	2,500	2,500	-
Stationary & Office Supplies	510460	290	350	500	500	-
Shipping Handling, & Installation	511463	11	100	50	50	-
Auto Insurance	520401	196	-	-	-	-
General Liability Insurance	520402	251	-	-	-	-
Telephone Svcs	525469	-	1,000	960	960	-
Cell Phone	525471	1,192	950	1,104	1,104	-
Gasoline	530403	62	450	400	400	-
R & M Vehicles	530440	356	250	-	-	-
R & M Machinery & Equipment	530441	4,056	1,000	1,000	1,000	-
Professional Service	535448	6,338	5,000	6,000	6,000	-
Travel, Training, & Etc.	545472	4,472	-	1,000	1,000	-
Miscellaneous expenditure	550442	2,640	-	-	-	-
Computer Equipment	560104	1,349	2,000	2,000	2,000	-
Operating Grants	560482	238	-	-	-	-
Equipment	570355	-	13,000	-	-	-
Total OPERATING EXPENDITURES		27,936	25,600	23,514	23,514	-
Total EXPENDITURES		113,377	104,993	96,084	96,084	-
CHANGE IN FUND BALANCE		416,724	385,007	425,416	425,416	-
FUND BALANCE, Beginning of Year		(272,778)	-	-	-	-
FUND BALANCE, End of Year		\$ 143,946	\$ 385,007	\$ 425,416	\$ 425,416	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	\$ 14,619	\$ 13,200	\$ 19,801	\$ 19,801	\$ -
Salaries by Position:						
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 Total	505456	169,296	158,400	158,400	158,400	-
Taxes - Payroll	505466	6,289	6,100	2,297	2,297	-
Insurance-Hospital & Life	520434	134,427	125,100	105,778	105,778	-
Insurance-Work.Comp.	520435	2,835	-	-	-	-
Total PERSONNEL EXPENDITURES		327,466	302,800	286,276	286,276	-
OPERATING EXPENDITURES						
Auto Insurance	520401	510	-	-	-	-
General Liability Insurance	520402	654	-	-	-	-
Travel, Training, & Etc.	545472	11,200	12,500	12,000	12,000	-
Total OPERATING EXPENDITURES		12,364	12,500	12,000	12,000	-
Total EXPENDITURES		339,830	315,300	298,276	298,276	-
CHANGE IN FUND BALANCE		(339,830)	(315,300)	(298,276)	(298,276)	-
FUND BALANCE, Beginning of Year		355,801	-	-	-	-
FUND BALANCE, End of Year		<u>\$ 15,971</u>	<u>\$ (315,300)</u>	<u>\$ (298,276)</u>	<u>\$ (298,276)</u>	<u>\$ -</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Drivers License Fee	440390	\$ 80,897	\$ 79,000	\$ 75,000	\$ 75,000	\$ -
Total REVENUES		80,897	79,000	75,000	75,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Insurance-Work.Comp.	520435	47	-	-	-	-
Total PERSONNEL EXPENDITURES		47	-	-	-	-
OPERATING EXPENDITURES						
Auto Insurance	520401	146	-	-	-	-
General Liability Insurance	520402	187	-	-	-	-
Utilities - Water	525427	2,737	2,100	3,000	3,000	-
Utilities - Electric	525429	8,872	8,100	9,500	9,500	-
Rent - Building	530452	68,272	64,183	48,000	48,000	-
Total OPERATING EXPENDITURES		80,214	74,383	60,500	60,500	-
Total EXPENDITURES		80,261	74,383	60,500	60,500	-
CHANGE IN FUND BALANCE		636	4,617	14,500	14,500	-
FUND BALANCE, Beginning of Year		14,487	-	-	-	-
FUND BALANCE, End of Year		<u>\$ 15,123</u>	<u>\$ 4,617</u>	<u>\$ 14,500</u>	<u>\$ 14,500</u>	<u>\$ -</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Reimbursement	480310	\$ 822	\$ -	\$ 1,000	\$ 1,000	\$ -
Total REVENUES		822	-	1,000	1,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	7,531	7,350	7,079	7,079	-
Salaries by Position:						
Registrar			14,706	14,706	14,706	-
Chief Clerk Registrar			10,168	10,168	10,168	-
Confidential Asst.			7,301	7,301	7,301	-
Salaries Total	505456	32,297	32,175	32,175	32,175	-
Salaries - OT	505460	-	-	4,000	4,000	-
Taxes - Payroll	505466	454	500	500	500	-
Insurance-Hospital & Life	520434	19,036	18,200	18,196	18,196	-
Insurance-Work.Comp.	520435	292	-	-	-	-
Total PERSONNEL EXPENDITURES		59,610	58,225	61,950	61,950	-
OPERATING EXPENDITURES						
Dues & Subscriptions	510427	-	-	750	750	-
Stationary & Office Supplies	510460	1,727	2,000	2,500	2,500	-
Postage	510463	2,673	1,200	3,000	3,000	-
Auto Insurance	520401	94	-	-	-	-
General Liability Insurance	520402	121	-	-	-	-
Public Servant Surety Bond	520432	-	300	-	-	-
Travel, Training, & Etc.	545472	2,050	1,500	1,000	1,000	-
Miscellaneous Expense	550442	(561)	-	-	-	-
Computer Software	560105	-	-	500	500	-
Total OPERATING EXPENDITURES		6,104	5,000	7,750	7,750	-
Total EXPENDITURES		65,714	63,225	69,700	69,700	-
CHANGE IN FUND BALANCE		(64,892)	(63,225)	(68,700)	(68,700)	-
FUND BALANCE, Beginning of Year		-	-	-	-	-
FUND BALANCE, End of Year		<u>\$ (64,892)</u>	<u>\$ (63,225)</u>	<u>\$ (68,700)</u>	<u>\$ (68,700)</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Reimbursement-FEMA	430442	\$ 536	\$ -	\$ -	\$ -	\$ -
Refunds	480200	170	-	-	-	-
Reimbursement	480310	936	-	2,400	2,400	-
Insurance Proceeds	480316	1,730	-	-	-	-
Total REVENUES		3,372	-	2,400	2,400	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	57,562	76,563	103,076	103,076	-
Salaries by Position:						
Parish President			146,213	146,213	146,213	-
Executive Assistant to Parish President			45,000	45,000	45,000	-
Executive Assistant to Parish President			55,000	55,000	55,000	-
Chief Administrative Officer			124,700	124,700	124,700	-
Executive Assistant			65,529	65,529	65,529	-
Administrative Assistant			56,355	56,355	56,355	-
Clerical Specialist II			33,156	33,156	33,156	-
Internal Auditor			48,000	48,000	48,000	-
Clerical Specialist I - Front Desk			25,698	25,698	25,698	-
Public Information Officer			62,473	62,473	62,473	-
Community Service - PI			12,480	12,480	12,480	-
Chief Security Officer - Vacant			-	75,000	75,000	-
Compliance Officer			37,500	75,000	75,000	-
Salaries Total	505456	400,837	712,104	824,604	824,604	-
Taxes - Payroll	505466	5,775	10,528	11,957	11,957	-
Insurance- Cobra	520425	2,246	-	-	-	-
Insurance-Hospital & Life	520434	36,686	60,408	66,600	66,600	-
Insurance-Work.Comp.	520435	4,310	-	-	-	-
Total PERSONNEL EXPENDITURES		507,416	859,603	1,006,237	1,006,237	-
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	40	20	200	200	-
Taxes & Lic. Other	500463	251	260	200	200	-
Advertising	510401	2,989	1,500	-	-	-
Dues & Subscriptions	510427	634	2,000	3,000	3,000	-
Meeting & Conferences	510431	225	500	1,500	1,500	-
Recording Fees	510459	123	500	500	500	-
Stationary & Office Supplies	510460	6,694	15,000	7,000	7,000	-
Supplies- Operating	510461	365	-	1,500	1,500	-
Postage	510463	-	12,000	3,000	3,000	-
Shipping Handling, & Installation	511463	64	100	100	100	-
Auto Insurance	520401	10,493	7,800	8,205	8,205	-
General Liability Insurance	520402	13,464	-	-	-	-
Insurance-Property	520428	-	-	2,400	2,400	-
Insurance Cost Bonds	520432	3,642	-	-	-	-
Legal Liability-Public Officials	520440	261,474	300,000	300,000	300,000	-
Cell Phone	525471	4,993	5,700	5,500	5,500	-
Gasoline	530403	955	2,500	5,000	5,000	-
R & M Vehicles	530440	2,657	1,500	1,500	1,500	-
Rent- Equipment	530451	4,747	-	4,000	4,000	-
Rent- Building	530452	9,323	-	-	-	-
Professional Services- Legal	535446	950	-	-	40,000	40,000
Professional Service	535448	18,687	20,000	5,000	5,000	-
Professional Services-Cobra	536240	3,424	5,500	5,500	5,500	-
Professional Svcs-Grant Mgt	536424	38,774	-	-	-	-
Travel, Training, & Etc.	545472	2,280	7,500	10,000	10,000	-
Miscellaneous Expense	550442	(63,786)	-	-	-	-
Furniture & Fixtures	560107	836	22,940	-	-	-
Total OPERATING EXPENDITURES		324,298	405,320	364,105	404,105	40,000
Total EXPENDITURES		831,714	1,264,923	1,370,342	1,410,342	40,000
CHANGE IN FUND BALANCE		(828,342)	(1,264,923)	(1,367,942)	(1,407,942)	(40,000)
FUND BALANCE, Beginning of Year		908,971	-	-	-	-
FUND BALANCE, End of Year		\$ 80,629	\$ (1,264,923)	\$ (1,367,942)	\$ (1,407,942)	\$ (40,000)

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
2311 - Administration-Legal
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Copy Fees-Ord/Resolutions/Other	440351	\$ 49	\$ -	\$ -	\$ -	\$ -
Lawsuit Settlement	480330	8,125	-	-	-	-
Adjudicated Property Revenue	480335	266,338	50,000	40,000	-	(40,000)
Total REVENUES		274,512	50,000	40,000	-	(40,000)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	38,629	5,051	-	-	-
Salaries	505456	267,352	40,980	-	-	-
Taxes - Payroll	505466	3,758	634	-	-	-
Insurance-Hospital & Life	520434	32,168	832	-	-	-
Insurance-Work.Comp.	520435	1,761	-	-	-	-
Total PERSONNEL EXPENDITURES		343,668	47,497	-	-	-
OPERATING EXPENDITURES						
Advertising	510401	3,672	-	-	-	-
Dues & Subscriptions	510427	935	-	-	-	-
Legal Books/Software Support-Westlaw	510456	16,262	-	-	-	-
Recording Fees	510459	2,927	-	3,000	-	(3,000)
Stationary & Office Supplies	510460	1,220	5,000	5,000	-	(5,000)
Postage	510463	1,310	250	1,000	-	(1,000)
Shipping Handling, & Installation	511463	143	85	-	-	-
Auto Insurance	520401	772	-	-	-	-
General Liability Insurance	520402	1,021	-	-	-	-
Insurance Cost Bonds	520432	1,249	2,082	-	-	-
Legal Liab-Employed Lawyers	520441	11,949	1,011	-	-	-
Rent - Equipment	530451	4,620	776	-	-	-
Professional Service	535448	110,439	35,000	-	-	-
Prof Svcs-Transcripts/Depositions	536438	460	155	-	-	-
Prof Svcs- Expert Testimony	536439	8,800	-	-	-	-
Professional Service - Legal, Testimony	536440	72,455	16,900	-	-	-
Prof Svcs-Land Surveys	536453	1,735	-	-	-	-
Prof Svcs- Appraisals	536475	300	-	-	-	-
Court Filing Fees	540415	1,812	-	-	-	-
Court costs	540416	53	-	-	-	-
Lawsuit Settlement Cost	540418	1,794,926	40,000	25,000	-	(25,000)
Travel, Training, & Etc.	545472	1,230	-	-	-	-
Miscellaneous Expense	550442	(5,488)	-	-	-	-
Total OPERATING EXPENDITURES		2,032,802	101,259	34,000	-	(34,000)
Total EXPENDITURES		2,376,470	148,756	34,000	-	(34,000)
CHANGE IN FUND BALANCE						
		(2,101,958)	(98,756)	6,000	-	(6,000)
FUND BALANCE, Beginning of Year						
		(793,727)	-	-	-	-
FUND BALANCE, End of Year						
		<u>\$ (2,895,685)</u>	<u>\$ (98,756)</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ (6,000)</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	\$ 17,498	\$ 16,000	\$ 15,375	\$ 15,375	\$ -
Salaries by Position:						
Purchasing Agent			53,554	53,554	53,554	-
Accounting Clerk II			35,675	35,675	35,675	-
Courier			33,772	33,772	33,772	-
Salaries Total	505456	121,112	123,001	123,001	123,001	-
Taxes - Payroll	505466	1,613	1,850	1,784	1,784	-
Insurance-Hospital & Life	520434	27,262	26,100	26,100	26,100	-
Insurance-Work.Comp.	520435	822	-	-	-	-
Total PERSONNEL EXPENDITURES		168,307	166,951	166,260	166,260	-
OPERATING EXPENDITURES						
Stationary & Office Supplies	510460	1,391	3,500	2,690	2,690	-
Postage	510463	243	220	500	500	-
Auto Insurance	520401	256	-	-	-	-
General Liability Insurance	520402	329	-	-	-	-
Cell Phone	525471	1,813	1,280	800	800	-
Gasoline	530403	1,452	1,500	1,400	1,400	-
R & M Vehicles	530440	118	400	-	-	-
Rent - Equipment	530451	-	-	700	700	-
Travel, Training, & Etc.	545472	-	-	1,500	1,500	-
Total OPERATING EXPENDITURES		5,602	6,900	7,590	7,590	-
Total EXPENDITURES		173,909	173,851	173,850	173,850	-
CHANGE IN FUND BALANCE		(173,909)	(173,851)	(173,850)	(173,850)	-
FUND BALANCE, Beginning of Year		175,469	-	-	-	-
FUND BALANCE, End of Year		\$ 1,560	\$ (173,851)	\$ (173,850)	\$ (173,850)	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	450331	\$ 26,605	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Total REVENUES		26,605	25,000	25,000	25,000	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	9,024	678	-	-	-
Salaries by Position:						
Hearing Officer			7,977	-	-	-
Salaries	505456	62,468	7,977	-	-	-
Taxes - Payroll	505466	901	116	-	-	-
Insurance-Hospital & Life	520434	6,363	-	-	-	-
Total PERSONNEL EXPENDITURES		78,756	8,771	-	-	-
OPERATING EXPENDITURES						
Recording Fees	510459	1,980	560	2,000	2,000	-
Stationary & Office Supplies	510460	1,440	-	-	-	-
Postage	510463	1,196	365	2,000	2,000	-
Cell Phone	525471	531	30	-	-	-
Professional Services	535448	-	23,625	27,000	27,000	-
Prof Svcs- Transcripts/Depositions	536438	254	-	-	-	-
Travel, Training, & Etc.	545472	400	-	-	-	-
Computer Equipment	560104	38	-	-	-	-
Total OPERATING EXPENDITURES		5,839	24,580	31,000	31,000	-
Total EXPENDITURES		84,595	33,351	31,000	31,000	-
CHANGE IN FUND BALANCE		(57,990)	(8,351)	(6,000)	(6,000)	-
FUND BALANCE, Beginning of Year		1,623	-	-	-	-
FUND BALANCE, End of Year		<u>\$ (56,367)</u>	<u>\$ (8,351)</u>	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Grant Revenue	430327	\$ 4,836	\$ -	\$ -	\$ -	\$ -
State Reimb - LAGAP	430509	24,748	18,042	-	-	-
Sign Rental	440349	12,150	3,000	2,500	2,500	-
Reimbursement	480310	2,307	3,000	-	-	-
Insurance Settlement	480326	7,200	-	-	-	-
Total REVENUES		51,241	24,042	2,500	2,500	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	15,688	22,207	22,207	22,207	-
Salaries by Position:						
Information Technology Manager			82,572	89,000	89,000	-
IT Analyst			52,245	52,245	52,245	-
Help Desk Tech			36,413	36,413	36,413	-
Salaries Total	505456	112,471	171,230	177,658	177,658	-
Taxes - Payroll	505466	1,624	2,753	2,576	2,576	-
Insurance-Hospital & Life	520434	18,817	22,150	18,300	18,300	-
Insurance-Work.Comp.	520435	779	-	-	-	-
Total PERSONNEL EXPENDITURES		149,379	218,340	220,741	220,741	-
OPERATING EXPENDITURES						
Taxes & Lic. Other	500463	5,250	7,875	10,000	10,000	-
Stationary & Office Supplies	510460	547	1,000	1,200	1,200	-
Fees & Charges	510471	38	-	-	-	-
Shipping Handling, & Installation	511463	54	450	500	500	-
Auto Insurance	520401	785	-	-	-	-
General Liability Insurance	520402	1,007	-	-	-	-
Utilities - Electric	525429	5,958	6,468	5,200	5,200	-
Telephone Svcs	525469	176,613	-	-	-	-
Cell Phone	525471	4,426	3,750	3,000	3,000	-
Professional Services - Software Support	531009	33,210	25,220	40,000	40,000	-
Professional Service - Storage	535315	37,362	37,362	37,362	37,362	-
Professional Service	535448	54,158	34,226	10,000	10,000	-
Travel, Training, & Etc.	545472	-	2,000	4,000	4,000	-
Computer Equipment	560104	40,903	23,816	10,000	10,000	-
Computer Software	560105	1,141	4,000	-	-	-
Total OPERATING EXPENDITURES		361,452	146,167	121,262	121,262	-
Total EXPENDITURES		510,831	364,507	342,003	342,003	-
CHANGE IN FUND BALANCE		(459,590)	(340,465)	(339,503)	(339,503)	-
FUND BALANCE, Beginning of Year		506,906	-	-	-	-
FUND BALANCE, End of Year		\$ 47,316	\$ (340,465)	\$ (339,503)	\$ (339,503)	\$ -

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	400301	\$	843,216	\$ 836,302	\$ 854,548	\$ 854,548	\$ -
Beer Tax	400302		67,569	62,000	32,000	32,000	-
Prior Year Advalorem	400307		119,648	50,000	35,000	35,000	-
Sales Tax Audit Revenue	400308		-	180,000	-	700,000	700,000
Severance Tax	400322		622,785	385,936	650,000	650,000	-
Occupational License	410313		1,020,860	917,000	950,000	1,100,000	150,000
Liquor & Beer Lic.	410314		24,172	31,200	28,000	28,000	-
Fed Reimb-CDBG	420160		150,000	-	-	-	-
Fed Revenue - PILT Program	420320		22,535	21,000	22,000	22,000	-
Federal Grants	420324		-	91,000	381,030	156,030	(225,000)
Gulf of Mexico Energy Revenue	420801		9,485	1,194	2,000	2,000	-
State Rev. Shar.	430321		11,310	11,000	12,600	12,600	-
Intergovernmental Revenue	430335		-	-	-	913,250	913,250
Fairgrounds OTB	430390		110,098	113,000	110,000	110,000	-
Video Poker	430391		464,829	475,000	510,000	510,000	-
Reimbursement-FEMA	430442		2,708,006	-	-	-	-
State Reimb-LGAP	430509		40,349	-	-	-	-
Rents and Leases	440342		98,890	100,000	92,250	92,250	-
Interest - Other	460356		38,422	37,500	2,000	2,000	-
Reimb-Workmen's Compensation	480317		350	450,000	350,000	200,000	(150,000)
Rebates	480205		1,172	-	-	-	-
Insurance Settlement	480326		95,000	-	-	-	-
Lawsuit Settlement	480330		9,351,181	-	-	-	-
Donations	480392		500	-	-	-	-
Misc. Revenue	480425		23,680	1,200	1,000	1,000	-
Total REVENUES			15,824,677	3,763,332	4,032,428	5,420,678	1,388,250
EXPENDITURES							
PERSONNEL EXPENDITURES							
Pension Costs	505444		74,938	65,600	62,900	62,900	-
Salaries by Position:							
Director of Finance				89,000	89,000	89,000	-
Assistant Director of Finance				79,596	79,596	79,596	-
Senior Accountant				55,515	55,515	55,515	-
Payroll Supervisor				48,485	48,485	48,485	-
Accountant				40,472	40,472	40,472	-
Accountant				39,076	39,076	39,076	-
Accounts Receivable/Payable				31,754	34,479	34,479	-
Accounting Clerk III/Recovery				30,030	30,030	30,030	-
Finance Specialist Recovery				51,000	51,000	51,000	-
Accounting Clerk I				27,812	27,812	27,812	-
Accounting Clerk II				35,022	-	-	-
Student Workers				15,000	-	-	-
Salaries Total	505456		519,288	542,762	495,465	495,465	-
State Supplemental	505457						
Benefits Expense	505458						
Taxes - Payroll	505466		7,315	9,240	7,300	7,300	-
Insurance-Hospital & Life	520434		72,169	64,805	59,000	59,000	-
Insurance-Work.Comp.	520435		4,541	-	-	-	-
Insurance Retirees Health & Life	520438		955,628	1,050,000	1,050,000	250,000	(800,000)
Total PERSONNEL EXPENDITURES			1,633,879	1,732,407	1,674,665	874,665	(800,000)
OPERATING EXPENDITURES							
Ded. by Tax Collector	500405		153,129	169,400	142,500	165,000	22,500
Ad Valorem Pension Expense	500406		27,140	25,090	23,950	23,950	-
Interest Expense	500439		10,044	-	15,000	15,000	-
Bad Debt Expense	500499		(54,123)	-	-	-	-
Dues & Subscriptions	510427		115	150	760	760	-
Stationary & Office Supplies	510460		7,047	9,476	10,000	10,000	-
Postage	510463		2,184	2,000	3,000	3,000	-
Fees & Charges	510471		1,775	1,000	1,500	1,500	-
Shipping Handling, & Installation	511463		78	100	100	100	-
Auto Insurance	520401		2,831	-	-	-	-
General Liability Insurance	520402		3,650	-	-	-	-
Public Servant Surety Bond	520432		1,418	1,500	1,900	1,900	-
Cell Phone	525471		1,938	1,924	1,464	1,464	-
Gas	530403		-	-	200	200	-
R & M Machinery & Equipment	530441		1,065	2,000	2,000	2,000	-
Rent - Equipment	530451		2,216	2,150	2,500	2,500	-

