

OFFICE OF THE PARISH PRESIDENT



**FISCAL YEAR 2018
BUDGET PRESENTATION**

OCTOBER 24, 2017

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SUBMITTED TO THE COUNCIL:

| | |
|---------------------|-----------------------------------|
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| Jaclyn Hotard | Councilwoman At Large, Division B |
| Kurt Becnel | Councilman, District I |
| Julia Remondet | Councilwoman, District II |
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NATALIE ROBOTOM

ST. JOHN

THE BAPTIST PARISH

Office of the Parish President

PARISH PRESIDENT

Office of the Parish President

Natalie Robottom

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|--|
| BUDGET MESSAGE FROM THE PRESIDENT |
|--|

October 24, 2017

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

Dear Mr. Snyder:

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, 2018. 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 2018 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 2017 budgets, as amended to date. Once the budgets have been prepared, they are reviewed with each department director, and include budget submissions requested by the Council. Finally, the budgets are presented to the Parish Council for final approval.

This 2018 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 2018 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 very conservative approach was used to compile the 2018 fiscal year budget. Although costs associated with the Parish have been closely scrutinized and aggressively minimized, certain Funds reflect a deficit balance in operations which result in a drawdown

of available funds (Fund Balance). Some of the deficits are related to one-time expenditures for capital improvements, while others will require a long-term solution to address historical shortfalls.

Since 2012, Government Consultants, Inc. has served as Municipal Advisor to St. John the Baptist Parish. This partnership has resulted in seven (7) bond issues that benefited the citizens of the Parish. Of the seven bond issues, three were refundings which generated a total cash flow savings of \$3,120,504.

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 resources. Federal and state grants and bond issues have been utilized to make these improvements a reality. During 2017, over \$32 million of construction in progress was completed or continued using Parish funds, with another \$17.5 million of construction utilizing state and federal funds. 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.
- Asphalt Road Improvements for 11 roads with an estimated cost of \$730 thousand. To date, approximately 124 Parish roads have been resurfaced with millions more invested in improvements to state roads.
- More than \$200 thousand invested in sidewalk improvements on the West Bank, with another \$200 thousand in concrete repairs on the East Bank.
- Completing renovations to the Roland Borne Sr. Memorial Library in Edgard.
- A Memorandum of Understanding (MOU) with the Sheriff's Office for construction of a new communications' tower in Mt. Airy.
- Converting a retention pond in Reserve into a wastewater treatment facility at a cost of \$8,211,400.
- Installing permanent generators at wastewater treatment plants and drainage pumps.
- Connecting the water system between LaPlace and Reserve.
- Continuing work on the wastewater rehabilitation project which to reduce inflow and infiltration.
- Designing and constructing Phase II of the Reserve Drainage Project with a \$3 million Hazard Mitigation Grant.
- Completing Council Chambers Renovations.
- Completing the new West Bank Senior Center.
- Completing the Hemlock Fire Station.
- Completing a walking pier and lighting for safety at the Peavine Boat Launch.
- Completing the Fairway Drive Bridge Project at a cost of \$541 thousand.
- Completing an upgrade for 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.
- Designing other facility projects: West Bank Community Center, Safe Room and West Bank Public Safety Complex.
- Improving roads at LA 6, Hemlock Street and Belle Terre Boulevard from Airline Highway to I-10.
- Upgrading and additions to Parks and Recreation Facilities, including Phase 3 of the Multi-purpose Trail on the Mississippi River and Phase 2 of the Timbermill Trail in Garyville.
- Installing a new state of the financial reporting system to streamline tasks and provide a multitude of reporting capabilities, for implementation by the beginning of 2018.

Many projects are still underway, including repairs of gravity sewer lines and manholes, installation of LED street lights, construction of a new water well in Pleasure Bend, construction of new Government Offices and additional kennel space at the Animal Shelter. With support of our residents, a millage was approved supporting construction of the West Shore Lake Pontchartrain Hurricane Protection Levee after years in the study phase.

We are always working to increase economic stability by attracting new businesses of all sizes to the Parish. During 2017, Pin Oak Terminals completed the first phase of a tank farm facility creating 70 new jobs, with ongoing construction slated to create an additional 81 jobs, plus many more indirect jobs. In 2017, Ochsner Health Care System opened the Ochsner Medical Complex – River Parishes, a new \$12 million 20,000 square foot facility at the corner of Airline Highway and Tiffany Drive. In addition to emergency room services, diagnostic services are also available.

Ochsner Health Care System has also partnered with Acadia Healthcare to repurpose the existing River Parishes Hospital building to an 82-bed behavioral health facility. Construction is underway and the facility is projected to open in 2018, creating approximately 145 new jobs. At an estimated cost of \$16-\$18 million, the state-of-the-art facility is expected to receive more than 2,500 admissions and more than 3,000 outpatient visits annually. Ochsner is investing more than \$30 million in St. John for these two projects.

The Center for Advancement of Technical Education, serves as a new facility on the South Louisiana Technical College Reserve Campus. The Center features a computer lab, eight fully-equipped classrooms, a media center, a customized training classroom which is available to local industry partners for training new hires and re-training employees and an assessment center, equipped to handle testing criteria for multiple types of certifications as well as industry testing. There was an increase in enrollment of more than 900 students for the 2016-2017 academic year. The construction of the project was made possible through partnerships with local industries as well as the land donation valued at \$800 thousand from St. John the Baptist Parish. The Reserve campus is slated to construct a new welding facility in 2018.

The Port of South Louisiana celebrated the grand opening of a \$9.6 million warehouse expansion. BARTON International, a resident tenant of Gloablplex since 2006, is using the warehouse for their garnet abrasive operation. As a result of the expansion, 22 new jobs were created, in addition to the 19 already existing. The project was funded in part by the Louisiana Department of Transportation and Development's Port Construction and Development Priority Program. The 77,520 square-foot warehouse annex is designed to store and process bulk commodities, such as BARTON's mounds of ground up garnet.

Other businesses that have committed to locating or remaining in St. John during 2017 are: A Quality Touch Commercial Builders, At Home Healthcare, Bec's at the Lake Restaurant & Catering, Buttons & Bows, LLC, Clay's Café, Compass Counseling & Behavioral Health, Divine Hands Preschool & Learning Academy, Dream Body Health and Wellness Studio, LLC, Griffin Electrical Contractors, Gulf Stream Courier, The Jambalaya Shoppe, Just 4 Him LaPlace, LLC, La Rue Café, LLC, Marriot Fairfield Inn & Suites, Munchies, Oh So Cute Monograms and Boutique, LLC, Pelican Pointe Carwash, Peoples Protection, LLC, Salon Idyll, Shoe Lover 2, Inc., Sylvia Taylor Law Office, Tire Town Auto Service, LLC, TNT Seafood Restaurant and Bar, and TownePlace Suites by Marriot. Since January of 2017, 43 new occupation licenses were issued.

In a continuing effort to help rebuild after Hurricane Isaac, the Parish allocated approximately \$1.9 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. To date, 18 small businesses are participating in this program \$1,039,367 has been awarded in financial allocations.

It has again been an award winning year for St. John the Baptist Parish. St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for the fourteenth year. For the fourth consecutive year, St. John the Baptist Parish Government was awarded a Distinguished Budget Presentation Award. Also for the fourth consecutive year, members of the St. John Parish Office of Fire Services placed first in the Louisiana State Firemen’s Association Competitive Drills.


In late 2017, another set of budget amendments will be presented that reflect more updated figures of revenues and expenditures. Currently, the Parish Fund Balances, as compared to last year are as follows:

| | 2017 | 2018 | Difference |
|-----------------------------------|-------------|-------------|--------------|
| General Fund, Ending Fund Balance | 2,828,475 | 2,507,058 | (321,417) |
| All Funds, Ending Fund Balance | 175,154,844 | 149,762,986 | (28,391,858) |

The approximate \$369 thousand decrease in the General Fund balance primarily relates to the projected decrease in Ad Valorem Taxes for 2017, which is related to an anticipated decrease in inventory tax. There is an approximate \$32 million decrease in the overall fund balance of the Parish, which relates to the massive amount of capital expenditures occurring Parishwide. As monies from bond proceeds and grants are used, they are recorded as 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 Snyder, 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 2018 budget. If there are any questions, concerns, or suggestions, please do not hesitate to contact Julie Songy, Finance Manager, or myself.

Respectfully Submitted,



Natalie Robottom
Parish President

cc: Honorable St. John the Baptist Parish Council Members
Julie Songy, Finance Manager
Laverne Saulny, CAO

NR/lhl

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

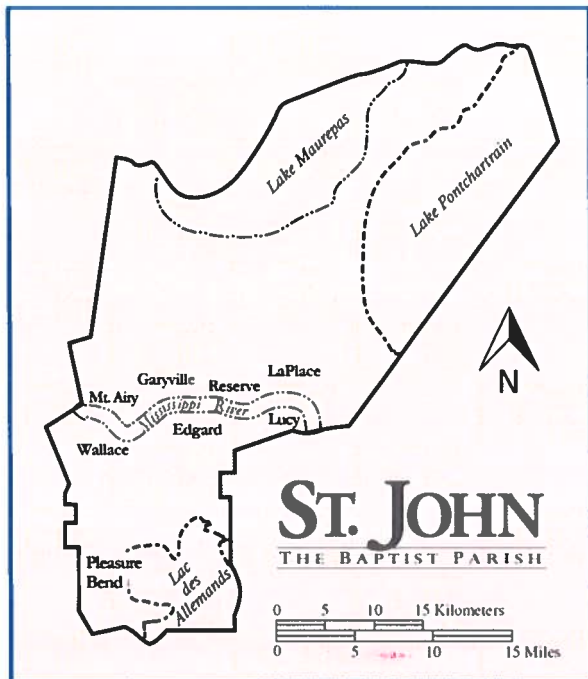
Introduction

St John the Baptist Parish was the second permanent settlement in Louisiana and was established in the early 1720's by a group of Germans, which gave rise to the area became known as "La Cote des Allemands" or "The German Coast." In 1807 the territory of Orleans was divided into twelve (12) counties, with The German Coast being one. Later, this was divided into eighteen parishes, and became St. John the Baptist Parish.

Currently, the Parish is comprised of eight (8) communities which span both sides of the Mississippi River. The West Bank towns are: Lucy, Edgard, Pleasure Bend and Wallace. The East Bank towns are: LaPlace, Reserve, Garyville and Mt. Airy. The West Bank is primarily agricultural with sugar cane being the main crop. Industry lines the east bank of the river, including a chemical plant, grain elevators and an oil refinery. The Parish covers 219 square miles and is one of three river parishes that comprise the Port of South Louisiana, which is the nations' largest tonnage port.



The people of the Parish have retained many old customs and are proud of their unique blended heritages. They are equally proud of its andouille and the fact that LaPlace has been designated "Andouille Capital of the World."



Mission Statement

The official mission of the Parish is as follows:

St. John the Baptist Parish will be a modern, well-planned and resilient community, that respects its rural and cultural heritage while providing a high quality of life for all residents by protecting existing neighborhoods and planning for high quality new ones; promoting economic development opportunities; protecting its historic properties and resources; and protecting and conserving the natural environment and natural resources.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Form of Government

The Parish is organized under the Home Rule Charter as adopted in 1980. The governing body, a Parish Council, was established and consists of nine (9) members: seven (7) to be elected from single member districts and two (2) to be elected from two divisions of the Parish. Each division consists of 50% of the population. The Council elects a chairman and vice-chairman from among its nine members. The Council may levy and collect taxes, special assessments, service charges, license charges, fees and other revenues, and borrow funds in such a manner and subject to limitations provided by law. The Parish President is empowered to carry out the administrative work of the Parish, to recommend department heads for appointment, and to hire/fire the Chief Administrative Officer (CAO), financial advisor and staff subject to the personnel rules of the Council.



Awards

St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for the fourteenth year. This award is presented by the Government Finance Officers Association (GFOA) of Louisiana based on its review of a comprehensive annual financial report (CAFR). The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

Additionally, for the fourth consecutive year, the Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to St. John the Baptist Parish Government. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, as an operations guide, as a financial plan and as a communicative device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Also for the fourth consecutive year, members of the St. John Parish Office of Fire Services placed first in the Louisiana State Firemen's Association Competitive Drills. Members of the Office of Fire Services participated in vigorous timed events mirroring daily scenarios faced by fire fighters in the line of duty, including hose roll and layout drills, ladder skills, dressing out in personal protective equipment, and search and rescue drills. Participating in competitive events encourages fire personnel to discover and train on new fire-fighting strategies and to help improve responses to real-life situations.



In 2017, the National Oceanographic and Atmospheric Administration recognized St. John Parish as a NOAA Weather Ready Nation Ambassador for its work in improving the nation's readiness against extreme weather and water events.



The 2017 Southeast Louisiana Football League Super Bowl Championship was won by the 9-10 year old St. John Warriors' red team.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

In 2016, one of our firefighters was awarded the American Legion 2nd District Firefighter of the Year award. Each year, the American Legion honors a local firefighter who has exceeded the requirements expected of his or her position and has shown a distinct pattern of community service and professional achievement.

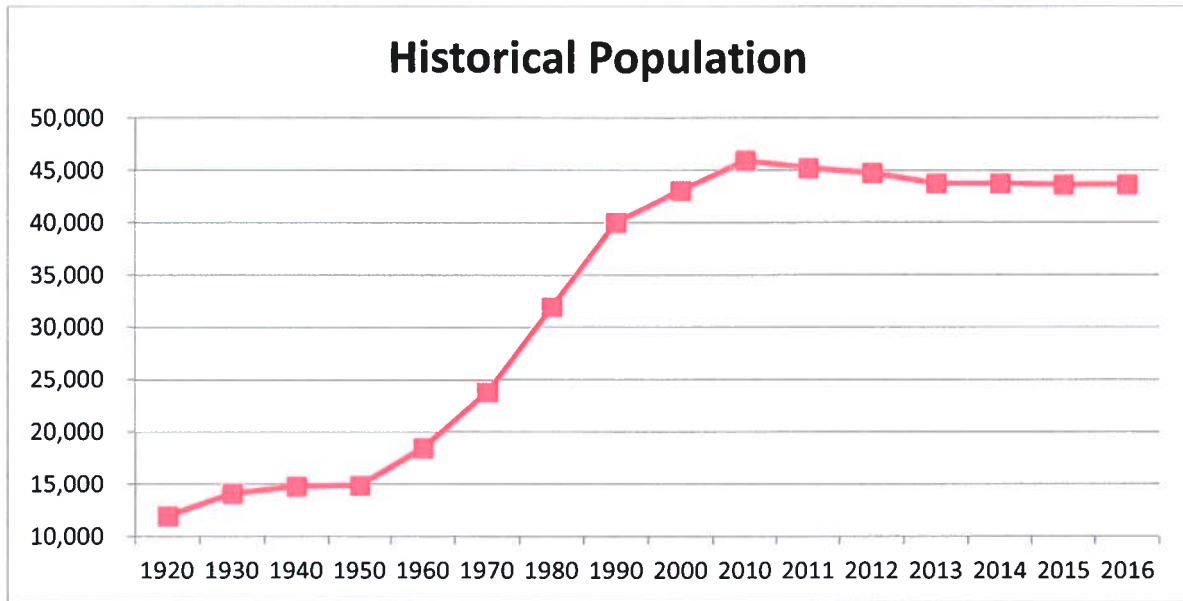
In 2015, St. John the Baptist Parish Government received the LED Collaborative Excellence Award for its collaboration with LED and the Small and Emerging Business Development Center through the Small Business Training Center. The center is hailed as a model for the state in supporting small businesses and fostering an environment where businesses can thrive. St. John the Baptist Parish is the first municipality to receive this award.

