Office of the Parish President

Fiscal Year 2017
Preliminary Budget Presentation

October 25, 2016

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NATALIE ROBOTTOM
PARISH PRESIDENT

ST. JOHN
THE BAPTIST PARISH

Office of the Parish President

1801 WEST AIRLINE HIGHWAY • LAPLACE, LOUISIANA 70068

Natalie Robottom

Office of the Parish President

BUDGET MESSAGE FROM THE PRESIDENT

October 24, 2016

Honorable Marvin Perrilloux
St. John the Baptist Council Chairman
1801 West Airline Highway
LaPlace, LA 70068

Dear Mr. Perrilloux:

I present to you the St. John the Baptist Parish annual budgets for the General, Special Revenue, Enterprise, Capital Projects and Debt Service Funds for the year beginning January 1, 2017. This budget and message are submitted as prescribed under Article V of the St. John the Baptist Parish Home Rule Charter.

The preparation of the annual operating budgets is the responsibility of the Parish President's Office. The Parish Financial Advisor provides the historical data for all individual funds and the Department Directors project annual expenditures and needed improvements. The 2017 fund budgets have been prepared on the basis of past operating histories, estimated revenues, estimated cash flows and projected needs. Each individual fund budget presentation contains actual audited data for previous fiscal years, as well as the projected 2016 budgets, as amended to date. Once the budgets have been prepared, they are reviewed with each department director, and budget submissions requested from the Council. Finally, the budgets are presented to the Parish Council for final approval.

This 2017 Budget Presentation contains a vast amount of financial and historical information involving all budgets for St. John the Baptist Parish. This Presentation is designed to provide our citizens, taxpayers, customers, investors and creditors a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. The Parish has five different fund types which are: General Fund, Special Revenue Fund, Enterprise Fund, Capital Projects Fund and Debt Service Fund. The individual fund budgets comprising each fund type are identified within the "Description of Funds" portion of this Budget Presentation. This section is comprised of a brief description of each fund, a historical summary of revenues and expenditures, and explanation as to how the 2017 budget is derived. The individual budgets which show line by line information for revenue and expenses for each fund are identified in the "Actual Budget Schedules" portion of this Budget Presentation.

In keeping with my administration's budgetary philosophy, as well as the Parish's current cash flow needs and estimated future economic conditions, a conservative approach was used to compile the 2017 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized.

Since 2010, a concerted effort has been made to refinance bonds as the opportunity arises. In 2016, the 2009 General Obligation Bond was refinanced, resulting in savings of the more than $700 thousand. Besides an improved credit score and financial credibility, the Parish has saved over $2.5 million in debt service costs through refinancing.

The Parish continues to benefit from projects to address long-standing needs with funding from a variety of sources. Millions of dollars of improvements are being made with no increase in taxes, but with smart planning and leveraging of our resources. Federal and state grants and bond issues have all been utilized to make these improvements a reality. During 2016, over $25 million of construction in progress was completed or continued. This allowed St. John the Baptist Parish to make improvements throughout the Parish, such as:

- Continuing investments in upgrading the Parish infrastructure, with the priority on road, sidewalk and drainage improvements.
- The 2015 Road Improvements Project consisted of over $1.3 million of road improvements were made to over 29 roads parishwide. The 2016 Asphalt Road Improvement contract is underway with an estimated cost of $900,000. To date, approximately 100 roads have been resurfaced.
- Removing and replacing of existing concrete sidewalks on the Westbank was also a priority with an investment of $200,000.
- Converting a retention pond in Reserve into a wastewater treatment facility to treat more than a million gallons of wastewater a day is being designed.
- Installing telemetry (automatic controls, water level indicators, alarms and shut down features) in fifty (50) lift stations throughout the Parish.
- Repairing Hurricane Isaac damaged lift stations with submersible pumps.
- Installing permanent generators at wastewater treatment plants and drainage pumps.
- Providing connectivity of the water system by constructing a waterline connection to St. Charles Parish and two waterlines between LaPlace and Reserve.
- Completing the Mississippi River Waterline Crossing Project to serve as a backup water supply to the Lions and Edgard Water Plants, costs $5.5 million and was funded through a Department of Health and Hospitals Loan. The project consists of a twelve inch waterline that will serve as a distribution line to Westbank, Reserve, Garyville and Mount Airy residents in the event of an emergency.
- Continuing work on the wastewater rehabilitation project which reduces inflow and infiltration of rain water into the wastewater collection system.
- Designing and construction Phase II of the Reserve Drainage Project, which is funded through a $2.5 million FEMA/GOHSEP Hazard Mitigation Grant from Hurricanes Gustav/Ike.
- Constructing Phase III of the Reserve Drainage Project, which is funded through the 2014 Bond Issue.
- Renovating the Senior Center in Edgard through a LGAP grant.
- Starting the Fairway Drive Bridge Project which will completely redo the bridge. This project is funded through the 2014 Bond Issue.
- Entering into a four (4) year contract with Pictometry International Corporation to gather data regarding elevation and contouring of the land in the Parish which will be vital to assist the operations of the Departments of Public Safety and Fire Services, 911 Communications, Public Works and the Assessor.

- Entering into a three (3) year Intergovernmental Agreement with the River Parishes Transit Authority (RPTA) to ensure continuation of the regional mass transit system.
- Completion of permitting and cleaning canals parishwide.
- Installation of new Wastewater Collection System along Airport Road with funding through a $500 thousand Delta Regional Authority (DRA) Grant and through the 2010 Bond issue.
- Completion of the Foxwood Drainage project at a cost of $2.2 million which was primarily funded through the Gustav/Ike CDBG program.
- Addressing long-standing drainage problems in the Redbud area through an in-house project with a new pump project valued at $90,000.
- Upgrading to Water Systems which involved construction of a UV Filter, Installation of Flushers, Installation of a Test Well in Pleasure Bend and Replacement of Electrical Components.
- Upgrades at the following facilities: Edgard Courthouse & Juvenile Services Wing, Westbank Senior Center, Homer Joseph Center and Hemlock Fire Station.
- Road Improvements at Belle Terre/Airline Highway Intersection, LA 637 Road Widening, and Resurfacing of Hwy. 18 & Hwy. 44.
- Upgrades and Additions to Parks and Recreation Facilities, including playground equipment, dog park, spray parks, aesthetic improvements and fitness stations.
- Contracting with a software vendor to implement a new state of the art financial reporting system that will streamline tasks and provide for a multitude of reporting capabilities.

Many projects are still underway, including repairs of gravity sewer lines and manholes, installation of LED street lights and Hurricane Protection Levee.

We are always working to increase economic stability by attracting new businesses of all sizes to the Parish. During 2015, the Global Agrochemical Company, Denka Performance Elastomer LLC and Pin Oak Terminals committed to locate their facilities in St. John, which will create and maintain approximately 300 new jobs, plus many indirect jobs. In 2016, Ochsner Health System and Acadia Healthcare announced a partnership to repurpose the existing River Parishes Hosptial building to an 82-bed behavioral health facility. This facility is projected to open in 2018 and projects admissions will be 2,500 plus more than 3,000 outpatient visits annually. Additionally, this facility will bring 145 new jobs in St. John Parish. Ochsner Health System has also announced its plans to for building a new state-of-the-art 20,000 square foot Ochsner Medical Complex – River Parishes with an expected completion date of 2017.

Other businesses that have committed to locating or remaining in St. John during 2016 are: Acadiana Cinemas, Airtool Equipment Rental, Branden Collins Bail Bonds, Inc., Destiny Construction Company, LLC, El Paso Mexican, The Glamorous Factory, Goodtyme Gentry's Custom Chop Shop, LLC, Jewelry Selection, LLC, J&R Concrete, Pinnacle Consulting, LLC, River Parish Auto Brokers, Tattoos Unlimited, LLC, The Glamorous Factory, The Lock and Hairspital, LLC, The Luster Group, LLC, VIC 3 Enterprises, LLC and XP Synergy. Overall, as of January 2016, 108 new occupation licenses were issued.

In a continuing effort to help rebuild after Hurricane Isaac, the Parish allocated approximately $3.9 million of CDBG Grant monies to a new Grant and Loan Program. The program will provide financial assistance in the form of grant and low interest loans to small businesses and non-profit organizations that were in existence prior to August 29, 2012, suffered damage from the storm and can verify that the business is open or can re-open. As part of disaster planning, the Parish has entered into a four-year, no-cost Memorandum of Understanding (MOU) with the South Louisiana Region of the American Red Cross. This MOU will be activated upon emergencies that require sheltering to assist individuals and families and to provide humanitarian services in the event of a disaster. This agreement expires in December 31, 2020.

It has again been an award winning year for St. John the Baptist Parish. For the thirteenth consecutive year, St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting and for the third consecutive year, the Parish was awarded a Distinguished Budget Presentation Award. St. John the Baptist Parish is the first municipality to receive the LED Collaborative Excellence Award for its collaboration with LED and the Small and Emerging Business Development Center through the Small Business Training Center. For the third consecutive year, members of the St. John Parish Office of Fire Services placed first in the Louisiana State Firemen's Association Competitive Drills.

Please note, the 2016 Combined Budget exhibit on page 22 reflects the revised budgets approved by the Council. In early 2017, budget amendments will be presented that reflect more final figures of revenues and expenditures.

In closing, I would like to extend my thanks to my administrative staff and all St. John the Baptist Parish employees for their continued hard work and dedication in making St. John the Baptist Parish a better place to live and work. Therefore, Chairperson Perrilloux, I hereby submit this message, along with an invitation to schedule a workshop to review the proposed budgets in order to solicit additional input from Council members regarding adoption of the 2017 budget. If there are any questions, concerns, or suggestions, please do not hesitate to contact Ross Gonzales, CFO, or myself.

Respectfully Submitted,

Natalie Robottom

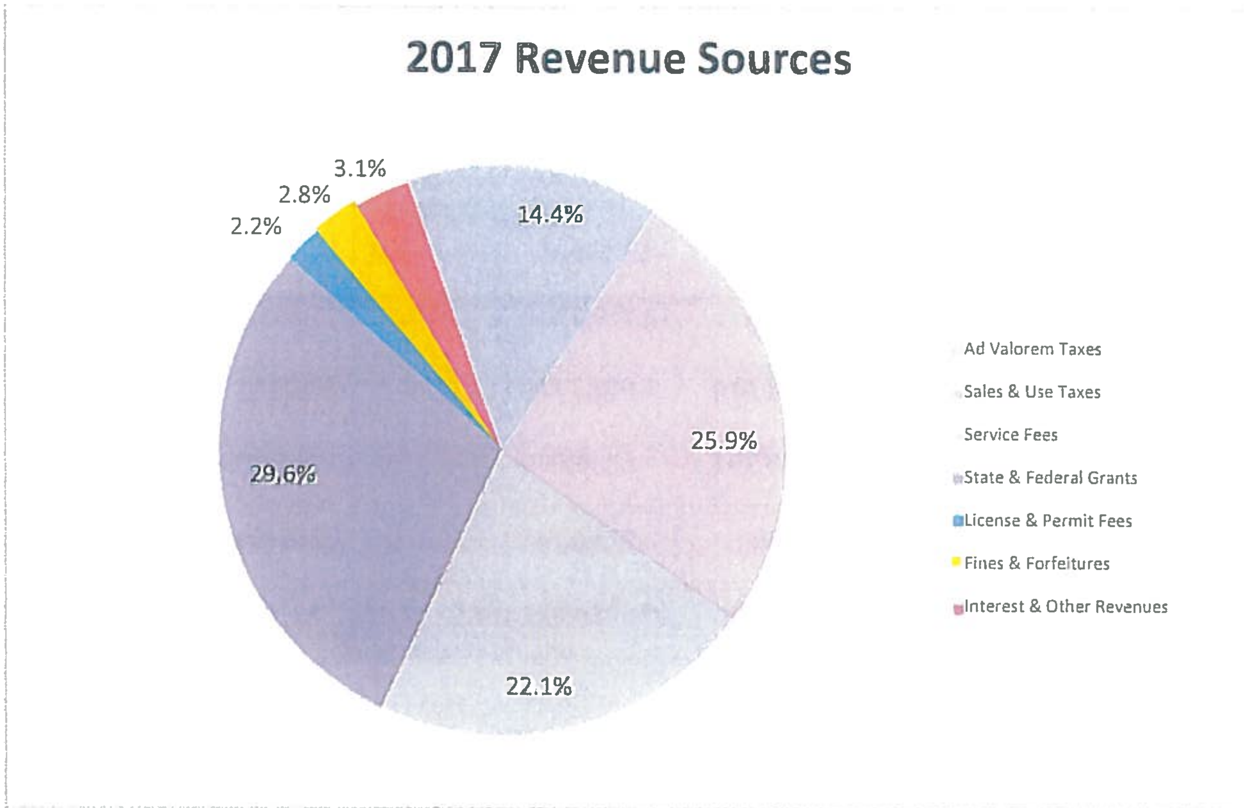
Natalie Robottom
Parish President

cc: Honorable St. John the Baptist Parish Council Members

ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS

2017 Revenue Sources

Overall funds for the 2017 fiscal year includes revenues and other financing sources of $112 million, plus estimated fund balances carried over from 2016 (beginning fund balances) of $184 million. The percentages of revenue sources (excluding beginning fund balances and interfund transfers of $26 million) are as follows:



Current vs. Previous Year's Revenue Changes

The breakdown of anticipated revenues by percentage has decreased across all revenue sources, except in the area of grants. This decrease is explained below the following two tables.

Revenue Sources	2014 Actual	2015 Actual	2016 Projected	2017 Estimated	Difference (2016-2015)
Ad Valorem Taxes	19.2%	17.5%	18.4%	14.4%	-4.1%
Sales & Use Taxes	31.3%	34.2%	29.2%	25.9%	-3.3%
Service Fees	26.8%	24.4%	25.8%	22.1%	-3.6%
State & Federal Grants	5.4%	12.3%	17.1%	29.6%	12.4%
License & Permit Fees	2.6%	2.5%	2.4%	2.2%	-0.3%
Fines & Forfeitures	3.9%	3.7%	2.9%	2.8%	-0.2%
Interest & Other Revenues	10.8%	5.4%	4.0 %	3.1%	-0.9%
Overall Change					0.1%

ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS

The 2017 projection indicates an approximate revenue increase of $11 million, or fifteen percent (15%), from the prior year's budget projections as is depicted below:

Revenue Sources	2014 Actual	2015 Actual	2016 Projected	2017 Estimated	Difference (2017-2016) Increase/(Decrease)	%age Change
Ad Valorem Taxes	12,334,887	12,672,652	13,722,304	12,289,623	(1,432,681)	-10.4%
Sales & Use Taxes	20,100,725	24,768,741	21,799,540	22,137,762	338,222	1.6%
Service Fees	17,230,918	17,700,195	19,194,457	18,962,500	(231,957)	-1.2%
State & Federal Grants	3,469,568	8,920,492	12,769,290	25,320,669	12,551,379	98.3%
License & Permit Fees	1,662,597	1,791,579	1,809,100	1,845,200	36,100	2.0%
Fines & Forfeitures	2,497,027	2,649,261	2,190,000	2,385,000	195,000	8.9%
Interest & Other Revenues	6,915,029	3,894,406	2,979,390	2,677,622	(301,768)	-10.1%
Totals	64,210,748	72,397,326	74,464,081	85,618,376	11,154,295	15.0%

All revenue areas are expected to increase in 2017 with the exception of Ad Valorem Taxes, Service Fees and Interest and Other Revenues. The most significant of these increases is:

- State and Federal Grants are projected to increase by $13 million, or ninety-eight percent (98%). This is primarily related receiving state and federal funds relating to CDBG and FEMA.

These increases are offset by the following decreases.

- Ad Valorem Taxes are projected to decrease by $1 million, or ten percent (10%). This is related to anticipated decrease in inventory tax parishwide.

- Interest and Other revenues are projected to decrease by $302 thousand, or ten percent (10%). This is predominately related to a loss of other revenues not anticipated to be received by the Fire Departments during 2017.

Historical Revenue Sources

Total sources of revenues for the Parish are summarized into five (5) primary areas, with taxes comprising on average 54% of all revenues collected per year and projected to be 40% in 2017. A comparison showing the percentage of revenues by source for each year is as follows: (Note that interfund transfers are excluded.)