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
OPERATING EXPENDITURES (continued)						
Rent - Building	530452	\$ 11,640	\$ 13,300	\$ 13,300	\$ -	\$ (13,300)
Rent - Storage	530457	-	-	-	13,300	13,300
Professional Services - Software Support	531009	-	-	5,000	5,000	-
Professional Services-Legal	535446	2,358,062	4,000	-	-	-
Professional Service	535448	30,060	28,820	30,000	30,000	-
Travel, Training, & Etc.	545472	726	3,000	5,000	5,000	-
Miscellaneous Expense	550442	(1,591)	-	-	-	-
Computer Equipment	560104	-	-	2,500	2,500	-
Computer Software	560105	3,738	-	-	-	-
Small Equipment	560114	625	-	-	-	-
Construction In Progress- Capital Outlay	570493	134,580	-	-	-	-
Total OPERATING EXPENDITURES		<u>2,698,347</u>	<u>263,910</u>	<u>260,674</u>	<u>283,174</u>	<u>22,500</u>
Total EXPENDITURES		<u>4,332,226</u>	<u>1,996,317</u>	<u>1,935,339</u>	<u>1,157,839</u>	<u>(777,500)</u>
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	2,409,056	7,143,449	3,511,943	2,098,232	(1,413,711)
Transfer from Criminal Court 34th Fund	499053	15,818	-	-	-	-
Transfer from Sanitation	499064	-	-	-	-	-
Transfer from WIA	499067	-	5,000	-	-	-
Transfer from District Attorney	499070	3,183	-	-	-	-
Transfer from Health	499071	-	-	-	-	-
Transfer from Contingency Court A	499075	12,176	-	-	-	-
Transfer from Recreational Facilities	499078	-	50,000	-	-	-
Transfer from Deputy Witness	499086	15,265	-	-	-	-
Transfer from Courthouse Capital Fund	499143	443,744	-	-	-	-
Transfer from Housing	499077	-	7,500	-	-	-
Transfer from Water & Sewer Service Fee	499400	-	1,750,000	500,000	-	(500,000)
Transfer from FEMA	499829	-	947,932	-	-	-
Total OTHER FINANCING SOURCES		<u>2,899,242</u>	<u>9,903,881</u>	<u>4,011,943</u>	<u>2,098,232</u>	<u>(1,913,711)</u>
OTHER FINANCING USES						
Transfer to Recreation	599061	\$ 15,165	\$ -	\$ -	\$ -	\$ -
Transfer to Assessor	599066	-	-	-	3,912	3,912
Transfer to State & Federal Grants	599190	-	100,000	-	2,578,666	2,578,666
Transfer to Capital Projects	599157	384,978	-	-	-	-
Total OTHER FINANCING USES		<u>400,143</u>	<u>100,000</u>	<u>-</u>	<u>2,582,578</u>	<u>2,582,578</u>
CHANGE IN FUND BALANCE		13,991,550	11,570,896	6,109,032	3,778,493	(2,330,539)
FUND BALANCE, Beginning of Year		<u>(13,951,824)</u>	<u>278,925</u>	<u>5,533,372</u>	<u>5,533,372</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 39,726</u>	<u>\$ 11,849,821</u>	<u>\$ 11,642,404</u>	<u>\$ 9,311,865</u>	<u>\$ (2,330,539)</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	\$ 11,944	\$ 12,400	\$ 11,912	\$ 11,765	\$ (147)
Salaries by Position:						
Human Resource Director			65,000	65,000	65,000	-
Human Resource Assistant			30,296	30,296	29,120	(1,176)
Salaries	505456	82,675	95,296	95,296	94,120	(1,176)
Taxes - Payroll	505466	1,195	1,400	1,382	1,365	(17)
Insurance-Hospital & Life	520434	5,415	10,150	16,115	16,115	-
Insurance-Work.Comp.	520435	515	601	601	601	-
Total PERSONNEL EXPENDITURES		101,744	119,847	125,306	123,966	(1,340)
OPERATING EXPENDITURES						
Dues & Subscriptions	510427	-	-	240	240	-
Stationary & Office Supplies	510460	859	1,000	1,000	1,000	-
Postage	510463	221	350	350	350	-
Shipping Handling, & Installation	511463	-	100	100	100	-
Auto Insurance	520401	175	12,313	12,313	12,313	-
General Liability Insurance	520402	205	129,121	129,121	129,121	-
Cell Phone	525471	388	950	650	650	-
Professional Service	535448	25,155	-	-	-	-
Prof Svcs-Drug Testing	540473	453	1,500	1,500	1,500	-
Professional Services-Employee Physicals	540475	7,605	13,000	7,500	7,500	-
Travel, Training, & Etc.	545472	494	1,000	3,760	3,760	-
Total OPERATING EXPENDITURES		35,555	159,334	156,534	156,534	-
Total EXPENDITURES		137,299	279,181	281,840	280,500	(1,340)
CHANGE IN FUND BALANCE		(137,284)	(279,181)	(281,840)	(280,500)	1,340
FUND BALANCE, Beginning of Year		149,819	-	-	-	-
FUND BALANCE, End of Year		\$ 12,535	\$ (279,181)	\$ (281,840)	\$ (280,500)	\$ 1,340

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	450331	\$ 7,525	\$ 6,800	\$ 7,400	\$ 7,400	\$ -
Total REVENUES		7,525	6,800	7,400	7,400	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	5,709	5,200	4,920	4,920	-
Salaries by Position:						
Coroner			39,359	39,359	39,359	-
Salaries	505456	39,510	39,359	39,359	39,359	-
Taxes - Payroll	505466	573	580	580	580	-
Insurance-Hospital & Life	520434	113	120	120	120	-
Insurance-Work.Comp.	520435	229	-	-	-	-
Total PERSONNEL EXPENDITURES		46,134	45,259	44,979	44,979	-
OPERATING EXPENDITURES						
General Liability Insurance	520402	288	-	-	-	-
Prof Svcs-Stipend	535447	36,000	36,000	36,000	36,000	-
Professional Services-Coroner	536423	84,550	100,000	80,000	80,000	-
Total OPERATING EXPENDITURES		120,838	136,000	116,000	116,000	-
Total EXPENDITURES		166,972	181,259	160,979	160,979	-
CHANGE IN FUND BALANCE		(159,447)	(174,459)	(153,579)	(153,579)	-
FUND BALANCE, Beginning of Year		161,429	-	-	-	-
FUND BALANCE, End of Year		<u>\$ 1,982</u>	<u>\$ (174,459)</u>	<u>\$ (153,579)</u>	<u>\$ (153,579)</u>	<u>\$ -</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Reimbursement	480310	\$ 76,709	\$ 105,000	\$ 145,000	\$ 145,000	\$ -
Total REVENUES		<u>76,709</u>	<u>105,000</u>	<u>145,000</u>	<u>145,000</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Supplies-Janitorial	510120	27,048	29,500	27,000	27,000	-
Advertising	510401	193	200	200	200	-
Supplies-Operating	510461	29,100	32,000	50,000	50,000	-
Supplies - Medical	510465	30,000	45,000	15,000	15,000	-
Fees & Charges	510471	205	200	200	200	-
Auto Insurance	520401	2,355	-	-	-	-
General Liability Insurance	520402	3,022	-	-	-	-
Insurance-Property	520428	39,199	50,000	42,000	42,000	-
Insurance-Flood	520431	2,041	2,900	2,500	2,500	-
Utilities - Water	525427	83,340	96,000	62,000	62,000	-
Utilities - Natural Gas	525428	32,493	40,000	40,000	40,000	-
Utilities - Electric	525429	122,506	117,000	110,000	110,000	-
Telephone Svcs.	525469	-	816	735	735	-
Cell Phone	525471	744	584	700	700	-
R & M Machinery & Equipment	530441	13,080	25,000	25,000	25,000	-
R & M Bldgs.	530442	71,018	51,650	55,000	55,000	-
R & M Bldg - HVAC	530458	37,649	38,350	38,950	38,950	-
Professional Service	535448	306,595	420,000	600,000	600,000	-
Court attendance	540411	36,074	30,000	35,000	35,000	-
Juvenile detention	540413	119,700	155,000	145,000	145,000	-
Record Requests-Court Cases	540441	-	2,000	2,000	2,000	-
Prisoners- Maintenance	540446	482,076	480,000	490,000	490,000	-
Miscellaneous Expense	550442	(16,931)	-	-	-	-
Buildings-Capital Outlay	570485	-	-	50,000	50,000	-
Total EXPENDITURES		<u>1,421,507</u>	<u>1,616,200</u>	<u>1,791,285</u>	<u>1,791,285</u>	<u>-</u>
CHANGE IN FUND BALANCE		(1,344,798)	(1,511,200)	(1,646,285)	(1,646,285)	-
FUND BALANCE, Beginning of Year		<u>1,616,386</u>	<u>-</u>	<u>1,616,386</u>	<u>-</u>	<u>(1,616,386)</u>
FUND BALANCE, End of Year		<u>\$ 271,588</u>	<u>\$ (1,511,200)</u>	<u>\$ (29,899)</u>	<u>\$ (1,646,285)</u>	<u>\$ (1,616,386)</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
State Reimb LGAP	430509	\$ 1,290	\$ 103,500	\$ 75,000	\$ 75,000	\$ -
Veterinary Services	440310	6,943	15,000	15,500	15,500	-
Adoption Fees	440311	17,918	-	-	13,000	13,000
Service Fee - Intake & Pick-Up	440313	12,016	7,000	6,500	6,500	-
Lawsuit Settlement	480330	-	60,000	-	-	-
Donations	480392	1,345	50,500	60,000	60,000	-
Total REVENUES		39,512	236,000	157,000	170,000	13,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	27,362	25,500	24,115	23,595	(520)
Salaries by Position:						
Animal Control Manager			43,510	43,510	43,510	-
Kennel Manager			32,594	32,594	32,594	-
Office Manager			27,376	27,376	27,376	-
Animal Control Officer			20,800	20,800	20,800	-
Animal Control Officer			22,880	22,880	22,880	-
Kennel Assistant			22,880	22,880	18,720	(4,160)
Kennel Assistant			22,880	22,880	22,880	-
Salaries Total	505456	206,149	192,920	192,920	188,760	(4,160)
Salaries - OT	505460	210	1,000	10,000	10,000	-
Taxes - Payroll	505466	8,891	3,000	2,797	2,737	(60)
Insurance-Hospital & Life	520434	33,982	36,550	30,630	30,630	-
Insurance-Work.Comp.	520435	6,666	31,985	31,985	31,985	-
Total PERSONNEL EXPENDITURES		283,260	290,955	292,447	287,707	(4,740)
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	20	80	80	80	-
Taxes & Lic. Other	500463	100	200	200	200	-
Supplies-Janitorial	510120	2,108	2,000	2,000	2,000	-
Stationary & Office Supplies	510460	707	700	1,200	1,200	-
Supplies-Operating	510461	32,604	29,832	40,000	40,000	-
Fees & Charges	510471	334	100	100	100	-
Uniforms	515478	2,280	1,820	1,700	1,700	-
Auto Insurance	520401	1,229	-	-	-	-
General Liability Insurance	520402	1,576	7	-	-	-
Insurance-Property	520428	4,475	6,100	3,500	3,500	-
Insurance-Flood	520431	1,884	2,900	2,900	2,900	-
Utilities - Water	525427	2,266	2,700	1,000	1,000	-
Utilities - Natural Gas	525428	1,390	3,000	1,500	1,500	-
Utilities - Electric	525429	9,922	10,950	10,000	10,000	-
Telephone Svcs	525469	-	11,500	11,000	11,000	-
Cell Phone	525471	1,815	1,846	1,800	1,800	-
Diesel	530402	73	300	200	200	-
Gasoline	530403	1,698	2,500	2,750	2,750	-
R & M Vehicles	530440	2,026	2,000	2,000	2,000	-
R & M - Bldg & Facilities	530453	768	2,000	2,000	2,000	-
R & M Bldg - HVAC	530458	1,882	1,918	1,950	1,950	-
Professional Services-Veterinarian	536460	34,358	35,500	32,000	35,000	3,000
Travel, Training, & Etc.	545472	1,522	1,800	2,000	2,000	-
Miscellaneous Expense	550442	(2,728)	-	-	-	-
Construction in Progress	570493	-	213,500	135,000	135,000	-
Total OPERATING EXPENDITURES		102,309	333,253	254,880	257,880	3,000
Total EXPENDITURES		385,569	624,208	547,327	545,587	(1,740)
CHANGE IN FUND BALANCE		(346,057)	(388,208)	(390,327)	(375,587)	14,740
FUND BALANCE, Beginning of Year		376,164	-	-	-	-
FUND BALANCE, End of Year		\$ 30,107	\$ (388,208)	\$ (390,327)	\$ (375,587)	\$ 14,740

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4042 - Physical Plant and Maintenance
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Rents and Leases	440342	\$ -	\$ -	\$ 14,400	\$ 78,000	\$ 63,600
Refunds	480200	60	-	-	-	-
Reimbursement	480310	2,600	-	-	-	-
Total REVENUES		2,660	-	14,400	78,000	63,600
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	42,110	41,250	45,553	45,157	(396)
Salaries by Position:						
Superintendent/Courthouse			50,293	50,293	50,293	-
Facilities Manager			45,000	45,000	45,000	-
Complex Security Guard			42,000	42,000	38,000	(4,000)
Custodian - PT			9,049	9,049	9,049	-
Custodian			21,931	21,931	21,931	-
Custodian			27,857	27,857	27,857	-
Custodian			22,367	22,367	22,367	-
Custodian			22,669	22,669	22,669	-
Custodian			23,420	23,420	23,420	-
Laborer			-	18,720	18,720	-
Laborer - vacant			-	20,800	20,800	-
Laborer			20,800	20,800	21,216	416
Laborer			20,800	20,800	21,216	416
Laborer			18,720	18,720	18,720	-
Salaries Total	505456	300,947	324,906	364,426	361,258	(3,168)
Salaries - OT	505460	2,710	-	-	-	-
Taxes - Payroll	505466	4,797	5,400	5,284	5,238	(46)
Insurance-Hospital & Life	520434	65,494	65,450	77,040	77,040	-
Insurance-Work.Comp.	520435	8,703	534	534	534	-
Total PERSONNEL EXPENDITURES		424,761	437,540	492,837	489,227	(3,610)
OPERATING EXPENDITURES						
Supplies-Janitorial	510120	8,324	11,000	11,000	11,000	-
Entertainment & Prom	510429	-	6,500	6,500	6,500	-
Supplies-Operating	510461	404	3,200	3,200	3,200	-
Small Tools & equipment	515460	-	1,500	-	-	-
Fees & Charges	510471	12	100	100	100	-
Shipping Handling, & Installation	511463	12	100	100	100	-
Uniforms	515478	5,899	4,333	4,500	4,500	-
Auto Insurance	520401	1,162	-	-	-	-
General Liability Insurance	520402	1,492	-	-	-	-
Insurance-Property	520428	58,516	60,000	6,200	45,000	38,800
Insurance-Flood	520431	3,429	3,700	4,000	4,000	-
Utilities - Water	525427	12,144	12,000	15,000	5,000	(10,000)
Utilities - Natural Gas	525428	287	21,000	25,000	2,000	(23,000)
Utilities - Electric	525429	180,496	180,000	180,000	180,000	-
Telephone Svcs	525469	-	40,300	40,300	40,300	-
Cell Phone	525471	-	-	2,000	2,000	-
Diesel	530402	1,336	500	500	500	-
Gasoline	530403	5,476	5,500	5,500	5,500	-
R & M Vehicles	530440	526	700	2,500	2,500	-
R & M Machinery & Equipment	530441	2,577	3,000	6,500	6,500	-
R & M Bldgs.	530442	23,910	150,000	90,000	90,000	-
Rent - Equipment	530451	330	-	10,000	10,000	-
R & M Bldg - HVAC	530458	22,590	23,010	23,370	23,370	-
Generator contracts	535442	-	-	41,385	41,385	-
Terminate and Pest Control	535443	-	-	21,600	23,412	1,812
Elevator Contract	535444	-	-	-	24,000	24,000
Fire Alarm Monitoring	535459	360	400	400	400	-
Prof Svcs-Contracting	536456	-	30,800	30,800	30,800	-
Miscellaneous Expense	550442	(11,402)	-	-	-	-
Furniture & Fixtures	560107	-	10,885	10,885	10,885	-
Small Equipment	560114	2,066	12,500	30,500	30,500	-
Total OPERATING EXPENDITURES		319,946	581,028	571,840	603,452	31,612
Total EXPENDITURES		744,707	1,018,568	1,064,677	1,092,679	28,002

ST. BERNARD PARISH GOVERNMENT
001 - GENERAL FUND
4042 - Physical Plant and Maintenance (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
OTHER FINANCING SOURCES						
Transfer from WIA	499067	\$ -	\$ -	\$ 21,600	\$ -	\$ (21,600)
Transfer from Housing	499077	-	-	42,000	-	(42,000)
Total OTHER FINANCING SOURCES		<u>-</u>	<u>-</u>	<u>63,600</u>	<u>-</u>	<u>(63,600)</u>
CHANGE IN FUND BALANCE		(742,047)	(1,018,568)	(986,677)	(1,014,679)	(28,002)
FUND BALANCE, Beginning of Year		<u>814,590</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 72,543</u>	<u>\$ (1,018,568)</u>	<u>\$ (986,677)</u>	<u>\$ (1,014,679)</u>	<u>\$ (28,002)</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Veterans Affair	560321	\$ -	\$ -	\$ -	\$ 11,604	\$ 11,604
Total OPERATING EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	<u>11,604</u>	<u>11,604</u>
CHANGE IN FUND BALANCE		-	-	-	(11,604)	(11,604)
FUND BALANCE, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,604)</u>	<u>\$ (11,604)</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Parks and Parkways Commission	560321	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -
Total OPERATING EXPENDITURES		<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
CHANGE IN FUND BALANCE		-	-	(25,000)	(25,000)	-
FUND BALANCE, Beginning of Year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	<u>\$ -</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Grant-Economic Development	560319	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
Total OPERATING EXPENDITURES		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
CHANGE IN FUND BALANCE		(150,000)	(150,000)	(150,000)	(150,000)	-
FUND BALANCE, Beginning of Year		<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ (150,000)</u>	<u>\$ (150,000)</u>	<u>\$ (150,000)</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Facility Rental- Building Rental	440339	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Clerk of Court	450337	23,865	25,000	25,000	25,000	-
Reimbursement	480310	-	86,621	-	63,063	63,063
Misc. Revenue	480425	54	-	-	-	-
Miscellaneous Revenue - Prior Year	480426	7,025	-	-	-	-
Total REVENUES		40,944	111,621	25,000	88,063	63,063
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	193,209	179,550	179,550	166,900	(12,650)
Salaries by Position:						
District Attorney			45,314	45,314	45,314	-
Assistant District Attorney			38,455	38,455	39,224	769
Assistant District Attorney			38,455	38,455	40,482	2,027
Assistant District Attorney			38,454	38,454	40,008	1,554
Assistant District Attorney			38,454	38,454	40,008	1,554
Assistant District Attorney			38,454	38,454	85,000	46,546
Assistant District Attorney			38,454	38,454	40,008	1,554
Assistant District Attorney			38,454	38,454	48,454	10,000
Assistant District Attorney			38,454	38,454	42,484	4,030
Assistant District Attorney			-	-	70,500	70,500
Assistant District Attorney			38,454	38,454	40,008	1,554
Chief Juv Prob Off.			64,380	64,380	-	(64,380)
Juv. Prob Off.			51,343	51,343	-	(51,343)
Families INS Officer			48,166	48,166	48,166	-
Probation Off./Comm. Service			10,192	10,192	10,192	-
Office Manager			53,550	53,550	54,496	946
Victims Assistant			38,000	38,000	-	(38,000)
Victims Assistant			30,000	30,000	-	(30,000)
Court Reporter			57,450	57,450	57,450	-
Court Reporter			57,453	57,453	57,453	-
Court Reporter			57,453	57,453	57,453	-
Court Reporter			57,453	57,453	57,453	-
Court Reporter			57,453	57,453	57,453	-
Court Reporter			57,453	57,453	57,453	-
Trial Assistant			-	-	40,482	40,482
Director of Diversion			-	-	42,000	42,000
Director of Diversion			-	-	37,033	37,033
Victims Assistant			-	-	32,000	32,000
Division A Secretary			51,323	51,323	51,323	-
Division B Secretary			51,323	51,323	51,323	-
Division C Secretary			51,323	51,323	51,323	-
Division D Secretary			51,323	51,323	51,323	-
Division E Secretary			51,323	51,323	51,323	-
Secretary			52,350	52,350	53,297	947
Secretary			51,323	51,323	-	(51,323)
Secretary			39,535	39,535	40,482	947
Secretary			39,535	39,535	40,482	947
Secretary			39,535	39,535	40,482	947
Legal Secretary			-	-	50,000	50,000
Atty (Law Clerk)			52,020	52,020	-	(52,020)
Clerical Specialist I			40,594	40,594	40,594	-
Receptionist			38,760	38,760	40,482	1,722
Clerk I			24,515	24,515	24,515	-
Salaries Total	505456	1,616,608	1,666,530	1,666,530	1,727,523	60,993
Taxes - Payroll	505466	24,039	25,220	25,220	25,800	580
Insurance-Hospital & Life	520434	229,160	236,600	227,462	227,462	-
Insurance-Work.Comp.	520435	17,923	-	-	-	-
Total PERSONNEL EXPENDITURES		2,080,939	2,107,900	2,098,762	2,147,685	48,923