Also a first, President Natalie Robottom was elected President of St. John the Baptist Parish in May of 2010. She was the first female and the first African American to hold this position in the Parish. Additionally, for the first time in Parish history, in January 2016 Ms. Robottom was sworn in for a third consecutive term. Ms. Robottom was named “2014 County Leader of the Year” by *American City & County* magazine. This award is given annually to one elected official in the country based on major accomplishments and how important their efforts are to the community. Ms. Robottom was honored by the magazine for her outstanding leadership in managing a crisis during Hurricane Isaac and spurring the recovery in the two years following the disaster. In 2013, Ms. Robottom received the U.S. Small Business Association’s Phoenix Award for Outstanding Contributions to Disaster Recovery. Ms. Robottom was also honored as 2013 Citizen of the Year by Omega Psi Phi Fraternity, Elected Official of the Year by the Young Democrats and received the 2012 Patriot Award from the Louisiana Committee for Employer Support of the National Guard and Reserve. Ms. Robottom is active in many professional and civic organizations, including holding the following current titles: President of the Region I & II Police Jury Association of Louisiana, President of La Parishes Against Coastal Erosion (La. PACE), member and past president of the Black Caucus of the Policy Jury Association of Louisiana, executive board member of the New Orleans Regional Leadership Institute, member of the South Central Planning and development Commission, board member of Greater New Orleans, Inc., and members of the River Region Caucus, the Super Region Rail Authority, the Regional Economic Development Initiative, the Regional Planning Commission and the National Association of County Officials.

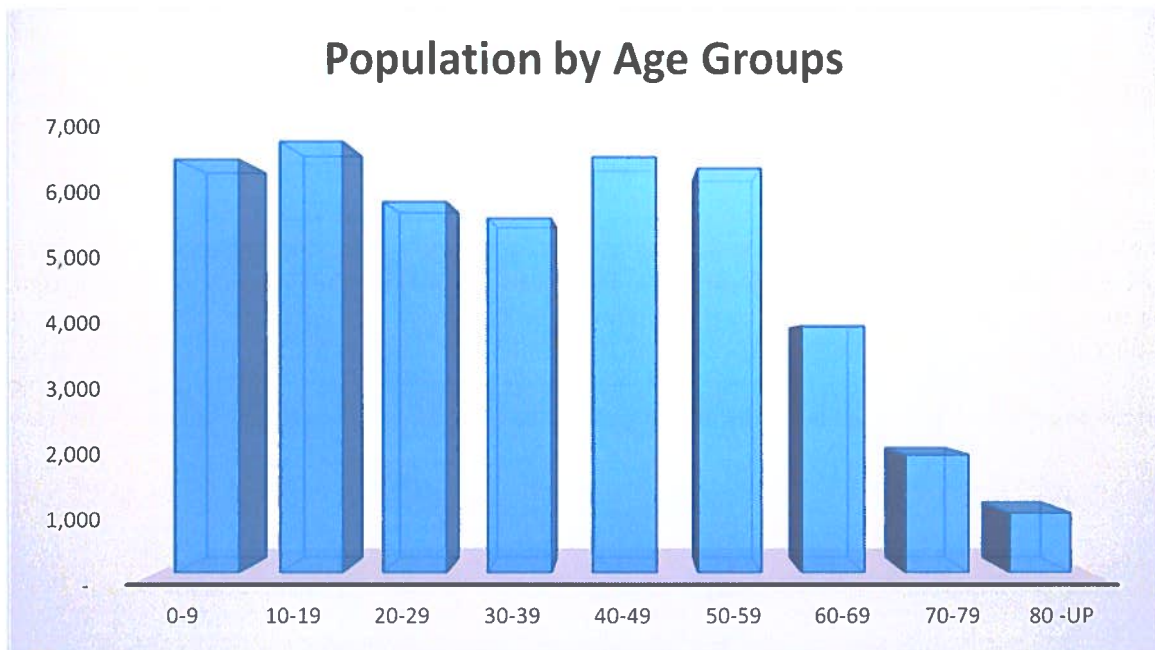
Demographics

St. John the Baptist Parish’s population had been growing steadily since 1920. According to the 2010 Census, there were 45,924 residents in St. John the Baptist Parish, making the Parish the 26th most populated parish in Louisiana. After reaching this peak, population numbers have continued to slightly decline in 2011 through 2015. Total population is 43,626 in 2015 and has remained virtually static in 2016 at 43,631. Growth is again expected within the Parish, with an estimated population of 48,000 by 2020. The Parish’s historical population since 1920 is as follows:

ST. JOHN THE BAPTIST PARISH PARISH PROFILE



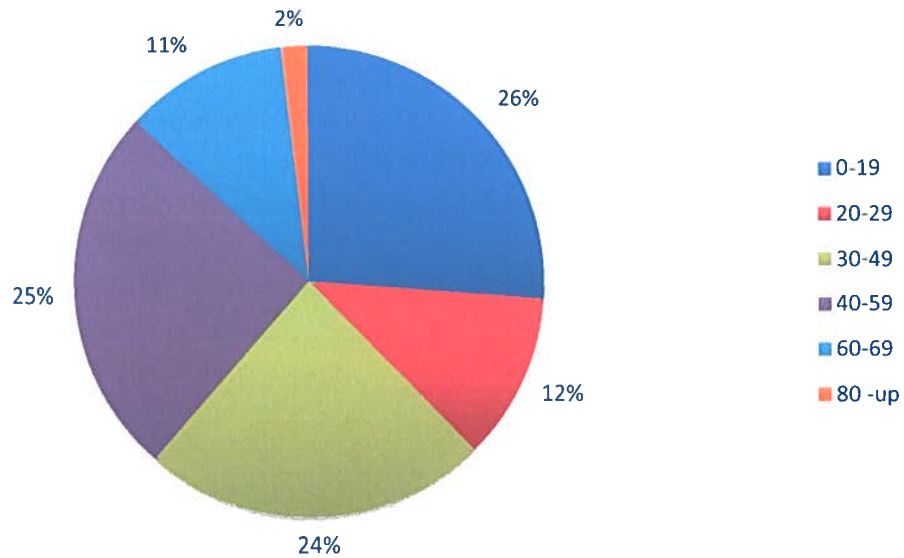
The following bar chart shows St. John's population by age.



ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Approximately 52% of the population is female. Additionally, almost 50% of the population of St. John the Baptist Parish is between the ages of 30 and 59 years old, as can be seen by the green and purple sections of the pie chart below.

Population by Percentage

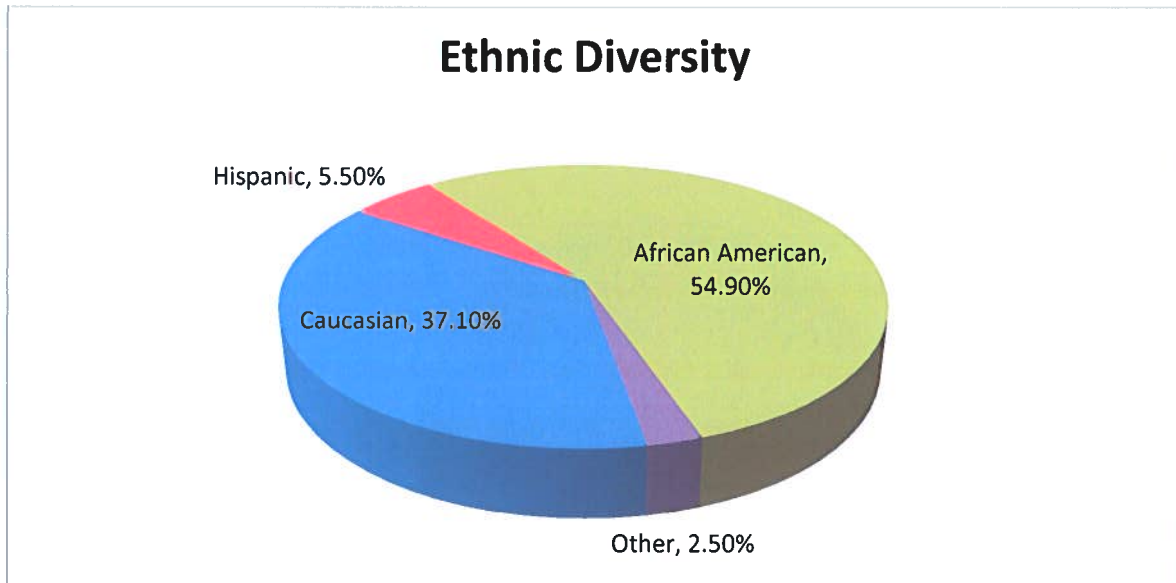


Of those age 25 or more, 37% have obtained a high school, or equivalent, diploma and 21% have obtained an Associate's degree or higher. The following table breaks down the educational attainments of the Parish's residents:

| Educational Attainment (25+ year olds) | |
|---|---------------------------------|
| Education Level | Percentage of Population |
| Less than 9th Grade | 5.2% |
| 9th-12th (no diploma) | 13.8% |
| High School Grad (or equivalent) | 37.1% |
| Some College | 23.1% |
| Associate's Degree | 5.6% |
| Bachelor's Degree | 10.7% |
| Graduate/Professional Degree | 4.5% |

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

The ethnic diversity of the residents of St. John the Baptist Parish as of 2015 is portrayed as follows:



Local Economy

The economic base is dominated by the petrochemical, grain and steel industries, which flourish along the Mississippi River. The Parish has a diverse labor force, a multi-modal transportation network, abundant raw materials and available land for residential, commercial and industrial development.

Additionally, the Port of South Louisiana, located in LaPlace, is America's largest tonnage Port district and is the premier sea gateway for U.S. export and import traffic. The Port of South Louisiana stretches 54 miles along the Mississippi River and has set an unprecedented cargo-volume record in 2017 of over 307.8 million short tons with an increase in both vessel calls and barge movements. While there are nearly five thousand ports in America, this Port is the largest one in the Western Hemisphere and was ranked the 16th largest port in the world by *Fairplay*, and international shipping magazine.

As of October 2017, St. John the Baptist Parish's unemployment rate is 5.1%. The national and state unemployment rates were 4.1% and 4.8% respectively. As of 2016, 18.5% of persons living in the Parish are at the poverty level.

St. John joined the Louisiana Intrastate Rail Compact at the end of 2013. The compact is a convening of leaders from around the region with goals of developing and improving an efficient, safe and well-maintained rail transit system between New Orleans and Baton Rouge. The group will focus on developing and implementing the Rail Compact Act to create a passenger rail system between the two major corridors with a stop in LaPlace. The development of this system would help connect people with opportunities in different towns, jobs or career advancement, and resources while making a huge economic impact on the Parish. As of December 2016, the Southern Rail Commission has granted \$2 million of funds through the Federal Railroad Administration (FRA) to improve rail systems in eleven communities across Alabama, Mississippi and Louisiana. Of this, St. John is expected to receive \$75 thousand to be used for a Feasibility and Conceptual Plan for Passenger Rail & Multi-Modal Transit Center. In February 2018, St. John signed

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

a consultant agreement with AECOM to perform the feasibility study and expects a deliverable within twelve (12) months.

Economic Development

St. John the Baptist Parish is a finalist for an industrial project with a projected capex of \$2.4 billion with an estimated 600 new full time jobs. The Parish continues to work in collaboration with its economic development allies to attract new businesses annually and expects the Parish's sales taxes to continue generating sufficient revenues due to anticipated capital investments. St. John the Baptist Parish has an active Business Attraction Program and is currently recruiting multiple companies. A recently launched website, Even after the unprecedented disasters of various hurricanes, tornadoes, flooding and challenging economic times, the Parish continues to experience growth opportunities. This can be seen in the following table which shows the number of permits for construction, additions and renovations of residential and commercial structures.

| Annual # of Building Permits | |
|------------------------------|--------------|
| Year | # of Permits |
| 2013 | 1,201 |
| 2014 | 930 |
| 2015 | 687 |
| 2016 | 1,159 |
| 2017, as of November | 846 |

Another sign of the Parish's growth is in the number of new occupational licenses issued each year. These figures are shown in the table below.

| Annual # of Occupational Licenses | |
|-----------------------------------|---------------|
| Year | # of Licenses |
| 2013 | 141 |
| 2014 | 138 |
| 2015 | 110 |
| 2016 | 162 |
| 2017 | 56 |

The Parish is actively engaging with Site Selection firms and potential business owners of all sizes to locate here. During 2017, the Economic Development Department continued to lay the groundwork for St. John's future while maintaining St. John's identity as an excellent choice for expansion and relocation. May 2017 we hosted the Inaugural St. John Economic Development Week. These events highlighted the parish's growing economy and also assisted with networking opportunities for our business owners. Plans are being made now for the 2018 Economic Development Week. We also launched the department's website: <http://opportunitystjohn.com/>, which promotes our parish and provides information to our business community, residents and potential new venture. We continue to build upon the success of our past and remain excited for 2018.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

St. John the Baptist Parish is home to 2,290 businesses. Over the course of this past year, St. John business recruitment activities, marketing activities, and signature events have led to numerous engagements between companies and site consultants from all over the globe. St. John will continue to explore business opportunities that will broaden St. John's climate, while continuing to manifest all things great about St. John – our intermodal transportation network, skilled workforce, low taxes, and the indomitable Louisiana spirit.

Business Outreach Programs

The Economic Development Department offers several distinct Business Outreach Initiatives, each of which is designed to meet the needs of a diverse and growing business community. Following are brief descriptions of each program:

- **Hurricane Isaac Grant and Loan Program**

In a continuing effort to help rebuild after Hurricane Isaac, in September 2015, the Parish allocated approximately \$3.9 million of CDBG Grant monies into this new program. The program has provided 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. The budget was amended to 1,525,840.54 and a total of 18 loans were administered through this program. In 2017, no money was received from CDBG because the Parish was still working on the funds that were previously allocated. The Parish does not expect to receive any money in 2018 from CDBG, as the Parish is still working with the remaining funds allocated to close out the program. The program intake and application process is over. The closeout phase is expected to end by summer of 2018.

- **Ambassador Program**

Provides knowledgeable and relevant information to local enterprises, including locally owned businesses, woman-owned businesses, minority-owned businesses, veteran and disabled veteran owned businesses, and economically disadvantaged business enterprises to achieve their potential while providing opportunities for community-based learning

- **Microenterprise Program**

Offers training and development to increase personal and business skills and create owner-operated microenterprise businesses with the goal of increasing income and wealth through self-employment. The Microenterprise Development Program begins with a financial literacy course designed for clients with little knowledge or exposure to the banking system, poor or unfavorable credit, or a lack of basic financial management skills. The core of the Microenterprise Program is microenterprise training.



ST. JOHN THE BAPTIST PARISH PARISH PROFILE

- **Business Retention and Expansion (BRE)**

Helps make local businesses more competitive by evaluating and addressing some of their key needs and concerns. By addressing common business concerns, the community ensures a healthier future for itself. Businesses that stay competitive are more likely to remain in the community and possibly expand. The program also establishes an economic development plan for the community and a broad-based community coalition to sustain long-term economic development efforts.

- **St. John the Baptist Parish Business Training Center**

In August of 2013, the St. John Business Training Center opened. The Business

Training Center is funded in part through a Cooperative Endeavor Agreement with St. John the Baptist Parish Economic Development, Louisiana Economic Development, Louisiana Small Business Development Center (LSBDC), and the South Central Louisiana Technical College – River Parish Campus. In June 2016, St. John entered into a one year agreement with Xavier University for \$92.5 thousand to serve as the fiscal agent and host institution and to staff the business center located in Reserve.

St. John the Baptist Parish Business Training Center

Business Training Center by the Numbers

of One-on-One Counseling: 162

of Small Business Consultations: 179 *

of Business Consultations: 244

of Business Plans Created: 20

of Business Training Workshops Held: 29 **

(dates: January 1 – December 15, 2017)
(*as of August 2017; ** as of November 2017)

The St. John Business Training Center offers business counseling, training and mentoring to prospective and existing business owners. This includes, but is not limited to, assistance in management, business planning and modeling, loan preparation, human resource management, budgeting and cash flow projections, financing opportunities, accounting, business succession/exit strategies, market research and planning, export guidance, strategic planning, e-business strategies, business continuity and disaster counseling, and feasibility studies.