St. John the Baptist Parish
Overall Budget Summary and Highlights

Revenue Sources	2007	2008	2009	2010	2011	2012	2013	2014
Sales & Use Taxes	39.6%	48.2%	47.7%	36.8%	37.1%	25.6%	34.6%	31.3%
Ad Valorem Taxes	14.8%	13.6%	14.9%	20.1%	18.8%	25.6%	20.6%	19.2%
Service Fees Income	41.5%	34.2%	34.4%	40.6%	41.7%	39.5%	38.9%	43.7%
Grants Received	1.8%	1.5%	1.5%	2.0%	2.0%	9.0%	5.6%	5.4%
Interest Income	2.3%	2.5%	1.5%	0.5%	0.4%	0.3%	0.3%	0.4%

Revenue Sources	2015	2016 Projected	2017 Estimated
Sales & Use Taxes	34.2%	29.3%	25.9%
Ad Valorem Taxes	17.5%	18.4%	14.4%
Service Fees Income	35.7%	34.7%	30.0%
Grants Received	12.4%	17.2%	29.7%
Interest Income	0.4%	0.4%	0.2%

The largest areas of revenues for the Parish have historically been with the collections of Sales & Use Taxes, Ad Valorem Taxes and Service Fees. Following is a thirteen (13) year history of these collections.

ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS

History of Sales & Use Tax Collections

Year		Collections	Percentage Change
2003	Actual	9,939,608	
2004	Actual	13,110,732	24.2%
2005	Actual	16,445,407	20.3%
2006	Actual	17,801,087	7.6%
2007	Actual	18,051,847	1.4%
2008	Actual	30,345,420	40.5%
2009	Actual	30,989,873	2.1%
2010	Actual	18,691,071	-65.8%
2011	Actual	17,885,038	-4.5%
2012	Actual	16,588,540	-7.8%
2013	Actual	21,482,891	22.8%
2014	Actual	20,100,725	-6.9%
2015	Actual	24,768,741	18.8%
2016	Projected	21,799,540	-13.6%
2017	Budgeted	22,137,762	1.5%

History of Ad Valorem Tax Collections

Year		Collections	Percentage Change
2003	Actual	4,924,583	
2004	Actual	5,516,443	10.7%
2005	Actual	6,103,785	9.6%
2006	Actual	6,954,957	12.2%
2007	Actual	7,826,488	11.1%
2008	Actual	8,215,378	4.7%
2009	Actual	9,562,605	14.1%
2010	Actual	9,425,335	-1.5%
2011	Actual	10,007,266	5.8%
2012	Actual	16,603,638	39.7%
2013	Actual	12,771,525	-30.0%
2014	Actual	12,334,887	-3.5%
2015	Actual	12,672,652	2.7%
2016	Projected	13,722,304	7.6%
2017	Budgeted	12,289,623	-11.7%

History of Service Fees Collections

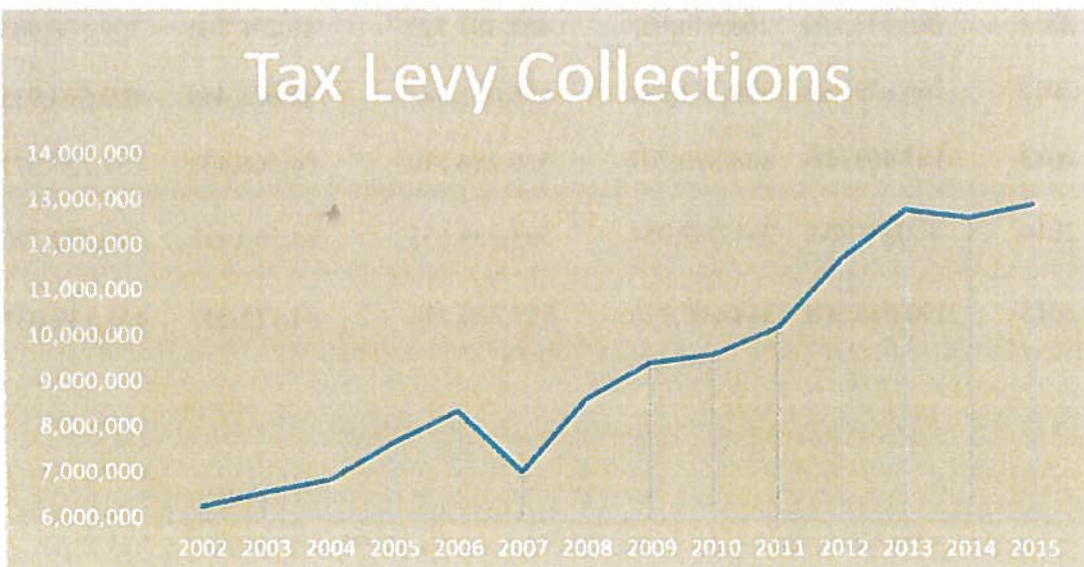
Year		Collections	Percentage Change
2003	Actual	13,924,463	
2004	Actual	14,341,830	2.9%
2005	Actual	29,600,153	51.5%
2006	Actual	16,222,107	-82.5%
2007	Actual	15,628,342	-3.8%
2008	Actual	24,160,685	35.3%
2009	Actual	18,235,467	-32.5%
2010	Actual	20,559,951	11.3%
2011	Actual	22,003,551	6.6%
2012	Actual	17,888,991	-23.0%
2013	Actual	17,435,205	-2.6%
2014	Actual	17,230,918	-1.2%
2015	Actual	17,700,195	-19.4%
2016	Projected	19,194,457	7.8%
2017	Budgeted	18,962,500	-1.2%

Following is a summary of the authorized and levied ad valorem taxes for the 2017 year. Note that currently, all authorized amounts are fully levied.

ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS

Tax Use	Millage Rate	Expiration Date
Library	9.94	12/31/27
Public Health	0.96	12/31/27
Road Lighting District No.1	3.83	12/31/17
Mosquito Abatement	0.48	12/31/18
Animal Control Facilities	.750	04/21/21
Recreation Facilities	2.25	04/21/21
Public Buildings & ARC Maintenance	0.97	12/31/22
Senior Citizens Center	0.99	12/31/23
Courthouse & Jail	1.00	12/31/25
Juvenile Detention Center	1.00	12/31/29
General Obligation Bonds	12.50	Various
Parish-wide	4.09	Permanent
Total	38.76	

According to the Parish Assessor's office, the property taxable value in St. John the Baptist Parish is expected to increase during the next few years due to expiration of industrial exemptions; therefore, generating more property tax revenues for the parish government. A history of the Parish's tax levy collections and total taxable assessment values is as follows:



The assessor is required by the Louisiana Constitution to list and value all property subject to ad valorem taxation on an assessment roll each year. The assessed value is a percentage of "fair market value" or "use value" as prescribed by law. Property is assessed at 10% for land (commercial and residential) and residential improvements. Commercial property is assessed at 15%. On the following page is the historical total assessments and taxable assessed property values for St. John the Baptist Parish:

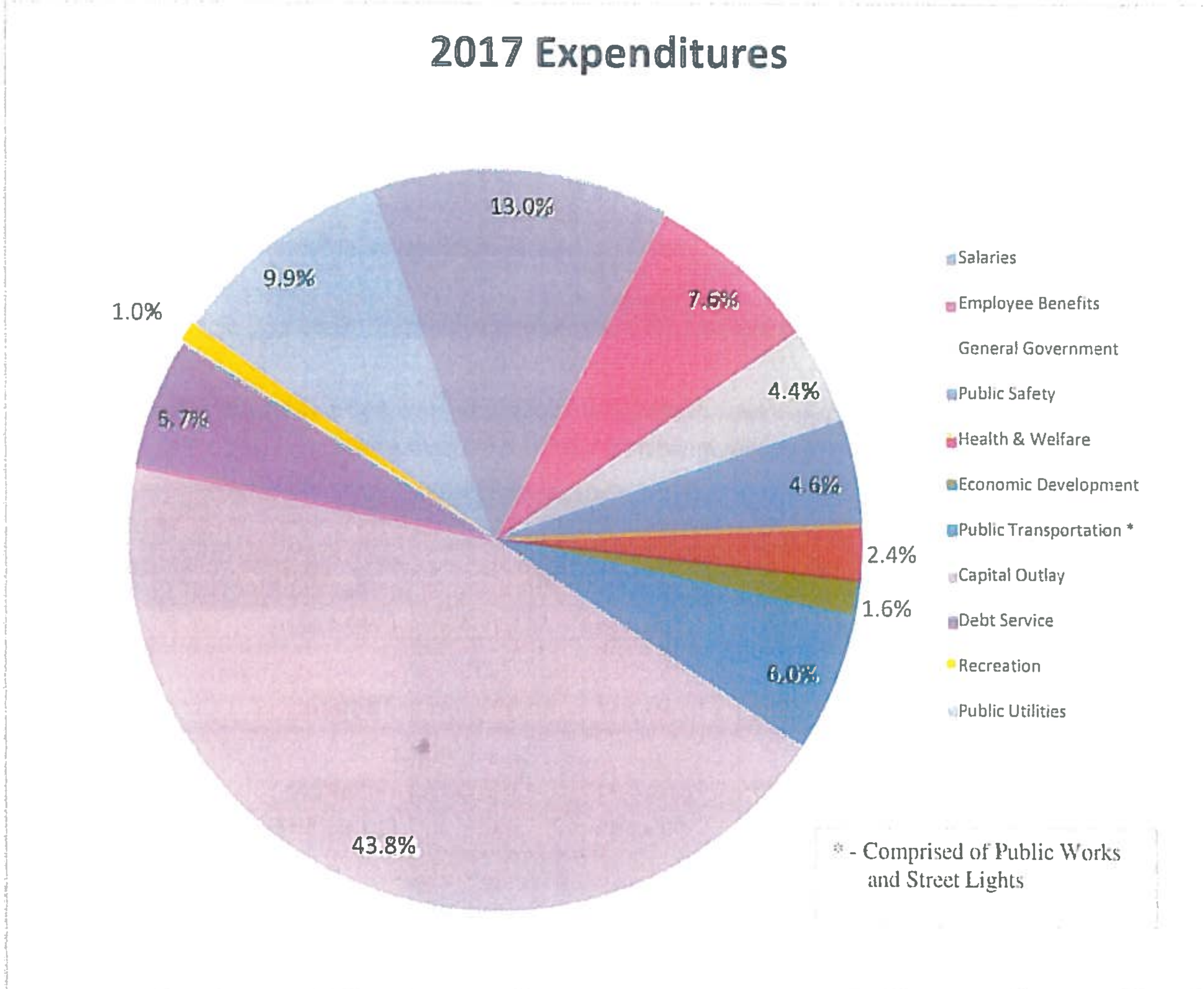
St. John the Baptist Parish
Overall Budget Summary and Highlights

Historical Total Assessments and Taxable Assessed Property Values

Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2002	25,698,735	213,311,804	239,010,539	66,995,819	172,014,720
2003	26,291,242	216,130,028	242,421,270	67,444,625	174,976,645
2004	28,889,702	237,168,743	266,058,445	73,278,332	192,780,113
2005	29,871,639	255,812,283	285,683,922	75,088,592	210,595,330
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935
2013	187,963,803	348,320,707	536,284,510	84,560,433	451,724,077
2014	190,057599	341,282,054	531,339,653	84,560,433	446,779,220
2015	190,634,898	344,669,376	535,304,274	84,172,237	451,132,037

2017 Expenditures

Overall expenditures and other financing uses for the 2017 fiscal year are projected to be $133 million. The percentages of expenditures incurred, excluding interfund transfers of $26 million, are as follows:



Current vs. Previous Year's Expenditure Changes

The breakdown of anticipated expenses by percentage has stayed consistent across almost all expenditure types. These changes are explained below the following two tables. The overall change is negligible.

ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS

Expenditures	2014 Actual	2015 Actual	2016 Projected	2017 Estimated	Difference (2017-2016)
Salaries	17.9%	17.2%	15.4%	13.1%	-2.3%
Employee Benefits	10.4%	9.8%	8.3%	7.6%	-0.7%
General Government	6.0%	6.2%	5.2%	4.4%	-0.8%
Public Safety	8.6%	9.8%	6.4%	4.6%	-1.8%
Health & Welfare	3.0%	2.8%	2.8%	2.4%	-0.4%
Economic Development	1.9%	2.0%	1.6%	1.6%	0.0%
Public Transportation	13.0%	7.2%	6.5%	6.0%	-0.5%
Capital Outlay	7.6%	17.0%	33.8%	43.8%	10.0%
Debt Service	8.7%	7.5%	7.2%	5.7%	-1.5%
Recreation	0.9%	1.1%	1.0%	1.0%	0.0%
Public Utilities	16.4%	12.5%	11.6%	9.9%	-1.7%
Other Expenses	5.6%	6.9%	0.1%	0.0%	-0.1%
Overall Change					0.1%

The 2017 projection indicates an approximate decrease in expenditures of $14 million, or fifteen (15%), from the prior year's budget projections which is depicted in the following table:

Expenditures	2014 Actual	2015 Actual	2016 Projected	2017 Estimated	Difference (2017-2016) Increase/(Decrease)	%age Change
Salaries	12,806,288	13,472,071	14,352,238	14,022,816	(329,422)	-2.3%
Employee Benefits	7,424,683	7,701,311	7,750,377	8,147,999	397,622	5.1%
General Government	4,280,015	4,828,475	4,866,543	4,668,458	(198,085)	-4.1%
Public Safety	6,144,942	7,695,866	5,995,995	4,911,492	(1,084,503)	-18.1%
Health & Welfare	2,126,410	2,162,024	2,626,505	2,545,463	(81,042)	-3.1%
Economic Development	1,362,805	1,528,169	1,490,617	1,664,500	173,883	11.7%
Public Transportation	9,322,688	5,670,090	6,044,785	6,433,138	388,353	6.4%
Capital Outlay	5,420,655	13,289,585	31,600,439	46,794,405	15,193,966	48.1%
Debt Service	6,199,279	5,889,832	6,722,074	6,065,138	(653,936)	-9.8%
Recreation	654,699	899,702	957,177	1,054,103	96,926	10.1%
Public Utilities	11,740,200	9,798,781	10,805,078	10,589,418	(215,660)	-2.0%
Other Expenses	4,027,193	5,397,335	76,742	0	(76,742)	100.0%
Totals	71,509,857	78,333,241	93,288,570	106,896,930	13,608,360	14.6%

The most significant of these decreases are as follows:

- Public Safety costs are projected to decrease by $1.1 million, or eighteen percent (18%). Such decrease is attributable to the purchase of new equipment in the 911 Communications District fund and self-contained breathing apparatus in the Fire Departments Fund in 2016. There is a scheduled capital outlay for 2017 related to the acquisition of portable communication radios.
-
- Debt Service costs are projected to decrease by $654 thousand, or ten percent (10%). These decreases are related to the refunding of bonds which has resulted in lower debt service costs over the remaining life of the bonds.

These decreases are offset by a predominate increase in one area, Capital Outlay. This relates to the CDBG grants received moving into the construction phase. Additional capital outlay items include the East Bank Government Complex and the West Shore Lake Pontchartrain Levee Project.