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
OPERATING EXPENDITURES						
Supplies-Janitorial	510120	\$ 5,453	\$ 6,000	\$ 6,000	\$ 3,638	\$ (2,362)
Advertising	510401	7,128	6,200	6,200	6,200	-
Dues & Subscriptions	510427	3,448	8,000	8,000	8,000	-
Legal Books/Software Support-Westlaw	510456	3,005	2,500	2,500	2,500	-
Stationary & Office Supplies	510460	16,294	21,000	21,000	19,600	(1,400)
Supplies-Operating	510461	1,907	2,000	2,000	2,000	-
Postage	510463	956	1,200	1,200	1,200	-
Fees & Charges	510471	340	550	550	550	-
Uniforms	515478	2,231	1,800	1,800	1,800	-
Auto Insurance	520401	17,101	-	-	-	-
General Liability Insurance	520402	21,942	379	379	379	-
Insurance-Property	520428	83,135	85,300	85,300	85,300	-
Insurance-Flood	520431	10,763	16,200	16,200	16,200	-
Legal Liab-Employed Lawyers	520441	2,761	12,125	12,125	12,125	-
Utilities - Water	525427	5,396	4,000	4,000	4,000	-
Utilities - Natural Gas	525428	19,997	17,000	17,000	17,000	-
Utilities - Electric	525429	244,200	202,012	202,012	214,914	12,902
Heat, Light & Water	525430	7,596	-	-	-	-
Telephone Svcs	525469	4,336	4,400	4,400	4,400	-
Cell Phone	525471	744	600	700	700	-
R & M Machinery & Equipment	530441	23,972	10,000	10,000	10,000	-
R & M Bldgs.	530442	7,667	12,000	12,000	12,000	-
Rent - Equipment	530451	10,682	14,500	14,500	14,500	-
R & M - Bldg & Facilities	530453	470	970	970	970	-
R & M Bldg - HVAC	530458	37,649	37,399	38,949	38,949	-
Professional Services - Software Support	531009	3,594	3,500	3,500	3,500	-
Professional Service	535448	-	200	200	200	-
Fire Alarm Monitoring	535459	720	1,100	1,100	1,100	-
Prof Svcs-Transcripts/Depositions	536438	9,305	10,200	10,200	10,200	-
Court attendance	540411	21,540	16,500	16,500	21,500	5,000
Court Filing Fees	540415	-	500	500	500	-
Court costs	540416	20,055	18,000	18,000	18,000	-
Jurors & Witnesses	540440	46,428	45,000	45,000	45,000	-
Computer Equipment	560104	4,836	-	-	-	-
Furniture & Fixtures	560107	2,037	-	-	-	-
Operating Grants	560482	10,000	-	-	-	-
Total OPERATING EXPENDITURES		<u>657,688</u>	<u>561,135</u>	<u>562,785</u>	<u>576,925</u>	<u>14,140</u>
Total EXPENDITURES		<u>2,738,627</u>	<u>2,669,035</u>	<u>2,661,547</u>	<u>2,724,610</u>	<u>63,063</u>
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	\$ 2,106,239	\$ 3,393,406	\$ 2,636,547	\$ 2,636,547	\$ -
Total OTHER FINANCING SOURCES		<u>2,106,239</u>	<u>3,393,406</u>	<u>2,636,547</u>	<u>2,636,547</u>	<u>-</u>
CHANGE IN FUND BALANCE		(591,444)	835,992	-	-	-
FUND BALANCE, Beginning of Year		<u>(244,545)</u>	<u>(835,992)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (835,989)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Sales Tax	400304	\$ 10,806,549	\$ 9,958,822	\$ 10,900,000	\$ 11,000,000	\$ 100,000
Interest - Other	460356	59	-	-	-	-
Total REVENUES		10,806,608	9,958,822	10,900,000	11,000,000	100,000
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	500405	934,245	796,706	872,000	880,000	8,000
Miscellaneous Expense	550442	3,532	-	-	-	-
Total EXPENDITURES		937,777	796,706	872,000	880,000	8,000
OTHER FINANCING USES						
Transfer to General fund	599001	2,409,056	7,143,449	3,511,943	2,098,232	(1,413,711)
Transfer to 34th Judicial Court	599005	2,106,239	3,393,406	2,636,547	2,636,547	-
Transfer to Civic Auditorium	599052	129,850	483,176	119,004	122,990	3,986
Transfer to Fire	599054	-	-	-	800,000	800,000
Transfer to Council of Aging	599059	-	36,000	14,050	14,050	-
Transfer to Community Development	599060	603,734	1,296,601	87,710	-	(87,710)
Transfer to Recreation	599061	746,648	876,157	643,085	555,200	(87,885)
Transfer to Public Works	599062	1,533,012	1,328,656	1,268,737	1,685,195	416,458
Transfer to Road Lighting	599063	426,747	344,736	-	345,873	345,873
Transfer to Sanitation	599064	163,418	122,835	-	-	-
Transfer to Assessor's Office	599066	31,205	-	18,290	7,790	(10,500)
Transfer to Capital Project	599157	179,315	-	-	-	-
Transfer to State & Federal Grants	599190	-	331,866	538,855	555,914	17,059
Transfer to 2012 Sales Tax Refund Bond	599212	1,006,094	1,150,000	1,042,325	1,042,325	-
Transfer to Self Insurance	599350	321,875	-	147,454	255,884	108,430
Total OTHER FINANCING USES		9,657,193	16,506,882	10,028,000	10,120,000	92,000
CHANGE IN FUND BALANCE		211,638	(7,344,766)	-	-	-
FUND BALANCE, Beginning of Year		7,133,128	7,344,766	-	-	-
FUND BALANCE, End of Year		\$ 7,344,766	\$ -	\$ -	\$ -	\$ -

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
OPERATING EXPENDITURES						
Stationary & Office Supplies	510460	\$ 79	\$ -	\$ -	\$ -	\$ -
Auto Insurance	520401	2,028	-	-	-	-
General Liability Insurance	520402	9,338	386	-	386	386
Insurance-Property	520428	41,470	-	45,000	45,000	-
Insurance - Flood	520431	-	-	-	3,600	3,600
Cell Phone	525471	1,025	-	-	-	-
R & M Machinery & Equipment	530441	360	-	-	-	-
R & M Bldgs.	530442	125	-	-	-	-
R & M Bldg - HVAC	530458	71,533	71,000	74,004	74,004	-
Miscellaneous Expense	550442	(612)	-	-	-	-
Computer Software	560105	86	-	-	-	-
Total OPERATING EXPENDITURES		<u>125,432</u>	<u>71,386</u>	<u>119,004</u>	<u>122,990</u>	<u>3,986</u>
Total EXPENDITURES		125,432	71,386	119,004	122,990	3,986
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	<u>129,850</u>	<u>483,176</u>	<u>119,004</u>	<u>122,990</u>	<u>3,986</u>
Total OTHER FINANCING SOURCES		<u>129,850</u>	<u>483,176</u>	<u>119,004</u>	<u>122,990</u>	<u>3,986</u>
CHANGE IN FUND BALANCE		4,418	411,790	-	-	-
FUND BALANCE, Beginning of Year		<u>(416,208)</u>	<u>(411,790)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (411,790)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Grass Violation Liens	400300	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
Building Permits	410355	148,567	137,863	246,500	246,500	-
Demolition Permit	410356	280	200	340	340	-
Electric Permits	410357	37,218	40,000	68,000	68,000	-
Electrical Licenses	410358	11,631	15,000	13,500	13,500	-
Plumbing Permits	410359	13,901	22,378	31,450	31,450	-
Plumbing Licenses	410360	7,123	10,000	8,000	8,000	-
Aircond. Permits	410361	12,212	15,500	21,250	21,250	-
Aircond. Licenses	410362	6,634	12,000	7,500	7,500	-
Coastal Permits	410363	8,450	-	1,000	1,000	-
DNR Grant	410364	35,260	35,260	35,260	35,260	-
Zoning Compliance	410365	-	-	100	100	-
Zoning BZA	410366	13,317	15,000	25,500	25,500	-
Gas Permits	410367	7,119	6,400	11,050	11,050	-
License Fees	410369	350	400	300	300	-
Permit Fees	410372	2,602	2,228	2,500	2,500	-
Federal Grants	420324	376,947	250,000	226,517	226,517	-
Federal Reimbursement	420410	725	-	-	-	-
Grant Revenue	430327	73,150	-	-	-	-
Program Income - LLT Sales	430333	6,895	40,000	-	-	-
Grass Cutting Fees	440335	135,906	-	60,000	60,000	-
Sign Rental	440349	1,440	1,071	1,500	1,500	-
Copy Fees-Ord/Resolutions/Other	440351	3,226	3,000	3,000	3,000	-
Subdivision Fees	440364	4,687	4,332	6,800	6,800	-
Inspection/Reinspection Fees	440368	2,401	4,300	-	-	-
Reimbursement	480310	23,347	11,600	-	-	-
Adjudicated Property Revenue	480335	-	-	-	40,000	40,000
Donations	480392	32,235	-	-	-	-
Misc. Revenue	480425	2,769	-	-	-	-
Total REVENUES		968,392	626,532	770,067	890,067	120,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	85,738	88,150	69,775	69,775	-
Salaries by Position:						
Director of Comm Development			69,339	69,339	69,339	-
Assistant Director Community			57,222	57,222	57,222	-
Coastal Zoning Administrator			60,834	60,834	60,834	-
Planning Tech			30,593	30,593	30,593	-
Building Official			55,205	55,205	55,205	-
Office Manager III			43,510	43,510	43,510	-
Case Manager			19,201	-	-	-
Case Manager			32,794	32,794	32,794	-
Community Development Inspector			30,129	31,996	31,996	-
Community Development Inspector			31,996	31,996	31,996	-
Chief Compliance Inspector			48,246	48,246	48,246	-
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	-
Case Manager			34,148	34,148	34,148	-
Recovery Planner II			46,500	46,500	46,500	-
Clerical Specialist II			12,389	-	-	-
Clerical Specialist I PT			4,532	-	-	-
CDBG Property Manager			54,857	-	-	-
CDBG Property Manager			37,885	-	-	-
LLT Marketing Coordinator			43,697	-	-	-
Salaries Total	505456	673,105	728,892	558,198	558,198	-
Salaries- OT	505460	302	-	-	-	-
Taxes - Payroll	505466	14,419	15,650	8,094	8,094	-
Insurance-Hospital & Life	520434	95,618	99,000	71,000	71,000	-
Insurance-Work.Comp.	520435	7,540	-	-	-	-
Total PERSONNEL EXPENDITURES		876,722	931,692	707,067	707,067	-

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	\$ -	\$ 50	\$ 350	\$ 350	\$ -
Advertising	510401	2,509	102,200	2,500	2,500	-
Dues & Subscriptions	510427	944	1,200	1,250	1,250	-
Recording Fees	510459	14,103	15,000	20,000	20,000	-
Stationary & Office Supplies	510460	3,949	5,889	3,500	5,582	2,082
Supplies - Operating	510461	-	1,600	1,500	1,500	-
Postage	510463	4,656	4,700	12,000	12,000	-
Shipping Handling, & Installation	511463	360	250	200	200	-
Auto Insurance	520401	2,993	-	-	-	-
General Liability Insurance	520402	3,840	-	-	-	-
Cell Phone	525471	4,153	3,200	6,300	6,300	-
Diesel	530402	561	-	-	-	-
Gasoline	530403	1,819	1,600	1,500	1,500	-
R & M Vehicles	530440	158	400	1,000	1,000	-
R & M Machinery & Equipment	530441	209	600	500	500	-
Rent - Equipment	530451	4,929	4,500	7,000	7,000	-
Rent - Building	530452	1,440	1,000	3,000	-	(3,000)
Rent - Storage	530457	-	-	-	3,000	3,000
Parks and Parkways Commission	560321	-	25,000	-	-	-
Professional Services-Inspections	536425	4,250	5,100	-	-	-
Professional Services-Plan Reviews	536459	-	-	10,000	10,000	-
Professional Services- Grass Cutting	536469	-	-	-	80,000	80,000
Travel, Training, & Etc.	545472	2,791	3,500	3,000	3,000	-
Regional Planning Commission Expense	560125	-	27,318	27,318	27,318	-
Operating Grants	560482	34,147	11,820	-	-	-
Total OPERATING EXPENDITURES		<u>87,811</u>	<u>214,927</u>	<u>100,918</u>	<u>183,000</u>	<u>82,082</u>
Total EXPENDITURES		964,533	1,146,619	807,985	890,067	82,082
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	603,734	1,296,601	87,710	-	(87,710)
Total OTHER FINANCING SOURCES		<u>603,734</u>	<u>1,296,601</u>	<u>87,710</u>	<u>-</u>	<u>(87,710)</u>
CHANGE IN FUND BALANCE		\$ 607,593	\$ 776,514	\$ 49,792	\$ -	\$ (49,792)
FUND BALANCE, Beginning of Year		<u>1,521,907</u>	<u>3,636,990</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 2,129,500</u>	<u>\$ 4,413,504</u>	<u>\$ 49,792</u>	<u>\$ -</u>	<u>\$ (49,792)</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Auction Proceeds	430334	\$ 861,202	\$ 900,000	\$ -	\$ -	\$ -
Builder Bundle		-	-	300,000	300,000	-
Lot Next Door		-	-	300,000	300,000	-
All Other Programs		-	-	200,000	200,000	-
Total REVENUES		<u>861,202</u>	<u>900,000</u>	<u>800,000</u>	<u>800,000</u>	<u>-</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	-	-	17,569	17,569	-
Salaries by Position:						
CDBG Property Manager			54,857	54,857	54,857	-
CDBG Property Manager			37,885	42,000	42,000	-
LLT Marketing Coordinator			43,697	43,697	43,697	-
Salaries Total	505456	-	136,439	140,554	140,554	-
Taxes - Payroll	505466	-	-	2,010	2,040	30
Insurance-Hospital & Life	520434	-	-	22,115	22,115	-
Total PERSONNEL EXPENDITURES		<u>-</u>	<u>136,439</u>	<u>182,248</u>	<u>182,278</u>	<u>30</u>
OPERATING EXPENDITURES						
Advertising	510401	-	100,000	100,000	100,000	-
Professional Service	535448	766,595	677,661	950,000	-	(950,000)
Professional Service - Grass Cutting	536469	-	-	-	950,000	950,000
Total OPERATING EXPENDITURES		<u>766,595</u>	<u>777,661</u>	<u>1,050,000</u>	<u>1,050,000</u>	<u>-</u>
Total EXPENDITURES		<u>766,595</u>	<u>914,100</u>	<u>1,232,248</u>	<u>1,232,278</u>	<u>30</u>
CHANGE IN FUND BALANCE		94,607	(14,100)	(432,248)	(432,278)	(30)
FUND BALANCE, Beginning of Year		<u>-</u>	<u>3,636,990</u>	<u>3,622,890</u>	<u>3,622,890</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 94,607</u>	<u>\$ 3,622,890</u>	<u>\$ 3,190,642</u>	<u>\$ 3,190,612</u>	<u>\$ (30)</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS
2017 Budget

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

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

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

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

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

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

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

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

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

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

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

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUNDS (continued)
2017 Budget

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

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

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

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

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

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

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

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

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Fines & Court Costs	450331	\$ 165,316	\$ 127,000	\$ 119,000	\$ 119,000	\$ -
Misc. Revenue	480425	41,681	-	-	-	-
Total REVENUES		206,997	127,000	119,000	119,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Taxes & Lic. Other	500463	1,771	1,750	1,900	1,900	-
Dues & Subscriptions	510427	9,420	-	-	-	-
Recording Fees	510459	3,573	-	-	-	-
Stationary & Office Supplies	510460	1,892	-	-	-	-
Supplies- Operating	510461	1,442	-	-	-	-
Postage	510463	18,529	13,000	13,000	13,000	-
Auto Insurance	520401	254	-	-	-	-
General Liability Insurance	520402	326	-	-	-	-
Utilities- Electric	525429	209	-	-	-	-
Pest Control Expense	525455	95	-	-	-	-
Telephone Svcs	525469	6,016	-	-	-	-
R&M Bldgs	530442	6,442	-	-	-	-
Rent- Building	530452	8,400	-	-	-	-
Prof Svcs-Technical Support	531008	-	6,000	6,000	6,000	-
Professional Service- Storage	535315	4,927	-	-	-	-
Professional Service	535448	14,500	18,000	18,000	18,000	-
Prof Svcs-Accounting	536435	4,540	-	-	-	-
Travel, Training, & Etc	545472	2,377	-	-	-	-
Computer Equipment	560104	24,868	20,000	35,600	35,600	-
Furniture & Fixtures	560107	15,782	9,500	9,500	9,500	-
Vehicles	560113	24,996	-	-	-	-
Total OPERATING EXPENDITURES		150,359	68,250	84,000	84,000	-
Total EXPENDITURES		150,359	68,250	84,000	84,000	-
OTHER FINANCING USES						
Transfer to General Fund	599001	15,819	-	-	-	-
Transfer to Deputy Witness	599086	25,000	35,000	35,000	35,000	-
Total OTHER FINANCING USES		40,819	35,000	35,000	35,000	-
CHANGE IN FUND BALANCE		15,819	23,750	-	-	-
FUND BALANCE, Beginning of Year		-	15,819	39,569	39,569	-
FUND BALANCE, End of Year		\$ 15,819	\$ 39,569	\$ 39,569	\$ 39,569	\$ -

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	400301	\$	8,427,356	\$ 8,358,375	\$ 8,529,854	\$ 8,529,854	\$ -
Prior Year Advallorem	400307		432,222	350,000	350,000	365,000	15,000
Fire Permits	410325		23,450	25,000	25,000	25,000	-
State Appropriations	430315		968	950	950	950	-
State Rev. Shar.	430321		11,761	8,000	13,197	13,197	-
State Funds-2% Fire	430322		198,730	178,219	179,000	179,000	-
Fire Insp. Reports	440317		558	325	325	325	-
Fire Service	440347		99,647	16,000	30,000	30,000	-
Interest - Other	460356		15,988	12,000	12,000	12,000	-
Refunds	480200		312	-	-	-	-
Reimbursement	480310		30,088	-	-	-	-
Reimb-Workmen's Compensation	480317		7,980	43,468	25,000	25,000	-
Donations	480392		7,000	-	-	-	-
Misc. Revenue	480425		122,962	-	-	-	-
Total REVENUES			9,379,022	8,992,337	9,165,326	9,180,326	15,000
EXPENDITURES							
PERSONNEL EXPENDITURES							
Pension Costs	505444		1,551,080	1,588,000	1,588,000	1,588,000	-
Salaries	505456		4,965,806	4,927,000	5,124,080	5,124,080	-
Salaries - OT	505460		686,662	858,328	892,661	892,661	-
Taxes - Payroll	505466		76,288	82,121	87,243	87,243	-
Insurance-Hospital & Life	520434		883,129	912,676	912,676	912,676	-
Insurance-Work.Comp	520435		409,690	838,570	838,570	838,570	-
Insurance Retirees Health & Life	520438		-	-	-	800,000	800,000
Total PERSONNEL EXPENDITURES			8,572,655	9,206,695	9,443,230	10,243,230	800,000
OPERATING EXPENDITURES							
Ad Valorem Pension Expense	500406		271,267	232,200	238,836	238,836	-
Interest Expense	500439		20,804	7,500	7,500	7,500	-
Fees-Vehicle Licenses/Tags	500460		488	300	300	300	-
Bad Debt Expense	500499		6,114	-	-	-	-
Supplies-Janitoria	510120		4,447	5,000	5,000	5,000	-
Advertising	510401		277	450	450	450	-
Dues & Subscriptions	510427		629	850	850	850	-
Recording Fees	510459		1,303	-	-	-	-
Stationary & Office Supplies	510460		3,629	3,500	3,500	3,500	-
Supplies-Operating	510461		13,939	11,715	12,000	12,000	-
Postage	510463		411	250	250	250	-
Supplies - Medical	510465		2,741	3,300	3,500	3,500	-
Fees & Charges	510471		36	150	150	150	-
Uniforms	515478		71,175	75,000	75,000	75,000	-
Assessor's Expense Reimbursemen	510562		-	30,000	30,000	-	(30,000)
Auto Insurance	520401		10,000	32,705	32,705	32,705	-
General Liability Insurance	520402		4,601	-	-	-	-
Insurance-Property	520428		39,276	41,200	41,200	41,200	-
Insurance-Flood	520431		29,323	37,800	37,800	37,800	-
Utilities - Water	525427		8,327	9,200	10,700	10,700	-
Utilities - Natural Gas	525428		4,747	6,400	5,200	5,200	-
Utilities - Electric	525429		87,463	87,000	90,000	90,000	-
Telephone Svcs	525469		20,985	41,800	22,000	22,000	-
Cell Phone	525471		8,134	7,000	10,000	10,000	-
Diesel	530402		31,808	34,000	34,000	34,000	-
Gasoline	530403		18,774	21,000	21,000	21,000	-
R & M Vehicles	530440		74,770	60,000	75,000	75,000	-
R & M Machinery & Equipment	530441		19,580	19,000	19,000	19,000	-
Rent - Equipment	530451		1,308	1,300	1,300	1,300	-
R & M - Bldg & Facilities	530453		21,041	18,000	18,000	18,000	-
R & M Bldg - HVAC	530458		11,295	11,505	11,685	11,685	-
Professional Services - Software Support	531009		5,655	7,000	7,000	7,000	-
Professional Services-Legal	535446		24,075	-	-	-	-
Professional Service	535448		7,000	25,350	25,350	25,350	-
Fire Alarm Monitoring	535459		12,413	6,100	5,000	5,000	-
Professional Services-Inspections	536425		3,825	4,950	4,950	4,950	-
Prof Svcs-Drug Testing	540473		2,825	2,500	2,500	2,500	-
Professional Services-Employee Physicals	540475		6,352	6,400	6,400	6,400	-
Mileage	545471		488	600	600	600	-
Travel, Training, & Etc	545472		28,369	25,000	25,000	25,000	-
Furniture & Fixtures	560107		13,599	15,000	10,000	10,000	-
Small Equipment	560114		32,144	30,000	70,000	70,000	-
Total OPERATING EXPENDITURES			925,437	921,025	963,726	933,726	(30,000)
Total EXPENDITURES			9,498,092	10,127,720	10,406,956	11,176,956	770,000

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
OTHER FINANCING SOURCES						
Transfer From Sales Tax Fund	499050	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total OTHER FINANCING SOURCES		-	-	-	800,000	800,000
OTHER FINANCING USES						
Transfer to Assessor	599066	-	-	-	8,789	8,789
Transfer to Capital Projects	599157	60,440	-	-	-	-
Transfer to 2014 Fire Sinking Fund	599454	286,053	270,044	269,350	269,350	-
Transfer to Fire Capital Project Fund	599554	-	35,000	-	-	-
Total OTHER FINANCING USES		<u>346,493</u>	<u>305,044</u>	<u>269,350</u>	<u>278,139</u>	<u>8,789</u>
CHANGE IN FUND BALANCE		(465,563)	(1,440,427)	(1,510,980)	(1,474,769)	36,211
FUND BALANCE, Beginning of Year		<u>3,586,719</u>	<u>3,412,656</u>	<u>1,972,229</u>	<u>1,972,229</u>	-
FUND BALANCE, End of Year		<u>\$ 3,121,156</u>	<u>\$ 1,972,229</u>	<u>\$ 461,249</u>	<u>\$ 497,460</u>	<u>\$ 36,211</u>

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	400301	\$	288,495	\$ 285,863	\$ 291,945	\$ 291,945	\$ -
Prior Year Advalorem	400307		15,448	-	-	-	-
Interest - Other	460356		574	-	-	-	-
Total REVENUES			304,517	285,863	291,945	291,945	-
EXPENDITURES							
OPERATING EXPENDITURES							
Ded. by Tax Collector	500405		363	15	-	-	-
Ad Valorem Pension Expense	500406		9,277	9,000	8,175	8,175	-
Auto Insurance	520401		414	-	-	-	-
General Liability Insurance	520402		532	-	-	-	-
Insurance-Property	520428		8,037	10,700	10,700	10,700	-
Insurance-Flood	520431		3,340	3,350	3,350	3,350	-
Utilities - Electric	525429		-	36,000	-	36,000	36,000
Grant Distribution-Council on Aging	560059		293,564	262,798	283,770	283,770	-
Total OPERATING EXPENDITURES			315,527	321,863	305,995	341,995	36,000
Total EXPENDITURES			315,527	321,863	305,995	341,995	36,000
OTHER FINANCING SOURCES							
Transfer from Sales Tax Fund	499050		-	36,000	14,050	14,050	-
Total OTHER FINANCING SOURCES			-	36,000	14,050	14,050	-
CHANGE IN FUND BALANCE			(11,010)	-	-	(36,000)	(36,000)
FUND BALANCE, Beginning of Year			347,115	336,105	336,105	336,105	-
FUND BALANCE, End of Year			\$ 336,105	\$ 336,105	\$ 336,105	\$ 300,105	\$ (36,000)