St. John the Baptist Parish Government received the LED Collaborative Excellence Award for its collaboration with Louisiana Economic Development (LED) and the Louisiana Small Business Development Center (LSBDC) to build the St. John the Baptist Parish Business Training Center and to offer the Kauffman FastTrac NewVenture Program. FastTrac is a flexible, 30-hour course with a proven framework to help support aspiring entrepreneurs start businesses and begin their journeys to success. Monthly, certified FastTrac Affiliates teach the courses in an interactive, group-oriented environment where participants are encouraged to network with one another to bolster their business ideas. The Center is hailed as a model for the state in supporting small businesses and fostering an environment where businesses can thrive. St. John the Baptist Parish is the first municipality to receive this award. Since its inception, more than 90 small business entrepreneurs have graduated from the FasTrac program.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Business Recruitment Program

St. John provides expanding and relocating companies a number of attractive site location options to reach new a customer base, locate within an industry cluster, access transportation routes or simply to work closer to home. The Economic Development Department has helped numerous companies and individuals find the right building and/or site that perfectly met the needs of their businesses. We help identify a site and/or building, arrange a tour, assist with permit monitoring and help secure the necessary financing resources. For more information visit

www.louisianasiteselection.com/stjohn

Business Recruitment by the Numbers

Industrial Sites: \$2.4 billion in capital investments

Industrial Jobs: 600 new

of New Small Businesses: 162

(dates: January 1 – December 2017)

Business Development Programs

A diverse economy is critical to our future. The Economic Development Department supports several major development projects throughout the Parish, and we're keeping our attention on growing targeted industry sectors.

- **Taste of St. John Program (Tourism/Andouille and Seafood Promotion Development)**
The Taste of St. John is a tourism initiative that promotes local restaurants, andouille and seafood retailers within the Parish. The program has the following components: comprehensive media campaign; cooking segments featuring local chefs on national and local television networks; and vendor booths at festivals.
- **Shop Local Shop St. John (Retail Development)**
The Shop Local Shop St. John campaign was launched in December 2012 by St. John Parish with input from St. John businesses and merchants. The Shop Local Shop St. John mission is to support locally owned, independent businesses in St. John Parish, to maintain our unique community character, provide continuing opportunities for entrepreneurs, and build community economic strength.



Our activities include the Shop Local Shop St. John Campaign, facilitating regular networking and educational events with our members, quarterly "Buy Local" promotions, and maintaining a free online business directory. To be listed, visit <http://stjohneconomicdevelopment.com>.

St. John the Baptist Parish is also a member of AMIBA, the American Independent Business Association, which is the organization that promotes "Buy Local" campaigns across the United States. St. John Parish, was the first government municipality to establish membership in this organization. To register, visit www.sjbparish.com/shoplocal.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

○ Farmers Market



The Creole Farmers' Market is located in Wallace near the foot of the Veterans Memorial Bridge. The Market offers fresh, nutritious and locally grown products at affordable prices. The Creole Farmers' Market is funded through the Economic Development Department and growers take pride in delivering a variety of top quality products, friendly service and fair prices. Weekly offerings include fruits and vegetables, meat products, seafood, jellies/jams, honey and baked goods.

Seasonal items, candles and other homemade crafts are also available for purchase.

○ The St. John Soundstage (Film Development)



Filmmakers have long sought this region for its picturesque and unique locations. But there are plenty of other advantages for producers to choose from among our Louisiana filming locations, including our professional soundstage, a supportive film office, tax credit programs, no permit fees and the area's proximity to both New Orleans and Baton Rouge. We have hosted several, large Louisiana productions, including feature films like *D'jango Unchained*, *2 Guns*, *Hot Tub Time Machine*, AMC's *Into The Badlands*, as well as TV commercials and music videos. TV shows include *NCIS: New Orleans* and *Queen Sugar*.

The St. John Center Soundstage has become a premier destination for Louisiana films and digital media productions.

Beautification Programs



The Office of Economic Development serves as a resource for community improvement programs throughout the Parish. The programs are designed to empower neighborhoods and community groups.

“Keep St John Beautiful” program began in April 2008 and is Committee led. St. John the Baptist Parish seeks to create a clean and beautiful Parish by forming partnerships with volunteers, residents, community-based organizations, and non-profit agencies, focusing on volunteerism and beautification efforts. Such endeavors include the recycling program in St. John and by partaking with the “Leaders Against Litter” state wide event, as well as the following:

○ Clean Sweep

Clean Sweep is a parish wide clean-up day held twice annually involving hundreds of volunteers from schools, government agencies, churches, civic organizations, home-owner associations and industry. The Clean Sweep Committee has targeted major thoroughfares for cleaning, but encourages residents to clean areas around their homes and businesses.

Churches and neighborhood associations are also asked to pitch in with a focus on neighborhoods in which they are located.



○ Adopt-A-Spot

A parish wide partnership with the Department of Public Works and like-minded civic organizations, where as they will beautify their store fronts, subdivision entrances, faith-based facilities and parish roadways. This is accomplished by encouraging residents and businesses to adopt a portion of their neighborhood.

Residents are encouraged to improve their neighborhoods by cleaning littered curbs, sidewalks, vacant lots, cutting grass, pulling weeds and planting flowers. The Parish will work with the adopting



ST. JOHN THE BAPTIST PARISH PARISH PROFILE

organization or group to determine the specific needs of those roadway segments or facilities. The partnership will be for two years, and safety classes, safety vests, traffic cones and cleanup materials will be made available by the Parish. Recognition of adopted areas will be on the Parish website and sponsorship recognition at the annual Clean Sweep event.

- **Wayfinding Entrance Signs**

The Wayfinding Project is an initiative to make it easier for residents, commuters and tourists to find St. John Parish destinations and attractions. The wayfinding improvement project aims to integrate a range of navigation and communication tools for traversing the Parish, such as signage, brochures, and smart-phone applications. Wayfinding explores ways to navigate from one place to another, and focuses on highlighting the experience of the path and eventual arrival of the wayfinding user. The system will underscore the Parish's unique and eclectic identity, as well as improve movement for pedestrians, cyclists and motorists.

Currently, new welcome signs are being completed for the various communities within St. John the Baptist Parish, as well as new landscaping for other signs at Parish entranceways.

Community Development

St. John Parish was the first community to fully implement the National Disaster Recovery Framework (NDRF), which is a new FEMA initiative. A Citizens Advisory Committee (CAC) was created to assist communities in the development of a long-term plan for recovery and sustainability following a disaster. The goal of this Committee is to help establish a community-based, post-disaster vision for the Parish in the next five to ten years. Through open houses and community meetings, hundreds of people cast ballots to help the CAC prioritize projects for the rebuilding efforts of the Parish. Twenty-five projects have been identified as priorities and the Parish is well on its way to "Building Back Better and Stronger". The Community Recovery Strategy can be viewed at all Parish libraries or at: <http://www.sjbparish.com/>.

Resident Assistance

- **Federal Disaster Grants**

St. John the Baptist Parish is always looking to provide services and implement community involvement for the residents of the parish. In the recovery following Hurricane Isaac, nearly \$90 million in state and federal disaster assistance was approved for St. John Parish. Total receipts as of mid-2015 were comprised of: Individual Assistance Grants \$32.8 million; SBA loans \$49.3 million; and other needs \$5.7 million.

- **Health & Human Services**

The Department of Health & Human Services, in collaboration with other entities, work to reduce poverty in low income families, aide households experiencing crisis and improve self-sufficiency through financial assistance and case management services, educational programs, community resources and local partnerships.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Such client services include the following:

- Mobile Casework Services
- Local Transportation Assistance
- Emergency Medication Assistance
- Emergency Food Assistance
- Emergency Rent/Mortgage Assistance
- Emergency Utility Assistance
- Local Employment Assistance
- Client Education Project
- Local Education Assistance
- Bottles of Water and Heat Safety Tips distributed to residents

Additionally, the Health and Human Services Department of St. John Parish assists residents with services and programs to maintain a health, vital and operative community. Annually, there is a health and wellness fair with 30 vendors offering free flu shots, health screenings and consultations with pharmacists. Free programming at the Homer Joseph Center includes life skills classes, physical fitness, nutritional advice, computer literacy, homework assistance and summer reading. The Parish provides LiHEAP assistance to assist low-income residents with heating and cooling bills and administers the Summer Feeding Program so that children of residents in the Parish receive one nutritious meal a day for free. The Parish partners with St. John United Way to fund programs to assist families with losses from fires and to assist with purchasing prescription medications and food. Additionally, the Parish works with VITA to prepare free tax preparation services for eligible residents.

Resident Assistance by the Numbers

| |
|--|
| Residential Assistance Provided: 123 families |
| Emergency Food Vouchers Provided: 195 families |
| Disaster Assistance: 123 families |
| LiHEAP Assistance Provided: 808 families |
| Food Distribution: 177 families |
| Seasonal Basket Distribution: 11 families |
| Tax Returns Prepared: 213 |
| Children Fed in Summer Feeding Program: 1,024 |

Recreation

St. John the Baptist Parish continues to make improvements to its parks and recreational facilities throughout the parish for the enjoyment of its residents. The Parish maintains ten (10) public parks, one (1) playground, one (1) dog park, two (2) spray parks and two (2) pools. The construction of a new gymnasium was completed in 2012 at the REGALA Park in Reserve. The West Bank Complex in Edgard was completed in 2012 which included an Arianism, a baseball complex, a parking lot and walking path. A dog park, spay parks, gazebos, fitness stations and upgrades to pools, baseball fields, concession stands, restrooms and other facilities were completed in 2015, as funded by the 2014 bond issues, not through new taxes. Sports programs offered in the Parish include Bidy Basketball, Youth Baseball, Youth Soccer, Youth Football, and Cheerleading. The sports programs proudly hold multiple titles in the Bidy Basketball National Championships and Baseball World Series Championships. Numerous adults and children enjoy the walking paths and park facilities throughout the Parish. Summer camp is offered for six weeks which includes team sports, arts and crafts, board games, music, talent show, outdoor activities, movie time, field trips, and more. Beginning in 2012, free swimming lessons have been provided to children from five to seventeen through the Ashley Kelly Swim Program as sponsored by the American Red Cross and the Lake Pontchartrain Basin Foundation.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

The Parish also continues to grow and make improvements to the East Bank Multi-Use Path which will stretch more than 38 miles from Audubon Park to Reserve, and the Manchac Greenway Project which is a resident-led beautification effort to extend a bike trail all the way around Lake Pontchartrain.

Tourism and Special Events

The Economic Development hosts a series of events throughout the year where you can discover the Parish’s heritage and its rich traditions, including the Andouille Festival which, since its founding in 1972, is held annually on the third weekend in October.

Located within the Parish are sixteen (16) properties and districts listed on the National Register of Historic Places, including two (2) national historic landmarks. These are listed in the following table.

| Historic Places in St. John the Baptist Parish | |
|---|--|
| △ Bacas House | △ Graugnard House |
| △ Bayou Jasmine Archeological Site | △ Haydel-Jones House |
| △ E.J. Caire & Co. Store | △ Hope Plantation House |
| △ Dugas House | △ Montegut Plantation House |
| △ Emilie Plantation House | △ Our Lady of Grace Church |
| △ Evergreen Plantation * | △ San Francisco Plantation House * |
| △ Garyville Historic District | △ Sorapura House |
| △ Godchaux-Reserve Plantation House | △ Whitney Plantation Historic District |
| *National Historic Landmark | |

Residents and visitors can enjoy fishing, camping, boating, biking, hunting, golf, tennis and swimming. Local fish include: White Catfish, Yellow Bass and Flathead Catfish among others and can be found in the locations shown on the following map.



ST. JOHN THE BAPTIST PARISH PARISH PROFILE

From food and heritage, sports to culture, there are numerous celebrations and get-togethers, with something to interest everyone.

Additionally, the St. John hosts parish-wide events to build and maintain the residents' morale. Such events include: Andouille Festival, Andouille Pageant, Mardi Gras Parades, Veterans Day Parade, Veterans Luncheon, Easter Egg Hunts, July 4th/Independence Day Celebration and Christmas Eve bonfires along the Mississippi River levees.

| Special Events by the Numbers |
|--|
| Andouille Festival: 21,000 People |
| Andouille Pageant: 200 People |
| Veterans Luncheon: 600 People |
| Independence Day Celebration: 5,000 People |
| (dates: last event hosted) |



Christmas Eve Bonfire

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ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Strategic Goals and Priorities

Besides the overall Parish Goal of being a good steward of the public's money, there are other strategic goals and priorities that guide Parish functions and budgeting processes. Some goals will take more than one year to implement or represent continual areas in which the Parish strives for improvement. Such goals include:

- ✓ Continuing to increasing transparency and better communication between the Parish and residents and businesses.
- ✓ Constructing a new \$1.8 million public safety complex in Wallace in 2019. The building will house vital public safety services including fire, police and EMS.
- ✓ Working with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around the Lake Pontchartrain.
- ✓ Preparing for the Mississippi River Trail Phase IV which will extend the multi-use trail. This project is funded through a Recreational Trails Grant and the 2014 Bond issue.
- ✓ Continuing to invest in upgrades to the Parish infrastructure, with the priority on road, sidewalk and drainage improvements.
- ✓ Continuing the annual Asphalt Road Improvement project until all roads have been resurfaced. In 2018, \$800 thousand has been budgeted for asphalt improvements.
- ✓ Completing construction the Eastbank Government Complex, which is a 44,130 square foot building which will centralize all government offices for most public services, including: the Register of Voters, Planning and Zoning, Code Enforcement, Clerk of Court, Utility Billing, Finance, Grants, Council Offices, Courtroom, Parish President's Office and Council Chambers. The Council Chambers will include seating for more than 100 people, enhanced sound, voting and camera systems. This project is funded through the 2009 and 2015 Bond Issues and a Capital Outlay award.
- ✓ Working with the Flood Protection Committee of the St. John Council whose goal is to move the Westshore Lake Pontchartrain Levee Project forward. This project will protect the east bank of St. John Parish.
- ✓ Continuing growth in the Business Retention and Expansion Program with the purpose of bringing even more businesses and jobs to the community.
- ✓ Supporting the River Parishes Community College at Reserve for improved training opportunities for our residents.
- ✓ Continuing Long-Term Recovery from Hurricane Isaac and implementation of all Community Development Block Grant Programs.
 - Building a protection levee along Lake Pontchartrain utilizing 65% match of federal funding.