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ACTUAL BUDGET SCHEDULES

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BUDGET SUMMARIES

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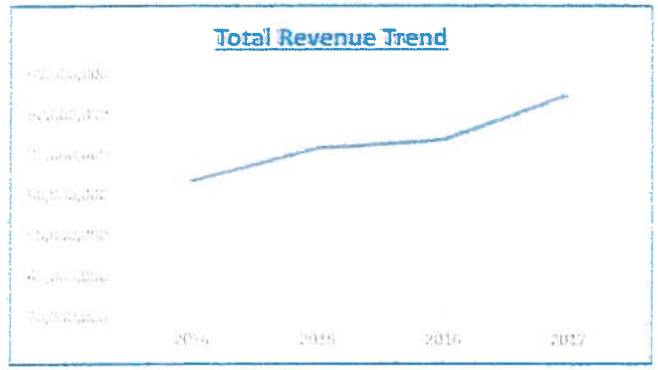
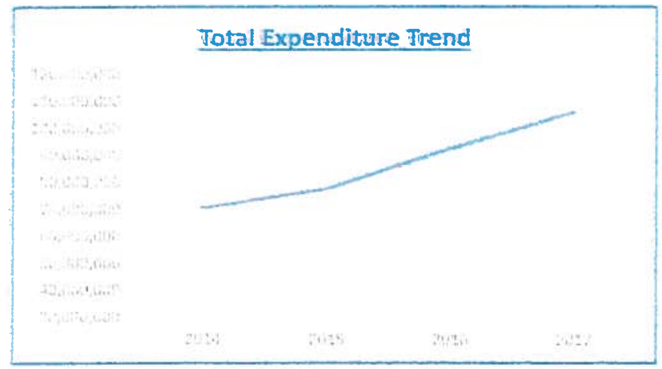
St. John the Baptist Parish
Summarized Data - Overall Parish

	Actual 2014	Actual 2015	Projected Budget 2016	Estimated Budget 2017
REVENUES				
AD VALOREM	12,334,887	12,672,652	13,722,304	12,289,623
SALES & USES	20,100,725	24,768,741	21,799,540	22,137,762
LICENSES & PERMITS	1,662,597	1,791,579	1,809,100	1,845,200
STATE GRANTS	1,162,059	1,933,986	383,130	1,160,147
FEDERAL GRANTS	2,257,509	6,935,506	12,335,160	24,109,022
LOCAL GRANTS	50,000	51,000	51,000	51,500
SERVICE FEES	17,230,918	17,700,195	19,194,457	18,962,500
FINES & FORFEITURES	2,497,024	2,649,261	2,190,000	2,385,000
INTEREST INCOME	256,963	231,994	263,478	205,818
OTHER REVENUE	6,658,066	3,662,412	2,715,912	2,471,804
TOTAL REVENUE	64,210,748	72,397,326	74,464,081	85,618,376
EXPENDITURES				
SALARIES	12,806,288	13,472,071	14,352,238	14,022,816
EMPLOYEE BENEFITS	7,424,683	7,701,311	7,750,377	8,147,999
GENERAL GOVERNMENT	4,280,015	4,828,475	4,866,543	4,668,458
PUBLIC SAFETY	6,144,942	7,695,866	5,995,995	4,911,492
HEALTH & WELFARE	2,126,410	2,162,024	2,626,505	2,545,463
ECONOMIC DEVELOPMENT	1,362,805	1,528,169	1,490,617	1,664,500
PUBLIC TRANSPORTATION	9,322,688	5,670,090	6,044,785	6,433,138
CAPITAL OUTLAY	5,420,655	13,289,585	31,600,439	46,794,405
DEBT SERVICE	6,199,279	5,889,832	6,722,074	6,665,138
RECREATION	654,699	899,702	957,177	1,054,103
PUBLIC UTILITIES	11,740,200	9,798,781	10,805,078	10,589,418
OTHER EXPENSES	4,027,193	5,397,335	76,742	-
TOTAL EXPENDITURES	71,509,857	78,333,241	93,288,570	106,896,930
Other financing sources(uses)				
Capital Contributions	84,837	1,258,733	-	-
Debt Issued	18,003,312	15,007,956	-	-
Transfers In	19,836,020	26,076,077	25,572,576	26,343,332
Transfers Out	19,836,015	26,076,077	25,572,576	26,343,332
Net Transfers	18,088,154	16,266,689	-	-
Depreciation	5,171,686	5,277,633	5,781,870	5,499,370
Net change in fund balances	10,789,045	5,053,141	(24,606,359)	(26,777,924)
Beginning Fund Balance	199,492,260	199,151,724	201,541,868	176,935,510
Ending Fund Balance	205,109,619	204,204,865	176,935,509	150,157,586





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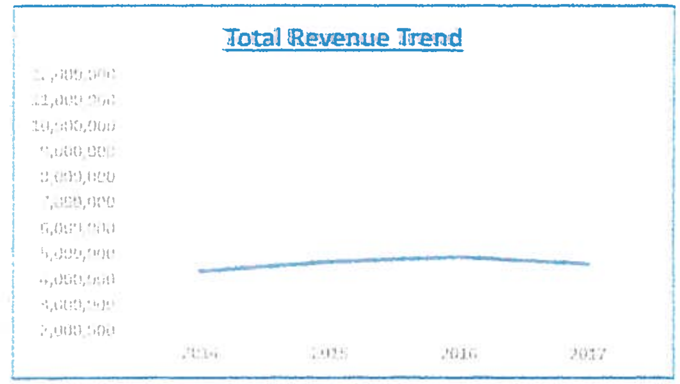
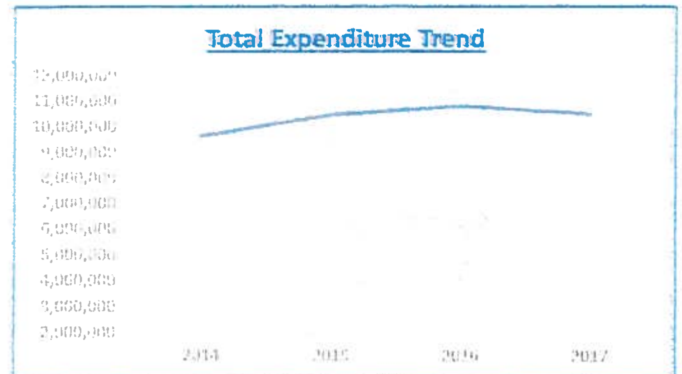
St. John the Baptist Parish
Summarized Data - General Fund

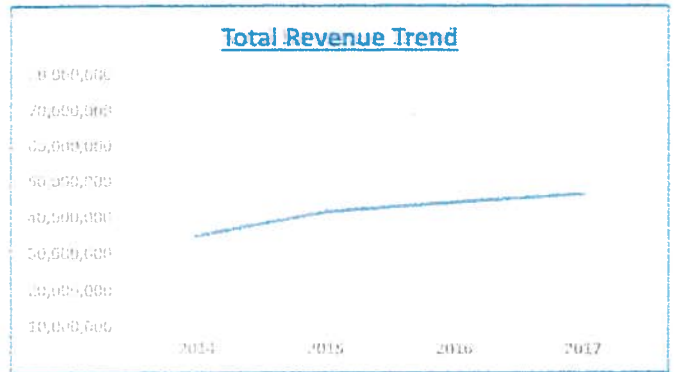
	Actual 2014	Actual 2015	Projected Budget 2016	Estimated Budget 2017
REVENUES				
AD VALOREM	2,181,131	2,216,826	2,468,268	2,173,638
SALES & USES	458,228	477,866	516,700	520,000
LICENSES & PERMITS	1,466,637	1,551,271	1,580,160	1,593,000
STATE GRANTS	98,456	243,569	150,000	130,000
FEDERAL GRANTS	1,850	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	33,058	44,092	51,880	60,000
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	2,720	2,023	5,000	2,400
OTHER REVENUE	160,670	228,440	175,000	210,000
TOTAL REVENUE	4,402,750	4,764,087	4,947,008	4,689,038
EXPENDITURES				
SALARIES	2,780,476	2,903,087	3,469,861	3,392,065
EMPLOYEE BENEFITS	1,787,612	1,854,153	1,795,569	1,739,300
GENERAL GOVERNMENT	2,921,929	3,446,364	3,560,523	3,422,738
PUBLIC SAFETY	907,675	971,374	991,010	982,400
HEALTH & WELFARE	223,041	239,070	239,715	218,440
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	1,173,504	1,185,850	893,062	894,363
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	9,794,237	10,599,898	10,949,749	10,649,306
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	5,427,081	6,104,989	6,029,625	5,997,307
Transfers Out	207,000	117,000	117,000	117,000
Net Transfers	5,220,081	5,987,989	5,912,625	5,880,307
Depreciation	-	-	-	-
Net change in fund balances	(171,406)	152,178	(90,107)	(79,961)
Beginning Fund Balance	2,179,916	2,018,708	2,203,527	2,113,420
Ending Fund Balance	2,008,510	2,170,886	2,113,420	2,033,459

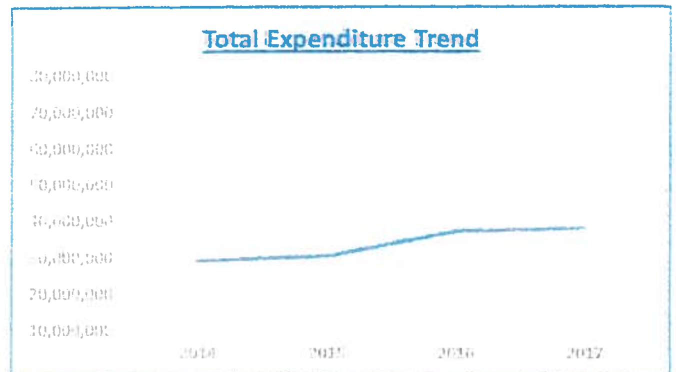




St. John the Baptist Parish
Summarized Data - Special Revenue Funds

	Actual 2014	Actual 2015	Projected Budget 2016	Estimated Budget 2017
REVENUES				
AD VALOREM	4,591,658	4,700,484	5,212,943	4,572,994
SALES & USES	19,642,497	24,290,875	21,282,840	21,617,762
LICENSES & PERMITS	76,726	96,754	83,940	102,200
STATE GRANTS	576,746	576,304	233,130	1,030,147
FEDERAL GRANTS	2,056,109	6,737,557	12,304,796	14,366,221
LOCAL GRANTS	50,000	51,000	51,000	51,500
SERVICE FEES	1,218,823	1,273,322	1,433,250	1,312,500
FINES & FORFEITURES	1,954,566	2,117,931	2,190,000	2,385,000
INTEREST INCOME	101,655	85,186	142,090	93,848
OTHER REVENUE	5,342,703	2,370,591	1,953,160	1,700,754
TOTAL REVENUE	35,611,483	42,300,004	44,887,149	47,232,926
EXPENDITURES				
SALARIES	6,250,504	6,839,000	6,961,695	6,632,470
EMPLOYEE BENEFITS	3,278,029	3,474,690	3,618,539	3,921,199
GENERAL GOVERNMENT	725	789	1,000	1,500
PUBLIC SAFETY	5,237,267	6,724,492	5,004,985	3,929,092
HEALTH & WELFARE	1,124,770	1,125,715	1,571,604	1,498,523
ECONOMIC DEVELOPMENT	1,362,805	1,528,169	1,490,617	1,664,500
PUBLIC TRANSPORTATION	9,322,688	5,670,090	6,044,785	6,433,138
CAPITAL OUTLAY	1,145,799	2,186,453	12,148,911	13,603,117
DEBT SERVICE	-	-	-	-
RECREATION	654,699	899,702	957,177	1,054,103
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	1,648,495	2,748,243	76,742	-
TOTAL EXPENDITURES	30,025,781	31,197,343	37,876,055	38,737,642
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	6,142,063	11,973,283	5,418,450	5,469,203
Transfers Out	16,692,156	22,806,570	16,960,436	17,506,760
Net Transfers	(10,550,093)	(10,833,287)	(11,541,986)	(12,037,557)
Depreciation	-	-	-	-
Net change in fund balances	(4,964,391)	269,374	(4,530,892)	(3,542,273)
Beginning Fund Balance	34,182,836	23,539,561	29,954,172	25,423,280
Ending Fund Balance	29,218,445	23,808,935	25,423,280	21,881,007





St. John the Baptist Parish Department of Health and Human Services Fund

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
REVENUES					
General Fund					
OTHER CLIENT ASSISTANCE PROGRAMS					
(Paid with Outside Revenue Sources)					
Volunteer Income Tax Assistance (VITA)	2,175	-	1,050	1,050	0.00%
Entergy Vita Grant	-	1,000	1,000	1,500	50.00%
United Way Emerg Serv Food Program	9,000	12,000	12,000	5,000	-58.33%
Total Other Client Assist Programs	11,175	13,000	14,050	7,550	-46.26%
OTHER GENERAL FUND RESOURCES					
Donations	2,000	500	500	-	-100.00%
Interest	922	1,048	660	1,200	81.82%
Other	161	158	-	-	#DIV/0!
Total Other General Fund Revenues	3,083	1,706	1,160	1,200	3.45%
CSBG Block Grant					
Reg CSBG Funds (Adm. Assistance)	173,127	851	110,041	124,000	12.69%
Reg CSBG Funds (Direct CSBG Act)	3,062	96,601	13,601	-	-100.00%
Total CSBG Block Grant	176,189	97,452	123,642	124,000	0.29%
Assistance Programs (LIHEAP)					
Administrative Assistance	-	22,061	30,000	30,000	0.00%
Administrative Revenue	23,962	-	-	-	#DIV/0!
Interest	173	184	240	123	-48.75%
Total Assistance Programs	24,135	22,245	30,240	30,123	-0.39%
TOTAL REVENUES	214,582	134,403	169,092	162,873	-3.68%
EXPENDITURES					
General Fund					
OTHER CLIENT ASSISTANCE PROGRAMS					
(Paid with Outside Revenue Sources)					
VITA Labor Costs	1,003	(1,050)	1,050	1,050	0.00%
VITA Other Costs	1,996	999	1,000	1,500	50.00%
United Way Emerg Serv Food Program	9,000	12,000	12,000	10,000	-16.67%
Total Other Client Assist Programs	11,999	11,949	14,050	12,550	-10.68%
CLIENT EMERGENCY ASSISTANCE PROGRAMS					
Client Food Vouchers	6,528	5,227	6,000	6,500	8.33%
Client Other Education	606	1,420	3,000	3,000	0.00%
Client Other Employment	80	-	2,000	-	-100.00%
Client Utility Payments	12,085	18,351	15,000	15,000	0.00%
Client Disaster Sheltering & Residential	7,609	8,433	10,000	12,000	20.00%
Client Transportation Vouchers	400	400	1,000	1,000	0.00%
Client Fire Victim Housing	207	-	-	2,100	#DIV/0!
Client Disaster Clothing	450	-	2,000	2,500	25.00%
Client Medication	5,837	4,919	6,100	6,500	6.56%
Total Client Emgcy Assist Programs	33,802	38,749	45,100	48,600	7.76%
COMMODITIES					
Commodities (Food for Workers)	1,762	2,111	2,000	2,000	0.00%
Commodities Labor Costs	1,330	1,400	1,470	1,470	0.00%
Commodities Supplies	698	650	600	600	0.00%
Commodities Other Costs	3,624	3,423	4,091	4,091	0.00%
Commodities Mileage	289	300	300	210	-30.00%
Total Commodities	7,703	7,884	8,461	8,371	-1.06%

St. John the Baptist Parish
Department of Health and Human Services Fund

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
COMMUNITY INVOLVEMENT PROGRAMS					
Client Education Fairs	3,164	2,592	4,000	3,500	-12.50%
Volunteer Training	1,619	-	-	-	#DIV/0!
Training, Development and Linkages Programs	5,891	345	7,152	7,152	0.00%
Total Community Involvement	10,674	2,937	11,152	10,652	-4.48%
HOMER COMMUNITY CENTER					
HCC Refreshments & Food Supplies	-	-	600	600	0.00%
HCC Supplies	2,974	2,210	2,925	3,200	9.40%
HCC Furniture	3,500	475	3,500	3,500	0.00%
HCC Janitorial	-	-	500	500	0.00%
HCC Programs	797	-	4,000	4,000	0.00%
Total Homer Community Center	7,271	2,685	11,525	11,800	2.39%
GENERAL ADMINISTRATION					
Operating Supplies	10,174	6,884	9,719	9,700	-0.20%
Dues, Subscriptions & Ads	1,570	2,020	2,000	2,100	5.00%
Conferences	5,159	6,393	9,000	8,800	-2.22%
Travel	1,928	-	3,000	1,500	-50.00%
Meals	1,091	-	-	-	#DIV/0!
Mileage	1,176	418	2,963	500	-83.13%
Advisory Board & Secretary	-	-	2,950	-	-100.00%
Office Supplies (total)	6,841	5,839	-	-	#DIV/0!
Office Utilities	5,879	5,640	6,336	6,000	-5.30%
Repairs&Maintenance/Janitorial	2,209	2,385	2,848	2,900	1.83%
Telephone	1,304	1,332	1,416	1,400	-1.13%
Miscellaneous	898	16	1,930	1,000	-48.19%
Total General Administration	38,229	30,928	42,162	33,900	-19.60%
Total General Fund Expenses	109,678	95,133	132,450	125,873	-4.97%
CSBG Block Grant Fund					
Adm. Assistance Reimb.	153,830	96,601	110,041	62,000	-43.66%
Program Activities Reimb	-	-	-	62,000	#DIV/0!
Direct Program Activities	3,062	851	13,601	-	-100.00%
Total CSBG Block Grant Fund	156,892	97,452	123,642	124,000	0.29%
Assistance Programs (LiHEAP) Fund					
Client Energy Payments	-	150	-	-	#DIV/0!
Admin Exps to be Reimb	23,962	-	-		#DIV/0!
Adm. Assistance Reimb	-	22,061	30,000	30,000	0.00%
Total Assistance Programs Fund	23,962	22,211	30,000	30,000	0.00%
TOTAL EXPENDITURES	290,532	214,796	286,092	279,873	-2.17%
Excess (Deficiency) of Revenues	(75,950)	(80,393)	(117,000)	(117,000)	0.00%
Operating Transfers In (Out)					
Trans In - General Fund	117,000	117,000	117,000	117,000	0.00%
Total Operating Transfers In (Out)	117,000	117,000	117,000	117,000	0.00%
Excess Revenue/(Expense)	41,050	36,607	-	-	#DIV/0!
Beginning Fund Balance	151,226	192,276	228,884	228,884	0.00%
Ending Fund Balance	192,276	228,883	228,884	228,884	0.00%