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	400301	\$	665,339	\$ 659,918	\$ 672,082	\$ 672,082	\$ -
Prior Year Advalorem	400307		36,446	30,634	30,000	30,000	-
Federal Grants	420324		6,000	-	-	-	-
State Rev. Shar.	430321		8,924	10,000	10,000	10,000	-
Walmart Grant	430430		-	2,500	-	-	-
Forfeit Fees	440316		2,000	-	-	-	-
Registration - Baseball/Softball/T-bal	440328		950	49,840	72,060	72,060	-
Registration - Basketball	440329		3,160	20,000	36,000	36,000	-
Registration - Cheerleading	440330		190	1,000	1,725	1,725	-
Registration - Football	440331		4,325	24,000	28,680	28,680	-
Registration - Soccer	440333		-	30,560	42,900	42,900	-
Registration - Volleyball	440334		2,315	2,400	4,620	4,620	-
Registration - Adult Leagues	440337		15,435	15,770	28,000	28,000	-
Registration - All Stars			-	-	16,800	16,800	-
Sign Rental	440349		600	3,000	1,200	1,200	-
Registration Fee	440355		121,397	-	-	-	-
Interest - Other	460356		1,325	1,300	1,300	1,300	-
Refunds	480200		22	-	-	-	-
Reimbursement	480310		47,231	-	-	-	-
Insurance Settlement	480326		-	37,180	-	-	-
Total REVENUES			915,659	888,102	945,367	945,367	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Pension Costs	505444		65,521	75,000	48,400	44,800	(3,600)
Salaries by Position:							
Director Parks & Recreation				75,000	75,000	75,000	-
Program Manager Parks & Recreation				60,927	60,927	60,927	-
Operations Coordinator				54,000	54,000	54,000	-
Facilities Manager Parks & Recreation				37,885	37,885	37,885	-
Leisure Coordinator				38,000	-	-	-
Boys League Coordinator				35,000	35,000	35,000	-
Courthouse Concessions Manager				18,720	-	-	-
Weekend Manager - PT				15,600	-	-	-
Concessions Manager - Val Reiss Park				31,200	-	-	-
Laborer Parks & Recreation				24,766	-	-	-
Laborer Parks & Recreation				22,073	-	-	-
Laborer Parks & Recreation				22,073	22,073	22,073	-
Laborer Parks & Recreation				22,515	22,515	22,515	-
Laborer Parks & Recreation				18,720	-	-	-
Laborer Parks & Recreation				18,720	-	-	-
Laborer Parks & Recreation				15,720	20,800	21,216	416
Laborer Parks & Recreation				18,720	-	-	-
Office Manager I				30,000	30,000	30,000	-
Clerical Specialist I				29,257	29,257	-	(29,257)
Gym Supervisor PT				12,481	12,481	12,481	-
Laborer Parks & Recreation PT				16,848	16,848	16,848	-
Environmental Specialist				18,200	-	-	-
Salaries Total	505456		537,463	636,425	416,786	387,945	(28,841)
Taxes - Payroll	505466		12,417	14,000	8,000	7,600	(400)
Insurance-Hospital & Life	520434		81,346	95,420	58,950	53,000	(5,950)
Insurance-Work.Comp	520435		14,771	985	985	985	-
Total PERSONNEL EXPENDITURES			711,518	821,830	533,121	494,330	(38,791)

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
OPERATING EXPENDITURES							
Ad Valorem Pension Expense	500406		\$ 21,416	\$ 23,500	\$ 18,820	\$ 18,820	\$ -
Fees-Vehicle Licenses/Tags	500460		60	-	50	50	-
Bad Debt Expense	500499	(1,255)	-	-	-	-	-
Supplies-Janitoria	510120		4,673	4,850	4,000	4,000	-
Advertising	510401		601	-	-	-	-
Stationary & Office Supplies	510460		1,056	1,200	1,600	1,600	-
Supplies-Operating	510461		12,214	30,000	27,500	27,500	-
Postage	510463		-	-	500	500	-
Fees & Charges	510471		10,348	19,500	20,000	20,000	-
Reimb. Uniforms	515447		23,150	32,000	27,000	27,000	-
Uniforms	515478		857	970	1,000	1,000	-
Auto Insurance	520401		10,043	1,039	1,039	1,039	-
General Liability Insurance	520402		19,623	24,910	24,910	24,910	-
Insurance-Sports Accidents	520426		23,220	20,000	22,000	22,000	-
Insurance-Property	520428		65,607	-	69,000	69,000	-
Insurance-Flood	520431		21,706	24,200	26,400	26,400	-
Utilities - Water	525427		4,546	9,000	9,000	9,000	-
Utilities - Natural Gas	525428		10,420	18,000	12,000	12,000	-
Utilities - Electric	525429		111,445	110,000	120,000	120,000	-
Telephone Svcs	525469		-	600	800	800	-
Cell Phone	525471		3,609	2,100	3,700	3,700	-
Diesel	530402		1,171	1,600	1,100	1,100	-
Gasoline	530403		12,029	10,000	10,000	10,000	-
R & M Vehicles	530440		1,661	1,440	3,000	3,000	-
R & M Machinery & Equipment	530441		13,000	9,270	7,000	7,000	-
R & M-Playgrounds	530443		13,473	14,500	15,000	15,000	-
R & M - Bldg & Facilities	530453		28,921	59,180	30,000	30,000	-
Rentals/Leases	530456		656	500	1,000	1,000	-
R & M Bldg - HVAC	530458		112,948	115,048	116,850	116,850	-
Professional Services	535448		-	24,000	24,000	24,000	-
Fire Alarm Monitoring	535459		1,579	1,750	1,800	1,800	-
Team Expense	545468		32,127	43,215	45,000	45,000	-
Professional Services-Grass Cutting	536469		-	-	97,000	92,000	(5,000)
Trophies & Awards	545470		4,147	7,000	5,000	5,000	-
Miscellaneous Expense	550442	(119,008)	-	-	-	-	-
Land-Capital Outlay	570483		6,600	-	-	-	-
Buildings-Improvements	570853		17,350	-	-	-	-
Total OPERATING EXPENDITURES			<u>469,993</u>	<u>609,372</u>	<u>746,069</u>	<u>741,069</u>	<u>(5,000)</u>
Total EXPENDITURES			<u>1,181,511</u>	<u>1,431,202</u>	<u>1,279,190</u>	<u>1,235,399</u>	<u>(43,791)</u>
OTHER FINANCING SOURCES							
Transfer from General Fund	499001		15,165	-	-	-	-
Transfer from Sales Tax Fund	499050		391,890	543,100	292,523	248,316	(44,207)
Transfer from Recreational Facilities	499078		-	-	40,580	40,580	-
Total OTHER FINANCING SOURCES			<u>407,055</u>	<u>543,100</u>	<u>333,103</u>	<u>288,896</u>	<u>(44,207)</u>
CHANGE IN FUND BALANCE			141,203	-	(720)	(1,136)	(416)
FUND BALANCE, Beginning of Year			(1,852,066)	-	-	-	-
FUND BALANCE, End of Year			\$ (1,710,863)	\$ -	\$ (720)	\$ (1,136)	\$ (416)

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

			<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES							
OPERATING EXPENDITURES							
Financial Support-LA CO OP Extension/LSU A4	560330		\$ 36,000	\$ 40,000	\$ 40,000	\$ 29,968	\$ (10,032)
Total EXPENDITURES			<u>36,000</u>	<u>40,000</u>	<u>40,000</u>	<u>29,968</u>	<u>(10,032)</u>
OTHER FINANCING SOURCES							
Transfer from Sales Tax Fund	499050		<u>36,000</u>	<u>40,000</u>	<u>40,000</u>	<u>29,968</u>	<u>(10,032)</u>
Total OTHER FINANCING SOURCES			<u>36,000</u>	<u>40,000</u>	<u>40,000</u>	<u>29,968</u>	<u>(10,032)</u>
CHANGE IN 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
SPECIAL REVENUE FUND
061 - RECREATION
6200 - Tourism
(In Whole Numbers)

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
State Grants	430325	\$	19,845	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
Grant Revenue	430327		-	20,000	80,000	80,000	-
State Enterprise Funds	430378		114,629	140,000	140,000	129,968	(10,032)
Rents and Leases	440342		63,550	16,200	10,000	10,000	-
Reimbursement	480310		-	-	15,000	15,000	-
Donations	480392		-	14,578	15,000	15,000	-
Total REVENUES			198,024	208,778	278,000	267,968	(10,032)
EXPENDITURES							
PERSONNEL EXPENDITURES							
Pension Costs	505444		20,642	18,800	20,800	17,550	(3,250)
Salaries by Position:							
Tourism Coordinator				58,262	59,427	58,262	(1,165)
Parish Historian				54,837	55,934	54,837	(1,097)
Assistant Tourism Manager				31,188	31,812	-	(31,812)
Clerical Specialist I				18,200	18,564	27,300	8,736
Clerical Specialist I - PT				7,020	15,000	15,000	-
Salaries Total	505456		169,467	169,507	180,737	155,399	(25,338)
Taxes - Payroll	505466		4,330	4,400	3,650	3,236	(414)
Insurance-Hospital & Life	520434		20,740	22,200	28,200	18,400	(9,800)
Insurance-Work.Comp	520435		1,073	-	-	-	-
Total PERSONNEL EXPENDITURES			216,252	214,907	233,387	194,585	(38,802)
OPERATING EXPENDITURES							
Advertising	510401		49,224	51,000	115,000	115,000	-
Dues & Subscriptions	510427		1,530	1,500	1,900	1,900	-
Entertainment & Prom	510429		29,997	26,000	31,000	31,000	-
Meeting & Conferences	510431		40	2,500	1,000	1,000	-
Stationary & Office Supplies	510460		703	1,300	1,500	1,500	-
Postage	510463		2,001	100	5,000	5,000	-
Auto Insurance	520401		655	-	-	-	-
General Liability Insurance	520402		840	-	-	-	-
Insurance-Property	520428		36,682	36,300	36,300	36,300	-
Insurance-Flood	520431		19,643	19,700	25,000	25,000	-
Utilities - Water	525427		1,608	3,500	3,500	3,500	-
Utilities - Natural Gas	525428		6,284	12,000	12,000	12,000	-
Utilities - Electric	525429		60,707	64,000	64,000	64,000	-
Telephone Svcs	525469		8,213	6,000	22,000	22,000	-
Cell Phone	525471		-	-	-	624	624
R & M Machinery & Equipment	530441		582	450	-	-	-
R & M Bldgs.	530442		2,115	1,525	1,500	1,500	-
R & M- Bldg & Facilities	530453		800	-	-	-	-
R & M Bldg - HVAC	530458		18,825	19,175	19,475	19,475	-
Professional Service	535448		7,650	13,000	7,500	7,500	-
Fire Alarm Monitoring	535459		1,095	1,400	1,500	1,500	-
Professional Services - Engineering	536441		250	-	-	-	-
Travel, Training, & Etc	545472		2,154	1,200	1,500	1,500	-
Miscellaneous Expenditures	550442		(23,889)	-	-	-	-
Small Equipment	560114		140	-	-	-	-
Operating Grants	560482		16,901	-	-	-	-
Construction In Progress-Capital Outlay	570493		68,306	-	-	-	-
Total OPERATING EXPENDITURES			313,056	260,650	349,675	350,299	624
Total EXPENDITURES			529,308	475,557	583,062	544,884	(38,178)
OTHER FINANCING SOURCES							
Transfer from Sales Tax Fund	499050		307,871	287,557	305,062	276,916	(28,146)
Total OTHER FINANCING SOURCES			307,871	287,557	305,062	276,916	(28,146)
CHANGE IN FUND BALANCE			(23,413)	20,778	-	-	-
FUND BALANCE, Beginning of Year			44,191	-	-	-	-
FUND BALANCE, End of Year			\$ 20,778	\$ 20,778	\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
061 - RECREATION
6550 - Farmers Market
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Advertising	510401	\$ 2,052	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
Entertainment & Prom:	510429	5,099	2,200	2,200	-	(2,200)
Fees & Charges	510471	<u>1,201</u>	<u>800</u>	<u>800</u>	-	<u>(800)</u>
Total OPERATING EXPENDITURES		<u>8,352</u>	<u>5,500</u>	<u>5,500</u>	-	<u>(5,500)</u>
Total EXPENDITURES		8,352	5,500	5,500	-	(5,500)
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	<u>10,113</u>	<u>5,500</u>	<u>5,500</u>	-	<u>(5,500)</u>
Total OTHER FINANCING SOURCES		<u>10,113</u>	<u>5,500</u>	<u>5,500</u>	-	<u>(5,500)</u>
CHANGE IN FUND BALANCE		1,761	-	-	-	-
FUND BALANCE, Beginning of Year		<u>(1,761)</u>	-	-	-	-
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
Prior Year Advalorem	400307	\$	62,577	\$ 43,057	\$ 40,000	\$ 40,000	\$ -
Drainage Permits	410350		-	-	1,000	1,000	-
Federal Grants	420324		20,000	459,107	459,107	453,957	(5,150)
State Rev. Shar.	430321		1,526	-	-	-	-
Road Royalty Funds	430330		-	150,000	400,000	400,000	-
Reimbursement- FEMA	430442		26,552	-	-	-	-
Project Permits	440319		6,785	-	14,000	14,000	-
Interest - Other	460356		1,862	-	-	-	-
Reimbursement	480310		241	-	-	-	-
Total REVENUES			119,543	652,164	914,107	908,957	(5,150)
EXPENDITURES							
PERSONNEL EXPENDITURES							
Pension Costs	505444		66,034	88,474	85,071	84,446	(625)
Salaries by Position:							
PW Director				85,000	85,000	85,000	-
Office Manager III				50,272	50,272	50,272	-
Office Manager				34,678	34,678	34,678	-
Project Inspector				65,800	65,800	65,800	-
Project Inspector				64,498	64,498	64,498	-
Project Inspector				64,497	64,497	64,497	-
Project Inspector				65,800	65,800	65,800	-
Project Inspector				45,000	45,000	45,000	-
Project Inspector				53,060	53,060	53,060	-
Project Inspector				50,000	50,000	45,000	(5,000)
Staff Engineer				65,800	65,800	65,800	-
Accounts Receivable/Payable				36,166	36,166	36,166	-
Salaries Total	505456		457,063	680,571	680,571	675,571	(5,000)
Taxes - Payroll	505466		4,963	9,900	9,868	9,796	(72)
Insurance-Hospital & Life	520434		58,988	62,450	68,922	75,000	6,078
Insurance-Work.Comp	520435		12,030	-	-	-	-
Total PERSONNEL EXPENDITURES			599,078	841,395	844,432	844,813	381
OPERATING EXPENDITURES							
Ad Valorem Pension Expense	500406		30,100	-	-	-	-
Fees-Vehicle Licenses/Tags	500460		40	50	50	50	-
Supplies-Janitoria	510120		2,793	2,895	2,800	2,800	-
Advertising	510401		250	2,850	500	500	-
Dues & Subscriptions	510427		25	500	500	500	-
Recording Fees	510459		1,250	455	2,000	2,000	-
Stationary & Office Supplies	510460		3,546	4,500	3,700	3,700	-
Supplies-Operating	510461		59	100	100	100	-
Postage	510463		705	600	600	600	-
Fees & Charges	510471		1,100	-	-	-	-
Shipping Handling, & Installatio	511463		-	50	50	50	-
Auto Insurance	520401		1,283	-	-	-	-
General Liability Insurance	520402		1,646	-	-	-	-
Insurance-Property	520428		12,552	13,500	17,000	17,000	-
Insurance-Flood	520431		21,760	29,300	32,000	32,000	-
Utilities - Water	525427		482	1,500	600	600	-
Utilities - Natural Gas	525428		-	2,873	-	-	-
Utilities - Electric	525429		26,275	24,422	20,000	20,000	-
Telephone Svcs	525469		915	1,455	1,500	1,500	-
Cell Phone	525471		3,954	3,200	5,000	5,000	-
Diesel	530402		9,855	7,380	8,900	8,900	-
Gasoline	530403		9,314	9,510	10,200	10,200	-
R & M Vehicles	530440		2,595	4,000	400	400	-
Lease-Property	530450		1,800	3,492	1,800	1,800	-
Rent - Equipment	530451		4,358	4,000	6,700	6,700	-
R & M - Bldg & Facilities	530453		1,526	3,100	8,000	8,000	-
R & M Bldg - HVAC	530458		7,530	7,670	7,790	7,790	-
Professional Service	535448		250	16,000	5,000	5,000	-
Fire Alarm Monitoring	535459		-	388	400	400	-
Travel, Training, & Etc	545472		1,047	1,500	8,500	8,500	-
Miscellaneous Expense	550442		39,224	-	-	-	-
Total OPERATING EXPENDITURES			186,234	145,290	144,090	144,090	-
Total EXPENDITURES			785,312	986,685	988,522	988,903	381

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
OTHER FINANCING SOURCES						
Transfer from Water & Sewer	499400	\$ -	\$ 51,670	\$ 52,447	\$ 52,447	\$ -
Transfer from Sales Tax Fund	499050	665,769	282,851	21,968	27,499	5,531
Total OTHER FINANCING SOURCES		<u>665,769</u>	<u>334,521</u>	<u>74,415</u>	<u>79,946</u>	<u>5,531</u>
CHANGE IN 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
SPECIAL REVENUE FUND
062 - PUBLIC WORKS
4015 - Road Department
(In Whole Numbers)

				2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES								
OPERATING REVENUES								
Ad Valorem Taxes	400301	\$	946,172	\$	927,535	\$	945,781	\$ -
Prior year Ad Valorem	400407		(11,964)		-		-	-
Federal Grants	420324		-		23,623		-	-
State Rev. Shar.	430321		-		-		14,079	-
State Grants-Miles	430323		22,704		26,909		25,000	-
State Grants-Population	430324		454,545		490,000		460,000	-
Scrap Metal Revenue	430329		26,378		26,132		-	-
Road Royalty Funds	430330		426,803		-		-	-
Grass Cutting Fees	440335		86,510		86,510		86,500	-
Drainage and Canal Maintenance Fee	480201		-		-		576,000	(576,000)
Dumping Fee	480203		-		-		-	50,000
Insurance Proceeds	480316		25,000		-		-	-
Misc. Revenue	480425		9,115		5,000		-	-
Total REVENUES			1,985,263		1,585,709		2,107,360	(526,000)
EXPENDITURES								
PERSONNEL EXPENDITURES								
Pension Costs	505444		205,412		175,000		146,461	(11,953)
Salaries by Position:								
Assistant Manager					62,570		62,570	-
Assistant Manager					57,222		57,222	-
Road Supervisor					26,708		26,708	(26,708)
Assistant Foreman/Laborer					28,143		-	-
Assistant Manager					50,900		50,900	-
Assistant Foreman/Laborer					43,302		43,302	(43,302)
Assistant Foreman/Laborer					41,542		41,542	-
Assistant Foreman/Laborer					37,679		37,679	-
Maintenance Mechanic					30,395		30,395	-
Mechanic I					31,565		31,565	-
Mechanic I					22,073		22,073	-
Mechanic I					24,280		24,280	-
Office Manager III					35,317		35,317	-
Equip Oper III					35,847		35,847	-
Equip Oper II					31,167		31,167	-
Equip Oper II					17,626		-	-
Equip Oper II					45,572		45,572	-
Equip Oper II					27,636		27,636	-
Equip Oper I					68,666		68,666	-
Equip Oper I					12,251		-	-
Equip Oper I					27,656		27,656	-
Equip Oper I					25,119		-	-
Equip Oper I					26,488		26,488	-
Equip Oper I					24,017		24,017	-
Equip Oper I					13,334		-	-
Equip Oper I					16,864		16,864	(16,864)
Equip Oper I					25,009		25,009	-
Equip Oper I					27,019		27,019	-
Equip Oper I					-		23,257	23,257
Sign Shop Coordinator					26,488		26,488	-
Carpenter					25,891		25,891	-
Laborer/Road - vacant					24,844		24,844	-
Laborer/Road - vacant					25,968		25,968	-
Laborer/Road					24,038		24,038	-
Laborer/Road					10,661		-	-
Laborer/Road					19,476		-	(19,476)
Laborer/Road					20,263		20,263	-
Laborer/Road					19,866		19,866	-
Laborer/Road					19,866		19,866	(19,866)
Laborer/Road					19,476		19,476	-
Laborer/Road					19,336		-	(19,336)
Laborer/Road					20,664		20,664	-
Laborer/Road					19,866		19,866	-
Laborer/Road					21,073		21,073	-
Laborer/Road					22,360		22,360	-
Laborer/Road - vacant					-		20,080	20,080
Clerical Specialist II					22,719		29,310	6,591
Clerical Specialist II					12,136		-	-
Salaries Total	505456		1,391,791		1,290,958		1,171,688	(95,624)