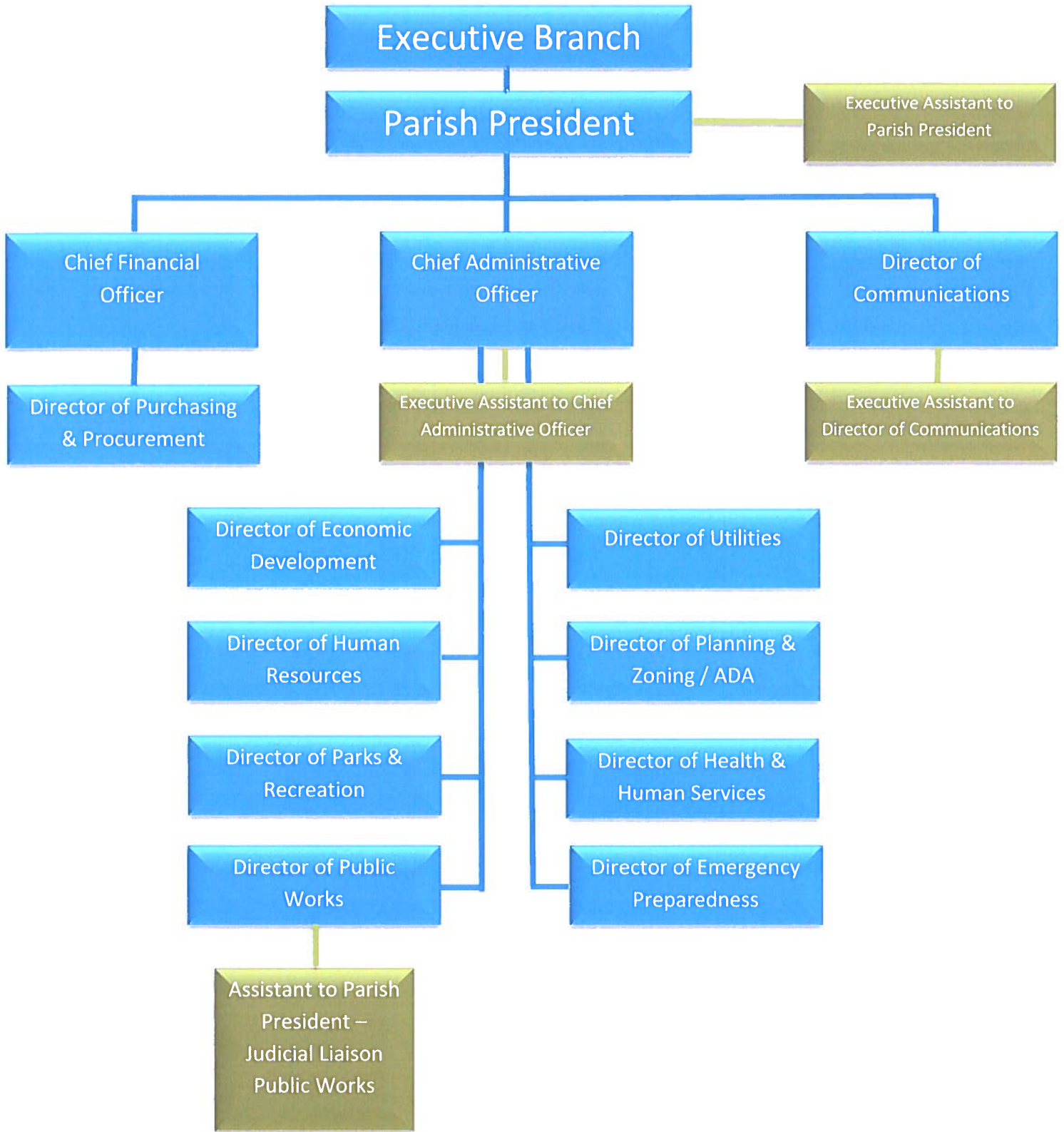
ST. JOHN THE BAPTIST PARISH PARISH PROFILE

- Enhancing emergency procedures and training parish employees on those procedures.
- ✓ Continuing improvements to the intake, treatment and distribution systems throughout the Parish.
 - Implementing strict procedures to ensure that drinking water meets or exceeds purity standards.
 - Cleaning of canals throughout the Parish.
- ✓ Continuing construction on various Public Works projects, including:
 - Haydel Canal project
 - Foxwood Levee Phase II
 - Vicknair Canal Pump Station
 - Airport Pump Station Reconstruction
- ✓ Continuing construction on various drainage improvements, including:
 - Marigold Street
 - McReine Road
 - Belle Pointe
 - Woodland Drive Bridge
- ✓ Continuing construction on various utilities projects and improvements, including:
 - Electrical component elevation at the LaPlace water system.
 - Water intake improvements at the Lions Water Treatment Plant.
 - Reverse osmosis piloting project at Lions/LaPlace plants.
 - Clarification rehabilitation at the Edgard Water Treatment Plant.
 - New water facility at the Pleasure Bend water system.
 - Replace isolation valves throughout the Parish.
 - Install a Shell potable water line.
 - West Bank Wastewater Treatment Plant rehabilitations.
 - Inflow/Infiltration project on the West Bank.
 - Rehabilitation of the LaPlace Main Lift Station.
 - Conversion of the oxidation pond to a 3MGD treatment facility.
- ✓ Moving forward with Phase II and III of the Reserve Drainage Project which will install a subsurface drainage system to help alleviate flooding.
- ✓ Securing more grants and other funding sources for infrastructure improvements and assistance for Parish residents.
- ✓ Improving the functionality of the Parish and its employees by:
 - Continuing education and training for parish employees.
 - Increasing the Parish's Green Initiative by reducing paper products.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

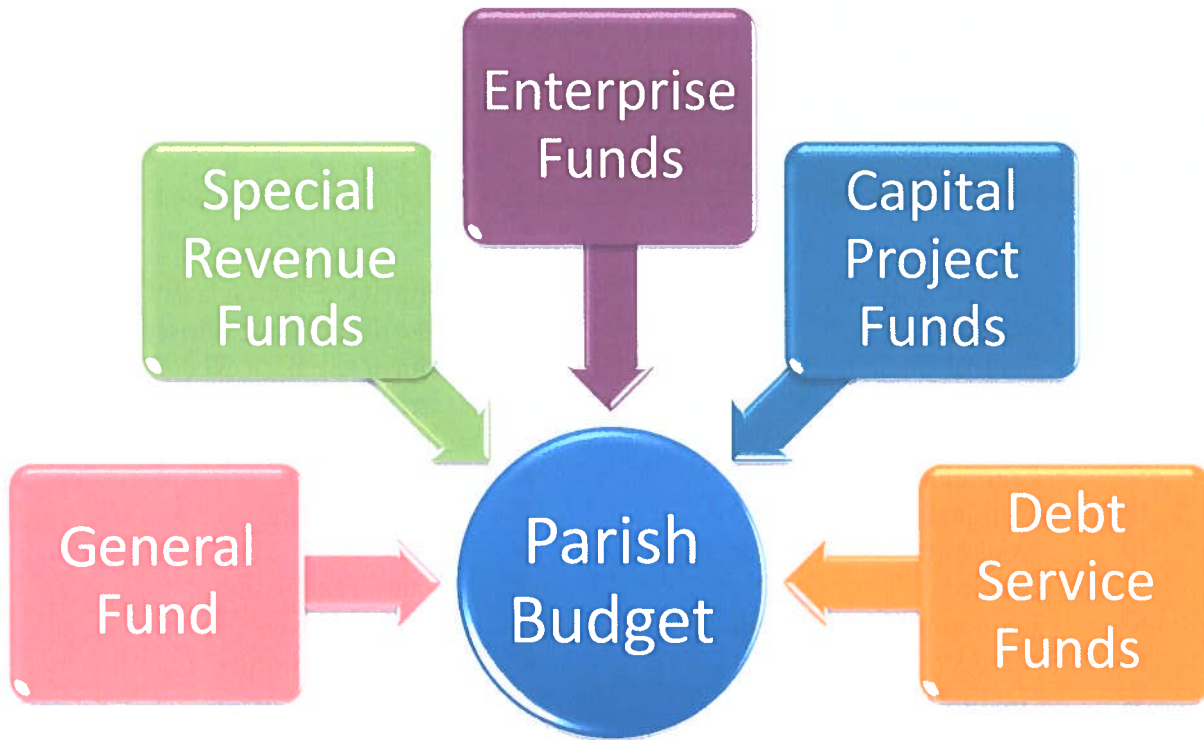
- Looking to reduce phone costs by partnering with a local vendor.
 - Better tracking and utilizing Parish resources by upgrading financial technologies and fuel tracking capabilities.
-
- ✓ Expanding the Animal Shelter by 2,100 square feet to provide more space for shelter administration and animals.
 - ✓ Working towards constructing a hurricane protection levee to shield St. John since the passage of the Water Infrastructure Improvements for the Nation Act (WINN) has become a reality through the passage of a millage in 2017.
 - ✓ Beginning detailed planning and design for a new rail system, utilizing grant funds from the Southern Rail Commission.
 - ✓ Exploring opportunities to save the Parish funds, such as refinancing debt.
 - ✓ Moving forward with a project to reintroduce Mississippi River water into the Maurepas Swamp to help restore a vital buffer that protects the Parish from tidal surge.

**ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
ORGANIZATIONAL CHART**



**ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
FUND ORGANIZATIONAL CHARTS**

St. John the Baptist Parish’s budget is comprised of five (5) fund types.



The General Fund is comprised of the sixteen (16) agencies listed below.

General Fund

- Legislative
- District Attorney
- District Court
- Clerk of Court
- Probation Officer
- Executive and Administrative
- Registrar of Voters
- Civil Service
- Planning and Zoning
- Health & Human Services
- Communications / Public Relations
- Human Resources
- Purchasing & Procurement
- Public Safety - Sheriff
- Coroner
- Justices of the Peace and Constables

**ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
FUND ORGANIZATIONAL CHARTS**

The Special Revenue Funds are comprised of twenty-three (23) independent funds, listed below alphabetically.

Special Revenue Funds

- Airport Authority
- Ambulance
- Animal Shelter
- ARC Maintenance
- 911 Communication District
- Community Center
- Criminal Court
- Department of Health & Human Services
- Economic Development
- Fire Departments
- Health Unit
- Hurricane Ike/Gustav CDBG
- Hurricane Isaac (closed 2015)
- Hurricane Isaac Recovery CDBG
- Juvenile Detention Center
- Levee Protection
- Public Safety
- Public Works
- Recreation
- Sales Tax District
- Senior Citizens
- Street Lightning

The Enterprise Funds are comprised of four (4) independent funds, listed alphabetically.

Enterprise Funds

- Mosquito Abatement
- Solid Waste
- Water Distribution System
- Waste Water

**ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
FUND ORGANIZATIONAL CHARTS**

The Capital Project Fund is comprised of four (4) funds, as follows.

Capital Projects Fund

- Parish-wide Sewerage Construction Phase II
- 2009 General Obligation Bond
- 2010 General Obligation Bond
- 2015 General Obligation Bond
- 2015 Sales Tax Bond

The Debt Services Funds are comprised of seven (7) independent funds, listed below.

Debt Service Funds

- Parish-wide Sewerage Sales Tax Reserve
- Parish-wide Sewerage Sales Tax Sinking
- Garyville & Reserve VFDs Sales Tax Sinking
- Westbank VFD Sales Tax Reserve
- Economic Development Sales Tax Reserve
- Economic Development Sales Tax Sinking
- General Obligation Sinking

The function of each fund is included in the Fund Structure and Fund Summary section beginning on page 63. Additionally, departmental descriptions begin on page 65.

**ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
EMPLOYEE INFORMATION**

| Number of Full Time Employees (FTE) by Department | | | | |
|--|---|---|--|--|
| Department | Actual 2015 # of Employees | Actual 2016 # of Employees | Budgeted 2017 # of Employee | Projected 2018 # of Employees |
| GENERAL FUND | | | | |
| Legislative | 12 | 12 | 12 | 12 |
| District Attorney | 4 | 2 | 2 | 2 |
| Probation Officer | 1 | 1 | 1 | 2 |
| Executive & Administrative | 19 | 19 | 18 | 21 |
| Registrar Of Voters | 3 | 3 | 3 | 3 |
| Civil Service | 1 | 1 | 1 | 1 |
| Planning & Zoning | 11 | 11 | 11 | 11 |
| Human Resources | 5 | 5 | 5 | 5 |
| Purchasing | 8 | 8 | 8 | 4 |
| Communication | 3 | 2 | 3 | 3 |
| Coroner | 4 | 4 | 4 | 4 |
| J.P. & Constables | 14 | 14 | 14 | 14 |
| Total General Fund | 85 | 82 | 82 | 82 |
| SPECIAL REVENUE FUNDS | | | | |
| Animal Shelter | 6 | 5 | 5 | 5 |
| Communication District | 1 | 1 | 0 | 0 |
| Department of Health & Human Services | 7 | 7 | 7 | 7 |
| Economic Development | 4 | 4 | 4 | 4 |
| Fire Departments | 43 | 43 | 43 | 43 |
| Health Unit | 2 | 2 | 2 | 2 |
| Public Safety | 4 | 4 | 4 | 3 |
| Public Works | 65 | 67 | 67 | 67 |
| Recreation | 9 | 9 | 9 | 9 |
| Street Lighting | 3 | 3 | 3 | 4 |
| Total Special Revenue Funds | 144 | 145 | 144 | 144 |
| ENTERPRISE FUNDS | | | | |
| Water Distribution System | 40 | 42 | 45 | 46 |
| Waste Water | 42 | 40 | 40 | 38 |
| Total Enterprise Funds | 82 | 82 | 85 | 84 |
| TOTAL ALL FUNDS | 309 | 309 | 311 | 310 |
| Net Change | 16 | -2 | 2 | -1 |

Note: The Police is a separate entity and are not included in the St. John the Baptist Parish information. The Fire Departments are a special revenue fund and are contracted with the Parish directly.

**ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
EMPLOYEE INFORMATION**

Current Year Change in Employees

In the past, many employee’s job descriptions had changed, however, the employees’ salary and related expenses remained in the budget of the department they had originally begun working. For the 2015 year, the Parish had officially realigned employees’ salaries and their related payroll expenses to their proper departments. As depicted in the table above, there was an overall shift in 2015 in the number of employees within each department, as well as an increase of sixteen (16) employees over the entire Parish in that year.

For 2018, there is projected to be a decrease of one (1) employee from the prior year. The following table and legend below shows the shift between departments and which new positions were added to the Parish.

| Department | # of Employees | | | | Positions (New/Additional) |
|--------------------------------------|--------------------|-------------------|----------|-----------------------|-------------------------------|
| | Transferred Out | Transferred In | New | Decreased Position | |
| Executive & Administration (A) | 0 | 3 | 0 | | |
| Purchasing (A) | 3 | 0 | 1 | 1 | |
| Public Safety | 0 | 0 | 0 | 1 | |
| Street Lighting | 0 | 0 | 1 | | Electrician |
| Water Distribution System | 0 | 1 | 0 | 1 | |
| Waste Water | 1 | 0 | 0 | 1 | |
| Totals | 4 | 4 | 3 | 4 | |

Net Change in Employees is calculated as follows:

$$\text{New Employees } 3 + \text{Transferred In } 4 - \text{Transferred Out } 4 - \text{Decreased Positions } 4 = -1$$

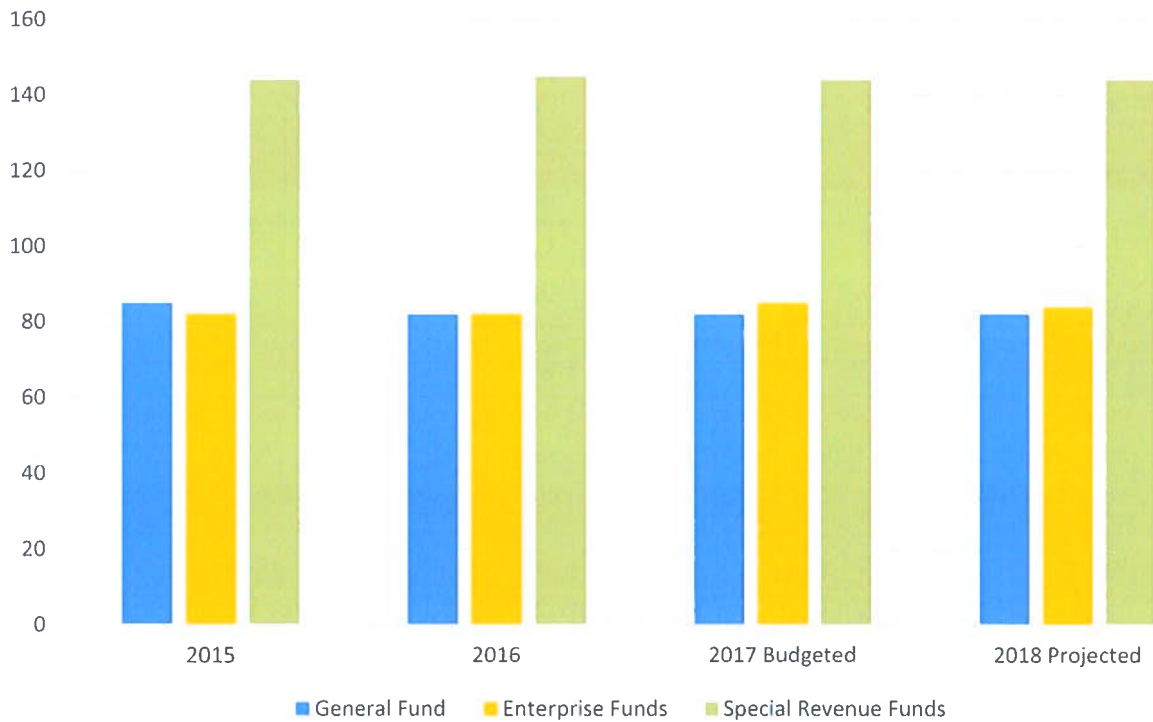
- A. Three (3) Administration Specialists have been reporting directly to the Finance Department, which is part of the Executive and Administration Department. In 2018, their salaries are being moved to reflect this reality.
- B. The decreased positions are not deemed necessary to operations at this time.

**ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
EMPLOYEE INFORMATION**

Historical Number of Full Time Employees

Since 2015, the number of full time employees within each fund type has remained constant. Prior to 2015, employees were not properly classified based upon their job functions. For the 2015 year, employees were restructured to match the fund and departmental classification for which they worked for in actuality. Therefore, data prior to 2015 is considered misleading and is therefore not included in this chart.

**Historical Number of Full Time Employees
(By Fund Type)**



ST. JOHN THE BAPTIST PARISH

FINANCIAL POLICIES

Parish Mission

The mission and vision of St. John the Baptist Parish Government is to effectively and efficiently serve the citizens of the community in a manner that ensures transparency, ethical business practices, economic development and a thriving and healthy community. To fulfill this mission and meet the needs of our citizens, the administration has established a strategic plan that incorporates performance based objectives and ensures that operational excellence is established during the achievement of these goals. The budgeting process is a critical component of achieving accountability when used as a benchmark to compare our progress towards our strategic goals.

Financial Reporting

The accounting system for the Parish is organized by Fund. Each fund is considered a separate governmental activity. Each Fund is comprised of its own general ledger accounts to record and track revenues, expenses, assets, liabilities and fund balance. Governmental resources are allocated and accounted for in these individual funds based upon the purpose for which the monies are to be spent.

Separate funds are used to satisfy legal requirements and to aid in financial administration. Currently, the Parish utilizes thirty-four (34) funds, which are grouped into the five (5) fund types based upon the type of activity the fund is used for. See the Fund Organization Chart beginning on page 29 to determine the Fund types and the individual funds which comprise these five fund types. All funds are included in the annual budget and in the financial statements.

St. John the Baptist Parish maintains accounting and reporting systems in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. A fixed asset system is maintained to identify all Parish assets, their location, historical cost, useful life, depreciation method, depreciation to date and the department responsible for control of the asset.

Annually, the Parish contracts with an independent accounting firm which issues an audit opinion on its official Comprehensive Annual Financial Report (CAFR). The Parish will submit the CAFR to the Municipal Securities Rulemaking Board (MSRB): Electronic Municipal Market Access (EMMA). The Parish will submit the annual budget to the Government Finance Officers Association (GFOA) for consideration in their Distinguished Budget Presentation Awards Program. The Parish will maintain a good credit rating in the financial community.

Basis of Accounting

GAAP requires the financial statements of the Parish to represent the primary government and its component units. The basis of accounting used are as follows:

- The government-wide financial statements are reported using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
- Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within

ST. JOHN THE BAPTIST PARISH FINANCIAL POLICIES

the current period or soon enough thereafter to pay liabilities of the current period, with sixty (60) days or less being the guideline used. Expenditures are recorded when a liability is incurred, except for debt service expenditures, compensated absences, and claims and judgments which are recorded only when payment is due.

These accounting basis are used when preparing the budget as well, and utilize the policies outlined below. Such policies are not formally adopted by the Council.

• Revenue Policies

Those revenues considered susceptible to accrual include sales and use tax revenues, federal and state grants and certain franchise fees. Sales taxes are recognized when collected by vendors.

- Sales and Use Taxes are considered measurable when local merchants have collected them; therefore, they are recorded as revenue to the Parish. Anticipated refunds of such are recorded as liabilities and reductions in revenue when they are considered measurable and a valid claim exists.
- Ad valorem taxes are recorded as revenue in the year for which the tax relates.
- Federal and State grants are recorded as revenues when the Parish is entitled to the funds.

Interest on time deposits and charges for services are recorded when earned.

Substantially all other revenues are recorded when received because they are not generally measurable until then. Such revenues include licenses and permits, fines and forfeitures and other miscellaneous revenues.

• Expenditure Policies

All expenditures of the Parish are to maintain the operations of the Parish whose purpose is to provide for the well-being and safety of the public. No expenditures shall be made which are prohibitive by administrative directives, local ordinances or federal/state statutes. The Parish will comply with the procedures of the Louisiana State Procurement Procedures.

Expenditures are recorded when a liability is incurred and measurable, except for debt service expenditures, compensated absences, and claims and judgments which are recorded only when payment is due.

- Bond premiums and discounts are amortized over the life of the bonds using the effective interest method.
- Bond issuance costs are reported when incurred.
- Depreciation is calculated on a straight line method over the useful life. Land and Construction in Progress are not depreciated.

ST. JOHN THE BAPTIST PARISH FINANCIAL POLICIES

- **Interfund Transfer Policies**

- Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses) and are recorded at the time of transfer.
- Indirect cost reimbursements are the amounts the General Fund charges to several other funds based on the level of services provided to these funds by the General Fund.
- The Parish will use interfund loans, if cash is available, rather than outside debt instruments to meet short-term cash flow needs.

- **Investment Policies**

- The investment policies are governed by state statute and bond covenants.
- State laws permit the Parish to invest in United States bonds, treasury notes or certificates, or other obligations of the U.S. Government and agencies of the U.S. Government that are federally insured, and certificates of deposit of state banks and national banks having their principal office in the state of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U.S. Government or its agencies.
- State laws permit the Parish to invest in the Louisiana Asset Management Pool (LAMP), a cooperative endeavor formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates as an investment pool.

- **Cash Management Policies**

Under state law, the Parish may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. Certain pledged securities are held by the Parish's agent in the Parish's name.

- **Debt Issuance Policies**

- The Parish may issue short term debt to cover temporary or emergency cash flow shortages or to provide necessary financial resources. All short term borrowing will be subject to the approval of the Parish President and the Parish Council.
- The Parish will confine long-term borrowing to capital improvements that cannot be funded from current revenues. Proceeds of long term debt will not be used for current, on-going operations. The term of the bonds shall not exceed the expected useful life of the project.

ST. JOHN THE BAPTIST PARISH FINANCIAL POLICIES

- The Parish will adhere to all legal and statutory limitations relative to debt issuance. The Parish has the authority to incur debt and issue bonds in accordance with provisions found in the Louisiana Constitution and Louisiana Revised Statutes. The Parish will obtain approval from the State Bond Commission prior to issuance of any type of long term debt, as required by state law. The Parish will issue general obligation bonds only when authorized by a majority of all qualified voters voting on a proposition to issue such bonds.
- The Parish will review outstanding debt periodically to determine the feasibility of refunding all or a portion of particular issues.
- The Parish will seek to maintain, and if possible, improve, the current bond rating in order to minimize borrowing costs.
- Other forms of debt, leases or project financing will be analyzed on a case-by-case basis and utilized only when they provide an economic savings or efficiency to the Parish.

● Capital Policies

- The Parish's policy requires that whenever possible, all capital purchases/improvements be funded from the current revenues, including grant monies when available, of the respective departments.
- The Parish's plans include current operating maintenance and replacement expenditures to avoid significant unfunded deterioration of capital assets.
- Major infrastructure projects, such as roads, sewers and drainage, a separate plan will be developed which includes prioritizing the projects, estimating costs and expected sources of debt and revenue funding.

● Construction in Progress Policies

- The Parish's policy requires that when a capital project contains amounts expended in one fiscal year on new construction, land or building improvement, or other tangible capital construction projects that will be finished in a future year, it is referred to as Construction in Progress (CIP).
- Such CIPs are accounted for in Capital Projects Funds, which are used to account for the proceeds from the calling of bonds for specific capital construction projects. The use of separate funds is done to emphasize capital budgeting and to provide a complete accounting of all capital projects. These funds are generally closed upon completion of the projects.
- Once a project is completed, it will be added to the Fixed Asset system for tracking purposes and calculation of depreciation.

ST. JOHN THE BAPTIST PARISH FINANCIAL POLICIES

• Identification of Major Funds

Any fund whose revenue or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget are considered major funds. The Parish's major funds for the 2018 budget year are:

- General Fund
- Public Works Fund
- Sales Tax District Fund

All other funds are considered non-major funds.

• Fund Balance Policies

The Parrish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Fund balance is defined as the difference between the assets and liabilities of a governmental fund. While the Parish tries not to depend upon the fund balance when balancing the budget or during actual operations, it has used these funds periodically. Most notably, beginning in 2011 through the current 2018 budget most funds have at least periodically relied upon their fund balance to meet operational needs. Beginning in 2015 through the current 2018 budget, the following funds have had to consistently rely upon their fund balance: Airport Authority, Animal Shelter, Communications District, Economic Development, Fire Departments, Juvenile Detention, Public Safety, Public Works, Recreation, Street Lighting, Mosquito, and Water. The Fund Structure and Fund Summaries section, beginning at page 63, offers more detail for each of these funds.

• Fund Balance Reporting

As required by the Government Accounting Standards Board (GASB), on January 1, 2011, the Parish adopted GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Parish is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in the five components explained as follows:

**ST. JOHN THE BAPTIST PARISH
FINANCIAL POLICIES**

Fund Balance Components

Non-Spendable

- Amounts that cannot be spent because they are either not in a spendable form or legally required to be maintained intact

Restricted

- Amounts that have constraints placed upon them either externally by third parties, such as creditors, grantors, contributors or laws of other governments; or
- Amounts that have constraints placed upon them by law through constitutional provisions or enabling legislation

Committed

- Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Parish's highest level of decision making authority, which includes the ordinances and resolutions of the Parish Council

Assigned

- Amounts that are constrained by the Parish Council's intent to be used for specific purposes but are neither restricted nor committed

Unassigned

- Amounts that do not meet any of the other classification requirements

A history of the ending fund balance by these components is as follows. Note that 2011 is when this structure was adopted. Since the prior years' fund balances were not reclassified and are therefore not comparable, they were excluded from this table. Total ending fund balance for 2010 was \$90,875,524.

**ST. JOHN THE BAPTIST PARISH
FINANCIAL POLICIES**

| Historical Fund Balance Classification | | | | | | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| General Fund | | | | | | |
| Non-spendable | 45,426 | 47,076 | 45,599 | 48,645 | 49,838 | 697,399 |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned | <u>1,921,296</u> | <u>2,128,087</u> | <u>2,134,318</u> | <u>1,959,864</u> | <u>2,153,689</u> | <u>2,179,512</u> |
| Total | 1,966,722 | 2,175,163 | 2,179,917 | 2,008,509 | 2,203,527 | 2,876,911 |
| All other Governmental Funds | | | | | | |
| Non-spendable | 85,404 | 89,645 | 92,261 | 101,937 | 422,520 | 4,441,961 |
| Restricted | 43,480,888 | 44,702,668 | 56,556,189 | 43,916,590 | 37,778,546 | 29,358,079 |
| Committed | 28,608,152 | 27,193,481 | 13,929,430 | 35,361,074 | 47,177,482 | 41,585,547 |
| Assigned | - | - | - | - | - | - |
| Unassigned | <u>(40,000)</u> | <u>-</u> | <u>(121,003)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | 72,134,444 | 71,985,794 | 70,456,877 | 79,379,601 | 85,378,548 | 75,262,498 |
| Total All Fund Balances | <u><u>74,101,166</u></u> | <u><u>74,160,957</u></u> | <u><u>72,636,794</u></u> | <u><u>81,388,110</u></u> | <u><u>87,582,075</u></u> | <u><u>78,262,498</u></u> |

Total ending fund balances for 2017 and 2018 are projected to be \$175,154,844 and \$146,762,986, respectively.

The following table depicts the historical changes in fund balances of governmental funds.

**ST. JOHN THE BAPTIST PARISH
FINANCIAL POLICIES**

Historical Changes in Fund Balances of Governmental Funds

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------------------|-------------------------|--------------------------|-------------------------|----------------------------|----------------------|
| Revenues | | | | | | |
| Taxes | 26,527,766 | 39,197,741 | 41,127,977 | 28,665,854 | 28,458,771 | 32,284,558 |
| Licenses & Permits | 1,455,933 | 1,587,966 | 1,498,532 | 1,606,345 | 1,480,618 | 1,657,504 |
| Intergovernmental | 1,520,851 | 2,219,767 | 3,150,893 | 5,273,213 | 5,277,335 | 8,514,049 |
| Service Fees | 1,449,503 | 1,386,550 | 1,260,890 | 1,496,231 | 1,665,084 | 1,472,023 |
| Fines & Forfeitures | 907,987 | 1,195,296 | 1,555,070 | 2,244,334 | 2,844,801 | 2,136,980 |
| Interest | 2,023,241 | 1,035,730 | 380,441 | 458,871 | 322,633 | 301,013 |
| Other Revenues | <u>700,593</u> | <u>799,472</u> | <u>1,035,103</u> | <u>495,849</u> | <u>410,420</u> | <u>611,404</u> |
| Total Revenues | 34,585,874 | 47,422,522 | 50,008,906 | 40,240,697 | 40,459,662 | 46,977,531 |
| Expenditures | | | | | | |
| General Government | 5,546,965 | 6,264,982 | 6,824,186 | 7,366,088 | 7,794,390 | 8,427,866 |
| Public Safety | 5,580,415 | 6,347,730 | 7,475,904 | 7,737,593 | 6,400,451 | 6,342,388 |
| Public Works | 19,343,414 | 14,875,163 | 14,718,994 | 18,458,119 | 24,418,233 | 16,094,202 |
| Health & Welfare | 1,345,637 | 1,833,142 | 2,143,589 | 2,794,496 | 2,733,276 | 1,876,905 |
| Economic Development | 1,248,035 | 1,620,439 | 1,921,359 | 1,601,432 | 1,480,564 | 1,350,753 |
| Transportation | - | - | - | - | - | - |
| Culture & Recreation | 930,505 | 939,830 | 938,068 | 903,551 | 919,769 | 956,498 |
| Capital Outlay | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal | 5,176,487 | 9,768,075 | 4,786,255 | 6,017,833 | 5,781,191 | 6,035,721 |
| Interest | 2,324,416 | 2,324,416 | 2,324,416 | 4,419,253 | 3,370,560 | 2,917,398 |
| Bond Issuance Costs | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>226,597</u> | <u>-</u> |
| Total Expenditures | 41,495,874 | 43,973,777 | 41,132,771 | 49,298,365 | 53,125,031 | 44,001,731 |
| Excess (Deficiency) [Revenues – Expenditures] | (6,910,000) | 3,448,745 | 8,876,135 | (9,057,668) | (12,665,369) | 2,975,800 |
| Other Financing Sources (Uses) | | | | | | |
| Sale of Capital Assets | - | - | - | 30,000 | - | - |
| Proceeds of Debt Issued | 1,959,329 | 4,966,000 | 29,930,000 | 15,000,000 | 800,000 | 198,931 |
| Issuance of Refunding Bonds | - | - | - | 7,370,000 | 8,545,000 | - |
| Premium of Debt Issuance | - | - | - | 14,835 | 654,056 | - |
| Payment to Refunding Bond Escrow Agent | - | - | - | (7,184,271) | (11,517,746) | - |
| Transfers In | 11,595,676 | 11,994,408 | 11,230,223 | 13,636,699 | 12,239,829 | 15,517,564 |
| Transfers Out | <u>(12,614,436)</u> | <u>(13,346,592)</u> | <u>(12,889,036)</u> | <u>(14,737,507)</u> | <u>(14,830,128)</u> | <u>(18,632,504)</u> |
| Total Other Sources (Uses) | 940,569 | 3,613,816 | 28,271,187 | 14,129,756 | (4,108,989) | (2,916,009) |
| Net Change in Fund Balances | <u>(5,969,431)</u> | <u>7,062,561</u> | <u>37,147,322</u> | <u>5,072,088</u> | <u>(16,774,358)</u> | <u>59,791</u> |