St. John the Baptist Parish
Economic Development Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	REVENUES					
2	Interest Income	8,546	7,410	11,740	8,000	-31.86%
3	Sales Tax	3,354,608	4,133,159	3,670,610	3,650,000	-0.56%
4	Festival Income	122,024	171,100	143,500	200,000	39.37%
5	Other income	-	97	5,000	-	-100.00%
6	Westbank Comm Center	13,600	15,200	19,160	14,000	-26.93%
7	Farmer's Market	1,095	2,445	9,000	2,000	-77.78%
9	Business Development-Fast Trac	-	14,000	21,500	20,000	-6.98%
9	Pageant Revenues	6,421	6,540	10,700	7,000	-34.58%
10	Total Revenues	3,507,419	4,349,951	3,891,210	3,901,000	0.25%
11						
12	EXPENDITURES					
13	Salaries	27,573	47,877	89,350	80,675	-9.71%
14	Salary - Director	64,913	38,875	79,200	80,025	1.04%
15	Salary - Assist to Parish President	-	38,769	-	-	#DIV/0!
16	Salaries-Car Allowance	2,400	5,149	4,800	4,800	0.00%
17	Medicare	1,787	2,229	2,595	2,500	-3.66%
18	Retirement	13,478	16,961	21,600	19,800	-8.33%
19	H,D,L Insurance	35,993	37,166	48,710	39,300	-19.32%
20	Workers Compensation	140	389	500	420	-16.00%
21	EDC Special Projects	15,270	-	25,000	25,000	0.00%
22	Utilities	3,351	6,481	5,670	6,000	5.82%
23	Rent	8,675	9,260	13,972	15,000	7.36%
24	Furniture,Fixtures,Equipment	-	6,500	10,000	10,000	0.00%
25	Office/Operating Supplies	30,265	32,997	30,000	30,000	0.00%
26	Advertising,Printing, Brochures	74,425	29,970	31,500	34,000	7.94%
27	Professional Fees	170,865	129,854	135,000	200,000	48.15%
28	Miscellaneous	849	1,207	2,000	2,000	0.00%
29	Dues & Commissions	59,023	65,918	68,120	77,000	13.04%
30	Events	133,651	137,478	147,000	150,000	2.04%
31	Education Training/Travel	8,056	13,952	20,000	26,000	30.00%
32	Pageant Expense	17,759	24,817	17,480	20,000	14.42%
33	St. John Theatre	11,500	16,150	20,000	20,000	0.00%
34	Festival Expenses	287,414	237,991	210,000	250,000	19.05%
35	County Agent (subtotal)	36,310	30,242	44,810	45,000	0.42%
36	Veterans Service	12,385	2,724	2,830	8,500	200.35%
37	River Parishes Transit Authority	130,150	114,583	125,000	125,000	0.00%
38	Farmer's Market	-	18,707	25,000	25,000	0.00%
39	Contr. Maint: Grass Cutting (Farmers Market)	-	-	4,500	4,500	0.00%
40	Business Development	83,839	193,083	200,000	200,000	0.00%
41	Westbank Comm Center	24,276	36,912	20,800	60,000	188.46%
42	BP Taste of St John Grant	6,020	48,689	-	-	#DIV/0!
43	Beautification	9,679	42,620	70,000	65,000	-7.14%
44	Total Expenditures	1,270,046	1,387,550	1,475,437	1,625,520	10.17%
45						
46	Excess(Deficiency) of Revnues	2,237,373	2,962,401	2,415,773	2,275,480	-5.81%
47	Operating Transfers In (Out)					
48						
49	Transfer In - EDC Reserve Fd.	-	385,630	-	-	#DIV/0!
50	Transfer In - EDC Sinking Fd	-	54,811	-	-	#DIV/0!
51	Transfer Out - General Fund	(2,200,000)	(2,500,000)	(2,555,594)	(2,550,000)	-0.22%
52	Transfer Out - Gen Fund (Adm.Fees)	(177,053)	(217,790)	(203,542)	(198,588)	-2.43%
53	Transfer Out - Criminal Court	(100,000)	(212,307)	-	-	#DIV/0!
54	Transfer Out- Gen Fund -Finance System	-	-	(28,000)	(30,000)	7.14%
55	Transfer Out - Mosquito Fund	(75,000)	(55,000)	(50,000)	(20,000)	-60.00%
56	Transfer Out - Public Safety	(80,000)	(50,000)	(50,000)	(40,000)	-20.00%
57	Transfer Out -2009 Bond Issue - EB Complex	-	-	(300,000)	-	
58	Transfer Out - EDC Bond Sinking Fund	(164,067)	-	-	-	#DIV/0!
59	Total Operating Transfers In (Out)	(2,796,120)	(2,594,656)	(3,187,136)	(2,838,588)	-10.94%
60						
61	Excess Revenue/(Expense)	(558,747)	367,745	(771,363)	(563,108)	-27.00%
62						
63	Beginning Fund Balance	2,478,532	1,919,785	2,287,531	1,516,168	-33.72%
64						
65	Ending Fund Balance	1,919,785	2,287,530	1,516,168	953,060	-37.14%

St. John the Baptist Parish Council
Fire Departments Fund

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
Revenues					
Sales Tax	4,473,911	5.510,886	4.896,000	4.850,000	-0.94%
2% Fire Insurance Rebate	173.976	192,905	169.267	160,000	-5.47%
Interest Income	32,730	17,821	35.000	22,000	-37.14%
Other Income	135.174	210,337	205.889	-	-100.00%
Total Revenues	4.820.334	5.931,949	5.306.156	5.032.000	-5.17%
Expenditures					
SALARIES AND BENEFITS					
Salaries - Firefighters	1,878.318	2,054,290	1,800.000	1.985,000	10.28%
Salaries - Dispatchers	-	133.962	145.000	150,000	3.45%
Medicare	32,843	37,058	35.000	38.500	10.00%
Retirement	496.193	535.354	500,000	550.000	10.00%
Health.Dental.Life Insurance	416.249	409,399	420.000	455.000	8.33%
Workman's Compensation	332,923	325.130	247.501	310.000	25.25%
Total Salaries & Benefits	3.156.526	3.495.193	3.147.501	3.488.500	10.83%
OTHER OVERHEAD					
Administrative Fees	210.502	69.903	62,000	66.000	6.45%
Fire Prevention	4.841	10.175	10,000	10.000	0.00%
Utilities	132.784	123.007	100.000	110,000	10.00%
Professional Fees	386,756	256.787	89.500	15,000	-83.24%
Office Supplies	22.598	26,431	20.000	20,000	0.00%
Uniforms	47,475	21.797	40.000	35,000	-12.50%
Personal Reimbursement	36.776	31.404	35,000	40,000	14.29%
Training & Travel	65,898	44.468	50.000	50.000	0.00%
Insurance Policies	205,581	262.932	265.000	275,000	3.77%
Vehicle Maintenance	193.107	194,442	180,000	150,000	-16.67%
Maint - Building & Grounds	183,621	97,907	130.000	110,000	-15.38%
Fuel	87.189	72.697	80.000	80,000	0.00%
Supplies - Equipment. Operating	237,764	185.656	150.000	150,000	0.00%
Capital Outlay - Equipment	74,521	1.645.246	600.000	250,000	-58.33%
Capital Outlay - Building	247,866	-	-		#DIV/0!
Lease Payments	124,245	58.521	55.037		-100.00%
Interest Expense	9,175	4.345	2.228		-100.00%
Forestry Grant Expenses	10.399	-	-	-	#DIV/0!
Total Overhead Expenditures	2,281.098	3.105,718	1.868.765	1.361.000	-27.17%
Total Expenditures	5.437,624	6.600.911	5.016.266	4.849,500	-3.32%
Excess(Deficiency) of Revnues	(617,290)	(668.962)	289,890	182.500	-37.05%
Operating Transfers In (Out)					
Transfer In-Hurricane Isaac	176,664	-	-	158.271	#DIV/0!
Transfer In- Volunteer Fire departments	-	5,402,573	-	-	#DIV/0!
Transfer Out-Public Safety (Adm Fees)	(159.481)	(179,104)	(159,120)	(49,824)	-68.69%
Transfer Out-Sinking fund 2015	-	-	(251.513)	(256,071)	1.81%
Transfer Out-Sinking fund (G)	(55,629)	(56.271)	(56,778)	(54,840)	-3.41%
Transfer Out-Sinking fund (R)	(142,466)	(140,019)	(142,673)	(137,324)	-3.75%
Transfer Out-Sinking fund	-	(134,789)	-	-	#DIV/0!
Transfer Out-Fire Reserve Fund	-	(180,388)	-	-	#DIV/0!
Transfer Out-Pub Wks (Vehicle Foreman)	(65.519)	(66.178)	(68,000)	(82,616)	21.49%
Transfer Out-General Fund (DA Salary)	(10.128)	(10,125)	(10,125)	(10,125)	0.00%
Transfer Out GF-2007 COI (G)	(81.220)	(78,364)	(90,202)	(86.734)	-3.84%
Transfer Out-General Fund Rev 2009 (W)	(49,713)	(53.513)	(52,163)	(50,700)	-2.80%
Transfer Out-General Fund COI 2007A (W)	(24,379)	(24,465)	(24,509)	(24,510)	0.00%
Transfer Out-2009Bond (Safe Room)			(50.000)	(105,944)	111.89%
Total Operating Transfers In (Out)	(411,871)	4,479.357	(905,083)	(700.417)	-22.61%
Excess Revenue/(Expense)	(1.029,161)	3,810,395	(615,193)	(517,917)	-15.81%
Beginning Fund Balance	8.953,221	2,530.518	6,340,914	5,725.721	-9.70%
Ending Fund Balance	7,924.060	6,340,913	5,725,721	5,207,804	-9.05%

St. John the Baptist Parish
Health Unit Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	**REVENUES**					
2	Ad Valorem Tax	411,373	426,025	465,528	409,959	-11.94%
3	State Revenue Sharing	16,585	15,695	17,000	16,000	-5.88%
4	Interest Income	3,302	3,456	3,200	3,600	12.50%
5	Total Revenues	431,260	445,176	485,728	429,559	-11.56%
6						
7	**EXPENDITURES**					
8	State Health Services - DHH	70,000	52,500	70,000	70,000	0.00%
9	Maintenance	53,261	29,322	35,000	30,000	-14.29%
10	Equip Rentals/Rent	9,330	10,442	14,000	12,000	-14.29%
11	Utilities	32,317	33,916	34,000	36,000	5.88%
12	Salaries	75,292	61,074	64,000	63,500	-0.78%
13	Medicare	2,106	1,027	930	1,000	7.53%
14	Retirement	9,388	8,423	8,320	8,000	-3.85%
15	H. D, & L Insurance	37,561	35,009	33,090	21,400	-35.33%
16	Workers Compensation	226	191	185	210	13.51%
17	Travel	36	139	250	500	100.00%
18	Office Supplies	10,577	15,091	9,000	9,000	0.00%
19	Furniture, Fixtures & Equipment	-	6,600	20,000	10,000	-50.00%
20	Pensions-Ad Valorem Tax	-	17,541	19,552	16,900	-13.56%
21	Misc Property Tax Fees	-	2,774	3,030	2,700	-10.89%
22	Professional Services	17,161	7,500	22,050	20,000	-9.30%
23	Total Expenditures	317,255	281,549	333,407	301,210	-9.66%
24						
25	Excess (Deficiency) of Revenues	114,005	163,627	152,321	128,349	-15.74%
26						
27	Transfer Out-GF (Admin)	(39,443)	(51,940)	(51,174)	(52,920)	3.41%
28						
29	Total Operating Transfers In (Out)	(39,443)	(51,940)	(51,174)	(52,920)	3.41%
30						
31	Excess Revenue/(Expense)	74,562	111,687	92,511	75,429	-18.46%
32						
33	Beginning Fund Balance	958,343	1,032,911	1,144,599	1,237,110	8.08%
34						
35	Ending Fund Balance	1,032,905	1,144,598	1,237,110	1,312,539	6.10%

St. John the Baptist Parish Council
IKE/GUSTAVE CDBG Federal Grant

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	**Revenues**					
2	Land Use	186,874	28,986	-	-	#DIV/0!
3	Housing	278,655	24,250	-	-	#DIV/0!
4	Canals	733,166	3,884	-	-	#DIV/0!
5	Generators	104,140	586,888	413,992	-	-100.00%
6	Comp Resilency	100,957	11,051	-	-	#DIV/0!
7	Peavine Boat Launch	33,015	7,647	286,745	-	-100.00%
8	Inflow/Infiltration	-	10,058	1,500	-	-100.00%
9	Elevation Acquisition	-	-	2,200,000	2,200,000	0.00%
10	Foxwod Levee	143,920	1,443,633	274,770	-	-100.00%
11	Total Revenues	1,580,727	2,116,397	3,177,007	2,200,000	-30.75%
12						
13	**Expenditures**					
14	Consulting Fees	-	47,570	-	-	#DIV/0!
15	Consulting, Specs & Plans	-	26,641	-	-	#DIV/0!
16	Resiliency - Consulting Services	100,957	-	-	-	#DIV/0!
17	Resiliency Project - CDBG	-	11,051	-	-	#DIV/0!
18	Land Use - Consulting Fee	179,834	26,881	-	-	#DIV/0!
19	Land Use - Grant Management	7,040	-	-	-	#DIV/0!
20	Minor Housing - Inspect		2,250	-	-	#DIV/0!
21	Minor Housing - Inspect/Public Notices	53,539	22,000	-	-	#DIV/0!
22	Minor Housing - Grant Management	36,338	-	-	-	#DIV/0!
23	Minor Housing/Affordable	31,751	-	-	-	#DIV/0!
24	Minor Housing/Chatmon	922	-	-	-	#DIV/0!
25	Minor Housing/E&L	93,312	-	-	-	#DIV/0!
26	Minor Housing/Tommy Family	51,315	-	-	-	#DIV/0!
27	Canals - Consulting Fee	59,114	-	-	-	#DIV/0!
28	Canals - Grant Management	24,446	3,884	-	-	#DIV/0!
29	Canals - Construction	683,795	-	-	-	#DIV/0!
30	Generators - Grant Management	11,004	8,803	67,052	-	-100.00%
31	Generators-Consulting Fee	93,136	-	9,690	-	-100.00%
32	Generators - Construction	-	580,467	337,250	-	-100.00%
33	Foxwood - Grant Management	3,780	19,110	-	-	#DIV/0!
34	Foxwood - Land Acquisition	104,120	-	-	-	#DIV/0!
35	Foxwood - Construction	-	1,449,425	274,770	-	-100.00%
36	Foxwood - Tree Clearing	36,020	-	-	-	#DIV/0!
37	I & I Manhole	-	10,059	1,500	-	-100.00%
38	Peavine - Grant Management	26,984	3,364	-	-	#DIV/0!
39	Peavine - Consulting	6,031	4,282	-	-	#DIV/0!
40	Peavine - Construction	-	-	286,745	-	-100.00%
41	Phase IV Land - Grant Management		2,105	-	-	#DIV/0!
42	Elevation Acquisition	-	-	2,200,000	2,200,000	0.00%
43						
44	Total Expenditures	1,603,438	2,217,892	3,177,007	2,200,000	-30.75%
45						
46	Excess (Deficiency) of Revenues	(22,711)	(101,495)	-	-	#DIV/0!
47						
48	Beginning Fund Balance	(32,251)	(54,962)	(156,457)	(156,457)	0.00%
49						
50	Ending Fund Balance	(54,962)	(156,457)	(156,457)	(156,457)	0.00%