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
PERSONNEL EXPENDITURES (continued)						
Salaries - OT	505460	\$ 30,764	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Taxes - Payroll	505466	19,946	20,000	16,989	15,603	(1,386)
Insurance-Hospital & Life	520434	285,236	279,600	198,800	198,800	-
Insurance-Work.Comp	520435	59,405	158,292	158,292	158,292	-
Total PERSONNEL EXPENDITURES		1,992,554	2,003,850	1,772,230	1,663,267	(108,963)
OPERATING EXPENDITURES						
Ad Valorem Pension Expense	500406	-	26,300	26,500	26,500	-
Fees-Vehicle Licenses/Tags	500460	492	800	800	800	-
Taxes & Lic. Other	500463	25	-	-	-	-
Bad Debt Expense	500499	(2,433)	-	-	-	-
Supplies - Signs	510110	4,236	4,575	4,300	4,300	-
Supplies-Janitoria	510120	1,880	2,716	2,500	2,500	-
Advertising	510401	-	100	1,000	1,000	-
Recording Fees	510459	-	50	50	50	-
Stationary & Office Supplies	510460	1,432	1,777	1,600	1,600	-
Supplies-Operating	510461	15,658	15,000	15,000	15,000	-
Chemicals	510464	-	-	7,000	7,000	-
Fees & Charges	510471	2,066	-	-	-	-
Uniforms	515478	26,257	26,948	28,000	28,000	-
Auto Insurance	520401	39,269	30,271	30,271	30,271	-
General Liability Insurance	520402	50,386	218,655	218,655	218,655	-
Insurance-Property	520428	3,845	3,900	3,900	3,900	-
Insurance-Flood	520431	3,054	4,250	4,250	4,250	-
Utilities - Water	525427	2,741	2,900	3,300	3,300	-
Utilities - Electric	525429	28,913	35,000	30,000	30,000	-
Heat, Light & Water	525430	1,442	-	-	-	-
Telephone Svcs	525469	2,025	2,800	16,600	16,600	-
Cell Phone	525471	5,924	5,000	6,500	6,500	-
Diesel	530402	67,252	70,000	70,000	70,000	-
Gasoline	530403	59,475	59,112	50,000	50,000	-
R & M Drainage	530413	-	-	150,000	100,000	(50,000)
R & M Vehicles	530440	53,899	56,257	50,000	50,000	-
R & M Machinery & Equipment	530441	60,462	61,757	75,000	75,000	-
Rent - Equipment	530451	4,098	4,400	4,400	4,400	-
R & M - Bldg & Facilities	530453	225	350	7,500	7,500	-
Rentals/Leases	530456	19,200	19,200	19,200	19,200	-
R & M Bldg - HVAC	530458	7,530	7,670	7,790	7,790	-
R & M Roads	530545	10,141	27,486	50,000	50,000	-
Limestone, Sand, Dirt & Grave	530546	10,835	8,000	12,000	12,000	-
Professional Service	535448	104,983	170,000	-	-	-
Fire Alarm Monitoring	535459	360	-	360	360	-
Professional Services-Contracting	536456	-	-	80,000	160,000	80,000
Professional Services-Grass Cutting	536469	-	137,000	243,761	243,761	-
Professional Services-Employee Physical	540475	765	550	1,000	1,000	-
Travel, Training, & Etc	545472	1,170	1,200	2,500	2,500	-
Miscellaneous Expense	550442	(2,603)	-	-	-	-
Small Equipment	560114	6,776	7,000	6,500	6,500	-
Heavy Equipment - Capital Outlay	570460	-	-	160,000	160,000	-
Construction in Progress - Capital Outlay	570493	-	23,623	-	-	-
Total OPERATING EXPENDITURES		591,780	1,034,647	1,390,237	1,420,237	30,000
Total EXPENDITURES		2,584,334	3,038,497	3,162,467	3,083,504	(78,963)
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	599,071	652,788	855,107	1,302,144	447,037
Transfer from Transit	499079	-	800,000	200,000	200,000	-
Total OTHER FINANCING SOURCES		599,071	1,452,788	1,055,107	1,502,144	447,037
CHANGE IN FUND BALANCE		-	-	-	-	-
FUND BALANCE, Beginning of Year		-	-	-	-	-
FUND BALANCE, End of Year		\$ -	\$ -	\$ -	\$ -	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Rents and Leases	400301	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Total REVENUES		-	-	-	20,000	20,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	19,589	18,120	18,973	6,011	(12,962)
Salaries by Position:						
Mosquito Control Manager			47,269	47,269	48,084	815
Mosquito Inspector			36,006	36,006	-	(36,006)
Mosquito Inspector			36,512	36,512	-	(36,512)
Mosquito Inspector			32,000	32,000	-	(32,000)
Salaries Total	505456	135,530	151,787	151,787	48,084	(103,703)
Taxes - Payroll	505466	1,859	2,100	2,201	697	(1,504)
Insurance-Hospital & Life	520434	26,866	28,250	28,205	10,000	(18,205)
Insurance-Work.Comp	520435	4,149	39	39	39	-
Total PERSONNEL EXPENDITURES		187,993	200,296	201,205	64,831	(136,374)
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	60	100	100	-	(100)
Taxes & Lic. Other	500463	-	50	50	-	(50)
Supplies-Janitoria	510120	292	500	400	-	(400)
Dues & Subscriptions	510427	-	45	-	-	-
Stationary & Office Supplies	510460	1,263	1,400	600	-	(600)
Supplies-Operating	510461	1,853	6,500	4,000	-	(4,000)
Chemicals	510464	4,770	80,700	60,000	-	(60,000)
Shipping Handling, & Installatio	511463	-	150	150	-	(150)
Uniforms	515478	2,763	2,600	2,700	-	(2,700)
Auto Insurance	520401	681	-	-	-	-
General Liability Insurance	520402	873	-	-	-	-
Insurance-Property	520428	2,247	8,800	8,800	-	(8,800)
Insurance-Aviation	520429	5,417	5,000	14,000	-	(14,000)
Insurance-Flood	520431	4,956	7,300	7,300	-	(7,300)
Utilities - Water	525427	874	1,000	1,000	-	(1,000)
Utilities - Natural Gas	525428	-	13,000	13,000	-	(13,000)
Utilities - Electric	525429	10,263	-	-	-	-
Telephone Svcs	525469	-	13,400	13,000	-	(13,000)
Cell Phone	525471	931	776	950	-	(950)
Diesel	530402	2,169	1,950	2,500	-	(2,500)
Gasoline	530403	4,127	4,350	4,350	-	(4,350)
Aviation Fuel	530405	3,331	2,500	2,500	-	(2,500)
R & M Vehicles	530440	2,889	550	5,000	-	(5,000)
R & M Machinery & Equipment	530441	630	1,800	10,000	-	(10,000)
Rent - Building	530452	20,160	20,160	20,160	-	(20,160)
R & M Bldg - HVAC	530458	1,882	1,870	1,947	-	(1,947)
Professional Service Pilots	535437	18,180	17,500	17,500	-	(17,500)
Professional Service	535448	-	720	450	310,721	310,271
Fire Alarm Monitoring	535459	360	-	-	-	-
Travel, Training, & Etc	545472	1,189	-	-	-	-
Miscellaneous Expenditure	550442	(11,988)	-	-	-	-
Total OPERATING EXPENDITURES		80,172	192,721	190,457	310,721	120,264
Total EXPENDITURES		268,165	393,017	391,662	375,552	(16,110)
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	268,165	393,017	391,662	355,552	(36,110)
Total OTHER FINANCING SOURCES		268,165	393,017	391,662	355,552	(36,110)
CHANGE IN FUND BALANCE						
		-	-	-	-	-
FUND BALANCE, Beginning of Year						
		-	-	-	-	-
FUND BALANCE, End of Year						
		\$ -	\$ -	\$ -	\$ -	\$ -

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

			<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	400301	\$	372,002	\$ 371,014	\$ 377,096	\$ 377,096	\$ -
Prior Year Advalorem	400307		11,811	17,223	16,000	16,000	-
State Rev. Shar.	430321		5,017	5,500	5,631	5,631	-
Interest - Other	460356		744	500	1,000	1,000	-
Utility Maintenance and Equipment Fee	480202		-	-	384,000	-	(384,000)
Total OPERATING REVENUES			389,574	394,237	783,727	399,727	(384,000)
EXPENDITURES							
OPERATING EXPENDITURES							
Ad Valorem Pension Expense	500406		11,977	12,700	10,600	10,600	-
Bad Debt Expense	500499		(9,382)	-	-	-	-
Supplies-Operating	510461		8,461	21,700	39,127	15,000	(24,127)
Auto Insurance	520401		2,750	-	-	-	-
General Liability Insurance	520402		10,000	-	-	-	-
Utilities - Electric	525429		704,056	820,000	700,000	700,000	-
R & M Street Lights	530426		11,815	7,500	29,000	15,000	(14,000)
R & M Vehicles	530440		681	1,200	5,000	5,000	-
Total EXPENDITURES			740,358	863,100	783,727	745,600	(38,127)
OTHER FINANCING SOURCES							
Transfer from Sales Tax Fund	499050		426,747	344,736	-	345,873	345,873
Total OTHER FINANCING SOURCES			426,747	344,736	-	345,873	345,873
CHANGE IN FUND BALANCE			75,963	(124,127)	-	-	-
FUND BALANCE, Beginning of Year			48,163	124,127	-	-	-
FUND BALANCE, End of Year			<u>\$ 124,126</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Ad Valorem Taxes	400301	\$ 935,196	\$ 927,535	\$ 945,781	\$ 945,781	\$ -
Sales Tax	400304	3,602,183	3,286,274	3,633,333	3,666,667	33,334
Prior Year Advalorem	400307	49,580	43,043	-	-	-
State Rev. Shar.	430321	12,544	11,000	14,079	14,079	-
Interest - Other	460356	1,845	1,700	-	-	-
Other Revenues	480371	-	-	-	205,000	205,000
Misc. Revenue	480425	8,798	-	-	-	-
Misc. Revenue Prior Year	480426	2,306	-	-	-	-
Total REVENUES		4,612,452	4,269,552	4,593,193	4,831,527	238,334
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	16,113	18,200	29,023	29,023	-
Salaries by Position:						
Supervisor			26,708	53,416	53,416	-
Equip Oper I			26,487	26,487	26,487	-
Equip Oper I			26,487	26,487	26,487	-
Equip Oper I			16,868	33,736	33,736	-
Clerical Specialist I			12,137	24,274	24,274	-
Laborer			10,661	21,322	21,322	-
Laborer			24,523	24,523	24,523	-
Laborer			21,941	21,941	21,941	-
Salaries Total	505456	111,160	165,812	232,186	232,186	-
Salaries - OT	505460	343	500	2,000	2,000	-
Taxes - Payroll	505466	1,605	1,550	3,367	3,367	-
Insurance-Hospital & Life	520434	28,010	24,400	48,600	48,600	-
Insurance-Work.Comp	520435	2,979	3,495	3,495	3,495	-
Total PERSONNEL EXPENDITURES		160,210	213,957	318,671	318,671	-
OPERATING EXPENDITURES						
Ded. by Tax Collector	500405	311,415	262,902	290,667	293,333	2,666
Ad Valorem Pension Expense	500406	30,100	31,800	26,500	26,500	-
Bad Debt Expense	500499	(2,870)	-	-	-	-
Auto Insurance	520401	7,478	-	-	-	-
General Liability Insurance	520402	9,595	1,575	1,575	1,575	-
Insurance-Property	520428	2,476	3,400	3,400	3,400	-
Insurance-Flood	520431	1,514	1,500	1,500	1,500	-
Insurance - General & Auto	520433	-	800	800	800	-
Utilities - Water	525427	584	-	-	-	-
Utilities - Electric	525429	4,234	5,266	2,100	-	(2,100)
Contract Collections	555415	3,581,638	3,460,000	3,000,000	3,199,095	199,095
Contract Disposal	555479	669,662	675,000	680,000	680,000	-
Total OPERATING EXPENDITURES		4,615,826	4,442,243	4,006,542	4,206,203	199,661
Total EXPENDITURES		4,776,036	4,656,200	4,325,213	4,524,874	199,661
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	163,418	122,835	-	-	-
Total OTHER FINANCING SOURCES		163,418	122,835	-	-	-
CHANGE IN FUND BALANCE		(166)	(263,813)	267,980	306,653	38,673
FUND BALANCE, Beginning of Year		263,980	263,828	15	15	-
FUND BALANCE, End of Year		\$ 263,828	\$ 15	\$ 267,995	\$ 306,668	\$ 38,673

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Reimbursement	480310	\$ -	\$ 57,670	\$ 34,500	\$ 32,101	\$ (2,399)
Total REVENUES		-	57,670	34,500	32,101	(2,399)
EXPENDITURES						
OPERATING EXPENDITURES						
Assessor's Expense Reimbursemen	510562	23,675	50,000	45,000	45,000	-
R & M Bldg - HVAC	530458	7,530	7,670	7,790	7,790	-
Total OPERATING EXPENDITURES		<u>31,205</u>	<u>57,670</u>	<u>52,790</u>	<u>52,790</u>	-
Total EXPENDITURES		31,205	57,670	52,790	52,790	-
OTHER FINANCING SOURCES						
Transfer from General Fund	499001	-	-	-	3,912	3,912
Transfer from Fire Fund	499054	-	-	-	8,789	8,789
Transfer from Sales Tax Fund	499050	31,205	-	18,290	7,790	(10,500)
Transfer from Health	499071	-	-	-	198	198
Total OTHER FINANCING SOURCES		<u>31,205</u>	-	<u>18,290</u>	<u>20,689</u>	<u>2,399</u>
CHANGE IN 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
SPECIAL REVENUE FUND
067 - WIA
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420324	\$ 2,133,748	\$ 3,278,900	\$ 1,798,361	\$ 1,798,361	\$ -
Misc. Revenue	480425	33,955	-	-	-	-
Total REVENUES		2,167,703	3,278,900	1,798,361	1,798,361	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	-	21,400	55,828	55,828	-
Medicare	505445	8,167	-	7,141	7,141	-
Salaries	505456	1,126,611	1,840,000	525,151	525,151	-
Benefits Expense	505458	122,979	144,000	79,451	79,451	-
Taxes - Payroll	505466	2,656	10,500	2,986	2,986	-
Insurance-Work.Comp	520435	4,708	-	-	-	-
Total PERSONNEL EXPENDITURES		1,265,121	2,015,900	670,557	670,557	-
OPERATING EXPENDITURES						
Bank Charges	500409	4,215	2,500	-	-	-
Testing Fees/ Supplies	500462	1,145	-	3,100	3,100	-
Advertising	510401	657	5,000	1,569	1,569	-
Dues & Subscriptions	510427	1,199	2,000	751	751	-
Meeting & Conferences	510431	121	-	2,200	2,200	-
Supplies-Operating	510461	9,450	20,000	11,247	11,247	-
Postage	510463	760	1,500	865	865	-
Uniforms	515478	-	1,000	-	-	-
Insurance Cost Bonds	520432	314	-	314	314	-
Insurance - General & Autc	520433	6,031	-	8,651	8,651	-
Heat, Light & Water	525430	5,675	-	7,200	7,200	-
Telephone Svcs	525469	9,883	30,000	8,716	8,716	-
Gasoline	530403	1,700	10,000	2,149	2,149	-
R & M Vehicles	530440	1,785	-	2,200	2,200	-
Rent - Building	530452	45,918	148,000	67,518	67,518	-
R & M - Bldg & Facilities	530453	3,311	15,000	-	-	-
Professional Services - Software Support	531009	-	3,000	-	-	-
Professional Service	535448	9,894	65,000	4,175	4,175	-
Prof Svcs-Accounting	536435	53	-	-	-	-
Tuition	537100	678,414	-	-	-	-
Prof Svcs-Drug Testing	540473	1,004	-	-	-	-
Medical expense	540474	1,095	7,000	-	-	-
Travel, Training, & Etc	545472	22,965	25,000	2,299	2,299	-
Other Program Expenses	550450	32,087	725,000	873,995	873,995	-
Small Equipment	560114	-	1,881	-	-	-
Assistance Payments/Allow	580499	58,146	180,000	150,000	150,000	-
Total OPERATING EXPENDITURES		895,822	1,241,881	1,146,949	1,146,949	-
Total EXPENDITURES		2,160,943	3,257,781	1,817,506	1,817,506	-
OTHER FINANCING USES						
Transfer to General Fund	599001	-	5,000	-	-	-
Total OTHER FINANCING USES		-	5,000	-	-	-
CHANGE IN FUND BALANCE						
		6,760	16,119	(19,145)	(19,145)	-
FUND BALANCE, Beginning of Year						
		97,574	20,374	36,493	36,493	-
FUND BALANCE, End of Year						
		<u>\$ 104,334</u>	<u>\$ 36,493</u>	<u>\$ 17,348</u>	<u>\$ 17,348</u>	<u>\$ -</u>

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
Ad Valorem Taxes	400301	\$	190,106	\$ 188,548	\$ 191,589	\$ 191,589	\$ -
Prior Year Advalorem	400307		10,145	8,000	8,000	8,000	-
State Rev. Shar.	430321		2,550	2,500	2,862	2,862	-
Interest - Other	460356		362	-	-	-	-
Total REVENUES			203,163	199,048	202,451	202,451	-
EXPENDITURES							
OPERATING EXPENDITURES							
Ad Valorem Pension Expense	500406		6,119	6,500	5,365	5,365	-
Bad Debt Expense	500499		(404)	-	-	-	-
Auto Insurance	520401		141	-	-	-	-
General Liability Insurance	520402		182	-	-	-	-
Insurance - Property	520428		-	3,400	3,500	3,500	-
Operating Grants	560482		324,764	180,000	180,000	180,000	-
Total OPERATING EXPENDITURES			330,802	189,900	188,865	188,865	-
Total EXPENDITURES			330,802	189,900	188,865	188,865	-
OTHER FINANCING USES							
Transfer to Assessor Fund	599066		-	-	198	198	-
Total OTHER FINANCING USES			-	-	198	198	-
CHANGE IN FUND BALANCE			(127,639)	9,148	13,388	13,388	-
FUND BALANCE, Beginning of Year			946,488	818,849	827,997	827,997	-
FUND BALANCE, End of Year			<u>\$ 818,849</u>	<u>\$ 827,997</u>	<u>\$ 841,385</u>	<u>\$ 841,385</u>	<u>\$ -</u>

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
E Telephone Tax	400306		\$ 379,001	\$ 370,000	\$ 370,080	\$ 370,080	\$ -
Prior Year Advalorem	400307		7	-	-	-	-
Refunds	480200		3,244	-	-	-	-
Total REVENUES			382,252	370,000	370,080	370,080	-
EXPENDITURES							
OPERATING EXPENDITURES							
Bad Debt Expense	500499		486	-	-	-	-
Stationary & Office Supplies	510460		921	1,400	1,400	1,400	-
Auto Insurance	520401		495	-	-	-	-
General Liability Insurance	520402		635	-	-	-	-
Insurance-Property	520428		4,946	5,200	5,200	5,200	-
Insurance-Flood	520431		1,680	4,450	4,450	4,450	-
Reimbursements/Transfers Out	522450		10	-	-	-	-
Utilities - Water	525427		366	1,000	1,000	1,000	-
Utilities - Natural Gas	525428		330	1,200	1,200	1,200	-
Utilities - Electric	525429		17,217	16,500	17,000	17,000	-
911 Admin. Fee	525431		3,294	4,000	4,000	4,000	-
Telephone Svcs	525469		244,832	250,000	250,000	250,000	-
Cell Phone	525471		1,163	1,100	1,100	1,100	-
R & M Machinery & Equipment	530441		36,635	35,000	35,000	35,000	-
R & M - Bldg & Facilities	530453		1,110	3,000	3,000	3,000	-
Professional Service	535448		-	3,200	8,000	8,000	-
Fire Alarm Monitoring	535459		360	400	400	400	-
Prof Svcs-Communications	536480		2,020	2,000	2,000	2,000	-
Miscellaneous Expense	550442		1,329	-	-	-	-
Small Equipment	560114		21,064	15,000	15,000	15,000	-
Total OPERATING EXPENDITURES			338,893	343,450	348,750	348,750	-
Total EXPENDITURES			338,893	343,450	348,750	348,750	-
CHANGE IN FUND BALANCE			43,359	26,550	21,330	21,330	-
FUND BALANCE, Beginning of Year			512,749	556,108	582,658	582,658	-
FUND BALANCE, End of Year			\$ 556,108	\$ 582,658	\$ 603,988	\$ 603,988	\$ -

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
Federal Reimb-CSBG	420552	\$	68,790	\$ 124,874	\$ 125,000	\$ 125,000	\$ -
HCV Fraud Recovery (Admin)	420560		664	9,200	-	-	-
HCV Fraud Recovery (HAP)	420570		3,456	9,200	-	-	-
HCV Hap Reimb. (Port Ins)	420600		2,203,254	1,467,400	1,450,000	1,450,000	-
HCV UR Reimb (Port Ins)	420601		42,754	46,266	45,000	45,000	-
HCV Admin Revenue (Port Ins)	420602		97,402	90,000	92,000	92,000	-
Grant Revenue	430327		4,800	-	-	-	-
Housing Voucher Admir	430385		102,803	342,538	350,000	350,000	-
FEDERAL REIMB - LIHEAP REC	430503		168,844	-	-	-	-
Fed Reimb-LIHEAP/Admir	430507		13,703	8,000	10,000	10,000	-
Fare Box - Transit	440381		2,287	2,524	2,500	2,500	-
Interest - Other	460356		51	-	-	-	-
HAP Revenue	460370		3,781,059	4,115,184	4,275,000	4,275,000	-
Reimbursement	480310		11,995	-	-	-	-
Lawsuit Settlement	480330		2,597	-	-	-	-
Donations	480392		100	-	-	-	-
Misc. Revenue	480425		4,727	-	-	-	-
Total REVENUES			6,509,286	6,215,186	6,349,500	6,349,500	-
EXPENDITURES							
PERSONNEL EXPENDITURES							
Pension Costs	505444		40,835	51,000	50,556	50,556	-
Salaries by Position:							
Coordinator				62,000	63,240	63,240	-
Asst. Housing Coordinator				47,000	47,940	47,940	-
Housing and Redevelopment Program Manager				41,144	41,967	41,967	-
HCV Portability Specialist				28,642	29,215	29,215	-
HCV Housing Inspector / CSBG Intake Specialist				25,968	26,478	26,478	-
Clerical Specialist				27,050	27,591	27,591	-
Accounting Supervisor				33,660	34,333	34,333	-
Accountant				40,000	40,800	40,800	-
Receptionist/ LiHeap Specialist				21,216	21,640	21,640	-
HCV Housing Specialist				28,642	29,214	29,214	-
CSBG Bus Driver				35,847	36,565	36,565	-
Fair Housing Coordinator				-	40,000	40,000	-
Accounting Specialist - PT - Vacant				13,339	14,040	14,040	-
Salaries Total	505456		295,549	404,508	453,023	453,023	-
Taxes - Payroll	505466		5,130	7,000	5,865	5,865	-
Insurance-Hospital & Life	520434		47,727	48,650	49,820	49,820	-
Insurance-Work.Comp	520435		3,712	-	-	-	-
Total PERSONNEL EXPENDITURES			392,953	511,158	559,264	559,264	-
OPERATING EXPENDITURES							
Fees-Vehicle Licenses/Tags	500460		40	150	100	100	-
Supplies-Janitoria	510120		480	500	500	500	-
Supplies-Food/Drink	510130		290	500	500	500	-
Advertising	510401		-	500	400	400	-
Dues & Subscriptions	510427		1,831	1,300	1,300	1,300	-
Parts & Supplies - Vehicles	510440		389	500	500	500	-
Stationary & Office Supplies	510460		8,389	4,982	5,000	5,000	-
Postage	510463		7,581	10,975	9,000	9,000	-
Fees & Charges	510471		1,640	2,046	2,000	2,000	-
Uniforms	515478		928	1,000	1,000	1,000	-
Auto Insurance	520401		8,970	-	-	-	-
General Liability Insurance	520402		11,509	-	-	-	-
Insurance-Property	520428		2,009	2,150	2,150	2,150	-
Insurance-Flood	520431		3,698	5,300	5,300	5,300	-
Utilities - Water	525427		341	525	-	-	-
Utilities - Electric	525429		8,166	8,300	-	-	-
Telephone Svcs	525469		14,152	15,500	15,500	15,500	-
Cell Phone	525471		2,147	3,550	2,700	2,700	-
Gasoline	530403		7,131	7,000	7,000	7,000	-
R & M Vehicles	530440		155	1,283	800	800	-
Rent - Equipment	530451		10,515	7,300	7,500	7,500	-
Rent - Building	530452		18,000	18,000	-	42,000	42,000
R & M - Bldg & Facilities	530453		446	2,107	500	500	-
Rentals/Leases	530456		3,764	3,800	-	-	-
Professional Services - Software Support	531009		8,840	12,000	12,000	12,000	-
Professional Service	535448		-	6,320	3,500	3,500	-
Professional Service - Accounting/Audi	536436		-	45,000	-	-	-
Tuition	537100		24,593	24,800	25,000	25,000	-
Travel, Training, & Etc	545472		1,850	12,000	10,000	10,000	-