**ST. JOHN THE BAPTIST PARISH
FINANCIAL POLICIES**

**Historical Changes in Fund Balances of Governmental Funds
(continued)**

| | 2013 | 2014 | 2015 | 2016 |
|--|---------------------------|-------------------------|-------------------------|---------------------------|
| Revenues | | | | |
| Taxes | 34,056,260 | 32,347,331 | 37,448,829 | 34,000,922 |
| Licenses & Permits | 1,757,425 | 1,800,738 | 1,880,771 | 1,999,399 |
| Intergovernmental | 4,585,266 | 7,379,926 | 8,998,138 | 9,548,775 |
| Service Fees | 1,412,427 | 1,352,465 | 1,442,661 | 1,589,666 |
| Fines & Forfeitures | 1,684,621 | 2,030,242 | 2,213,460 | 1,926,942 |
| Interest | 239,854 | 244,899 | 231,939 | 214,646 |
| Other Revenues | <u>649,371</u> | <u>642,889</u> | <u>786,127</u> | <u>936,802</u> |
| Total Revenues | 44,385,224 | 45,798,490 | 53,001,925 | 50,217,152 |
| Expenditures | | | | |
| General Government | 10,768,500 | 10,458,833 | 10,937,016 | 10,920,801 |
| Public Safety | 6,746,676 | 7,525,299 | 7,553,489 | 7,242,898 |
| Public Works | 149,400 | 1,085,701 | 2,746,432 | 3,915,207 |
| Health & Welfare | 1,638,555 | 1,658,735 | 1,707,560 | 1,654,638 |
| Economic Development | 1,195,997 | 1,298,031 | 1,406,030 | 1,389,267 |
| Transportation | 8,808,728 | 8,270,322 | 8,276,187 | 8,358,891 |
| Culture & Recreation | 1,205,806 | 1,287,468 | 1,724,142 | 1,895,377 |
| Capital Outlay | 4,651,361 | 12,330,083 | 17,210,267 | 12,582,241 |
| Debt Service: | | | | |
| Principal | 6,133,702 | 6,472,478 | 6,269,162 | 7,048,858 |
| Interest | 2,841,556 | 2,582,076 | 2,801,833 | 3,048,913 |
| Bond Issuance Costs | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | 44,140,281 | 52,969,026 | 60,632,118 | 58,093,091 |
| Excess (Deficiency) [Revenues – Expenditures] | 244,943 | (7,170,536) | (7,630,193) | (7,875,939) |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | - | - | - |
| Proceeds of Debt Issued | 265,514 | 18,546,182 | 15,437,140 | 370,346 |
| Issuance of Refunding Bonds | 6,050,000 | - | - | 20,390,000 |
| Premium of Debt Issuance | - | - | - | - |
| Payment to Refunding Bond Escrow Agent | (5,977,030) | - | - | (20,184,580) |
| Transfers In | 14,376,348 | 15,479,053 | 22,043,071 | 14,272,632 |
| Transfers Out | <u>(16,483,938)</u> | <u>(18,103,383)</u> | <u>(23,664,010)</u> | <u>(16,350,516)</u> |
| Total Other Sources (Uses) | (1,769,106) | 15,921,852 | 13,816,201 | (1,502,118) |
| Net Change in Fund Balances | <u>(1,524,163)</u> | <u>8,751,316</u> | <u>6,186,008</u> | <u>(9,378,057)</u> |

ST. JOHN THE BAPTIST PARISH

OVERVIEW OF THE BUDGET PROCESS

Budget Purpose

The purpose of the Budget is to provide fiscal guidance for the upcoming year and to determine how the limited estimated revenues will be allocated by fund and by department to best serve the Parish. Additionally, the budget is used monthly to compare actual revenues and expenditures to the adopted budget in order to be better able to react to changing economic conditions. The responsibility for the administration of the Budget rests with the Parish President, through the Chief Financial Officer.

Budgetary Structure

The operating budget includes various funds that are budgeted and accounted for separately. They are categorized as Governmental and Proprietary Funds and are broken down into the following subcategories:

Governmental Funds are used to account for most tax-supported activities. The types of governmental funds in the parish are:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds

Proprietary Funds are used to account for the Parish's business-type activities and consist of:

- Enterprise Funds

Budgetary Accounting

Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the General, Special Revenue and Enterprise Funds. Budgets for the General and Special Revenue Funds are adopted on the modified accrual basis of accounting. Enterprise Fund budgets are adopted on the accrual basis of accounting. Other funds are administratively budgeted for management use only. All such budgets are consistent with the accounting methodologies used in the Parish's audited financial statements.

The Parish budget is prepared in accordance with Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures in excess of budgetary goals by 5% or more.

Each individual fund budget must balance; the expenses may not exceed the revenues. Usage of the beginning fund balance may be considered when balancing the budget, but the preferred method is to have each year's expenses not to exceed that year's revenues.

Each individual fund budget must consider long-range planning. Annually, each funds' budget will be looked at a minimum of five (5) years in advance to determine the long-range effects and feasibility of anticipated revenues, and especially expenditures. Such long-range planning includes budgeting for the ongoing financial commitments for lease payments, continual repairs and maintenance and replacement or upgrade costs.

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

Revenue diversification is practiced at the Parish level. The Parish's revenues are derived from many different revenue sources, such as grants, service fees, taxes, etc. While a particular fund's revenue stream may only be comprised of one revenue source (sales taxes for example), revenues from other funds may be allocated to assist each fund with meeting their operating needs. Each individual fund budget must keep all other revenue policies firmly in mind when developing their annual budgets. Fees and charges for services are reviewed annually to determine that the rates are high enough to cover the expenditures incurred for providing such services. Single time or unpredictable revenues shall not be relied upon to cover ongoing expenditures and all such revenues should only be used in projected budgets when their receipt is most reasonably anticipated to be certain and the amount can be conservatively estimated.

Debt capacity, issuance and management are practiced at the Parish level. Additionally, the maintenance of and tracking of the fund balance and other reserve accounts is performed at the Parish level. This allows for reserve funds to protect the Parish against unexpected revenue short-falls or un-predicted one-time expenditures. Each individual fund budget must compare the actual vs budget numbers monthly in order to timely identify any problems that need to be rectified.

The level of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended lapse at year's end. Management may transfer amounts between line items of an approved budget within a department, but may not transfer appropriations between departments without approval of the Parish Council.

The preparation of the annual operating budget is the responsibility of the Parish President's Office. While the Parish Financial Advisor provides the historical data for all individual funds, the department directors are responsible for projecting annual expenditures and needed improvements. The fund budgets are prepared utilizing financial trend analysis as further explained below. Once the budgets have been completed, they are submitted to the Parish President who reviews each fund with its department director. Finally, the budgets are presented to the Parish Council for final approval.

Budgeting Methodology

When developing the annual budget, the Chief Financial Officer (CFO) begins by reviewing the historical data for each fund. Each funds' revenues and expenditures are looked at over the past five (5) years, with more weight (or importance) being put upon the figures for the past two (2) and the current actual year-to-date numbers. For example, when developing the 2017 budget, the actual audited numbers for the years 2012 through 2015 and the year-to-date actual figures, plus any significant changes, for the current 2016 year are analyzed. Trend analysis is utilized to determine how much one account has changed over the multi-year period. This is calculated by taking one year (2015) and subtracting it by the earlier year (2014) and dividing that difference by the earlier year's amount (2014). These percentages are then analyzed and any unusual or unanticipated changes are explained. The annual percentage of change provides the starting point for the current year's budget (2017). For example, if a revenue is steadily increasing through the years, the average percentage of increase would provide the starting point. The average percentage would be multiplied against the prior year's (2016) budget to determine the starting dollar value for the revenue line item. Other factors are then looked at and their effect on this beginning point is considered. Such questions considered include:

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

- How does the change over the past two (2) actual years (2016 - 2015) and the actual year-to-date for the current year (2017) compare to the five (5) year trend? If more growth occurred during this time, or if the growth seems to be tapering off, utilizing an average percentage of just this shorter time frame would then be used as it is perceived to be more indicative of current events.
- Have there been any changes in individual line items that need to be considered?
(i.e.: lease payments changed, broken equipment to replace, insurance costs increasing, grant monies or other changes in federal funding received)
- What is the economic condition of the Parish and the surrounding areas and how does it affect future estimates?
(i.e.: increased businesses or an increase in populace result in more tax revenues)
- What are the goals, both short and long term, of this fund and do the estimated revenues and expenditures reflect moving toward or achievement of those goals?
- What is the overall trend of the fund balance?
(i.e.: shortfalls need to be determined to be short or long-term and any long-term shortages need to be addressed)

Based upon these answers, the starting budget dollar is adjusted up or down accordingly. Then this preliminary budget is sent to the various department heads in September. The Department Heads meet individually with the Chief Financial Officer (CFO) to discuss the preliminary budget and any changes they deem necessary. Once all modifications have been made, the budget is submitted to the Parish President for her review and approval. After the President's approval, the budget is then presented to the Council for their comments and approval. The Budget presented to the Council includes a budget message and this entire budget presentation.

Note that the capital budgets are the Parish's plan for capital improvement, including commitments, to be incurred during the budget year from funds subject to appropriations by the Parish Council and other federal and state sources. Projects included in the budget are considered long-term and funding may not be entirely secured, and time frames for expenditures often differs drastically from what was projected.

Budget Calendar

Article V of the St. John the Baptist Parish Home Rule Charter addresses the preparation of the annual operating budget. The Parish's budget shall begin on the first day of January and end on the last day of December. At least sixty (60) days before the beginning of the fiscal year, the President shall submit a line item operating budget and a capital budget in accordance with accepted accounting principles in a format established by Parish Council.

The submitted budget shall be balanced. A balanced budget is one in which total estimated expenditures do not exceed total estimated revenues, including the estimated deficit or surplus in the fund balance from the previous year. The Parish Council shall publish the proposed budget in the official journal two (2) weeks prior to the meeting at which it is to be adopted.

**ST. JOHN THE BAPTIST PARISH
OVERVIEW OF THE BUDGET PROCESS**

The budget calendar for preparation of the annual budget is as follows:

| <u>Date</u> | <u>Requirements</u> |
|--------------------|--|
| June 10 | Departmental requests for budget submissions |
| July 31 | Deadline for receiving departmental budgets |
| August – September | Budget drafts reviewed by Parish President and Administrative Office |
| October 28 | President’s Budget submitted to Council |
| October – November | Council Budget Hearings and Publish in the public paper |
| Prior to Year End* | Council Approval of Budget |
| January 1 | Effective date of Budget |

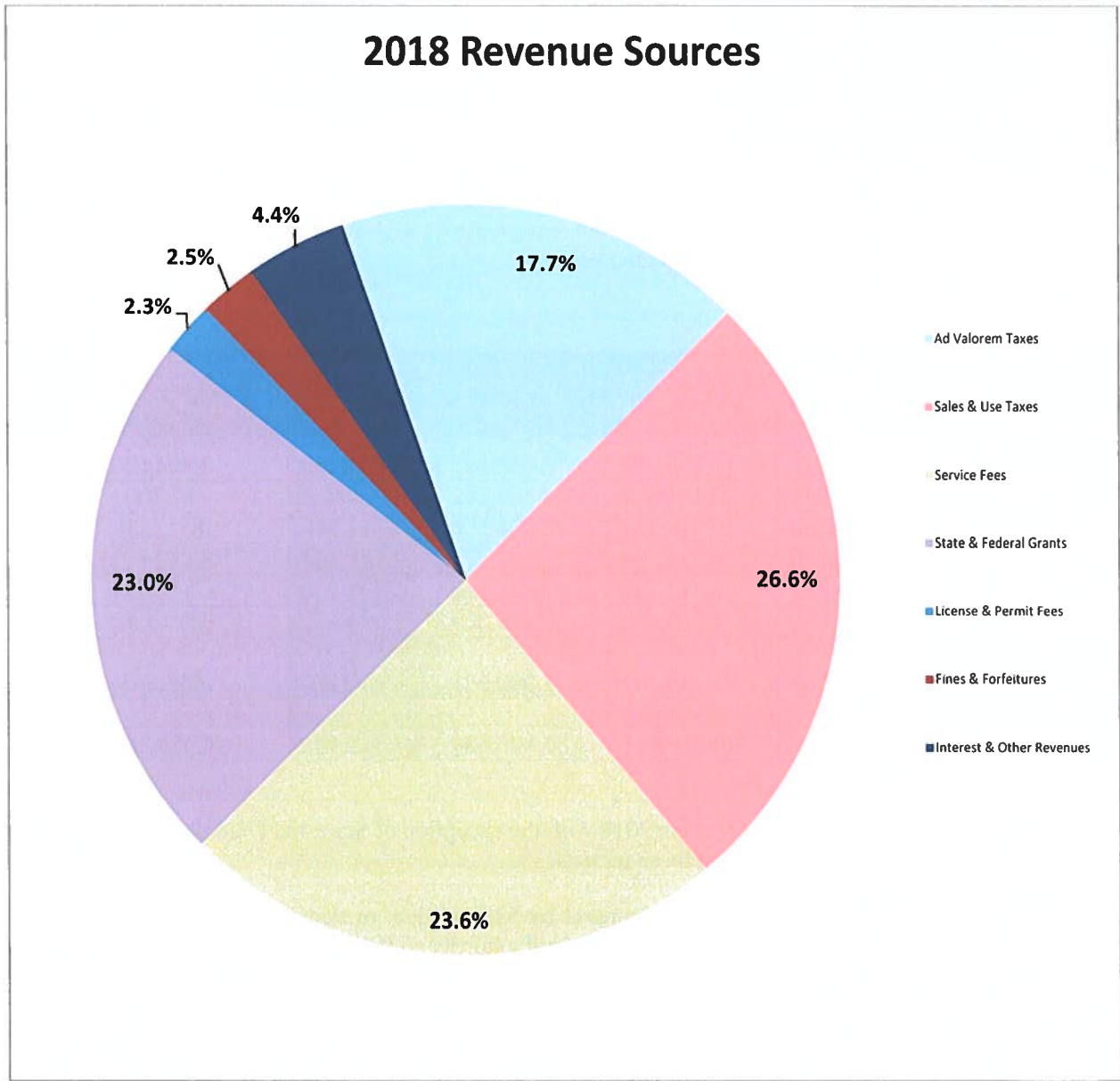
* The Council may approve the budget at any meeting prior to the year end (December 31st). If the Council does not approve the budget by year end, then the budget submitted by the Parish President shall take effect.

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ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

2018 Revenue Sources

Overall funds for the 2018 fiscal year includes revenues and other financing sources of \$115 million, plus estimated fund balances carried over from 2017 (beginning fund balances) of \$209 million. The percentages of revenue sources (excluding beginning fund balances and interfund transfers of \$25 million) are as follows:



Current vs. Previous Year's Revenue Changes

The breakdown of anticipated revenues by percentage has increased across all revenue sources, except in the area of grants. These changes are explained below the following two tables.

**ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS**

| Revenue Sources | 2015 Actual | 2016 Actual | 2017 Projected | 2018 Estimated | Difference (2018-2017) |
|---------------------------|----------------|----------------|-------------------|-------------------|---------------------------|
| Ad Valorem Taxes | 16.9% | 18.2% | 14.0% | 17.7% | 3.7% |
| Sales & Use Taxes | 34.2% | 31.4% | 25.2% | 26.6% | 1.4% |
| Service Fees | 24.5% | 27.9% | 21.5% | 23.6% | 2.1% |
| State & Federal Grants | 12.7% | 12.4% | 31.1% | 23.0% | -8.1% |
| License & Permit Fees | 2.9% | 2.6% | 2.1% | 2.3% | 0.2% |
| Fines & Forfeitures | 3.7% | 2.8% | 2.7% | 2.5% | -0.2% |
| Interest & Other Revenues | 5.0% | 4.7% | 3.4% | 4.4% | 1.0% |
| Overall Change | | | | | 0.0% |

The 2018 projection indicates an approximate revenue decrease of \$4.4 million, or five percent (5%), from the prior year's budget projections as is depicted below:

| Revenue Sources | 2015 Actual | 2016 Actual | 2017 Projected | 2018 Estimated | Difference (2018-2017) Increase/(Decrease) | %age Change |
|------------------------------|-------------------|-------------------|-------------------|-------------------|--|----------------|
| Ad Valorem Taxes | 12,239,047 | 12,768,919 | 12,289,623 | 14,753,655 | 2,464,032 | 20.0% |
| Sales & Use Taxes | 24,768,741 | 22,131,627 | 22,137,762 | 22,156,962 | 19,200 | 0.1% |
| Service Fees | 17,763,780 | 19,649,134 | 18,906,500 | 19,717,720 | 811,220 | 4.3% |
| State & Federal Grants | 9,228,696 | 8,734,383 | 27,321,379 | 19,178,484 | (8,142,895) | -29.8% |
| License & Permit Fees | 2,121,079 | 1,817,722 | 1,845,200 | 1,901,500 | 56,300 | 3.1% |
| Fines & Forfeitures | 2,649,261 | 1,960,490 | 2,385,000 | 2,094,470 | (290,530) | -12.2% |
| Interest & Other Revenues | 3,655,685 | 3,288,162 | 2,990,625 | 3,646,170 | 655,545 | 21.9% |
| Totals | 72,426,289 | 70,350,437 | 87,876,089 | 83,448,961 | (4,428,128) | -5.0% |

All revenue areas are expected to increase in 2018 with the exception of State and Federal Grants and Fines and Forfeitures. The most significant of these increases is:

- Ad Valorem Taxes are projected to increase by \$2.5 million, or twenty percent (20%). In April 2017, voters passed a 7 mil property tax to fund a hurricane flood protection levee. This tax will begin in 2018 and is estimated to generate \$2.8 million. This increase is offset by a net decrease of \$300 thousand in the regular property taxes collected by the Parish. While residential assessments have increased, commercial assessments have decreased, mostly in the inventory areas.
- Interest and Other Revenues are projected to increase by \$650 thousand, or twenty-two percent (22%). This is primarily related to the Fire Department receiving \$970 thousand of funding from the St. John the Baptist Parish Sheriff's Office, which represents one-half of the payment for the Westbank Sub Station.

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

These increases are offset by the following significant decrease:

- State and Federal Grants are projected to decrease by \$8.1 million, or thirty percent (30%). This is primarily related to Isaac CDBG Recovery projects nearing completion in the 2018 year. As the number of projects decrease, the amount of funding received decrease.

Historical Revenue Sources

Total sources of revenues for the Parish are summarized into five (5) primary areas, with taxes comprising on average 53% of all revenues collected per year and projected to be 44% in 2018. A comparison showing the percentage of revenues by source for each year is as follows: (Note that interfund transfers are excluded.)

| 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 | 2017 Projected | 2018 Estimated |
|------------------------------|-------|-------|----------------|----------------|
| Sales & Use Taxes | 34.2% | 31.5% | 25.2% | 26.6% |
| Ad Valorem Taxes | 16.9% | 18.2% | 14.0% | 17.7% |
| Service Fees Income | 35.8% | 37.6% | 29.5% | 32.5% |
| Grants Received | 12.7% | 12.4% | 31.1% | 23.0% |
| Interest Income | 0.3% | 0.3% | 0.3% | 0.2% |

**ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS**

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 fifteen (15) year history of these collections.

| 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 | Actual | 21,799,540 | -13.6% |
| 2017 | Projected | 22,137,762 | 1.5% |
| 2018 | Budgeted | 22,156,962 | 0.1% |

**ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS**

| 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 | 12,239,047 | -0.8% |
| 2016 | Actual | 12,768,919 | 4.1% |
| 2017 | Projected | 12,289,623 | 3.9% |
| 2018 | Budgeted | 14,753,655 | 16.7% |

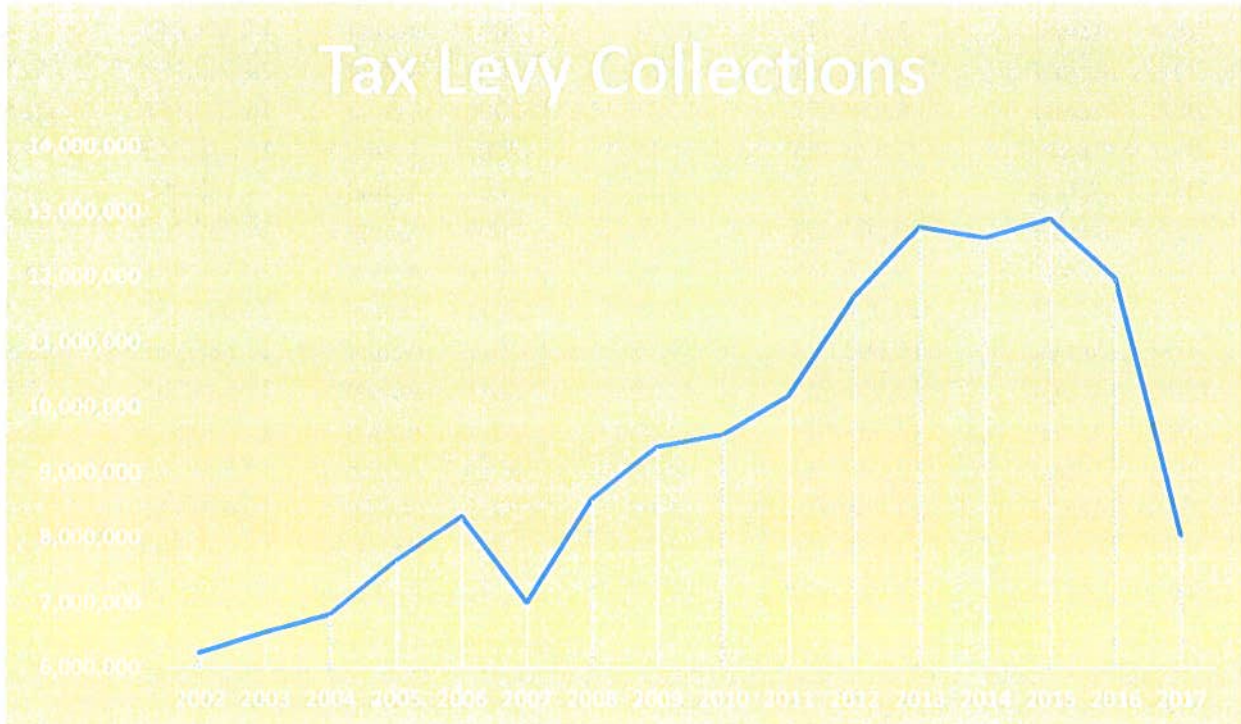
| History of Service Fees Collections | | | |
|--|-----------|--------------------|--------------------------|
| Year | | Collections | Percentage Change |
| 2003 | Actual | 13,924,463 | |
| 2004 | Actual | 14,341,830 | 2.9% |
| 2005 | Actual | 29,600,153 | 51.5% |
| 2006 | Actual | 16,222,107 | -82.5% |
| 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 | 2.7% |
| 2016 | Actual | 19,649,134 | 9.9% |
| 2017 | Projected | 18,906,500 | -3.9% |
| 2018 | Budgeted | 19,717,720 | 4.1% |

Following is a summary of the authorized and levied ad valorem taxes for the 2018 year. Note that currently, all authorized amounts are fully levied.

| Current Millage Rates | | | |
|--|---------------------|------------------------|------------------------|
| Tax Use | Millage Rate | Expiration Date | Date Authorized |
| Road Lighting District No.1 | 3.83 | 12/31/21 | 4/21/12 |
| Flood Protection Levee | 7.00 | 12/31/46 | 4/29/17 |
| Mosquito Abatement | 0.48 | 12/31/18 | 7/9/08 |
| Animal Control Facilities | 0.75 | 04/21/21 | 4/21/12 |
| Recreation Facilities | 2.25 | 04/21/21 | 4/21/12 |
| Public Buildings & ARC Maintenance | 0.97 | 12/31/22 | 4/21/12 |
| Council on Aging (Senior Citizens Center) | 0.99 | 12/31/23 | 4/21/12 |
| Courthouse, Jail & Office Buildings | 1.00 | 12/31/25 | 5/2/15 |
| Library | 9.94 | 12/31/27 | 4/9/16 |
| Public Health Unit | 0.96 | 12/31/27 | 4/9/16 |
| Juvenile Detention Center | 1.00 | 12/31/29 | 3/27/10 |
| General Obligation Bonds | 12.50 | Various | Various |
| Parish-wide (General Alimony) | 4.09 | Permanent | N/A |
| Total | 45.76 | | |

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

According to the Parish Assessor's office, the property taxable value in St. John the Baptist Parish is expected to increase over 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 |
|--|

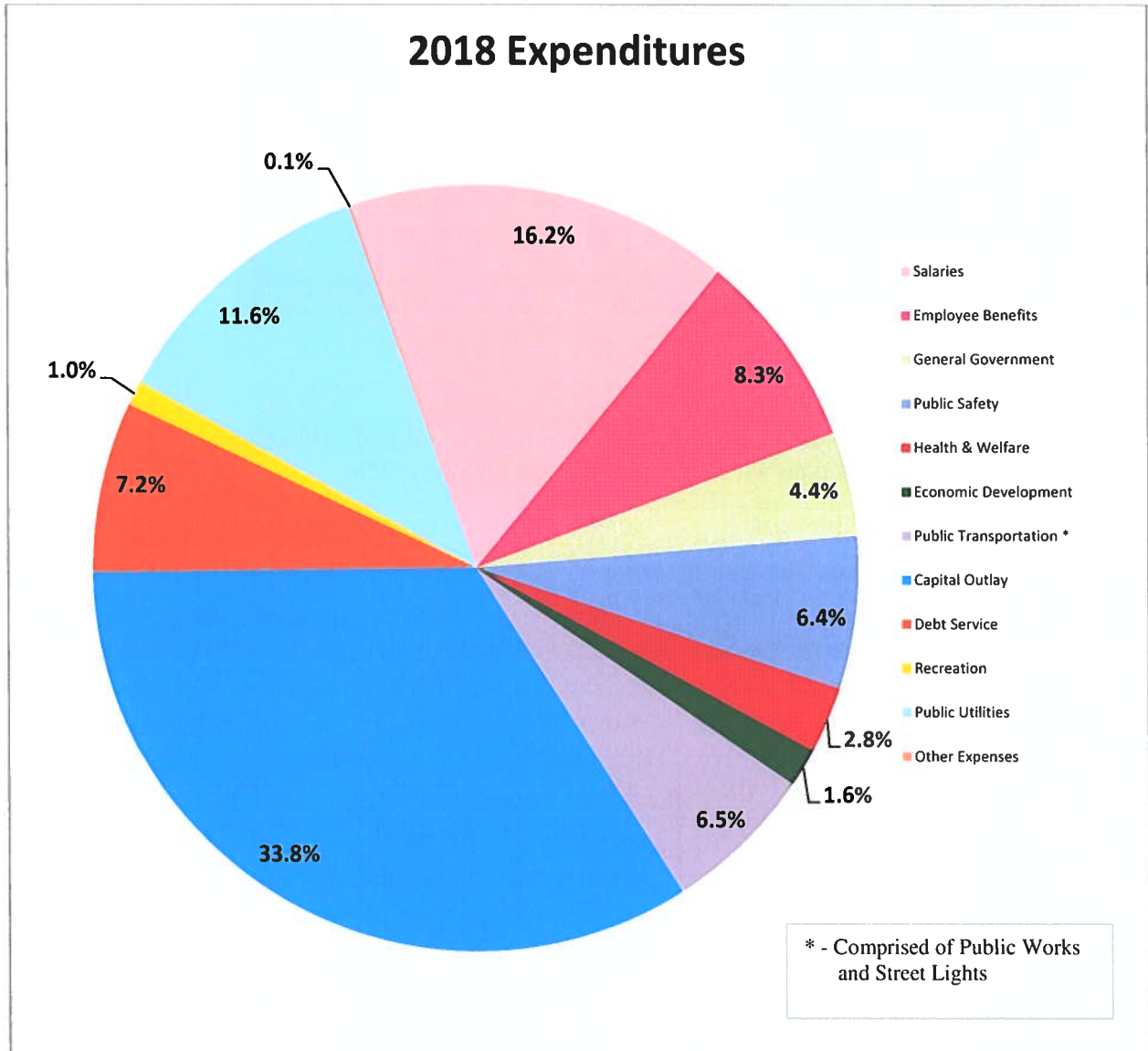
| Year | Real Estate | Other Property | Total Assessments | Less: Tax Exempt Real Property | Total Taxable Assessed Value |
|-------------|--------------------|---------------------------|------------------------------|---|---|
| 2002 | 25,698,735 | 213,311,804 | 239,010,539 | 66,995,819 | 172,014,720 |
| 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 | 190,057,599 | 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 |
| 2016 | 193,176,606 | 318,270,255 | 511,446,861 | 84,200,102 | 427,246,759 |

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ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

2018 Expenditures

Overall expenditures and other financing uses for the 2018 fiscal year are projected to be \$106 million. The percentages of expenditures incurred, excluding interfund transfers of \$25 million, are as follows:



Current vs. Previous Year's Expenditure Changes

The breakdown of anticipated expenses by percentage has mostly 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 | 2015 Actual | 2016 Actual | 2017 Projected | 2018 Estimated | Difference (2017-2016) |
|-----------------------|------------------------|------------------------|---------------------------|---------------------------|-----------------------------------|
| Salaries | 17.2% | 20.3% | 12.8% | 14.0% | 1.2% |
| Employee Benefits | 9.8% | 10.6% | 7.0% | 7.6% | 0.6% |
| General Government | 5.8% | 5.0% | 3.4% | 4.1% | 0.7% |
| Public Safety | 7.7% | 7.4% | 4.4% | 4.7% | 3.3% |
| Health & Welfare | 2.8% | 3.4% | 2.2% | 2.3% | 0.1% |
| Economic Development | 2.0% | 1.9% | 1.5% | 1.5% | 0.0% |
| Public Transportation | 7.1% | 5.5% | 4.2% | 4.1% | 1.8% |
| Capital Outlay | 19.5% | 21.3% | 49.7% | 45.3% | -9.4% |
| Debt Service | 7.5% | 9.3% | 5.3% | 5.7% | 0.4% |
| Recreation | 1.1% | 1.6% | 0.9% | 0.9% | 0.0% |
| Public Utilities | 12.5% | 13.5% | 8.6% | 9.8% | 1.2% |
| Other Expenses | 6.9% | 0.1% | 0.0% | 0.0% | 0.0% |
| Overall Change | | | | | 0.0% |