St. John the Baptist Parish Council
Hurricane Isaac Federal Grant

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	**Revenues**					
2	FEMA PW 601 Fire Stations	20,460	-	-	158,271	#DIV/0!
3	FEMA PW 918 New Wine	-	66,825	12,451	-	-100.00%
4	FEMA PW 1331 Drain Cleaning	167,805	375,722	-	16,780	#DIV/0!
5	FEMA PW 1277 Roads	-	391,542	-	-	#DIV/0!
6	FEMA PW 1219 ARC	-	-	26,896	-	-100.00%
7	FEMA PW 650/1578 Cat F Lift Stations	-	1,011,418	-	468,003	#DIV/0!
8	FEMA PW 914 Cat F WWTP	-	-	-	-	#DIV/0!
9	**Total Revenues**	188,265	1,845,507	39,347	643,054	1534.32%
10						
11	**Expenditures**					
12	Miscellaneous	-	-	26,896	-	-100.00%
13	Total Expenditures	-	-	26,896	-	-100.00%
14						
15	Excess (Deficiency) of Revenues Over Expenditures	188,265	1,845,507	12,451	643,054	5064.69%
16						
17	**Other Financing Sources (Uses)**					
18						
19	Trans Out - General Fund	-	(66,825)	(12,451)	-	-100.00%
20	Trans Out - Wastewater	(49,714)	(43,320)	-	(347,647)	#DIV/0!
21	Trans Out - Public Works	(416,117)	(441,768)	-	(16,780)	#DIV/0!
22	Trans Out - 2014 Bond Issue	-	(77,183)	-	-	#DIV/0!
23	Trans Out - 2010 Bond Issue	-	(1,190,685)	-	(120,356)	#DIV/0!
24	Trans Out - Fire Depts	(176,664)	-	-	(158,271)	#DIV/0!
25	Storm Clean-Up ARC	-	-	-	-	#DIV/0!
26	Total Other Financing Sources(Uses)	(642,495)	(1,819,781)	(12,451)	(643,054)	5064.49%
27						
28	Excess Revenue/(Expense)	(454,230)	25,726	-	-	#VALUE!
29						
30	Beginning Fund Balance	-	(454,230)	(428,504)	(428,504)	0.00%
31						
32	Ending Fund Balance	(454,230)	(428,504)	(428,504)	(428,504)	0.00%

St. John the Baptist Parish Council
Isaac Recovery CDBG Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	Revenues					
2	CDBG Administration	55,000	-	-	-	#DIV/0!
3	CDBG Homeowners Rehabilitation	-	1,336,554	5,600,000	6,952,525	24.15%
4	CDBG Homebuyer Assistance	-	522,729	634,000	985,475	55.44%
5	CDBG Demolition and Clearance	-	45,320	-	-	#DIV/0!
6	CDBG Small Rental Rehabilition	-	344,917	1,360,000	1,377,544	1.29%
7	CDBG Elevation	20,791	224,533	1,200,000	2,016,026	68.08%
8	CDBG Grants Accountant	-	-	42,000	-	-100.00%
9	CDBG Administrative Assistant	-	120,037	31,430		-100.00%
10	CDBG Disaster Recovery Manager	-	-	4,320		-100.00%
11	CDBG Flood Plain Manager	-	-	50,000	30,647	-38.71%
12	TOTAL REVENUES	75,791	2,644,140	8,921,750	11,363,117	27.36%
13						
14	ADMINISTRATION					
15	Administrative Fees	25,928	7,583	42,000	-	-100.00%
16	Administrative Salary	32,399	49,813	-	-	#DIV/0!
17	Disaster Recovery Manager	-	-	4,320	-	-100.00%
18	Total - Administration	58,327	57,401	46,320	-	-100.00%
19	HOMEOWNER REHABILITION					
20	Intake Services	94,324	947,710	-	-	#DIV/0!
21	Consulting Service	333,209	281,254	-	296,680	#DIV/0!
22	Salaries Flood Plain Manager	14,143	17,241	15,000	10,673	-28.85%
23	Title-Legal Services	-	134,869	-	80,000	#DIV/0!
24	Advertising Fees	-	1,461	-	-	#DIV/0!
25	Construction	-	-	5,600,000	6,195,845	10.64%
26	Inspection Service	-	250,500	-	330,000	#DIV/0!
27	Salaries - Adm Assistant	-	23,971	31,430	50,000	59.08%
28	Total - Homewoner Rehabilitation	491,681	1,665,106	5,646,430	6,963,198	23.32%
29	HOMEBUYER ASSISTANCE					
30	Intake Services	29,340	257,356	-		#DIV/0!
31	Consulting Service	132,926	65,383	-	56,975	#DIV/0!
32	Construction	-	-	634,000	912,000	43.85%
33	Inspection Service	-	-	-	16,500	#DIV/0!
34	Educational Counseling	-	12,025	-	-	#DIV/0!
35	Salaries Flood Plain Manager	884	274	-	170	#DIV/0!
36	Total - Homewoner Assistance	163,150	345,038	634,000	985,645	55.46%
37	DEMOLITION AND CLEARANCE					
38	Consulting Service	39,558	42,167	-	-	#DIV/0!
39	Total - Demolitation and Clearance	39,558	42,167	-	-	#DIV/0!
39	SMALL RENTAL REHABILITION	-	-	-	-	#DIV/0!
41	Intake Services	3,191	37,065	-	-	#DIV/0!
42	Consulting Service	192,434	148,744	-	158,945	#DIV/0!
43	Title-Legal Services	-	15,025	-	5,400	#DIV/0!
44	Construction	-	-	1,360,000	1,200,000	-11.76%
45	Inspection Service	-	3,550	-	13,200	#DIV/0!
46	Salaries Flood Plain Manager	442	255	-	157	#DIV/0!
47	Total - Small Rental & Rehabilation	196,067	204,639	1,360,000	1,377,702	1.30%
48	ELEVATION					
49	Intake Services	13,048	127,232	-	-	#DIV/0!
50	Consulting Service	62,580	133,772	-	132,925	#DIV/0!
51	Title-Legal Services	-	10,400	-	-	#DIV/0!
52	Construction	-	-	1,200,000	1,800,000	50.00%
53	Inspection Service	-	26,525	-	84,000	#DIV/0!
54	Salaries Flood Plain Manager	28,739	31,739	35,000	19,647	-43.87%
55	Total - Elevation	104,367	329,718	1,235,000	2,036,572	64.90%
56	COMMERCIAL PROPERTY REHAB					
57	Consulting Service	8,221	-	-	-	#DIV/0!
58	SMALL BUSINESS GRANT&LOANS					
59	Consulting Service	16,890	-	-	-	#DIV/0!
60	Total - Small Business Grant & Loans	15,890	-	-	-	#DIV/0!
61	WELCOME CENTER	-	-	-	-	#DIV/0!
62	Intake Services	-	39,375	-	-	#DIV/0!
63	Consulting Service	431	26,287	-	-	#DIV/0!
64	Total - Elevation	431	65,663	-	-	#DIV/0!
65						
66	TOTAL EXPENDITURES	1,078,690	2,709,732	8,921,750	11,363,117	27.36%
67						
68	Excess (Deficiency) of Revenues	(1,002,900)	(65,592)	-	-	#DIV/0!
69						
70	OPERATING TRANSFERS IN (OUT)					
71	Transfer OUT - Wastwater	(58,837)	-	-	-	#DIV/0!
72	Transfer OUT - General Fund	(8,214)	-	-	-	#DIV/0!
73	Transfer OUT - Water	(8,153)	-	-	-	#DIV/0!
74	Transfer OUT - Public Works	(24,225)	-	-	-	#DIV/0!
75						
76	Total Other Financing Sources(Uses)	(99,429)	-	-	-	#DIV/0!
77						
78	Excess Revenue/Expense	(1,102,328)	(65,592)	-	-	#DIV/0!
79						
80	Beginning Fund Balance	-	(1,102,328)	(1,167,920)	(1,167,920)	0.00%
81						
82	Ending Fund Balance	(1,102,328)	(1,167,920)	(1,167,920)	(1,167,920)	0.00%

St. John the Baptist Parish
Juvenile Detention Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	**REVENUES**					
2	Ad Valorem taxes	428,513	443,828	484,925	427,041	-11.94%
3	Other revenues	-	-	5,000	-	-100.00%
4	Interest Income	4,026	4,766	4,250	5,800	36.47%
5	Total Revenues	432.539	448,594	494,175	432,841	-12.41%
6						
7	**EXPENDITURES**					
8	Juvenile Housing/Shadow Tracking	108.785	94.491	120.000	110,000	-8.33%
9	Furnitures,Fixtures & Equipment	-	29,046	-	-	#DIV/0!
10	Maintenance	59.969	42,834	20,000	15,000	-25.00%
11	Contr. Maint: Grass Cutting	-	-	13,500	1,440	-89.33%
12	Pensions-Ad Valorem Tax		18,193	20,367	17,590	-13.63%
13	Misc Property Tax Fees		2,889	3,152	2,780	-11.80%
14	Utilities	5.666	5,140	10.610	6.000	-43.45%
15	Miscellaneous	-	9,424	5,500	5,000	-9.09%
16	Operating Supplies	2,146	7,716	15,110	15,000	-0.73%
17	Total Expenditures	176,566	209,733	208,239	172,810	-17.01%
18						
19	Excess (Deficiency) of Revenues	255.973	238,861	285,936	260,031	-9.06%
20						
21	Transfer Out-GF (Admin)	(30.599)	(39,558)	(40.337)	(39,560)	-1.93%
22	Transfer Out-2009 Bond Issue	-	-	-	-	#DIV/0!
23						
24	Total Operating Transfers In (Out)	(30.599)	(39,558)	(40,337)	(39,560)	-1.93%
25						
26	Excess Revenue/(Expense)	225,374	199,303	245,599	220.471	-10.23%
27						
28	Beginning Fund Balance	1,062,537	1,287,911	1,487,213	1,732,812	16.51%
29						
30	Ending Fund Balance	1,287,911	1,487,214	1.732,812	1,953,283	12.72%

St. John the Baptist Parish
Public Safety Fund

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
REVENUES					
Special Grant - Entergy	135,000	67,500	135,000	135,000	0.00%
SHSP Grant	-	-	18,972	-	-100.00%
EMPG	32,408	23,943	28,603	28,603	0.00%
Interest Income	2,504	2,560	2,750	2,500	-9.09%
Other Revenues	3,869	1,590	2,000	2,000	0.00%
Cities Readiness Initiative	17,067	17,669	18,754	18,754	0.00%
Total Revenues	190,848	113,262	206,079	186,857	-9.33%
EXPENDITURES					
Salaries-Civil Defense	108,036	101,280	131,276	107,000	-18.49%
Salary - Director	78,749	83,456	84,755	85,635	1.04%
Medicare-Civil Defense	4,331	2,919	3,132	2,780	-11.24%
Retirement-Civil Defense	21,131	26,025	28,085	30,050	7.00%
Hospitalization-Civil Defense	56,704	49,906	77,300	89,030	15.17%
Workman's Comp-Civil Defense	578	558	626	500	-20.13%
Insurance	6,246	2,284	7,170	5,000	-30.26%
Utilities	17,534	16,004	24,600	26,000	5.69%
Maintenance & Repair	27,053	11,698	15,720	14,000	-10.94%
Professional Fees	24,394	10,423	19,000	20,000	5.26%
Operating Supplies	2,903	9,711	6,860	8,000	16.62%
Supplies	11,742	-	-	-	#DIV/0!
Fuel	560	381	800	500	-37.50%
Equip. Furn. & Fixtures	11,000	7,591	34,367	-	-100.00%
Building/Ground Maintenance	-	-	2,000	2,000	0.00%
Training/Travel	19,584	20,629	24,000	20,000	-16.67%
Civil Defense Programs	5,114	5,168	4,500	5,000	11.11%
Salary-Fire Department	45,519	47,414	48,200	48,700	1.04%
Retirement-Fire Dept.	7,112	6,851	6,266	6,100	-2.65%
Medicare-Fire Department	806	680	700	706	0.86%
Hospitalization-Fire Department	18,816	14,418	14,200	15,630	10.07%
Workman's Comp-Fire Department	137	144	140	130	-7.14%
Total Expenditures	468,049	417,540	533,697	486,761	-8.79%
Excess (Deficiency) of Revenues	(277,201)	(304,278)	(327,618)	(299,904)	-8.46%
Operating Transfers In (Out)					
Transfer Out-General Fund - Reim DA Sal	(3,375)	(3,375)	(3,375)	(3,375)	0.00%
Transfer Out - General Fund Finance System	-	-	(12,000)	(12,000)	0.00%
Transfer In - Public Works	14,013	19,223	19,220	14,403	-25.06%
Transfer In - Water	14,013	19,223	19,220	14,403	-25.06%
Transfer In - Wastewater	14,013	19,223	19,220	14,403	-25.06%
Transfer In - Animal Shelter	-	-	-	10,186	#DIV/0!
Transfer In-Street Lights	14,013	19,223	19,220	20,372	5.99%
Transfer In- Fire Dept/Salary Reimb.	159,481	179,104	159,120	49,824	-68.69%
Transfer In - 911 (Adm Fees)	-	-	-	70,423	#DIV/0!
Transfer In - Economic Development	80,000	50,000	50,000	40,000	-20.00%
Total Operating Transfers In (Out)	292,158	302,621	270,625	218,639	-19.21%
Excess Revenue/(Expense)	14,957	(1,657)	(56,993)	(81,265)	42.59%
Beginning Fund Balance	634,874	649,831	676,924	619,931	-8.42%
Ending Fund Balance	649,831	648,174	619,931	538,665	-13.11%

St. John the Baptist Parish
Public Works Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	REVENUES					
2	Sales Tax Revenue	3,354,608	4,133,159	3,670,600	3,650,000	-0.56%
3	HMGP Rev - Reserve Drainage	-	123,039	-	-	#DIV/0!
4	Parish Transportation	506,952	497,606	581,710	525,000	-9.75%
5	GOMESA-ST. Revenue Share	10,392	6,088	4,200	3,000	-28.57%
6	Grant CIAP - Wes Lac Des Alleman	2,903,293	147,694	-	-	#DIV/0!
7	Grant CIAP - Reserve Canal	812,306	-	-	-	#DIV/0!
8	Grant CIAP - Pleasure Bend Shoreline - Phs II	-	-	-	802,544	#DIV/0!
9	FEMA Gustav	21,513	6,615	-	-	#DIV/0!
10	Zoning Demolition/Grass Cutting	75,676	95,529	82,400	100,000	21.36%
11	Culvert / Permit Fees	1,050	1,225	1,540	2,200	42.86%
12	DOPS Settlement Fees	63,800	63,060	63,540	63,500	-0.06%
13	Expressway Commission	50,000	50,000	50,000	50,000	0.00%
14	Interest Income	2,387	2,436	4,080	4,800	17.65%
15	Rent Royalty	1,475	863	2,220	500	-77.48%
16	Miscellaneous Income	60,508	97,861	105,000	100,000	-4.76%
17	Total Revenues	7,863,960	5,225,175	4,565,290	5,301,544	16.13%
18						
19	EXPENDITURES					
20	Salaries	2,305,862	2,490,652	2,693,120	2,674,100	-0.71%
21	Salary - Director	86,100	91,266	92,665	93,627	1.04%
22	Salary - Assistant to the Parish President	45,637	34,146	-	-	#DIV/0!
23	Salary - Assistant to the Parish President	48,610	53,466	52,316	-	-100.00%
24	Medicare	49,191	50,948	48,188	50,000	3.76%
25	Retirement	370,953	357,337	368,950	346,000	-6.22%
26	H,D,L Insurance	861,000	892,820	993,985	1,036,600	4.29%
27	Workmans Compensation	206,998	178,521	253,821	200,000	-21.20%
28	Utilities	32,421	31,374	36,380	38,000	4.45%
29	Telephone	59,511	53,996	36,380	35,000	-3.79%
30	Equipment Rental	63,613	101,407	73,480	70,000	-4.74%
31	Zoning Violations	87,316	110,677	74,970	85,000	13.38%
32	Maint./Bldg. & Grounds	394,084	457,158	370,800	350,000	-5.61%
33	Maint./Equipment & Vehicles & Parts	247,054	294,636	282,800	300,000	6.08%
34	Street Maintenance	134,143	537,497	210,000	250,000	19.05%
35	Capital Outlay - STREETS	693,779	1,139,074	940,500	850,000	-9.62%
36	Concrete Contract	-	-	200,000	250,000	25.00%
37	Striping	-	-	50,000	45,000	-10.00%
38	Grass Cutting Contract	-	-	155,000	167,141	7.83%
39	Uniform Expense	27,170	30,933	29,580	32,000	8.18%
40	Professional Services	408,648	371,527	160,000	140,000	-12.50%
41	Engineering Services	114,061	68,576	180,000	100,000	-44.44%
42	Insurance (general)	310,016	286,825	306,000	300,000	-1.96%
43	Office Supplies	31,380	29,505	34,180	34,000	-0.53%
44	Miscellaneous expense	12,786	13,176	5,000	5,000	0.00%
45	Fuel / Oil	379,234	248,383	404,000	250,000	-38.12%
46	Street Signs	11,010	18,523	18,000	20,000	11.11%
47	Culverts	16,448	61,091	58,410	44,000	-24.67%
48	Travel & Training	4,150	2,056	5,050	4,000	-20.79%
49	Capital Outlay	354,066	320,805	469,067	220,000	-53.10%
50	Capital Outlay -Pleasure Bend Shoreline - Phs II	-	-	-	802,544	#DIV/0!
51	Drainage Projects	190,329	278,233	367,500	375,000	2.04%
52	Code Enforcement - Salaries	75,797	88,403	91,970	91,970	0.00%
53	Severe Weather Event (Tornado)	-	-	118,460	-	-100.00%
54	Total Expenditures	12,183,528	8,693,011	9,180,572	9,258,982	0.85%
55						
56	Excess (Deficiency) of Revenues	(4,319,568)	(3,467,836)	(4,615,282)	(3,957,438)	-14.25%
57						