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
OPERATING EXPENDITURES (continued)						
Miscellaneous Expense	550442	\$ 7,106	\$ -	\$ -	\$ -	\$ -
Computer Equipment	560104	7,269	4,000	3,500	3,500	-
Office Equipment	560106	-	500	-	-	-
Rent Subsidy - Port Ins.	580492	1,558,625	1,400,000	1,512,000	1,512,000	-
Utility Allowance - Port Ins	580493	48,672	40,000	47,000	47,000	-
Rent Subsidy - Admin. Cos	580495	7,391	2,800	28,000	28,000	-
Utility Allowance - H.A.P	580496	228,140	67,188	70,000	70,000	-
Rent Subsidy - H.A.P	580497	3,870,331	3,983,450	3,958,000	3,958,000	-
Total OPERATING EXPENDITURES		<u>5,875,388</u>	<u>5,695,326</u>	<u>5,730,750</u>	<u>5,772,750</u>	<u>42,000</u>
Total EXPENDITURES		<u>6,268,341</u>	<u>6,206,484</u>	<u>6,290,014</u>	<u>6,332,014</u>	<u>42,000</u>
OTHER FINANCING USES						
Transfer to General Fund	599001	-	7,500	42,000	-	(42,000)
Total OTHER FINANCING USES		<u>-</u>	<u>7,500</u>	<u>42,000</u>	<u>-</u>	<u>(42,000)</u>
CHANGE IN FUND BALANCE		240,945	1,202	17,486	17,486	-
FUND BALANCE, Beginning of Year		<u>506,674</u>	<u>747,619</u>	<u>748,821</u>	<u>748,821</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 747,619</u>	<u>\$ 748,821</u>	<u>\$ 766,307</u>	<u>\$ 766,307</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants-Federal Transit Admin	420426	\$ 859,896	\$ 644,321	\$ 364,898	\$ 364,898	\$ -
State Mass Transportation	430326	76,308	80,000	80,000	80,000	-
Rents and Leases	440342	-	-	-	9,000	9,000
Fare Box - Transit	440381	72,921	80,000	80,000	80,000	-
Misc. Revenue	480425	870	-	-	-	-
Total REVENUES		1,009,995	804,321	524,898	533,898	9,000
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	34,019	33,050	31,683	32,000	317
Salaries by Position:						
Transit Manager			66,300	66,300	66,300	-
Laborer			19,094	19,094	19,094	-
Clerical Specialist II			24,886	24,886	24,886	-
Bus driver			22,283	22,283	22,283	-
Bus driver			22,277	22,277	22,277	-
Bus driver			22,277	22,277	22,277	-
Bus driver			22,722	22,722	22,722	-
Bus driver			22,279	22,279	22,279	-
Bus driver			31,347	31,347	31,347	-
Bus driver - PT			-	-	14,040	14,040
Bus driver - PT			-	-	14,040	14,040
Salaries Total	505456	239,904	253,465	253,465	281,545	28,080
Salaries - OT	505460	1,873	4,000	4,000	2,000	(2,000)
Taxes - Payroll	505466	3,338	3,740	3,675	6,000	2,325
Insurance-Hospital & Life	520434	54,804	58,600	43,700	54,600	10,900
Insurance-Work.Comp	520435	1,499	-	-	-	-
Total PERSONNEL EXPENDITURES		335,437	352,855	336,523	376,145	39,622
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	1,230	300	800	800	-
Supplies-Janitoria	510120	3,245	5,000	3,500	3,500	-
Advertising	510401	295	1,000	800	800	-
Entertainment & Prom	510429	135	-	-	-	-
Stationary & Office Supplies	510460	1,805	3,000	1,500	1,500	-
Supplies-Operating	510461	1,848	4,000	2,000	2,000	-
Uniforms	515478	4,024	3,000	3,000	3,000	-
Auto Insurance	520401	3,363	352	352	352	-
General Liability Insurance	520402	4,315	-	-	-	-
Insurance-Property	520428	2,938	2,850	1,850	1,850	-
Insurance-Flood	520431	4,040	4,450	4,450	4,450	-
Utilities - Water	525427	398	700	800	800	-
Utilities - Electric	525429	5,479	5,000	6,000	6,000	-
Telephone Svcs	525469	1,637	4,100	4,100	4,100	-
Cell Phone	525471	1,811	2,000	1,500	1,500	-
Diesel	530402	34,307	50,000	50,000	50,000	-
Gasoline	530403	4,397	6,500	6,300	6,300	-
R & M Vehicles	530440	71,970	90,000	40,000	40,000	-
R & M Machinery & Equipment	530441	62	200	200	200	-
Rent - Equipment	530451	1,479	1,700	1,700	1,700	-
R & M - Bldg & Facilities	530453	1,787	2,000	1,800	1,800	-
Professional Svcs-Grant Mgt	536424	62,883	30,000	10,000	10,000	-
Prof Svcs-Drug Testing	540473	498	1,000	1,000	1,000	-
Professional Services-Employee Physical	540475	150	500	500	500	-
Travel, Training, & Etc	545472	343	-	2,500	2,500	-
Vehicles - Capital Outlay	570470	792,713	150,820	-	-	-
Equipment Purchases-Smal	570480	3,659	-	-	-	-
Construction In Progress-Capital Outlay	570493	8,916	42,681	156,123	156,123	-
Total OPERATING EXPENDITURES		1,019,727	411,153	300,775	300,775	-
Total EXPENDITURES		1,355,164	764,008	637,298	676,920	39,622
OTHER FINANCING USES						
Transfer to Public Works	599062	-	800,000	200,000	200,000	-
Transfer to Capital Projects	599157	45,612	-	-	-	-
Total OTHER FINANCING USES		45,612	800,000	200,000	200,000	-
CHANGE IN FUND BALANCE		(390,781)	(759,687)	(312,400)	(343,022)	(30,622)
FUND BALANCE, Beginning of Year		1,784,309	1,393,528	633,841	633,841	-
FUND BALANCE, End of Year		\$ 1,393,528	\$ 633,841	\$ 321,441	\$ 290,819	\$ (30,622)

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Court Cost Collected	450338	\$ 35,467	\$ 31,000	\$ 35,000	\$ 35,000	\$ -
Total REVENUES		35,467	31,000	35,000	35,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Jurors & Witnesses	540440	45,200	66,000	70,000	70,000	-
Total EXPENDITURES		45,200	66,000	70,000	70,000	-
OTHER FINANCING SOURCES						
Transfer from Criminal Court 34th Func	499053	25,000	35,000	35,000	35,000	-
Total OTHER FINANCING SOURCES		25,000	35,000	35,000	35,000	-
OTHER FINANCING USES						
Transfer to General Fund	599001	15,265	-	-	-	-
Total OTHER FINANCING USES		15,265	-	-	-	-
CHANGE IN FUND BALANCE		2	-	-	-	-
FUND BALANCE, Beginning of Year		(2)	-	-	-	-
FUND BALANCE, End of Year		\$ -	\$ -	\$ -	\$ -	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Fed Reimb-CDBG Disaster Recovery	420160	\$ 997,949	\$ 5,512,556	\$ 1,635,800	\$ 1,635,800	\$ -
Federal Grants	420324	(1,150)	-	-	-	-
Total REVENUES		996,799	5,512,556	1,635,800	1,635,800	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	19,506	5,200	-	-	-
Salaries by Position:						
Fair Housing Coordinator			40,000	-	-	-
Salaries Total	505456	138,451	40,000	-	-	-
Taxes - Payroll	505466	(30)	600	-	-	-
Insurance-Hospital & Life	520434	18,028	6,100	-	-	-
Total PERSONNEL EXPENDITURES		175,955	51,900	-	-	-
OPERATING EXPENDITURES						
Closing Costs	500465	-	1,500	3,000	3,000	-
Advertising	510401	26,615	30,800	27,300	27,300	-
Recording Fees	510459	563	-	-	-	-
Stationary & Office Supplies	510460	3,382	3,400	2,300	2,300	-
Cell Phone	525471	1,763	730	-	-	-
Professional Service	535448	-	550,000	350,000	350,000	-
Professional Service- Engineering	536441	75,532	-	-	-	-
Prof Svcs-Land Surveys	536453	1,300	-	-	-	-
Prof Svcs- Appraisals	536475	2,050	5,000	2,000	2,000	-
Tuition	537100	151,815	200,000	250,000	250,000	-
Travel, Training, & Etc	545472	8,149	7,500	-	-	-
Construction In Progress-Capital Outlay	570493	150,236	3,200,000	1,001,200	1,001,200	-
Total OPERATING EXPENDITURES		421,405	3,998,930	1,635,800	1,635,800	-
Total EXPENDITURES		597,360	4,050,830	1,635,800	1,635,800	-
OTHER FINANCING SOURCES						
Transfer from Fund 400	499400	582,430	-	-	-	-
Total OTHER FINANCING SOURCES		582,430	-	-	-	-
CHANGE IN FUND BALANCE		981,869	1,461,726	-	-	-
FUND BALANCE, Beginning of Year		(2,443,595)	(1,461,726)	-	-	-
FUND BALANCE, End of Year		<u>\$ (1,461,726)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420324	\$ 3,705,499	\$ 54,947,465	\$ 24,920,100	\$ 24,920,100	\$ -
Fed Reimb-HMGP 1603 X	420474	505,628	-	-	-	-
Fed Reimb-HMGP	420480	15,880	-	-	-	-
Total REVENUES		<u>4,227,007</u>	<u>54,947,465</u>	<u>24,920,100</u>	<u>24,920,100</u>	<u>-</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	33,427	9,200	-	-	-
Salaries by Position:						
Hazard Mitigation Coordinator - Vacant			70,747	-	-	-
Salaries Total	505456	231,385	70,747	-	-	-
Taxes - Payroll	505466	3,240	1,100	-	-	-
Insurance-Hospital & Life	520434	28,369	16,200	-	-	-
Insurance-Work.Comp	520435	8,000	-	-	-	-
Total PERSONNEL EXPENDITURES		<u>304,421</u>	<u>97,247</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENDITURES						
Advertising	510401	313	8,614	3,800	3,800	-
Recording Fees	510459	1,356	7,000	6,000	6,000	-
Stationary & Office Supplies	510460	1,107	5,000	5,000	5,000	-
Postage	510463	168	5,000	300	300	-
R & M Machinery & Equipment	530441	1,214	2,000	-	-	-
Professional Service	535448	1,039,233	1,500,000	2,630,000	2,630,000	-
Professional Services - Engineering	536441	-	3,000,000	-	-	-
Miscellaneous Expense	550442	3,906	-	-	-	-
Office Equipment	560106	1,208	4,000	-	-	-
Elevation	560121	37,730	10,157,173	-	-	-
Land-Capital Outlay	570483	249,933	-	-	-	-
Construction In Progress-Capital Outlay	570493	2,586,418	40,161,431	22,275,000	22,275,000	-
Total OPERATING EXPENDITURES		<u>3,922,586</u>	<u>54,850,218</u>	<u>24,920,100</u>	<u>24,920,100</u>	<u>-</u>
Total EXPENDITURES		<u>4,227,007</u>	<u>54,947,465</u>	<u>24,920,100</u>	<u>24,920,100</u>	<u>-</u>
CHANGE IN 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
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
2312 - Grants
(In Whole Numbers)

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
Federal Grants	420324		\$ 116,663	\$ -	\$ -	\$ 103,937	\$ 103,937
Administrative Allowance (Federal Grants)	420325		-	-	1,500	1,500	-
State Grants	430325		21,100	-	-	-	-
Total REVENUES			137,763	-	1,500	105,437	103,937
EXPENDITURES							
PERSONNEL EXPENDITURES							
Pension Costs	505444		-	7,500	6,800	17,093	10,293
Salaries by Position:							
Grants Manager				54,400	54,400	54,400	-
Grant Specialist - HMGP				-	-	39,000	39,000
Grant Specialist - CDBG				-	-	43,347	43,347
Salaries Total	505456		-	54,400	54,400	136,747	82,347
Taxes - Payroll	505466		-	1,000	789	1,983	1,194
Insurance-Hospital & Life	520434		-	6,372	6,066	16,169	10,103
Insurance-Work.Comp.	520435		-	-	-	-	-
Total PERSONNEL EXPENDITURES			-	69,272	68,055	171,992	103,937
OPERATING EXPENDITURES							
Stationary & Office Supplies	510460		-	1,200	1,500	1,500	-
Postage	510463		-	-	200	200	-
Shipping Handling, & Installation:	511463		-	-	200	200	-
Cell phone	525471		-	-	650	650	-
Rent - Equipment	530451		-	-	1,500	1,500	-
Professional Service	535448		-	-	-	25,000	25,000
Professional Svcs-Grant Mgt	536424		-	50,000	25,000	25,000	-
Travel, Training & etc	545475		-	-	500	500	-
Federal Grant-Transfer to Battered Women's	560320		73,515	-	-	-	-
Land - Capital Outlay	570483		64,248	-	-	-	-
Local Match	570667		-	-	25,000	-	(25,000)
Total OPERATING EXPENDITURES			137,763	51,200	54,550	54,550	-
Total EXPENDITURES			137,763	120,472	122,605	226,542	103,937
OTHER FINANCING SOURCES							
Transfer from Sales Tax	499050		-	120,472	121,105	121,105	-
Total OTHER FINANCING SOURCES			-	120,472	121,105	121,105	-
CHANGE IN FUND BALANCE			-	-	-	-	-
FUND BALANCE, Beginning of Year			-	-	-	-	-
FUND BALANCE, End of Year			\$ -	\$ -	\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
190 - STATE & FEDERAL GRANTS
3425 - CDBG - GIS Manager
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Federal Grants Revenue	420324	\$ -	\$ 150,000	\$ 115,099	\$ 115,099	\$ -
State Reimb - LAGAF	430509	-	16,142	-	-	-
Total REVENUES		-	166,142	115,099	115,099	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	-	8,385	8,063	8,063	-
Salaries by Position:						
GIS Manager			64,500	64,500	64,500	-
Salaries Total	505456	-	64,500	64,500	64,500	-
Taxes - Payroll	505466	-	935	935	935	-
Insurance-Hospital & Life	520434	-	6,180	6,066	6,066	-
Total PERSONNEL EXPENDITURES		-	80,000	79,564	79,564	-
OPERATING EXPENDITURES						
Travel and Training	545472	-	31,520	31,520	31,520	-
Computer Equipment	560104	-	51,122	515	515	-
Grant - RPC	560495	-	3,500	3,500	3,500	-
Total OPERATING EXPENDITURES		-	86,142	35,535	35,535	-
Total EXPENDITURES		-	166,142	115,099	115,099	-
CHANGE IN FUND BALANCE		-	-	-	-	-
FUND BALANCE, Beginning of Year		-	-	-	-	-
FUND BALANCE, End of Year		\$ -	\$ -	\$ -	\$ -	\$ -

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420324	\$ 82,854	\$ 2,106,752	\$ 4,033,060	\$ 4,033,060	\$ -
Federal Reimbursement - ASAP Gran	420460	6,524,952	26,650	-	-	-
Reimbursement- FEMA	430442	218,936	136,216	-	-	-
Highway Planning & Construction	430540	-	4,884,628	-	-	-
Total REVENUES		6,826,742	7,154,246	4,033,060	4,033,060	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	67,849	52,430	43,437	45,577	2,140
Salaries by Position:						
Recovery Supervisor			79,932	79,932	79,932	-
Assistant Recovery Supervisor			64,400	64,400	64,400	-
CDBG Recovery Manager			46,920	46,920	46,920	-
Admin. Asst./ Office Mgr. Recovery			18,200	-	-	-
Admin. Asst./ Office Mgr. Recovery			43,347	43,347	-	(43,347)
Grant Specialist			53,040	53,040	53,040	-
CDBG Clerical Specialist			28,642	28,642	28,642	-
Clerical Specialist			-	-	29,257	29,257
Grant Specialist			-	-	31,212	31,212
Demolition Liaison			31,212	31,212	31,212	-
Salaries	505456	472,461	365,693	347,493	364,615	17,122
Taxes - Payroll	505466	8,643	5,848	5,039	5,287	248
Insurance-Hospital & Life	520434	71,220	74,700	47,000	47,000	-
Insurance-Work.Comp.	520435	4,871	-	-	-	-
Total PERSONNEL EXPENDITURES		625,044	498,671	442,969	462,479	19,510
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	-	20	20	20	-
Advertising	510401	502	750	600	600	-
Recording Fees	510459	1,070	1,400	1,200	1,200	-
Stationary & Office Supplies	510460	2,034	1,400	1,400	1,400	-
Postage	510463	742	900	800	800	-
Shipping Handling, & Installatio	511463	185	200	200	200	-
Auto Insurance	520401	1,081	-	-	-	-
General Liability Insuranc	520402	1,387	-	-	-	-
Cell Phone	525471	1,425	1,875	3,300	3,300	-
Gasoline	530403	637	1,000	1,000	1,000	-
R & M Vehicles	530440	-	300	300	300	-
R & M Machinery & Equipmen	530441	1,321	500	500	500	-
Rent - Equipment	530451	835	4,500	1,000	1,000	-
Rent - Building	530452	1,070	-	3,120	-	(3,120)
Rent - Storage	530457	-	-	-	3,120	3,120
Professional Services - Software Support	531009	9,460	5,000	12,918	12,918	-
Travel, Training, & Etc	545472	926	1,000	1,000	1,000	-
Professional Service	535448	6,562,315	6,733,084	4,527,700	4,527,700	-
Total OPERATING EXPENDITURES		6,584,990	6,751,929	4,555,058	4,555,058	-
Total EXPENDITURES		7,210,034	7,250,600	4,998,027	5,017,537	19,510
OTHER FINANCING SOURCES						
Transfer from Construction	499162	-	-	916,296	916,296	-
Transfer from Katrina	499829	-	96,354	48,671	68,181	19,510
Total OTHER FINANCING SOURCES		-	96,354	964,967	984,477	19,510
CHANGE IN FUND BALANCE		(383,292)	-	-	-	-
FUND BALANCE, Beginning of Year		(1,754,172)	-	-	-	-
FUND BALANCE, End of Year		\$ (2,137,464)	\$ -	\$ -	\$ -	\$ -

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Fed Reimb-Statewide Generator Program	420423	\$ 97,076	\$ 9,618	\$ -	\$ -	\$ -
Fed Reimb - UASJ	420430	214,855	157,329	-	-	-
Fed Reimb-Cities Readiness Initiative Grant	420441	19,660	19,130	19,130	15,992	(3,138)
Fed Reimb-EMPG Grant	420444	30,322	30,316	30,316	30,316	-
Fed Reimb-SHSP Grant	420445	40,334	36,619	36,619	36,619	-
State Reimb - LGAF	430509	20,000	31,316	-	-	-
Misc. Revenue	480425	1,773	-	-	-	-
Total REVENUES		424,020	284,328	86,065	82,927	(3,138)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	16,518	14,957	14,382	14,382	-
Salaries by Position:						
OEP Director			71,360	71,360	71,360	-
Executive Assistant			43,697	43,697	43,697	-
Salaries Total	505456	114,330	115,057	115,057	115,057	-
Salaries - OT	505460	-	-	1,500	1,500	-
Taxes - Payroll	505466	1,656	1,668	1,668	1,668	-
Insurance-Hospital & Life	520434	13,009	12,200	12,140	12,140	-
Insurance-Work.Comp.	520435	1,604	4,398	4,398	4,398	-
Total PERSONNEL EXPENDITURES		147,117	148,280	149,145	149,145	-
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	-	50	50	50	-
Advertising	510401	673	990	1,000	1,000	-
Dues & Subscriptions	510427	300	360	360	360	-
Recording Fees	510459	174	1,800	1,500	1,500	-
Stationary & Office Supplies	510460	493	500	500	500	-
Supplies-Operating	510461	3,016	3,095	1,500	11,500	10,000
Postage	510463	219	-	-	-	-
Clothing	515475	582	-	-	-	-
Auto Insurance	520401	767	-	-	-	-
General Liability Insurance	520402	984	-	-	-	-
Utilities - Electric	525429	4,200	4,300	4,300	4,300	-
Telephone Svcs	525469	-	3,770	3,760	3,760	-
Cell Phone	525471	3,700	3,200	2,600	2,600	-
Gasoline	530403	589	1,400	1,400	1,400	-
R & M Vehicles	530440	701	1,000	2,000	2,000	-
R & M Machinery & Equipment	530441	688	500	2,000	2,000	-
Rentals/Leases	530456	4,210	4,035	5,520	-	(5,520)
Rent - Storage	530457	-	-	-	5,520	5,520
Professional Service	535448	55,111	62,950	17,950	17,950	-
Prof Svcs-Communications	536480	598	11,899	10,146	10,146	-
Travel, Training, & Etc	545472	3,082	2,500	1,400	1,400	-
Computer Equipment	560104	61,541	40,471	-	-	-
Computer Software	560105	16,276	-	-	-	-
Small Equipment	560114	29,941	69,947	3,000	3,000	-
Grant - SBSO	560490	34,063	52,000	9,155	9,155	-
Equipment Purchases-Small	570480	54,995	-	-	-	-
Total OPERATING EXPENDITURES		276,903	264,767	68,141	78,141	10,000
Total EXPENDITURES		424,020	413,047	217,286	227,286	10,000
OTHER FINANCING SOURCES						
Transfer from Sales Tax	499050	-	128,719	131,221	144,359	13,138
Total OTHER FINANCING SOURCES		-	128,719	131,221	144,359	13,138
CHANGE IN FUND BALANCE						
		-	-	-	-	-
FUND BALANCE, Beginning of Year						
		-	-	-	-	-
FUND BALANCE, End of Year						
		\$ -	\$ -	\$ -	\$ -	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Federal Grant-Battered Women's Shelter	430320	\$ 74,134	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Total REVENUES		<u>74,134</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Federal Grant-Transfer to Battered Women's	560320	96,680	100,000	100,000	100,000	-
Total OPERATING EXPENDITURES		<u>96,680</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
CHANGE IN FUND BALANCE		(22,546)	-	-	-	-
FUND BALANCE, Beginning of Year		<u>22,546</u>	-	-	-	-
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420324	\$ -	\$ -	\$ 154,334	\$ 154,334	\$ -
Total REVENUES		-	-	154,334	154,334	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	-	11,800	11,250	11,250	-
Salaries by Position:						
Executive Assistant		-	90,000	90,000	90,000	-
Salaries Total	505456	-	90,000	90,000	90,000	-
Taxes - Payroll	505466	-	1,350	1,305	1,305	-
Insurance-Hospital & Life	520434	-	6,372	6,066	9,987	3,921
Total PERSONNEL EXPENDITURES		-	109,522	108,621	112,542	3,921
OPERATING EXPENDITURES						
Stationary & Office Supplies	510460	-	4,000	500	500	-
Cell Phone	525471	-	550	1,408	1,408	-
Rent - Equipment	530451	-	1,200	-	-	-
Professional Services	535448	-	300,000	170,000	170,000	-
Professional Services - Engineering	536441	-	-	-	1,500,000	-
Travel, Training, & etc	545472	-	5,000	5,000	5,000	-
Equipment Purchases-Smal	570480	-	6,000	1,000	1,000	-
CIP	570493	-	-	154,334	1,233,000	1,078,666
Total OPERATING EXPENDITURES		-	316,750	332,242	2,910,908	2,578,666
Total EXPENDITURES		-	426,272	440,863	3,023,450	2,582,587
OTHER FINANCING SOURCES						
Transfer from General Fund (BP Fund Balance)	499001	-	100,000	-	2,578,666	2,578,666
Transfer from Sales Tax	499050	-	82,675	286,529	290,450	3,921
Transfer from BP Oil Spill	499180	-	243,597	-	-	-
Total OTHER FINANCING SOURCES		-	426,272	286,529	2,869,116	2,582,587
CHANGE IN FUND BALANCE		-	-	-	-	-
FUND BALANCE, Beginning of Year		-	-	-	-	-
FUND BALANCE, End of Year		\$ -	\$ -	\$ -	\$ -	\$ -