St. John the Baptist Parish
Public Works Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
58	**Operating Transfers In (Out)**					
59						
60	Transfer In-STD	4,650,000	4,600,000	4,600,000	4,500,000	-2.17%
61	Transfer In- WasteWater	62,596	143,241	138,580	144,011	3.92%
62	Transfer In- Water	62,596	143,241	138,580	144,011	3.92%
63	Transfer In- Street Lights	55,000	57,680	55,290	57,500	4.00%
64	Transfer In-Fire Services	65,519	66,178	68,000	82,616	21.49%
65	Transfer In - Land Escrow	7	-	-	-	#DIV/0!
66	Transfer In-Hurricane Isaac	416,117	441,768	-	16,780	#DIV/0!
67	Transfer In-Hurricane Isaac CDBG	24,225	-	-	-	#DIV/0!
68	Transfer Out-General Fund (Administrative Fee)	(479,492)	(577,466)	(570,825)	(557,334)	-2.36%
69	Transfer Out-General Fund-DA Sal reim	(16,875)	(16,875)	(16,875)	(16,875)	0.00%
70	Transfer Out - General Fund-Finance System	-	-	(45,000)	(45,000)	0.00%
71	Transfer Out - Animal Shelter	-	(15,000)	(15,000)	(15,000)	0.00%
72	Transfer Out-GF COI-2011	(209,210)	(211,090)	-	-	#DIV/0!
73	Transfer Out - Public Safety Admin	(14,013)	(19,223)	(19,220)	(14,403)	-25.06%
74	Transfer Out - Street Lights	(26,806)	(27,858)	-	-	#DIV/0!
75	Transfer Out - Water	(49,265)	(25,990)	(27,040)	-	-100.00%
76	Transfer Out - 2014 Bond -Haydel Canal	-	-	-	(300,000)	#DIV/0!
77	Trans Out - 2009Bnd - EBGC	-	-	(400,000)	(400,000)	0.00%
78	Total Operating Transfers In (Out)	4,540,399	4,558,606	3,906,490	3,596,306	-7.94%
79						
80	Excess Revenue/(Expense)	220,831	1,090,770	(708,792)	(361,132)	-49.05%
81						
82	Beginning Fund Balance	1,521,676	1,742,500	2,833,266	2,124,474	-25.02%
83						
84	Ending Fund Balance	1,742,507	2,833,270	2,124,474	1,763,342	-17.00%

St. John the Baptist Parish
Recreation Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	REVENUES					
2	Video Poker	575,635	599,424	615,000	650,000	5.69%
3	Ad Valorem Tax	964,154	980,624	1,091,081	960,842	-11.94%
4	Concessions	6,187	10,433	12,500	18,000	44.00%
5	Gym Admission fees	5,449	6,195	8,000	6,000	-25.00%
6	Cheerleading Fees	-	-	600	-	-100.00%
7	Football Fees	-	-	14,000	7,000	-50.00%
8	Soccer Fees	-	-	5,000	5,000	0.00%
9	Baseball Fees	5,775	4,985	7,100	5,000	-29.58%
10	Basketball Fees	5,537	4,605	7,200	5,000	-30.56%
11	Basketball League Entry fees	-	-	2,700	2,700	0.00%
12	Pool Fees	2,192	2,412	1,750	2,300	31.43%
13	Summer Camp Fees	19,260	23,405	29,000	34,000	17.24%
14	Interest Income	5,300	5,319	3,605	6,000	66.44%
15	Park/Gym Rental	900	930	7,000	7,000	0.00%
16	Miscellaneous	11,731	8,529	2,505	5,000	99.60%
17	Other Grants (LGAP)	-	9,875	35,000	-	-100.00%
18	Total Revenues	1,602,429	1,657,011	1,842,041	1,713,842	-6.96%
19						
20	EXPENDITURES					
21	Pensions - Ad Valorem Tax	-	41,113	45,825	39,600	-13.58%
22	Misc Prop Tax Fees	-	6,504	7,200	6,200	-13.89%
23	Salaries	254,762	364,471	325,507	336,000	3.22%
24	Salary - Director	-	61,654	73,500	74,263	1.04%
25	Salaries - Car Allowance	-	-	1,600	-	-100.00%
26	Summer Rec Salaries	43,869	300	60,000	55,000	-8.33%
27	Employee Benefits					
28	Retirement Contributions	37,533	45,864	51,870	51,210	-1.27%
29	Fica	4,232	6,704	8,367	9,000	7.57%
30	Life Health Ins	64,827	60,852	127,750	146,245	14.48%
31	Workmen's Comp./Unempl	6,047	13,641	9,187	12,000	30.62%
32	Medicare	2,602	4,772	3,260	4,200	28.83%
33	General Insurance	39,972	53,229	58,392	62,000	6.18%
34	Advertising	9,827	6,177	8,560	6,000	-29.91%
35	Utilities	104,935	112,754	106,380	110,000	3.40%
36	Telephone	9,830	9,933	8,980	24,000	167.26%
37	Rentals	901	1,065	3,000	3,000	0.00%
38	Vehicle Lease	-	-	-	5,400	#DIV/0!
39	Furniture/Fixtures/Equip	126,766	55,835	100,000	40,000	-60.00%
40	Park & Equipment Maint	155,541	299,249	75,550	75,000	-0.74%
41	Contr. Maint. Grass Cutting	-	-	196,940	196,940	0.00%
42	Pool Maintenance	24,746	35,406	42,000	36,000	-14.29%
43	Operating Supplies	43,721	49,915	47,630	58,000	21.77%
43	Food, Drink & Concession Supplies	-	-	7,500	7,500	0.00%
44	Travel & Training	-	2,530	5,510	3,600	-34.66%
46	CLA Aquatics Program	-	-	5,600	5,600	0.00%
47	Edgard/Lucy Recreation Trail				25,000	#DIV/0!
48	Summer Camp	31,303	42,522	45,000	45,000	0.00%
49	Professional Fees	127,392	136,489	75,000	75,000	0.00%
50	Sports Programs					
51	Baseball	83,559	65,035	100,000	40,000	-60.00%
52	Basketball	23,467	32,935	50,000	50,000	0.00%
53	Cheerleading	-	-	3,000	6,000	100.00%
54	Football	-	1,852	45,000	30,000	-33.33%
55	Soccer	5,475	-	4,000	6,500	62.50%
56	Special Needs	-	-	3,000	3,000	0.00%
57	Senior Program	-	-	5,000	2,500	-50.00%
58	Zuma	-	3,000	3,000	3,000	0.00%
59	Aerobics Instructor	-	-	3,500	-	-100.00%
60	Total Expenditures	1,201,527	1,514,902	1,716,618	1,652,748	-3.72%
61						
62	Excess (Deficiency) of Revenues	400,893	142,109	125,423	61,094	-51.29%
63						
64	Operating Transfers In (Out)					
65	Transfer OUT General Fund - Admin	(134,313)	(175,560)	(164,655)	(160,843)	-2.32%
66	Transfer Out - General Fund Finance System	-	-	(30,000)	(32,000)	6.67%
67	Total Operating Transfers In (Out)	(134,313)	(175,560)	(194,655)	(192,843)	-0.93%
68						
69	Excess Revenue/(Expense)	266,580	(33,451)	(69,232)	(131,749)	90.30%
70						
71	Beginning Fund Balance	1,530,086	1,796,664	1,783,557	1,714,325	-3.88%
72						
73	Ending Fund Balance	1,796,666	1,763,213	1,714,325	1,582,576	-7.69%

St. John the Baptist Parish
Sales Tax District Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	REVENUES					
2	Sales Tax	8,459,370	10,513,671	8,915,630	9,150,000	2.63%
3	Interest Income	22,340	21,839	57,210	20,000	-65.04%
4	Total Revenues	8,481,710	10,535,510	8,972,840	9,170,000	2.20%
5						
6	EXPENDITURES					
7	Professional Fees	725	789	1,000	1,500	50.00%
8	Total Expenditures	725	789	1,000	1,500	50.00%
9						
10	Excess (Deficiency) of Revenues	8,480,985	10,534,721	8,971,840	9,168,500	2.19%
11						
12	Operating Transfers In (Out)					
13	Trans Out - Pub. Imp. Bonds-STD	-	(1,285,465)	(1,297,256)	(1,310,356)	1.01%
14	Transfer OUT - Water Distribution	(1,400,000)	(1,600,000)	(1,700,000)	(1,700,000)	0.00%
15	Transfer OUT- Waste Water Fund	(1,900,000)	(1,900,000)	(2,300,000)	(2,300,000)	0.00%
16	Transfer OUT- Public Works	(4,650,000)	(4,600,000)	(4,600,000)	(4,500,000)	-2.17%
17	Transfer OUT- PWS Const.	(740,000)	(600,000)	(800,000)	(750,000)	-6.25%
18	Transfer OUT- PWS Sinking	(2,427,244)	-	-	-	#DIV/0!
19	Total Operating Transfers In (Out)	(11,117,244)	(9,985,465)	(10,697,256)	(10,560,356)	-1.28%
20						
21	Excess Revenue/(Expense)	(2,636,259)	549,256	(1,725,416)	(1,391,856)	-19.33%
22						
23	Beginning Fund Balance	9,797,700	7,161,441	7,710,698	5,985,282	-22.38%
24						
25	Ending Fund Balance	7,161,441	7,710,697	5,985,282	4,593,426	-23.25%

St. John the Baptist Parish
Senior Citizens Fund

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
REVENUES					
Ad Valorem Tax	424,229	439,317	480.076	422,771	-11.94%
Interest Income	130	220	175	400	128.57%
Total Revenues	424,359	439,537	480,251	423,171	-11.89%
EXPENDITURES					
Council of Aging	431,400	414,000	443,700	400,000	-9.85%
Flood Insurance	-	2,695	2,695	2,750	2.04%
Pensions-Ad Valorem Tax	-	18,089	20,163	17,400	-13.70%
Misc Property Tax Fees	-	2,861	3,361	2,700	-19.67%
Total Expenditures	431,400	437,645	469,919	422,850	-10.02%
Excess (Deficiency) of Revenues	(7,041)	1,892	10,332	321	-96.89%
Beginning Fund Balance	439,296	432,255	434,146	444,478	2.38%
Ending Fund Balance	432,255	434,147	444,478	444,799	0.07%

St. John the Baptist Parish
Street Lights Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
	REVENUES					
1	Ad Valorem Tax (Net)	1,626,346	1,647,192	1,857,262	1,617,872	-12.89%
2	Interest Income	8,258	8.832	8.490	10,000	17.79%
3	State Revenue Sharing	21,080	19,911	14,060	20,000	42.25%
4	Total Revenues	1,655,684	1,675,935	1,879,812	1,647,872	-12.34%
5						
6	EXPENDITURES					
7	Street Lights	779.714	746,873	804,830	750,000	-6.81%
8	Salaries	91.954	112.099	127.980	131,000	2.36%
9	Medicare	2,101	1,874	1.856	1,900	2.37%
10	Retirement	12.610	15,409	16.640	16.400	-1.44%
11	H,D,L Insurance	24.995	23.573	50,175	39,150	-21.97%
12	Workers Compensation	(4,489)	3.617	3,875	3,900	0.65%
13	Pensions Ad Valorem Tax	-	69,332	78,005	66,700	-14.49%
14	Maintenance	146,162	125,261	200,000	450,000	125.00%
15	Miscellaneous	43,599	15.643	35,000	25.000	-28.57%
16	Misc. Property Tax Fees	-	11,066	18,573	10.500	-43.47%
17	Professional Services	49,091	29,315	55,000	36,000	-34.55%
18	Equipment,Furn.&Fixtures	36,666	128,745	100,000	100,000	0.00%
19	Capital Improvement - Lighting Projects	58,279	-	74,350	75,000	0.87%
20	Total Expenditures	1,240,682	1,282,807	1,566,284	1.705,550	8.89%
21						
22	Excess (Deficiency) of Revenues	415,002	393,128	313,528	(57,678)	-118.40%
23						
24	Operating Transfers In (Out)					
25				-		
26	Transfer Out-Gen Fund (Adm)	(206,578)	(238,085)	(242,095)	(229,205)	-5.32%
27	Transfer Out-Gen Fund (Finance Sys)	-	-	(25,000)	(30,000)	20.00%
28	Transfer Out - Public Safety	(14,013)	(19,223)	(19.220)	(20,372)	5.99%
29	Transfer Out - Public Works	(55,000)	(57,680)	(55,290)	(57,514)	4.02%
30	Transfer Out-2009 Bond - EBGC	-	-	(300,000)	(300,000)	0.00%
31	Transfer In - Public Works	26,806	27,858	-	-	#DIV/0!
32	Transfer In - Hurricane Isaac	-	-	-	-	#DIV/0!
33						
34	Total Operating Transfers In (Out)	(248,785)	(287,130)	(641,605)	(637,091)	-0.70%
35						
36	Excess Revenue/(Expense)	166,217	105,998	(328,077)	(694,769)	111.77%
37						
38	Beginning Fund Balance	2,947,676	3,113,893	3,254,198	4,254,526	30.74%
39						
40	Ending Fund Balance	3,113,893	3,219,891	2,926,121	3,559,757	21.65%

St. John the Baptist Parish
Mosquito Abatement Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	**REVENUES**					
2	Fee Revenue	542,458	531,330	551,157	550,000	-0.21%
3	Interest Income	698	532	952	200	-79.00%
4	Ad Valorem Taxes	205,687	213,033	232,764	204,980	-11.94%
5						
6	Total Revenues	748,843	744,895	784,873	755,180	-3.78%
7						
8	**EXPENDITURES**					
9	Contractual Service	778,599	787,082	803,900	818,800	1.85%
10	Pensions-Ad Valorem Tax	-	8,770	9,776	8,400	-14.08%
11	Misc Property Tax Fees	-	1,387	1,510	1,300	-13.91%
12						
13	Total Expenditures	778,599	797,239	815,186	828,500	1.63%
14						
15	Excess (Deficiency) of Revenues	(29,756)	(52,344)	(30,313)	(73,320)	141.88%
16						
17	Operating Transfers In (Out)					
18						
19	Transfer In-Economic Develop.	75,000	55,000	50,000	20,000	-60.00%
20	Transfer Out-GF (Administration)	(13,023)	(12,953)	(12,891)	(15,165)	17.64%
21						
22	Total Operating Transfers In (Out)	61,977	42,047	37,109	4,835	-86.97%
23						
24	Excess Revenue/(Expense)	32,221	(10,297)	6,796	(68,485)	-1107.70%
25						
26	Beginning Fund Balance	452,300	484,521	474,223	481,019	1.43%
27						
28	Ending Fund Balance	484,521	474,224	481,019	412,534	-14.24%

St. John the Baptist Parish
Solid Waste Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	**REVENUES**					
2	Garbage Collection Charges	3,899,703	3,879,643	3,770,870	3,900,000	3.42%
3	Interest Income	4,745	2,942	2,000	3,000	50.00%
4	Recycle Income	606	39	802	800	-0.23%
5						
6	Total Revenues	3,906,495	3,882,624	3,773,672	3,903,800	3.45%
7						
8	**EXPENDITURES**					
9	Contractual Service	3,503,224	3,464,946	3,567,383	3,600,000	0.91%
10	Commission Fees	22,732	23,027	23,000	23,000	0.00%
11	Bio-Mass Waste Contract	168,000	168,000	168,000	168,000	0.00%
13	Bad Debt Expense	-	-	-	-	#DIV/0!
14	Total Expenditures	3,693,956	3,655,973	3,758,383	3,807,740	1.31%
15						
16	Excess (Deficiency) of Revenues	212,539	226,651	15,289	96,060	528.30%
17						#DIV/0!
18	**Other Financing Uses**					#DIV/0!
19	Transfer Out - General Fund (Admin)	-	-	-	(16,740)	#DIV/0!
14	**Total Other Financing Sources (Uses)**	-	-	-	(16,740)	#DIV/0!
21						#DIV/0!
22	Excess Revenue/(Expense)	212,539	226,651	212,539	212,539	#DIV/0!
23						
24	Beginning Fund Balance	2,335,246	2,547,785	2,729,542	2,744,831	0.56%
25						
26	Ending Fund Balance	2,547,785	2,774,436	2,744,831	2,840,891	3.50%

St. John the Baptist Parish
Wastewater Operating Fund

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
REVENUES					
Sewer Charges	4,534,193	4,728,868	4,965,000	4,950,000	-0.30%
Sewer Permits	119,234	143,554	145,000	150,000	3.45%
Interest Income	1,424	1,194	2,200	2,600	18.18%
Grant - LGAP	25,523	33,500	-	-	#DIV/0!
Grant - Delta Reg Authority	13,855	106,835	-	-	#DIV/0!
Fema - Katrina	-	25,299	-	-	#DIV/0!
Misc Income	68,638	84,140	90,000	115,000	27.78%
Fema-Gustav	74,550	-	30,364	-	-100.00%
Non-Domestic Sewer Charges	997,422	819,870	1,050,000	950,000	-9.52%
Total Revenues	5,744,839	5,943,260	6,282,564	6,167,600	-1.83%
EXPENDITURES					
River Road Plant					
Chemicals	76,309	107,686	104,190	105,000	0.73%
Utilities	532,703	367,949	532,510	500,000	-6.11%
Mechanical Maintenance	65,357	64,179	65,000	75,000	15.38%
Electrical Maintenance	23,623	22,882	25,630	30,000	17.05%
Supplies	19,118	30,627	28,360	25,000	-11.85%
Sludge Removal	66,771	34,432	69,460	60,000	-13.62%
Permits	11,630	11,630	15,050	12,000	-20.27%
Total River Road Plant	725,511	639,685	840,200	807,000	-3.95%
Woodland Plant					
Woodland Plant expense	-	650	-	-	#DIV/0!
Chemicals	52,512	24,550	44,000	36,000	-18.18%
Utilities	154,641	63,223	208,370	135,000	-35.21%
Mechanical Maintenance	23,565	16,396	15,050	15,000	-0.33%
Electrical Maintenance	32,667	11,865	20,000	21,000	5.00%
Supplies	22,611	15,958	26,630	20,000	-24.90%
Sludge Removal	33,183	20,467	11,550	14,000	20.96%
Permits	6,397	6,597	9,260	7,000	-24.41%
Total Woodland Plant	325,436	159,675	334,860	248,000	-25.95%
Belle Point Plant					
Chemicals	1,131	3,102	2,670	2,800	4.87%
Utilities	20,062	8,603	32,410	24,000	-25.95%
Mechanical Maintenance	5,893	4,247	15,050	8,000	-46.84%
Electrical Maintenance	7,245	1,041	1,730	2,400	38.73%
Supplies	3,638	3,719	4,170	4,400	5.52%
Sludge Removal	3,200	1,500	1,160	1,200	3.45%
Permits	964	1,309	1,160	1,200	3.45%
Total Belle Point Plant	42,134	23,526	58,350	44,000	-24.59%
Garyville Plant					
Plant	787	-	-	-	#DIV/0!
Chemicals	3,833	3,713	5,670	6,000	5.82%
Utilities	29,655	12,166	63,670	36,000	-43.46%
Mechanical Maintenance	9,801	6,799	11,580	9,000	-22.28%
Electrical Maintenance	109	4,443	11,580	6,000	-48.19%
Supplies	12,728	17,258	13,890	15,000	7.99%
Sludge Removal	3,325	5,580	18,520	7,500	-59.50%
Permits	5,597	5,596	9,260	6,000	-35.21%
Total Garyville Plant	65,849	55,555	134,170	85,500	-36.27%
Edgard Tigerville Plant					
Chemicals	1,771	2,408	4,050	4,000	-1.23%
Utilities	37,847	27,702	42,090	42,000	-0.21%
Mechanical Maintenance	18,409	420	20,420	24,000	17.53%
Electrical Maintenance	4,234	3,729	3,480	5,000	43.68%
Supplies	3,910	4,358	5,790	5,000	-13.64%
Sludge Removal	-	-	4,630	3,000	-35.21%
Permits	964	964	2,080	2,200	5.77%
Total Tigerville Plant	67,135	39,591	82,540	85,200	3.22%
Edgard Central Plant					
Chemicals	2,263	1,607	3,480	3,600	3.45%
Utilities	21,185	9,989	30,100	12,000	-60.13%
Mechanical Maintenance	4,838	6,610	6,950	6,000	-13.67%
Electrical Maintenance	-	-	1,960	2,000	2.04%
Supplies	3,614	3,702	5,210	4,000	-23.22%
Sludge Removal	-	-	1,620	1,700	4.94%
Permits	934	414	1,160	1,200	3.45%
Total Central Plant	32,834	22,322	50,480	30,500	-39.58%
Reserve Oxidation Pond	18,490	190	-	-	#DIV/0!

St. John the Baptist Parish
Wastewater Operating Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
78	**Collection System**					
79	Excavation & Plumbing	87,685	67,357	98,400	100,000	1.63%
80	Utilities	439,842	678,527	434,110	420,000	-3.25%
81	Testing & Analysis	-	455	-	-	#DIV/0!
82	Mechanical Maintenance	708,924	583,098	520,940	550,000	5.58%
83	Electrical Maintenance	72,020	82,494	86,820	96,000	10.57%
84	Supplies	13,076	40,197	46,310	30,000	-35.22%
85	Miscellaneous	6,936	500	-	2,000	#DIV/0!
86	Rentals	70,832	77,092	89,130	80,000	-10.24%
87	**Total Collection System**	1,399,365	1,529,720	1,275,710	1,278,090	0.18%
88						
89	**Wallace Plant**					
90	Chemicals	1,771	1,604	2,320	2,500	7.76%
91	Utilities	15,015	6,815	25,470	18,000	-29.33%
92	Mechanical Maintenance	246	1,000	2,550	2,400	-5.88%
93	Electrical Maintenance	-	-	2,900	2,400	-17.24%
94	Supplies	6,330	5,065	5,790	6,000	3.63%
95	Sludge Removal	2,375	-	1,730	1,800	4.05%
96	Permits	930	759	1,160	3,000	158.62%
97	**Total Wallace Plant**	26,667	15,243	41,920	36,100	-13.88%
98						
99	**General & Administrative**					
100	Salary - Director	86,091	109,295	94,500	95,431	1.04%
101	Salaries - Plant	736,442	689,939	710,635	762,000	7.23%
102	Salaries - Collections	724,735	759,983	867,830	770,000	-11.27%
103	Salaries - Admin & Clerical	335,691	370,059	300,291	311,000	3.57%
104	Car Allowance	4,800	4,000	4,800	4,800	0.00%
105	**Employee Benefits**					
106	Life/Health Insurance	722,714	703,864	743,820	737,000	-0.92%
107	Workman's Compensation	148,103	176,516	177,000	190,000	7.34%
108	Retirement Contributions	273,266	257,444	230,428	230,000	-0.19%
109	Medicare	26,698	27,086	25,701	27,000	5.05%
110	Social Security	6,101	7,471	5,250	5,000	-4.76%
111	Office Supplies	18,958	14,379	28,940	32,600	12.65%
112	Audit Services	24,000	24,000	23,150	24,000	3.67%
113	Training	18,353	13,449	18,520	19,400	4.75%
114	Bad Debt	-		69,740	73,200	4.96%
115	Telephone	-	6,398	11,000	11,600	5.45%
116	Utilities Commission	35,963	36,680	38,000	39,900	5.00%
117	Uniforms	16,124	16,458	19,650	20,700	5.18%
118	Professional Services	694,875	536,016	482,500	506,500	4.97%
119	Contr. Maint. Grass Cutting	-	-	31,320	31,320	0.00%
120	Miscellaneous	122,670	86,107	104,120	109,300	4.98%
121	Liability & Casualty Insurance	198,931	196,376	231,530	243,100	5.00%
122	**Vehicle Expense**		-	120,250	-	-100.00%
123	Gas & Oil	62,607	42,307	43,380	45,500	4.89%
124	Maintenance	68,719	70,175	82,890	87,000	4.96%
125	**Total General & Administrative**	4,325,851	4,153,032	4,465,275	4,376,501	-1.99%
126						
127	**Storm Related**					#DIV/0!
128	Severe Weather Event (Tornado)	-	-	24,005	-	-100.00%
129	Winter Storm Leon	27,036	-	-	-	#DIV/0!
130	Hurricane Isaac	46,035	64,980	-	-	#DIV/0!
131	**Total Storm Related**	73,071	64,980	24,005	-	-100.00%
132						
133	Total Expenditures	7,172,434	6,703,519	7,307,540	6,990,801	-4.33%
134						
135	Excess (Deficiency) of Revenues	(1,427,595)	(760,259)	(1,024,976)	(823,201)	-19.69%
136						
137	Depreciation	2,738,925	2,760,534	3,281,870	2,894,970	-11.79%
138						
139	Excess Revenue/(Expense)	(4,166,520)	(3,520,793)	(4,306,846)	(3,718,171)	-13.67%
140						
141	Operating Transfers In (Out)					
142	Capital contributions	69,538	1,258,733	-	-	#DIV/0!
143	Transfer Out-Gen.Fund (Rev Bond - 2006)	(329,814)	(330,102)	(330,918)	(332,169)	0.38%
144	Transfer Out-Gen.Fund DA reim	(16,875)	(16,875)	(16,875)	(16,875)	0.00%
145	Transfer Out-Gen.Fund (Admin)	(425,991)	(456,480)	(453,055)	(441,930)	-2.46%
146	Transfer Out-Gen Fund Finance System	-	-	(60,000)	(63,000)	5.00%
147	Transfer Out - Water	(177,367)	(165,542)	(174,972)	(175,358)	0.22%
148	Transfer Out - Public Works	(62,596)	(143,241)	(138,580)	(144,011)	3.92%
149	Transfer Out - Public Safety	(14,013)	(19,223)	(19,220)	(14,403)	-25.06%
150	Transfer IN - Sales Tax District	1,900,000	1,900,000	2,300,000	2,300,000	0.00%
151	Transfer IN - Water	192,103	183,446	197,645	191,400	-3.16%
152	Transfer IN - Hurricane Isaac	49,714	43,320	-	347,647	#DIV/0!
153	Transfer IN - PWS Res. Fund	10,000	-	10,000	10,000	0.00%
154	Transfer IN - ISAAC CDBG	58,837	-	-	-	#DIV/0!
155	Total Operating Transfers In (Out)	1,253,536	2,254,036	1,314,025	1,661,301	26.43%
156						
157	Excess Revenue/(Expense)	(2,912,984)	(1,266,757)	(2,992,821)	(2,056,870)	-31.27%
158						
159	Beginning Net Assets	71,147,516	68,234,532	67,373,309	64,380,488	-4.44%
160						
161	Ending Net Assets	68,234,532	66,967,775	64,380,488	62,323,618	-3.19%

St. John the Baptist Parish
Water Distribution System Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	**REVENUES**					
2	Water Sales	6,316,959	6,619,924	7,006,300	6,900,000	-1.52%
3	Port of S. LA Commission	9,250	9,250	9,250	9,250	0.00%
4	Discounts Forfeited	187,044	187,085	184,200	185,000	0.43%
5	Tapping Fees	43,875	79,791	85,300	75,000	-12.08%
6	Reconnect Charges	88,400	67,600	96,500	80,000	-17.10%
7	Commissions on Billings -Sewer Collections		36,680	40,400	40,000	-0.99%
8	Commissions on Billings -Refuse Collections	58,696	23,027	27,300	23,000	-15.75%
9	Interest Income	7,673	8,330	12,000	8,000	-33.33%
10	LA. LGAP Grant funds	55,969	-	59,167		-100.00%
11	NSF Charges		5,200	3,425	4,000	16.79%
12	Rental Fees		71,106	50,000	52,000	4.00%
13	Tech Fees - FR Perm Clr		32,615	27,854	30,000	7.70%
14	Forgive-LDHH WAT Loan	213,596	480,127	200,000	200,000	0.00%
15	Other Income	164,944	87,000	-	-	#DIV/0!
16	Miscellaneous Income	-	-	95,000	87,000	-8.42%
17	**TOTAL REVENUES**	7,179,995	7,861,048	7,896,696	7,693,250	-2.58%
18						
19	**EXPENDITURES**					
20	**Water Purchase**					
21	From St. Charles Parish	21,255	5,902	25,000	100	-99.60%
22	From St. James Parish	90,234	231,512	100,000	90,000	-10.00%
23	**Total Water Purchase**	111,490	237,414	125,000	90,100	-27.92%
24						
25	**Purification Expense**					
26	Purification Supplies	333,089	417,432	397,120	425,000	7.02%
27	Salaries - Operators	775,971	632,972	743,861	750,000	0.83%
28	Overtime	-	-	-	-	#DIV/0!
29	Car Allowance	-	1,600	-	-	#DIV/0!
30	Plants-Entergy Purchase	618,335	490,981	481,792	500,000	3.78%
31	Water Seminar Fees	9,845	9,424	10,000	10,000	0.00%
32	LDHH Interest Loan	-	24,656	60,000	75,000	25.00%
33	Water Analysis	119,340	195,238	85,000	190,000	123.53%
34	LGAP Warehouse Storage		-	21,767	-	-100.00%
35	Emergency-Edgard Plant	-	-	-	-	#DIV/0!
36	Plant Maintenance	375,102	314,333	396,240	350,000	-11.67%
37	Parts	-	219,060	-	-	#DIV/0!
38	**Total Purification Expense**	2,231,682	2,305,696	2,195,780	2,300,000	4.75%
39						
40	**Transmission & Distribution**					
41	Salaries - Servicemen	784,542	804,761	804,755	815,000	1.27%
42	Corrosion Chemical	-	-	18,850	-	-100.00%
43	Pump Equip Maintenance	46,088	4,850	25,000	-	-100.00%
44	Use of Inventory Items	112,484	-	20,000	-	-100.00%
45	Severe Weather Event (Tornado)		-	4,994	-	-100.00%
46	Water Serv. Maintenance	117,672	112,614	135,000	141,800	5.04%
47	Fire Hydrant Maintenance	205,654	55,736	30,000	30,000	0.00%
48	**Total Transmission & Distribution**	1,266,440	977,961	1,038,599	986,800	-4.99%
49						
50	**Billing & Collections**					
51	Cash Over/Short	1,374	2,835	1,650	2,000	21.21%
52	Provision for Uncollectable	78,742	-	150,000	100,000	-33.33%
53	Salaries - Billing	327,036	358,975	394,010	490,000	24.36%
54	**Total Billing & Collections**	407,152	361,810	545,660	592,000	8.49%
55						
56	**General & Administrative**					
57	LDHH Administrative Fees	1,485	4,179	5,000	5,000	0.00%
58	Insurance	354,234	357,622	343,650	367,700	7.00%
59	Telephone	82,130	66,177	65,720	69,000	4.99%
60	Postage	99,409	100,128	95,000	105,000	10.53%
61	Utilities - Gas & Water	7,333	4,163	10,000	7,500	-25.00%
62	Rentals	43,249	28,390	75,000	25,000	-66.67%
63	Office Maintenance	18,579	6,471	21,000	4,800	-77.14%
64	Office Supplies	99,318	60,860	82,400	80,000	-2.91%
65	Vehicle Maintenance	18,049	39,716	42,000	36,000	-14.29%