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Reimbursement-FEMA	430442	\$ 20,573,167	\$ 32,111,574	\$ 24,111,574	\$ 24,131,084	\$ 19,510
Reimb. FEMA/Admin	430443	119,798	-	-	-	-
Reimbursement	480310	745	-	-	-	-
Total REVENUES		20,693,710	32,111,574	24,111,574	24,131,084	19,510
EXPENDITURES						
OPERATING EXPENDITURES						
Supplies-Janitorial	510120	300	-	-	-	-
Advertising	510401	470	2,000	2,000	2,000	-
Recording Fees	510459	9,446	15,000	15,000	15,000	-
Stationary & Office Supplies	510460	6,027	5,000	5,000	5,000	-
Reimbursements/Transfers Out	522450	540	-	-	-	-
Professional Service	535448	3,540	1,500,000	1,500,000	1,500,000	-
Professional Services - Engineering	536441	4,825,463	3,000,000	3,000,000	3,000,000	-
Professional Services-Debris Removal	536452	29,588	-	-	-	-
Prof Svcs-Closeout/Project Management	536458	-	4,337,000	4,337,000	4,337,000	-
Team Expense	545468	35,307	-	-	-	-
Miscellaneous Expense	550442	78,420	-	-	-	-
Computer Equipment	560104	19,549	5,000	5,000	5,000	-
Computer Software	560105	193	-	-	-	-
Furniture & Fixtures	560107	86,038	5,000	5,000	5,000	-
Small Equipment	560114	309,583	500,000	500,000	500,000	-
Vehicles- Capital Outlay	570470	127,462	-	-	-	-
Construction In Progress-Capital Outlay	570493	28,617,577	20,658,731	14,638,903	14,638,903	-
Total OPERATING EXPENDITURES		34,149,503	30,027,731	24,007,903	24,007,903	-
OTHER FINANCING USES						
Transfer to General Fund	599001	-	947,932	-	-	-
Transfer to Federal & State Grants	599190	-	96,354	48,671	68,181	19,510
Total OTHER FINANCING USES		-	1,044,286	48,671	68,181	19,510
CHANGE IN FUND BALANCE		(13,455,793)	1,039,557	55,000	55,000	-
FUND BALANCE, Beginning of Year		12,361,236	(1,094,557)	(55,000)	(55,000)	-
FUND BALANCE, End of Year		\$ (1,094,557)	\$ (55,000)	\$ -	\$ -	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Reimbursement-FEMA	430442	\$ 9,306	\$ 668,955	\$ 545,000	\$ 545,000	\$ -
Total REVENUES		9,306	668,955	545,000	545,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Services - Engineering	536441	540,090	45,000	600,000	600,000	-
Total OPERATING EXPENDITURES		540,090	45,000	600,000	600,000	-
CHANGE IN FUND BALANCE		(530,784)	623,955	(55,000)	(55,000)	-
FUND BALANCE, Beginning of Year		(38,171)	(568,955)	55,000	55,000	-
FUND BALANCE, End of Year		<u>\$ (568,955)</u>	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
SPECIAL REVENUE FUND
DISASTER RECOVERY FUND
905 - Hurricane Isaac
(In Whole Numbers)

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES							
OPERATING REVENUES							
	Reimbursement-FEMA	430442	\$ 82,393	\$ 617,252	\$ 400,000	\$ 400,000	\$ -
	Debris Removal Fees	440358	(12,722)	-	-	-	-
	Miscellaneous Revenue-Prior Year	480426	6,918	-	-	-	-
	Total REVENUES		76,589	617,252	400,000	400,000	-
EXPENDITURES							
OPERATING EXPENDITURES							
	Recording Fees	510459	352	100	100	100	-
	R & M- Bldg & Facilities	530453	22,475	-	-	-	-
	Professional Services - Engineering	536441	16,585	200,000	399,900	399,900	-
	Construction In Progress- Capital Outlay	570493	428,348	-	-	-	-
	Total EXPENDITURES		467,760	200,100	400,000	400,000	-
CHANGE IN FUND BALANCE			(391,171)	417,152	-	-	-
FUND BALANCE, Beginning of Year			(25,981)	(417,152)	-	-	-
FUND BALANCE, End of Year			\$ (417,152)	\$ -	\$ -	\$ -	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Reimbursement-FEMA	430442	\$ 3,465	\$ 30,000	\$ 500,000	\$ 500,000	\$ -
Total REVENUES		3,465	30,000	500,000	500,000	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Services - Engineering	536441	21,073	147,889	500,000	500,000	-
Total EXPENDITURES		21,073	147,889	500,000	500,000	-
CHANGE IN FUND BALANCE		(17,608)	(117,889)	-	-	-
FUND BALANCE, Beginning of Year		135,497	117,889	-	-	-
FUND BALANCE, End of Year		<u>\$ 117,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
DEBT SERVICE FUND
2017 Budget

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

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

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

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	565490	\$ 2,955,000	\$ 3,035,000	\$ 3,135,000	\$ 3,135,000	\$ -
Bond Interest Expense	565492	1,262,725	1,247,700	1,034,300	1,034,300	-
Total EXPENDITURES		4,217,725	4,282,700	4,169,300	4,169,300	-
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	1,006,094	1,150,000	1,042,325	1,042,325	-
Transfer from 1990 General Obligation	499151	229	-	-	-	-
Transfer from Bond Reserve 77-86	499201	927	-	-	-	-
Transfer from 2008 S/T Ref Bonds Fund 429	499429	2,684,234	2,867,030	2,182,439	2,300,981	118,542
Transfer from Water & Sewer	499400	563,353	265,670	944,536	825,994	(118,542)
Total OTHER FINANCING SOURCES		4,254,837	4,282,700	4,169,300	4,169,300	-
CHANGE ON FUND BALANCE		37,112	-	-	-	-
FUND BALANCE, Beginning of Year		2,930,490	2,967,602	2,967,602	2,967,602	-
FUND BALANCE, End of Year		\$ 2,967,602	\$ 2,967,602	\$ 2,967,602	\$ 2,967,602	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	565490	\$ 215,000	\$ 225,000	\$ 230,000	\$ 230,000	\$ -
Bond Interest Expense	565492	42,727	45,044	39,350	39,350	-
Total EXPENDITURES		<u>257,727</u>	<u>270,044</u>	<u>269,350</u>	<u>269,350</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from Fire	499054	<u>286,053</u>	<u>270,044</u>	<u>269,350</u>	<u>269,350</u>	<u>-</u>
Total OTHER FINANCING SOURCES		<u>286,053</u>	<u>270,044</u>	<u>269,350</u>	<u>269,350</u>	<u>-</u>
CHANGE ON FUND BALANCE		28,326	-	-	-	-
FUND BALANCE, Beginning of Year		<u>173,239</u>	<u>201,565</u>	<u>201,565</u>	<u>201,565</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 201,565</u>	<u>\$ 201,565</u>	<u>\$ 201,565</u>	<u>\$ 201,565</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
CAPITAL PROJECT FUNDS
2017 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.

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

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

			2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
EXPENDITURES							
OPERATING EXPENDITURES							
Telephone Svcs	525469	\$	14,400	\$ -	\$ -	\$ -	\$ -
Professional Service	535448		60,675	50,000	120,000	120,000	-
Fire Alarm Monitoring	535459		2,046	-	-	-	-
Computer Equipment	560104		8,521	5,000	5,000	5,000	-
Office Equipment	560106		3,580	-	25,000	25,000	-
Furniture & Fixtures	560107		41,240	25,000	25,000	25,000	-
Equipment- Audio/Visual	560109		274,370	-	39,025	39,025	-
Total EXPENDITURES			424,086	80,000	214,025	214,025	-
OTHER FINANCING USES							
Transfer to General fund	599001		443,744	-	-	-	-
Total OTHER FINANCING USES			443,744	-	-	-	-
CHANGE ON FUND BALANCE							
			(867,830)	(80,000)	(214,025)	(214,025)	-
FUND BALANCE, Beginning of Year							
			1,161,855	294,025	214,025	214,025	-
FUND BALANCE, End of Year							
		\$	294,025	\$ 214,025	\$ -	\$ -	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
OTHER FINANCING USES						
Transfer to Recovery	599190	\$ -	\$ -	\$ 916,296	\$ 916,296	\$ -
Total OTHER FINANCING USES		<u>-</u>	<u>-</u>	<u>916,296</u>	<u>916,296</u>	<u>-</u>
CHANGE ON FUND BALANCE			-	(916,296)	(916,296)	-
FUND BALANCE, Beginning of Year			<u>916,296</u>	<u>916,296</u>	<u>916,296</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ -</u>	<u>\$ 916,296</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUNDS
2017 Budget

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

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

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

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

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Interest - Invest.	460341	\$ 3,330	\$ -	\$ -	\$ -	\$ -
Refunds	480200	382	-	-	-	-
Gen. Liab. & Auto	480308	300,705	265,660	265,660	265,660	-
W/C Pay Deposited	480309	587,041	1,040,481	1,040,481	1,040,481	-
Reimbursement	480310	-	159,000	-	-	-
Misc. Revenue	480425	222	-	-	-	-
Total REVENUES		891,680	1,465,141	1,306,141	1,306,141	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	26,202	27,500	25,995	22,094	(3,901)
Salaries by Position:						
Risk Manager			52,259	52,259	52,259	-
Insurance Supervisor			35,663	35,663	35,663	-
Safety Manager			50,000	50,000	50,000	-
Clerical Specialist I			31,212	31,212	-	(31,212)
Accounting Clerk II			38,827	38,827	38,827	-
Salaries Total	505456	181,365	207,961	207,961	176,749	(31,212)
Taxes - Payroll	505466	1,576	3,500	3,015	2,563	(452)
Insurance-Hospital & Life	520434	33,607	34,500	28,505	22,500	(6,005)
Insurance-Work.Comp.	520435	770,334	-	-	-	-
Total PERSONNEL EXPENDITURES		1,013,084	273,461	265,476	223,906	(41,570)
OPERATING EXPENDITURES						
LA State Fees - Workers Comp	500468	-	74,700	74,700	74,700	-
Safety Supplies - Signs	510110	-	-	500	500	-
Safety Supplies - Videos	510112	-	-	500	500	-
Dues & Subscriptions	510427	-	875	875	875	-
Safety-Manuals, Instructional Guide	510457	-	-	1,000	1,000	-
Stationary & Office Supplies	510460	1,616	3,000	3,000	3,000	-
Postage	510463	1,472	600	500	500	-
Fees & Charges	510471	100	200	200	200	-
Shipping Handling, & Installation	511463	-	300	300	300	-
Claims Payment-Auto/General	520450	372,479	370,000	370,000	370,000	-
Claims Payment-Wkr's Comp	520451	234,078	900,000	500,000	650,000	150,000
Reinsurance - Worker's Comp	520452	-	97,000	101,740	101,740	-
Rent - Equipment	530451	1,935	4,650	4,650	4,650	-
Cell Phone	525471	-	-	650	650	-
Prof Svcs-F.A. Richards/Auto Lial	531011	2,570	10,700	10,700	10,700	-
Prof Svcs-F.A. Richards/Gen Lial	531012	5,045	10,700	10,700	10,700	-
Prof Svcs-F.A. Richards/Wkr's Comp	531013	24,319	21,300	21,300	21,300	-
Professional Service	535448	16,723	17,000	17,000	17,000	-
Safety - Professional Services	536437	-	-	1,000	1,000	-
Professional Services-Employee Physicals	540475	270	-	-	-	-
Safety - Trophies & Awards	545470	-	-	1,000	1,000	-
Travel, Training, & Etc	545472	-	-	4,500	4,500	-
Miscellaneous Expense	550442	33,955	-	-	-	-
Furniture & Fixtures	560107	-	5,500	-	-	-
Total OPERATING EXPENDITURES		694,562	1,516,525	1,124,815	1,274,815	150,000
Total EXPENDITURES		1,707,646	1,789,986	1,390,291	1,498,721	108,430
OTHER FINANCING SOURCES						
Transfer from Sales Tax Fund	499050	321,875	-	147,454	255,884	108,430
Total OTHER FINANCING SOURCES		321,875	-	147,454	255,884	108,430
CHANGE ON FUND BALANCE		(494,091)	(324,845)	63,304	63,304	-
FUND BALANCE, Beginning of Year		755,632	261,541	(63,304)	(63,304)	-
FUND BALANCE, End of Year		\$ 261,541	\$ (63,304)	\$ -	\$ -	\$ -

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Gen. Liab. & Auto	480308	\$ 152,418	\$ 261,182	\$ 261,182	\$ 261,182	\$ -
W/C Pay Deposited	480309	73,235	224,690	224,690	224,690	-
Total REVENUES		<u>225,653</u>	<u>485,872</u>	<u>485,872</u>	<u>485,872</u>	<u>-</u>
EXPENDITURES						
PERSONNEL EXPENDITURES						
Insurance-Work.Comp.	520435	<u>258,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total PERSONNEL EXPENDITURES		<u>258,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING EXPENDITURES						
LA State Fees - Workers Comp	500468	-	-	10,000	10,000	-
Claims Payment-Auto/General	520450	196,661	270,000	270,000	270,000	-
Claims Payment-Wkr's Comp	520451	17,573	250,000	250,000	250,000	-
Reinsurance - Worker's Comp	520452	-	17,200	17,200	17,200	-
Prof Svcs-F.A. Richards/Auto Liab	531011	1,225	2,000	2,000	2,000	-
Prof Svcs-F.A. Richards/Gen Liab	531012	5,559	2,000	2,000	2,000	-
Prof Svcs-F.A. Richards/Wrkr's Comp	531013	2,357	4,000	4,000	4,000	-
Professional Service	535448	<u>2,552</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total OPERATING EXPENDITURES		<u>225,927</u>	<u>550,200</u>	<u>560,200</u>	<u>560,200</u>	<u>-</u>
Total EXPENDITURES		<u>483,929</u>	<u>550,200</u>	<u>560,200</u>	<u>560,200</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from Fund 400	499400	<u>548,346</u>	<u>117,436</u>	<u>74,328</u>	<u>74,328</u>	<u>-</u>
Total OTHER FINANCING SOURCES		<u>548,346</u>	<u>117,436</u>	<u>74,328</u>	<u>74,328</u>	<u>-</u>
CHANGE ON FUND BALANCE		290,070	53,108	-	-	-
FUND BALANCE, Beginning of Year		<u>547,174</u>	<u>837,244</u>	<u>890,352</u>	<u>890,352</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 837,244</u>	<u>\$ 890,352</u>	<u>\$ 890,352</u>	<u>\$ 890,352</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
INTERNAL SERVICE FUND
376 - PARISH ADMINISTRATION AND COMPLEX FUND
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Rents and Leases	440342	\$ -	\$ -	\$ -	\$ 63,600	\$ 63,600
Interfund charges	xxxxxx	-	-	-	913,249	913,249
Total REVENUES		-	-	-	976,849	976,849
EXPENDITURES						
OPERATING EXPENDITURES						
Cost of sales and services	xxxxxx	-	-	-	913,249	913,249
Rent - Building	530452	-	-	-	63,600	63,600
Total EXPENDITURES		-	-	-	976,849	976,849
CHANGE ON FUND BALANCE		-	-	-	-	-
FUND BALANCE, Beginning of Year		-	-	-	-	-
FUND BALANCE, End of Year		\$ -	\$ -	\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
2017 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 and the Hall of Fame Center, along with field rental income from Val Reiss Park.

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Federal Grants	420324	\$ -	\$ 92,000	\$ 92,000	\$ 92,000	\$ -
State Grants	430325	142,800	-	-	-	-
Reimbursement-FEMA	430442	266,498	-	-	-	-
Rents and Leases	440342	84,237	77,000	77,000	77,000	-
Fees, Charges, etc.	440356	13,864	-	-	-	-
Interest Income on Loan Receivable	460343	36,000	-	-	-	-
Reimbursement	480310	690	-	-	-	-
Reimbursement-W & S Repairs	480312	49,567	5,000	5,000	5,000	-
Insurance Proceeds	480316	11,852	4,900	4,900	4,900	-
Insurance Settlement	480326	35,210	-	-	-	-
Other Revenues	480371	11,515	2,500	2,500	2,500	-
Misc. Revenue	480425	25,291	-	-	-	-
Miscellaneous Revenue- Prior Year	480426	14,840	-	-	-	-
Safe Drinking Water Fee - DHH	480800	-	-	198,000	198,000	-
Water fees	490378	5,326,220	5,977,575	5,977,575	5,977,575	-
Sewer Fees	490379	5,702,058	6,366,309	6,366,309	6,366,309	-
Installation Fees	490384	12,775	11,000	11,000	11,000	-
Sewer Inspection Fees	490388	1,350	1,000	1,000	1,000	-
Total REVENUES		11,734,767	12,537,284	12,735,284	12,735,284	-
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	287,196	307,000	307,647	303,503	(4,144)
Salaries by Position:						
Accounting Clerk I			19,793	19,793	19,793	-
Accounting Clerk I			19,793	19,793	19,793	-
Accounting Clerk I			24,595	24,595	24,595	-
Accounting Clerk II			25,942	25,942	25,942	-
Accounting Clerk II - Vacant			27,750	27,750	27,750	-
Accounting Clerk II			28,051	28,051	28,051	-
Accounting Clerk II			29,137	29,137	29,137	-
Accounting Clerk II			31,622	31,622	31,622	-
Utilities Finance Officer			53,026	53,026	53,026	-
Assistant Superintendent			40,800	40,800	40,800	-
Chief Plant Operator			52,061	52,061	52,061	-
Chief Plant Operator			52,071	52,071	52,071	-
Chemist			41,600	41,600	41,600	-
Case Manager			19,201	38,402	38,402	-
Crewman I			-	20,080	20,080	-
Crewman I			-	24,766	24,766	-
Crewman I			18,720	18,720	18,720	-
Crewman I - vacant			18,720	18,720	18,720	-
Crewman I			19,477	19,477	19,477	-
Crewman I			19,477	19,477	19,477	-
Crewman I			19,477	19,477	19,477	-
Crewman I			18,720	18,720	18,720	-
Crewman I			23,177	23,177	23,177	-
Crewman I			18,720	18,720	19,094	374
Crewman II			32,911	32,911	32,911	-
Electrician			40,438	40,438	40,438	-
Electrician			29,432	38,000	38,000	-
Engineering Intern - vacant			-	-	40,000	40,000
Equipment Operator			13,334	27,202	26,667	(535)
Equipment Operator			12,252	29,994	24,504	(5,490)
Equipment Operator			25,031	25,031	25,031	-
Equipment Operator			25,031	25,031	25,031	-
Equipment Operator			25,914	25,914	25,914	-
Equipment Operator			68,667	68,667	-	(68,667)
Equipment Operator II			17,626	35,252	35,252	-
Foreman			40,800	40,800	40,800	-
Foreman			50,349	50,349	50,349	-
Foreman			50,525	50,525	50,525	-
Journeyman Electrician			22,277	22,277	22,277	-
Laborer			20,800	20,800	20,800	-
Laborer			20,800	20,800	20,800	-
Laborer			20,800	20,800	20,800	-
Lab Technician			20,800	20,800	21,216	416
Lab Technician			30,253	30,253	30,253	-
Maintenance Supervisor			34,447	34,447	34,447	-
Maintenance Manager			49,420	49,420	49,420	-
Managing Director of Water & Sewer			73,441	73,441	73,441	-
Managing Director of Water & Sewer			45,976	-	-	-