St. John the Baptist Parish
Water Distribution System Fund

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
66	Mileage	4,120	4,325	5,460	4,800	-12.09%
67	Fuel	85,685	51,339	85,260	48,000	-43.70%
68	T&WE Maintenance	4,117	19,290	5,730	6,000	4.71%
69	T&WE Supplies	29,072	36,532	46,750	50,000	6.95%
70	Cont. Maint: Grass Cutting	-	-	41,340	41,340	0.00%
71	Professional Services	420,573	354,233	298,750	300,000	0.42%
72	Audit & Accounting	-	-	24,000	24,000	0.00%
73	Computer System Agreement	34,322	15,960	14,000	15,000	7.14%
74	Progamming Changes	3,220	1,650	2,100	2,100	0.00%
75	Bank Service Charges	80,448	87,158	90,000	96,000	6.67%
76	Use of Inventory Items	-	12,217	-	10,000	#DIV/0!
77	Miscellaneous	163,092	85,707	100,000	90,000	-10.00%
78	Uniforms	20,481	23,515	22,000	20,000	-9.09%
79	WSD Advisory Board Attendees	-	-	340	340	0.00%
80	Employee Benefits		-			
81	Workman's Compensation	153,460	176,517	92,970	180,000	93.61%
82	Life/Health Insurance	704,850	749,959	775,720	825,000	6.35%
83	Retirement Contributions	296,756	233,808	252,540	257,000	1.77%
84	Medicare	25,528	24,994	27,470	30,000	9.21%
85	Social Security	1,566	9,809	5,370	6,500	21.04%
86	Total General & Administrative	2,751,077	2,554,719	2,629,570	2,706,080	2.91%
87						
88	Storm Related					
89	Hurricane Isaac	-	-	-	-	#DIV/0!
90	Winter Storm Leon	6,801	-	-	-	#DIV/0!
91	Total Storm Related	6,801	-	-	-	#DIV/0!
92						
93	Total Expenditures	6,774,642	6,437,600	6,534,609	6,674,980	2.15%
94						
95	Excess (Deficiency) of Revenues	405,353	1,423,448	1,362,087	1,018,270	-25.24%
96						
97	Depreciation Expense	2,432,761	2,517,099	2,500,000	2,604,400	4.18%
98						
99	Excess Revenue/(Expense)	(2,027,408)	(1,093,651)	(1,137,913)	(1,586,130)	39.39%
100						
101	NON-OPERATING REVENUES (EXPENSES)					
102	2012 Water Revenue Bonds Interest	(112,435)	(108,355)	(103,765)	(98,598)	-4.98%
103	LDHH Interest Loan	(8,762)	-	-		#DIV/0!
104	NET NON-OPERATING INCOME(EXPENSES)	(121,197)	(108,355)	(103,765)	(98,598)	-4.98%
105						
106	Operating Transfers In (Out)					
107	Capital Contributions	15,299	-	-	-	#DIV/0!
108	Transfer IN - 2009 G.O.Bonds	813,719	-	-	-	#DIV/0!
109	Transfer IN - Sales Tax District	1,400,000	1,600,000	1,700,000	1,700,000	0.00%
110	Transfer IN - Waste Water	177,367	165,542	174,972	175,368	0.23%
111	Transfer IN - Public Works	49,265	25,990	27,040	-	-100.00%
112	Transfer IN - Hurricane Isaac	8,153	-	-	-	#DIV/0!
113	Transfer Out - General Fund (RevBond2006&A)	(329,814)	(330,102)	(330,918)	(332,169)	0.38%
114	Transfer Out - General fund (Administration)	(454,748)	(515,056)	(498,767)	(489,464)	-1.87%
115	Transfer Out - General fund -DA Sal Reim	(16,875)	(16,875)	(16,875)	(16,875)	0.00%
116	Transfer Out- General Fund- Finance System	-	-	(60,000)	(63,000)	5.00%
117	Transfer Out - Public Works	(62,596)	(143,241)	(138,580)	(144,011)	3.92%
118	Transfer Out - Public Safety	(14,013)	(19,223)	(19,220)	(14,403)	-25.06%
119	Transfer Out - WasteWater	(192,103)	(183,446)	(197,645)	(191,400)	-3.16%
120	Total Operating Transfers In (Out)	1,393,654	583,589	640,007	624,046	-2.49%
121						
122						
123	Excess Revenue/(Expense)	(754,951)	(618,417)	(601,671)	(1,060,682)	76.29%
124						
125	Beginning Net Assets	52,976,425	52,221,474	51,866,520	51,264,849	-1.16%
126						
127	Ending Net Assets	52,221,474	51,603,057	51,264,849	50,204,167	-2.07%

St. John the Baptist Parish
Parish-Wide (PW) Sewer Construction Fund

	Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
Revenues					
LGAP Funds	158,269	-	-	-	#DIV/0!
DOTD - LA 637	-	973,778	-	-	#DIV/0!
EPA Grant	125,000	-	-	-	#DIV/0!
DEQ Loan Proceeds	542,870	80,884	-	-	#DIV/0!
Interest Income-DEQ loan	50	5	-	-	#DIV/0!
Interest Income	899	1,004	920	970	5.43%
Total Revenues	827,088	1,055,671	920	970	5.43%
Expenditures					
Misc Sewer Projects	69,538	10,300	110,000	100,000	-9.09%
Infiltration Repairs	160,462	11,916	250,000	250,000	0.00%
Telemetry	34,763	942,873	360,000	325,000	-9.72%
DEQ loan-Interest	3,271	4,255	3,773	3,900	3.37%
DEQ loan-Admin.Fees	3,635	4,728	4,200	4,400	4.76%
DEQ loan-Principal	43,000	50,000	64,000	64,000	0.00%
Wastewater Line Rehab.	412,569	-	-	-	#DIV/0!
Wastewater Manhole Rehab.	-	89,871	-	-	#DIV/0!
Sewer Force Main - 3 Exten.	318,520	-	-	-	#DIV/0!
Water Line Relocation - LA637	390,297	858,136	-	-	#DIV/0!
Total Expenditures	1,443,529	1,972,079	791,973	747,300	-5.64%
Excess (Deficiency) of Revenues	(616,441)	(916,408)	(791,053)	(746,330)	-5.65%
Operating Transfers In (Out)					
Trans In - 2010 Bond Issue	-	300,000	-	-	#DIV/0!
Trans In - Sales Tax District	740,000	600,000	800,000	750,000	-6.25%
Total Transfers	740,000	900,000	800,000	750,000	-6.25%
Excess (Deficiency)	123,559	(16,408)	8,947	3,670	-58.98%
Beginning Fund Balance	(80,165)	43,394	26,988	35,935	33.15%
Ending Fund Balance	43,394	26,986	35,935	39,605	10.21%

St. John the Baptist Parish
2009 General Obligation Bond

		Actual 2014	Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	Revenues					
2	Other - Sheriff's Office (Safe Room)	-	-	50.000	-	-100.00%
3	LA Facility Planning Outlay Grant (A)	-	-	75.000	-	-100.00%
4	FEMA	-	-	-	830.250	#DIV/0!
5	Interest Income	31.386	23.143	21.600	18.000	-16.67%
6	Total Revenues	31.386	23.143	146.600	848.250	-100.00%
7						
8	Expenditures					
9						
10	Edgard Expansion					
11	Engineer	100.479	16.305	-	-	#DIV/0!
12	Construction	612.015	520.336	29.626	-	-100.00%
13	Miscellaneous	113.553	26.875	-	-	#DIV/0!
14	AC/Heating Unit	-	243.320	-	-	#DIV/0!
15	East Bank Complex (A)				9.296.396	#DIV/0!
16	Engineer	1.150	206.229	-	-	#DIV/0!
17	Construction	-	-	9.694.000	-	-100.00%
18	West Bank Senior Center			-	-	#DIV/0!
19	Engineer	-	36.740	21.625	-	-100.00%
20	Construction	-	-	657.000	649.078	-1.21%
21	Animal Shelter Expansion	-		-	-	#DIV/0!
22	Engineer		15.666	15.000	-	-100.00%
23	Construction			133.800	-	-100.00%
24	Council Chambers Renovation	-		-	-	#DIV/0!
25	Engineer		8.706	15.000	-	-100.00%
26	Construction	-		127.000	-	-100.00%
27	Miscellaneous			5.600	-	-100.00%
28	HMGP Saferoom	-		300.000	-	-100.00%
29	Engineer		42.110	-	-	#DIV/0!
30	Construction			-	1.236.340	#DIV/0!
31				-	-	#DIV/0!
32	Total Expenditures	1.626.121	1.160.191	10.998.651	11.181.814	1.67%
33						
34	Excess (Deficiency) of Revenues	(1.594.735)	(1.137.048)	(10.852.051)	(10.333.564)	4.78%
35						
36	Operating Transfers In (Out)					
37						
38	East Bank Government Complex Buiding (A)					
39	EBGC - Public Works	-	-	400.000	400.000	0.00%
40	EBGC - Street Lighting	-	-	300.000	300.000	0.00%
41	EBGC - Economic Development	-	-	300.000	-	-100.00%
42	EBGC - 2010 General Obligation Bond	-	-	225.000	225.000	0.00%
43	EBGC - 2015 General Obligation Bond	-	-	5.791.624	5.250.000	-9.35%
44	WestBank Senior Center	-	-	-		#DIV/0!
45	WBSC - Roads & Bridges	-	-	-		#DIV/0!
46	WBSC - Economic Development	-	-	-		#DIV/0!
47						#DIV/0!
48	Safe Room					#DIV/0!
49	S.Rm - Office of Fire Services	-	-	50,000	105,944	111.89%
50	S.Rm - Communications	-	-	50,000	158.917	217.83%
51	S. Rm - 2015 Bond	-	-	-	105.945	#DIV/0!
52						#DIV/0!
53	West Shore Levee Project - 2015 Bond				(357.654)	#DIV/0!
54						#DIV/0!
55	Trans Out - Utilities	(813,719)	-	-	-	#DIV/0!
56						
57	Total Transfers	(813.719)	-	7.116.624	6.188.152	-13.05%
58						
59	Excess (Deficiency)	(2,408,454)	(1.137,048)	(3.735,427)	(4,145,412)	10.98%
60						
61	Beginning Fund Balance	8.420.546	7.049.873	4.875.044	1.139.617	-76.62%
62						
63	Ending Fund Balance	6.012.092	5.912.825	1.139.617	(3.005.795)	-363.75%

St. John the Baptist Parish
2010 General Obligation Bonds

		Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	**Revenues**			
2	Bond Proceeds	-	-	#DIV/0!
3	Interest Income	24,000	20,000	-16.67%
4	Total Revenues	24,000	20,000	-16.67%
5				
6	**Expenditures**			
7	**Bond Costs**	825		-100.00%
8	**Lift Stations Rehab**	-		#DIV/0!
9	Engineering	165,500		-100.00%
10	Phase I	81,182		-100.00%
11	Phase II	160,387		-100.00%
12	**Oxidation Pond**	-	3,500,000	#DIV/0!
13	Engineering	-		#DIV/0!
14	Ecological Study	-		#DIV/0!
15	**Inflow & Infiltration**	22,130		-100.00%
16	Total Expenditures	430,024	3,500,000	713.91%
17				
18	Excess (Deficiency) of Revenues	(406,024)	(3,480,000)	757.09%
19				
20	**Operating Transfers In (Out)**			
21	2009 General Obligation Bond (EBGC)	(225,000)	(225,000)	0.00%
22	Hurrican Isaac Federal Grant	-	120,356	#DIV/0!
23				
24	**Total Transfers**	(225,000)	(104,644)	-53.49%
25				
26	**Excess (Deficiency)**	(631,024)	(3,584,644)	468.07%
27				
28	Beginning Fund Balance	13,936,598	13,305,574	-4.53%
29				
30	Ending Fund Balance	13,305,574	9,720,930	-26.94%

Began tracking this fund in 2016.

St. John the Baptist Parish
2014 General Obligation Bonds

		Budget 2017
1	Revenues	
2	Bond Proceeds	
3	HMGP - Electrical Components - Ruddock	1,600,051
4	HMGP - Bar Screen Cleaners	3,364,785
5	HMGP - Airport Pump Station	372,000
6	HMGP - River Forest Canal	427,244
7	HMGP - LaPlace Heights	1,133,615
8	HMGP - Belle Pointe Drainage	1,145,819
9	HMGP - Marigold Drainage	869,037
10	Interest Income	20,000
11	Total Revenues	8,932,551
12		
13	Expenditures	
14	Bond Costs	
15	Vicknair Canal	4,315,485
16	Construction	
17	Engineering	
18		
19	HMPG Projects	
20	HMGP Electrical Components - Ruddock	
21	Construction	2,200,051
22	Engineering	
23	HMGP Bar Screen Cleaners	4,196,962
24	Construction	
25	Engineering	
26	HMGP Airport Pump Station	
27	Construction	457,200
28	Engineering	
29	HMGP River Forest Canal	521,739
30	Construction	
31	Engineering	
32	HMGP Laplace Heights	1,393,900
33	Construction	
34	Engineering	
35	HMGP Belle Pointe Drainage	1,436,329
36	Construction	
37	Engineering	
38	HMGP Marigold Drainage	1,083,286
39	Construction	
40	Engineering	
41	Woodland Bridge	246,868
42		
43	Haydel Canal	800,000
44		
45		
46	Total Expenditures	16,651,820
47		
48	Excess (Deficiency) of Revenues	(7,719,269)
49		
50	Operating Transfers In (Out)	
51	Transfers In - Elec Comp 2015 Go Bond	300,000
52	Transfers In - Haydel Canal Road & Bridges	300,000
53	Total Transfers	600,000
54		
55	Excess (Deficiency)	(7,119,269)
56		
57	Beginning Fund Balance	4,309,118
58		
59	Ending Fund Balance	(2,810,151)

Began tracking this fund in 2017.

St. John the Baptist Parish
2015 General Obligation Bonds

		Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	Revenues				
2	Bond Proceeds	12,000,000	-	-	#DIV/0!
3	Bond Premium	7,956	-	-	#DIV/0!
4	Interest Income	2,097	6,000	-	-100.00%
5	Total Revenues	12,010,053	6,000	-	-100.00%
6					
7	Expenditures				
8	Bond Costs	74,429	-	-	#DIV/0!
9	West Shore Lake Pontch Levee Proj		1,500,000	1,500,000	0.00%
10	Transfer in - 2009 Bond		-	357,654	#DIV/0!
11	Upgrade Water System		4,200,000	-	-100.00%
12	Ruddock Electrical Elevation		300,000	-	-100.00%
13	Total Expenditures	74,429	6,000,000	1,857,654	-69.04%
14					
15	Excess (Deficiency) of Revenues	11,935,624	(5,994,000)	(1,857,654)	-69.01%
16					
17	Operating Transfers In (Out)				
18	2014 GO Bond HMGP Elec Comp -Ruddock	-	-	(300,000)	#DIV/0!
19	2009 General Obligation Bond (FBC)	-	(5,791,624)	(5,250,000)	-9.35%
20	2009 General Obligation Bond (Safe Rm)		-	(105,945)	#DIV/0!
21	2009 General Obligation Bond (West Shore)			357,654	#DIV/0!
22					
23	Total Transfers	-	(5,791,624)	(5,298,291)	-8.52%
24					
25	Excess (Deficiency)	11,935,624	(11,785,624)	(7,155,945)	-39.28%
26					
27	Beginning Fund Balance	-	11,935,624	150,000	-98.74%
28					#DIV/0!
29	Ending Fund Balance	11,935,624	150,000	(7,005,945)	

St. John the Baptist Parish
2015 Sales Tax Bonds

		Actual 2015	Budget 2016	Budget 2017	Percentage Change (2017-2016)
1	Revenues				
2	Bond Proceeds	3,000,000	-		#DIV/0!
3	Interest Income	4,455	4,000		-100.00%
4	Total Revenues	3,004,455	4,000	-	-100.00%
5					
6	Expenditures				
7	Fire Station #51 - Hemlock		-		#DIV/0!
8	Construction	970,147	2,022,553		-100.00%
9	Engineering	-	-		#DIV/0!
10	Legal Fees	46,275	-		#DIV/0!
11	Inspection Fees	-	-		#DIV/0!
12	Miscellaneous	15	-		#DIV/0!
13	Testing Fees	-	-		#DIV/0!
14	Total Expenditures	1,016,437	2,022,553	-	-100.00%
15					
16	Excess (Deficiency) of Revenues	1,988,018	(2,018,553)	-	-100.00%
17					
18	Operating Transfers In (Out)				
19		-	-		#DIV/0!
20	Total Transfers	-	-	-	#DIV/0!
21					
22	Excess (Deficiency)	1,988,018	(2,018,553)	-	-100.00%
23					
24	Beginning Fund Balance	-	1,988,018	(30,535)	-101.55%
25					
26	Ending Fund Balance	1,988,018	(30,535)	(30,535)	0.00%

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