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
Salaries by Position (continued):						
Managing Supervisor/Sewer Division			\$ 75,770	\$ 75,770	\$ 75,770	\$ -
Meter Reader			37,885	37,885	37,885	-
Meter Reader I			18,720	18,720	18,720	-
Meter Reader I			18,720	18,720	19,094	374
Meter Reader II			27,214	27,214	27,214	-
Meter Reader II			34,412	34,412	34,412	-
Meter Reader Supervisor			35,550	35,550	35,550	-
Executive Assistant			53,973	53,973	53,973	-
Plant Manager			75,777	75,777	75,777	-
Plant Operator I			18,720	18,720	18,720	-
Plant Operator I			19,866	19,866	19,866	-
Plant Operator I			18,720	18,720	19,094	374
Plant Operator I			31,103	31,103	31,103	-
Plant Operator IV			34,008	34,008	34,008	-
Plant Operator IV			35,361	35,361	35,361	-
Plant Operator IV			39,555	39,555	39,555	-
Plant Operator IV			42,292	42,292	42,292	-
Plant Operator IV			43,109	43,109	43,109	-
Plant Operator IV			44,279	44,279	44,279	-
Plant Operator IV			47,435	47,435	47,435	-
Supervisor			28,143	56,286	56,286	-
Superintendent			58,935	58,935	58,935	-
Superintendent			69,360	69,360	69,360	-
Administrative Supervisor			54,200	55,000	55,000	-
Salaries Total	505456	1,939,089	2,356,361	2,461,179	2,428,025	(33,154)
Salaries - OT	505460	115,856	125,000	125,000	125,000	-
Taxes - Payroll	505466	27,214	37,000	35,687	35,206	(481)
Insurance-Hospital & Life	520434	339,990	432,781	430,000	439,600	9,600
Insurance-Work.Comp.	520435	73,235	224,690	224,690	224,690	-
Insurance Retirees Health & Life	520438	106,179	175,000	175,000	175,000	-
Total PERSONNEL EXPENDITURES		2,888,759	3,657,832	3,759,203	3,731,024	(28,179)
OPERATING EXPENDITURES						
Fees-Vehicle Licenses/Tags	500460	1,033	400	400	400	-
Testing Fees/Supplies	500462	18,911	85,000	144,833	144,833	-
LA State Fees	500470	61,108	80,000	219,569	219,569	-
Bad Debt Expense	500499	143,989	-	-	-	-
Supplies-Janitorial	510120	2,837	3,500	3,500	3,500	-
Advertising	510401	573	650	650	650	-
Dues & Subscriptions	510427	495	1,500	1,500	1,500	-
Recording Fees	510459	2,021	1,100	1,100	1,100	-
Stationary & Office Supplies	510460	3,875	7,500	7,500	7,500	-
Supplies-Operating	510461	54,003	62,000	62,000	62,000	-
Postage	510463	63,339	100,000	100,000	100,000	-
Chemicals	510464	257,992	350,000	400,000	400,000	-
Fees & Charges	510471	6,145	4,500	4,500	4,500	-
Billing Office Supplies	510472	3,950	18,000	20,000	20,000	-
Small Tools & Equipment	515460	7,688	18,000	18,000	18,000	-
Uniforms	515478	19,647	27,280	27,280	27,280	-
Auto Insurance	520401	66,759	87,226	87,226	87,226	-
General Liability Insurance	520402	85,659	173,956	173,956	173,956	-
Ins-Computer Equip/Systems	520427	3,286	4,200	4,200	4,200	-
Insurance-Property	520428	312,375	360,000	360,000	360,000	-
Insurance-Water Towers	520430	35,656	43,500	43,500	43,500	-
Insurance-Flood	520431	23,855	43,100	43,100	43,100	-
Utilities - Natural Gas	525428	371	18,000	18,000	18,000	-
Utilities - Electric	525429	973,922	1,300,000	1,300,000	1,300,000	-
Telephone Svcs	525469	35,672	43,000	43,000	43,000	-
Cell Phone	525471	11,248	12,000	18,000	18,000	-
Diesel	530402	39,022	45,000	45,000	45,000	-
Gasoline	530403	34,079	45,000	45,000	45,000	-
R & M Vehicles	530440	27,202	41,900	41,900	41,900	-
R & M Machinery & Equipment	530441	28,271	55,000	55,000	55,000	-
Rent - Equipment	530451	46,576	40,000	40,000	40,000	-
R & M - Bldg & Facilities	530453	42,287	60,000	60,000	60,000	-
R & M-Water & Sewer Point Repair	530454	322,250	625,000	625,000	605,000	(20,000)
Rentals/Leases	530456	2,000	4,000	4,000	4,000	-
R & M Bldg - HVAC	530458	37,649	38,350	38,950	38,950	-
Prof. Svcs-Tech. Support/Data Print	531007	9,558	4,000	4,000	4,000	-
Professional Services - Software Support	531009	23,370	27,500	27,500	27,500	-
Professional Service - Storage	535315	4,004	4,500	4,500	4,500	-
Professional Services-Legal	535446	2,323	3,500	3,500	3,500	-
Professional Service	535448	25,520	35,000	35,000	35,000	-
Fire Alarm Monitoring	535459	3,370	6,500	6,500	6,500	-
Professional Services-Employee Physicals	540475	165	300	300	300	-
Travel, Training, & Etc.	545472	1,235	2,500	2,500	2,500	-

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

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
OPERATING EXPENDITURES (continued)						
Miscellaneous Expense	550442	\$ 98,017	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenditure - Prior Year	550443	121,862	-	-	-	-
Intergovernmental expenditures	550444	-	-	-	618,542	618,542
Depreciation Expense	550494	5,100,000	-	-	-	-
Contract Collections	555415	94,676	150,000	150,000	150,000	-
Computer Software	560105	540	553,000	353,000	353,000	-
Furniture & Fixtures	560107	706	15,000	15,000	15,000	-
Small Equipment	560114	162,642	150,000	150,000	150,000	-
Heavy Equipment - Capital	570460	-	-	-	160,000	160,000
Pump Station Rehab/Repairs	570841	273,627	392,000	392,000	357,848	(34,152)
Road Repairs/Replacements	570851	149,954	188,000	176,000	176,000	-
Total OPERATING EXPENDITURES		8,847,314	5,330,462	5,376,464	6,100,854	724,390
Total EXPENDITURES		11,736,073	8,988,294	9,135,667	9,831,878	696,211
OTHER FINANCING SOURCES						
Transfer from Capital Projects	499157	(110,604)	-	-	-	-
Transfer from Water District #2	499416	133,520	-	-	-	-
Transfer from Water District 1	499417	96,910	-	-	-	-
Transfer from Sewer District #2	499418	111,562	-	-	-	-
Transfer from Sewer District 1	499419	11,163	-	-	-	-
Total OTHER FINANCING SOURCES		242,551	-	-	-	-
OTHER FINANCING USES						
Transfer to General Fund Service Fee	599001	-	1,750,000	500,000	-	(500,000)
Transfer to DPW	599062	-	51,670	52,447	52,447	-
Transfer to Capital Projects	599157	921,514	-	-	-	-
Transfer to CDBG Disaster Recovery	599160	618,396	-	-	-	-
Transfer to 2012 Sales Tax Refund Bond	599212	563,354	482,992	944,536	825,994	(118,542)
Transfer to 2015 Revenue Bonds	599433	-	-	819,500	819,500	-
Transfer to Self Insurance	599375	548,346	64,328	74,328	74,328	-
Transfer to W&S Capital Projects	599457	-	1,200,000	1,200,000	1,200,000	-
Total OTHER FINANCING USES		2,651,610	3,548,990	3,590,811	2,972,269	(618,542)
CHANGE IN FUND BALANCE		(2,410,365)	-	8,806	(68,863)	(77,669)
FUND BALANCE, Beginning of Year		214,400,922	211,990,557	211,990,557	211,990,557	-
FUND BALANCE, End of Year		\$ 211,990,557	\$ 211,990,557	\$ 211,999,363	\$ 211,921,694	\$ (77,669)

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Invest.	460341	\$ 508	\$ 500	\$ 500	\$ 500	\$ -
Total REVENUES		508	500	500	500	-
EXPENDITURES						
OPERATING EXPENDITURES						
Professional Services - Engineering	536441	-	-	-	-	-
Total EXPENDITURES		-	-	-	-	-
CHANGE IN FUND BALANCE		508	500	500	500	-
FUND BALANCE, Beginning of Year		239,626	240,134	240,634	240,634	-
FUND BALANCE, End of Year		<u>\$ 240,134</u>	<u>\$ 240,634</u>	<u>\$ 241,134</u>	<u>\$ 241,134</u>	<u>\$ -</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Sales Tax	400304	\$ 3,602,183	\$ 3,286,274	\$ 3,633,333	\$ 3,666,667	\$ 33,334
Interest - Other	460356	21	-	-	-	-
Total REVENUES		<u>3,602,204</u>	<u>3,286,274</u>	<u>3,633,333</u>	<u>3,666,667</u>	<u>33,334</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Ded. by Tax Collector	500405	<u>168,338</u>	<u>197,176</u>	<u>290,667</u>	<u>293,333</u>	<u>2,666</u>
Total EXPENDITURES		<u>168,338</u>	<u>197,176</u>	<u>290,667</u>	<u>293,333</u>	<u>2,666</u>
OTHER FINANCING USES						
Transfer to 2012 Sales Tax Refund Bond	599212	2,684,234	2,649,708	2,182,439	2,300,981	118,542
Transfer to Water & Sewer	599400	-	-	-	-	-
Transfer to 2004 Sales Tax Debt Service (50 M Bd)	599430	69,125	67,625	65,375	65,375	-
Transfer to W&S Debt Svc Fund 432	599432	<u>817,103</u>	<u>816,012</u>	<u>818,852</u>	<u>818,852</u>	<u>-</u>
Total OTHER FINANCING USES		<u>3,570,462</u>	<u>3,533,345</u>	<u>3,066,666</u>	<u>3,185,208</u>	<u>118,542</u>
CHANGE IN FUND BALANCE		(136,596)	(444,247)	276,000	188,126	(87,874)
FUND BALANCE, Beginning of Year		<u>803,482</u>	<u>666,886</u>	<u>222,639</u>	<u>222,639</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 666,886</u>	<u>\$ 222,639</u>	<u>\$ 498,639</u>	<u>\$ 410,765</u>	<u>\$ (87,874)</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Interest - Invest.	460341	\$ 8	\$ -	\$ -	\$ -	\$ -
Total REVENUES		<u>8</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	565490	-	45,000	45,000	45,000	-
Bond Interest Expense	565492	14,101	22,625	20,375	20,375	-
Service Fees- Bonds	565498	<u>900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total EXPENDITURES		<u>15,001</u>	<u>67,625</u>	<u>65,375</u>	<u>65,375</u>	<u>-</u>
OTHER FINANCING SOURCES						
Transfer from 2008 S/T Ref Bonds Fund 429	499429	<u>69,125</u>	<u>67,625</u>	<u>65,375</u>	<u>65,375</u>	<u>-</u>
Total OTHER FINANCING SOURCES		<u>69,125</u>	<u>67,625</u>	<u>65,375</u>	<u>65,375</u>	<u>-</u>
CHANGE IN FUND BALANCE		54,132	-	-	-	-
FUND BALANCE, Beginning of Year		<u>(192,693)</u>	<u>(138,561)</u>	<u>(138,561)</u>	<u>(138,561)</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (138,561)</u>	<u>\$ (138,561)</u>	<u>\$ (138,561)</u>	<u>\$ (138,561)</u>	<u>\$ -</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	565490	\$ -	\$ 700,000	\$ 730,000	\$ 730,000	\$ -
Bond Interest Expense	565492	142,202	116,012	88,852	88,852	-
Total EXPENDITURES		142,202	816,012	818,852	818,852	-
OTHER FINANCING SOURCES						
Transfer from 2008 S/T Ref Bonds Fund 429	499429	817,102	816,012	818,852	818,852	-
Total OTHER FINANCING SOURCES		817,102	816,012	818,852	818,852	-
CHANGE IN FUND BALANCE		674,900	-	-	-	-
FUND BALANCE, Beginning of Year		(3,536,488)	(2,861,588)	(2,861,588)	(2,861,588)	-
FUND BALANCE, End of Year		<u>\$ (2,861,588)</u>	<u>\$ (2,861,588)</u>	<u>\$ (2,861,588)</u>	<u>\$ (2,861,588)</u>	<u>\$ -</u>

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

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
EXPENDITURES						
OPERATING EXPENDITURES						
Bond Principal	565490	\$ -	\$ -	\$ 775,000	\$ 775,000	\$ -
Bond Interest Expense	565492	-	-	44,500	44,500	-
Total EXPENDITURES		-	-	819,500	819,500	-
OTHER FINANCING SOURCES						
Transfer from 2008 S/T Ref Bonds Fund 429	499400	-	-	819,500	819,500	-
Total OTHER FINANCING SOURCES		-	-	819,500	819,500	-
CHANGE IN 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
BUSINESS-TYPE ACTIVITIES
457 - Capital Projects Fund - Water & Sewer
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
REVENUES						
OPERATING REVENUES						
Loan Forgiveness	460388	<u>\$ 106,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total REVENUES		106,831	-	-	-	-
EXPENDITURES						
OPERATING EXPENDITURES						
Advertising	510401	439	-	-	-	-
Recording Fees	510459	1,473	-	-	-	-
Professional Service	535448	141,004	-	-	-	-
Bond Interest Expense	565492	2,925	-	-	-	-
Vehicles-Capital Outlay	570470	16,046	-	-	-	-
Construction In Progress-Capital Outlay	570493	<u>1,867,604</u>	<u>12,850,000</u>	<u>14,800,000</u>	<u>14,800,000</u>	<u>-</u>
Total EXPENDITURES		2,029,491	12,850,000	14,800,000	14,800,000	-
OTHER FINANCING SOURCES						
Transfer from Fund 400	499400	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>
Total OTHER FINANCING SOURCES		-	1,200,000	1,200,000	1,200,000	-
CHANGE IN FUND BALANCE		(1,922,660)	(11,650,000)	(13,600,000)	(13,600,000)	-
FUND BALANCE, Beginning of Year		<u>-</u>	<u>(1,922,660)</u>	<u>(13,572,660)</u>	<u>(13,572,660)</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ (1,922,660)</u>	<u>\$ (13,572,660)</u>	<u>\$ (27,172,660)</u>	<u>\$ (27,172,660)</u>	<u>\$ -</u>

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities
6010 - Civic Auditorium
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Concession Sales - Ballroom	440325	\$ 1,267	\$ 15,000	\$ 5,000	\$ 5,000	\$ -
Concession Sales - Auditorium	440326	71,261	83,000	75,000	75,000	-
Sales - Food/Drink Package	440327	46,663	32,000	50,000	50,000	-
Facility Rental - Building Rental	440339	232,099	388,000	292,931	295,437	2,506
Facility Rental - Other Taxable Revenue	440343	1,514	-	-	-	-
Cleaning Fee Collected	440344	19,150	25,000	25,000	25,000	-
Security Charges Collected	440345	20,160	25,000	25,000	25,000	-
Alcohol Sales - Ballroom	440371	-	1,000	1,500	1,500	-
Alcohol Sales - Auditorium	440372	-	18,000	13,000	13,000	-
Refunds	480200	5,393	-	-	-	-
Misc. Revenue	480425	21,556	17,085	-	-	-
Total REVENUES		419,063	604,085	487,431	489,937	2,506
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	12,677	14,499	16,163	13,500	(2,663)
Salaries by Position:						
Auditorium Manager			57,222	75,000	75,000	-
Facility/Building Manager			32,460	32,460	32,460	-
Clerical Specialist			21,840	21,840	21,840	-
All Other Part-time Employees			60,000	60,000	50,000	(10,000)
Salaries Total	505456	131,962	171,522	189,300	179,300	(10,000)
Taxes - Payroll	505466	4,650	22,400	6,700	3,350	(3,350)
Insurance-Hospital & Life	520434	12,690	18,175	12,140	12,140	-
Insurance-Work.Comp.	520435	1,385	2,495	2,495	2,495	-
Total PERSONNEL EXPENDITURES		163,364	229,091	226,798	210,785	(16,013)
OPERATING EXPENDITURES						
Taxes & Lic. Other	500463	458	500	500	500	-
Supplies-Janitorial	510120	2,912	2,000	2,500	2,500	-
Concession Product - Food/Drink	510160	34,822	31,867	36,000	36,000	-
Concession Supplies	510161	1,473	15,000	3,000	3,000	-
Advertising	510401	-	1,200	500	500	-
Stationary & Office Supplies	510460	881	1,000	1,000	1,000	-
Supplies-Operating	510461	4,645	7,000	4,000	4,000	-
Fees & Charges	510471	168	-	-	-	-
Insurance-Property	520428	-	45,500	-	-	-
Utilities - Water	525427	1,414	7,500	2,000	2,000	-
Utilities - Natural Gas	525428	8,301	17,000	20,000	20,000	-
Utilities - Electric	525429	134,572	135,000	138,000	138,000	-
Pest Control Expense	525455	2,310	2,750	-	-	-
Telephone Services	525469	-	15,000	16,000	16,000	-
Cell Phone	525471	-	-	1,000	1,000	-
Linen & Laundry Expense	525741	2,881	2,000	6,000	6,000	-
R & M Machinery & Equipment	530441	1,358	2,000	2,000	2,000	-
R & M Bldgs.	530442	3,129	2,000	-	-	-
R & M - Bldg & Facilities	530453	3,535	2,000	-	-	-
Professional Service	535448	12,103	10,000	14,000	14,000	-
Security service	535458	21,460	21,000	22,000	22,000	-
Professional Services-Waste Removal/Disposal	536451	2,700	2,700	34,000	34,000	-
Travel, Training, & Etc.	545472	20	1,000	500	500	-
Miscellaneous Expense	550442	3,335	-	-	-	-
Intergovernmental Expense	550444	-	-	-	18,519	18,519
Computer Software	560105	-	-	-	-	-
Small Equipment	560114	-	1,000	1,000	1,000	-
Total OPERATING EXPENDITURES		242,477	325,017	304,000	322,519	18,519
Total EXPENDITURES		405,841	554,108	530,798	533,304	2,506
OTHER FINANCING USES						
Transfer to General fund	599001	-	25,000	-	-	-
Total OTHER FINANCING USES		-	25,000	-	-	-
CHANGE IN FUND BALANCE		13,222	24,977	(43,367)	(43,367)	-
FUND BALANCE, Beginning of Year		5,168	18,390	43,367	43,367	-
FUND BALANCE, End of Year		\$ 18,390	\$ 43,367	\$ -	\$ -	\$ -

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities
6110 - Recreation Administration
(In Whole Numbers)

		2015 Actuals	2016 Budget	2017 Introduced Budget	2017 Proposed Budget	Change
REVENUES						
OPERATING REVENUES						
Concession Sales - Recreation	440321	\$ 134,872	\$ 173,186	\$ 171,000	\$ 171,000	\$ -
Concession Sales - Tournaments	440322	225,398	235,000	225,000	225,000	-
Concession Sales - Adult Leagues	440323	25,110	20,000	17,000	17,000	-
Sales - Food/Drink Package	440327	14,250	15,000	2,500	2,500	-
Concession Sales- Over/Under Differences	440338	1,030	-	-	-	-
Facility Rental - Building Rental	440339	20,917	40,000	20,000	20,000	-
Facility Rental - Field Rental	440341	99,663	120,000	200,000	200,000	-
Facility Rental- Other Taxable Revenue	440343	906	-	-	-	-
Cleaning Fee Collected	440344	600	-	1,000	1,000	-
Security Charges Collected	440345	2,340	-	1,000	1,000	-
Sign Rental	440349	750	-	-	-	-
Alcohol Sales- USSSA	440361	852	18,179	25,000	25,000	-
Alcohol Sales- HOF/Events	440362	-	5,936	5,000	5,000	-
Alcohol Sales- Adult League	440363	1,274	7,500	8,500	8,500	-
Leisure Service Fees	440393	-	7,000	56,187	54,806	(1,381)
Refunds	480200	356	-	-	-	-
Misc. Revenue	480425	57,534	475	-	-	-
Total REVENUES		585,852	642,276	732,187	730,806	(1,381)
EXPENDITURES						
PERSONNEL EXPENDITURES						
Pension Costs	505444	292	-	12,940	10,990	(1,950)
Salaries by Position:						
Leisure Coordinator				38,000	38,000	-
Courthouse Concessions Manager				18,720	18,720	-
Weekend Manager - PT				15,600	15,600	-
Concessions Manager - Val Reiss Park				31,200	31,200	-
All Other Part-time Employees				145,000	123,000	(22,000)
Salaries Total	505456	162,151	199,000	248,520	226,520	(22,000)
Salaries- OT	505460	175	-	-	-	-
Taxes - Payroll	505466	12,298	16,100	13,300	12,500	(800)
Insurance-Hospital & Life	520434	168	-	18,200	18,200	-
Total PERSONNEL EXPENDITURES		175,084	215,100	280,020	257,220	(22,800)
OPERATING EXPENDITURES						
Interest Expense	500439	4,091	-	-	-	-
Taxes & Lic. Other	500463	418	650	750	750	-
Supplies-Janitorial	510120	2,360	4,000	4,000	4,000	-
Concession Product - Food/Drink	510160	183,124	189,850	190,000	190,000	-
Concession Supplies	510161	13,309	15,000	12,000	12,000	-
Spoilage	510162	3,134	-	3,000	3,000	-
Advertising	510401	120	700	2,500	2,500	-
Entertainment & Prom	510429	-	-	3,500	3,500	-
Arts & Craft supplies	510430	-	-	2,000	2,000	-
Stationary & Office Supplies	510460	251	750	750	750	-
Supplies-Operating	510461	820	100	1,300	1,300	-
Fees & Charges	510471	3,381	-	300	300	-
General Liability Insurance	520402	747	-	5,200	5,200	-
Insurance-Property	520428	-	68,300	-	-	-
Theft Loss	520442	1,260	-	-	-	-
Utilities - Water	525427	1,364	1,900	1,600	1,600	-
Utilities - Natural Gas	525428	7,237	7,500	17,100	20,000	2,900
Utilities - Electric	525429	106,783	105,000	135,000	135,000	-
Pest Control Expense	525455	2,676	3,200	3,200	3,200	-
Telephone Services	525469	-	15,500	16,000	16,000	-
Linen & Laundry Expense	525741	1,670	1,000	1,000	1,000	-
R & M Machinery & Equipment	530441	4,332	2,500	2,500	2,500	-
R & M - Bldg & Facilities	530453	1,410	20,000	-	-	-
Professional Service	535448	5,150	4,453	1,000	1,000	-
Security service	535458	4,872	3,500	6,000	6,000	-
Prof. Svcs- Accounting	536435	-	47	-	-	-
Professional Services-Waste Removal/Disposal	536451	2,000	3,200	2,000	2,000	-
Miscellaneous Expense	550442	2,451	-	-	-	-
Intergovernmental Expense	550444	-	-	-	18,519	18,519
Computer Equipment	560104	730	-	-	-	-
Small Equipment	560114	7,491	-	5,500	5,500	-
Total OPERATING EXPENDITURES		361,181	447,150	416,200	437,619	21,419
Total EXPENDITURES		536,265	662,250	696,220	694,839	(1,381)

ST. BERNARD PARISH GOVERNMENT
BUSINESS-TYPE ACTIVITIES
078 - Events Facilities
6110 - Recreation Administration (continued)
(In Whole Numbers)

		<u>2015 Actuals</u>	<u>2016 Budget</u>	<u>2017 Introduced Budget</u>	<u>2017 Proposed Budget</u>	<u>Change</u>
OTHER FINANCING USES						
Transfer to General fund	599001	-	25,000	-	-	-
Transfer to Recreation	599061	-	-	40,580	40,580	-
Total OTHER FINANCING USES		<u>-</u>	<u>25,000</u>	<u>40,580</u>	<u>40,580</u>	<u>-</u>
CHANGE IN FUND BALANCE		49,587	(44,974)	(4,613)	(4,613)	-
FUND BALANCE, Beginning of Year		<u>-</u>	<u>49,587</u>	<u>4,613</u>	<u>4,613</u>	<u>-</u>
FUND BALANCE, End of Year		<u>\$ 49,587</u>	<u>\$ 4,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>