The 2018 projection indicates an approximate decrease in expenditures of \$10 million, or nine (9%), from the prior year's budget projections which is depicted in the following table:

| Expenditures | 2015 Actual | 2016 Actual | 2017 Projected | 2018 Estimated | Difference (2018-2017) Increase/(Decrease) | %age Change |
|-----------------------|------------------------|------------------------|---------------------------|---------------------------|---|------------------------|
| Salaries | 13,464,821 | 14,790,521 | 14,862,276 | 14,848,921 | (13,355) | -0.1% |
| Employee Benefits | 7,701,311 | 7,738,310 | 8,073,225 | 7,990,722 | (82,503) | -1.0% |
| General Government | 4,559,708 | 3,630,872 | 3,960,350 | 4,333,362 | 373,012 | 9.4% |
| Public Safety | 6,050,620 | 5,392,857 | 5,163,298 | 4,958,007 | (205,291) | -4.0% |
| Health & Welfare | 2,205,011 | 2,448,117 | 2,570,507 | 2,464,230 | (106,277) | -4.1% |
| Economic Development | 1,528,169 | 1,409,341 | 1,740,700 | 1,566,626 | (174,074) | -10.0% |
| Public Transportation | 5,541,345 | 3,967,307 | 4,920,414 | 4,329,601 | (590,813) | -12.0% |
| Capital Outlay | 15,290,776 | 15,492,010 | 57,668,274 | 47,832,967 | (9,835,307) | -17.1% |
| Debt Service | 5,889,832 | 6,782,764 | 6,137,438 | 6,024,218 | (113,220) | -1.8% |
| Recreation | 899,702 | 1,137,714 | 1,042,948 | 989,272 | (53,676) | -5.1% |
| Public Utilities | 9,798,781 | 9,802,480 | 9,945,730 | 10,363,733 | 418,003 | 4.2% |
| Other Expenses | 5,404,585 | 101,840 | 0- | 0 | 0 | 0.0% |
| Totals | 78,334,661 | 72,694,133 | 116,085,160 | 105,701,659 | (10,383,501) | -8.9% |

**ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS**

The most significant of these decreases are as follows:

- Capital Outlay is projected to decrease by \$9.9 million, or seventeen percent (17%). This is primarily related to Isaac CDBG Recovery projects nearing completion in the 2018 year. As the number of projects decrease, the amount of expenses incurred decrease.
- Economic Development costs are projected to decrease by \$174 thousand, or ten percent (10%). Such decrease is attributable to a reduction in professional services.
- Public Transportation costs are projected to decrease by \$590 thousand, or twelve percent (12%). This decrease is related to the need for lessor street maintenance than in the previous year

These increases are offset by the following significant increase:

- Public Utilities costs are projected to increase by \$418 thousand, or four percent (4%). This increase is primarily related to the rise in costs associated with the utility expenses needed to run the water and waste water facilities.
- General Government costs are projected to increase by \$373 thousand, or nine percent (9%). This increase is primarily related to the new costs associated with operating the new Parish Complex governmental building which is expected to open April 2018.

Historical Annual Expenditures

Following are total expenditures per year, excluding interfund transfers.

| Year | | Collections |
|-------------|-----------|--|
| 2010 | Actual | \$61 Million |
| 2011 | Actual | \$60 Million |
| 2012 | Actual | \$59 Million |
| 2013 | Actual | \$63 Million |
| 2014 | Actual | \$72 Million |
| 2015 | Actual | \$78 Million |
| 2016 | Actual | \$73 Million |
| 2017 | Projected | \$116 Million (includes \$42 million of capital projects from bonds) |
| 2018 | Budgeted | \$106 Million (includes \$35 million of capital projects from bonds) |

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ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

The budget for St. John the Baptist Parish includes various funds that are budgeted and accounted for separately. The fund types are: General, Special Revenue, Enterprise, Capital Project and Debt Service Funds. Each fund type and its related funds are explained in the following section. All historical summaries referred to below are for the 2007 year through the current proposed budget. Each specific fund's budget is included in the budgeting section of this Presentation, beginning at page 227.

General Fund



➤ *Overall Fund Explanation*

The General Fund is the general operating fund of St. John the Baptist Parish. It accounts for all financial resources and Parish departments not specifically required to be accounted for in other funds. The General Fund receives revenue from a variety of sources, including ad valorem taxes, licenses and permits, fees and other charges, in addition to cash transfers from other funds such as the Economic Development Fund. The General Fund finances a greater diversity of activities than do all other Parish funds. There are numerous departments that operate within from the general fund. Those departments are:

- Legislative
- District Attorney
- District Court
- Clerk of Court
- Probation Officer
- Executive and Administrative
- Registrar of Voters
- Civil Service
- Planning and Zoning
- Health & Human Services
- Communications / Public Relations
- Human Resources
- Purchasing & Procurement
- Public Safety - Sheriff
- Coroner
- Justices of the Peace and Constables

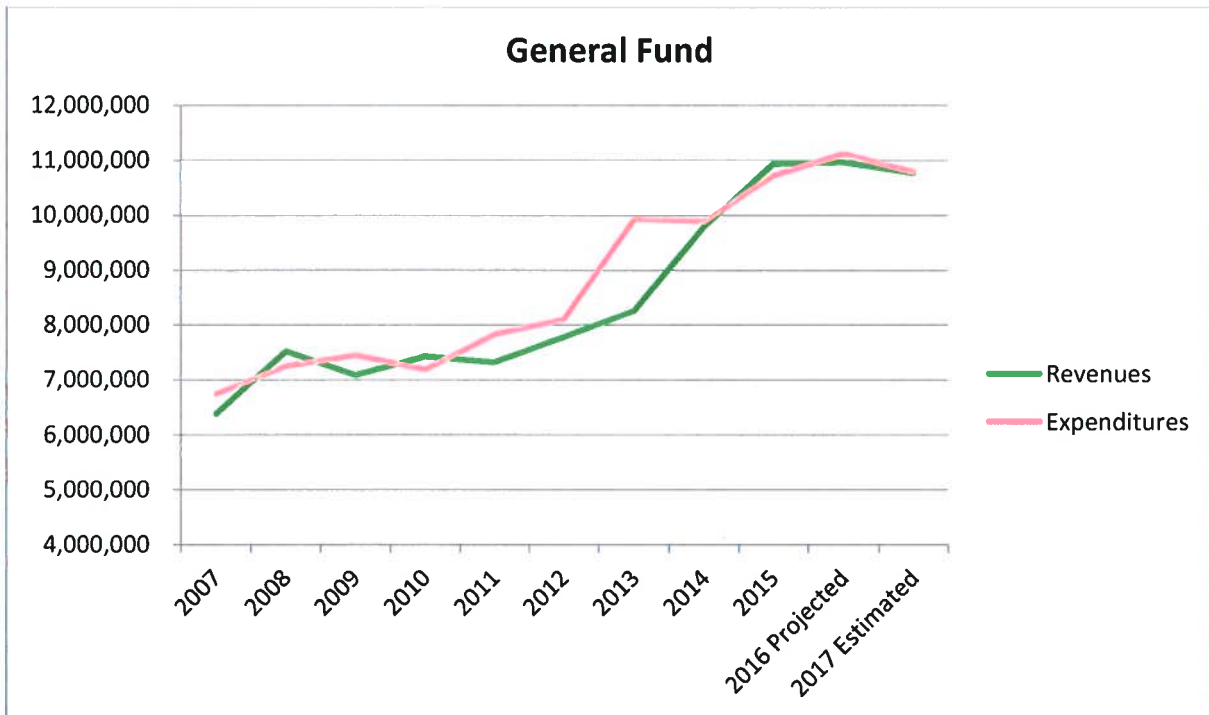
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Overall Historical Summary

Historically, an average of 40% of the revenues for the General Fund is derived from transfers from the other governmental funds. The largest outside revenues collected is from ad valorem taxes, licenses and permits comprising an average of 35% of total revenues. Primary expenditures relate to the general governmental functions listed above, debt service and employee salaries. Total expenditures average 103% of revenues. Total historical revenues and expenditures for the General Fund are as follows:

| General Fund - Overall | | | |
|------------------------|------------|--------------|--|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 6,377,545 | 6,737,813 | 105.6% |
| 2008 | 7,515,417 | 7,248,922 | 96.5% |
| 2009 | 7,087,190 | 7,448,288 | 105.1% |
| 2010 | 7,423,478 | 7,192,615 | 96.9% |
| 2011 | 7,317,250 | 7,832,513 | 107.0% |
| 2012 | 7,773,158 | 8,096,717 | 104.2% |
| 2013 | 8,257,246 | 9,929,557 | 120.3% |
| 2014 | 9,791,947 | 9,880,739 | 100.9% |
| 2015 | 10,936,576 | 10,716,898 | 98.0% |
| 2016 | 11,321,811 | 10,648,427 | 94.1% |
| 2017 Projected | 10,850,666 | 10,878,488 | 100.3% |
| 2018 Estimated | 10,622,937 | 10,944,354 | 103.0% |

Note, revenues include interfund transfers.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ *Overall Current Budget Summary*

Budgeted revenues are based upon reasonable estimates and expected expenditures relating to the annual costs to run the Parish Government.

Departmental

➤ *General Fund – Departmental Explanations*

As listed previously, there are eighteen (18) departments which make up the General Fund. Following are summary hi-lights of each of these departments. Tables and a chart depicting the expenditures by department and the relationship to the General Fund as a whole begins on page 81.

Legislative Department

➤ *Department Explanation*

The legislative department refers to the actual legislative offices of the Parish. This includes the Parish Council and their legislative assistants. The Legislative Staff coordinates meeting agenda activities, records the minutes of meetings, follows-up on printing and publication requirements, processes ordinances, administers a comprehensive records management system, makes travel arrangements, coordinates all Board/Committee appointments/confirmations questionnaires and process expense forms.

➤ *Functions and Goals*

The legislative department serves as the policy-making body of St. John the Baptist Parish. Such duties include:

- Adopting ordinances and resolutions.
- Responding to citizens' requests.
- Maintaining official records for the Parish.
- Adopting annual budget for the Parish.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

District Attorney Department

➤ *Department Explanation*

The District Attorney is St. John the Baptist Parish's chief prosecutor, responsible for prosecuting criminals, presenting evidence to the Grand Jury, and implementing the just prosecution of persons indicted for criminal offenses. The District Attorney's Office tries felonies in St. John the Baptist Parish; as well as misdemeanors and traffic offenses, which occur in St. John the Baptist Parish. In related duties, the District Attorney's Office also argues appeals and handles other post-conviction matters, initiates forfeiture proceedings, oversees extradition of wanted persons, and litigates habeas corpus petitions brought in both state and federal court. The work performed by the District Attorney's Office is mandated by Louisiana State law.

➤ *Functions and Goals*

The 40th Judicial District Attorney's Office has jurisdiction over all criminal matters arising within the Parish, including misdemeanors, juvenile cases and traffic offenses. This department furnishes prosecutors and staff for the 40th Judicial District Courts. Such duties include:

- Participation in the 40th Judicial District Drug Court Program.
- Supervise Pre-Trial Diversion programs. Pre-trial Diversion is an alternative to prosecution for qualifying non-violent offenders which benefits the public and the offender. The offender pays the cost of the program plus any restitution owed to the victim(s). Participants are referred to various educational, vocational, counseling, and other community agencies as appropriate.
- Supervise Driver Improvement School.
- Supervise Anger Management programs.

Additionally, the District Attorney serves as the legal advisor to the Parish Council, Parish President, and all Parish departments, offices and agencies.

District Court Department

➤ *Department Explanation*

The 40th Judicial District Court is comprised of the parish of St. John the Baptist. The court is divided into three divisions, A, B and C, one judge presiding in each division. The 40th Judicial District Court is a court of general jurisdiction, hearing civil, criminal (felonies and misdemeanors), traffic, juvenile, family and probate matters.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Functions and Goals

The 40th Judicial District Court Office has jurisdiction over all civil and criminal matters arising within the Parish. Such duties include:

- Maintaining Court filings and transcripts.
- Overseeing juror and witness fees.

Clerk of Court Department

➤ Department Explanation

The Clerk of Court is the custodian of the court's records and money. Public records requests are handled by this office. Such public records include: the court's civil, criminal, traffic, marriage license, and mortgage and conveyance records which are available for public inspection. In addition, the Clerk's office assists with polling and vote tallying.

➤ Functions and Goals

This portion of the General Fund's budget is comprised of book binding and court attendance costs.

Probation Officer Department

➤ Department Explanation

There are three (3) juvenile probation officers in the Parish. One officer is assigned to each division of the court. They work closely with the judges, the schools and the Families in Need of Services (FINS) in monitoring juveniles. Meetings between probation officers and families are held by appointment only in the 40th JDC Juvenile Center located in Reserve.

➤ Functions and Goals

This portion of the General Fund is for the salaries associated with the three (3) juvenile probation officers. Such duties of these officers include:

- Monitoring juvenile offenders.
- Working with the Courts, schools and Families in Need of Services (FINS) to protect the public and reduce the incidence of reoffending.

ST. JOHN THE BAPTIST PARISH

FUND STRUCTURE AND FUND SUMMARIES

Executive and Administrative Department

➤ Department Explanation

This department is comprised of the following areas:

- Finance
The area of Finance is responsible for administering the financial affairs of the parish, including the preparation of the annual budgets. This department is responsible for the disbursement of funds and the record keeping of the Parish's fixed assets. Additionally, the preparation of various monthly and annual financial reports are handled here and are provided to the Parish President and the Council. This department is managed by the Chief Financial Officer.
- President and Administrative Staff
The Parish President is responsible for carrying out Parish policies and administering, directing and supervision all parish departments, officers, agencies and special districts. She is assisted with these tasks by various administrative staff.

➤ Functions and Goals

The Parish President is the Chief Administrative Officer of St. John the Baptist Parish. She has numerous responsibilities as detailed in Section B of the Home Charter. Such responsibilities are summarized as follows:

- Carrying out the policies of the Council.
- Administering and supervising all departments and agencies of the Parish.
- Acting as a responsible steward for the Parish's finances.
- Provide the residents and the businesses within the Parish with the best possible services.

The Finance Department works closely with the Parish President and has the following responsibilities:

- Administrating the financial affairs of the Parish.
- Preparing the annual Parish Budget.
- Maintaining records of the Parish's fixed assets.
- Maintaining records of the Parish's indebtedness.
- Preparing various monthly and annual financial reports for the Parish President and the Parish Council.

➤ Current Year's Accomplishments

- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the fourteenth year. See page 13 for more details.
- Awarded the Distinguished Budget Presentation Award from the GFOA for the fourth consecutive year. See page 13 for more details.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- Purchased and trained staff throughout the Parish on a new state of the art financial reporting system which will go live January 1, 2018.

Registrar of Voters Department

➤ Department Explanation

The Registrar of Voters is where parishioners sign up to vote. This department maintains voter registration records, administering candidate nomination procedures, conducting federal/state/local elections and administering the provisions of the campaign reporting laws.

Additionally, included in this department's budget is the sub-area "elections." This portion of the budget includes all costs associated with holding general, primary and special elections within the Parish.

➤ Functions and Goals

The office of the Registrar of Voters is responsible for the registration of eligible voters in St. John the Baptist Parish. There is an office located on both the East and West Banks. The Parish supplements the operations of this office as mandated by Louisiana law. Such duties include:

- Maintaining the voter registration rolls.
- Conducting early voting.
- Administrating absentee voting.

Civil Service Department

➤ Department Explanation

The Civil Service department handles employment opportunities in the Parish and ensures that the Parish is in compliance with all local/state/federal employment laws. Civil Service Board Meetings are held quarterly on the second Wednesday of each quarter at 5:30 p.m. and are open to the public.

➤ Functions and Goals

The Civil Service Department's goal is to ensure that the Parish is in compliance with all local, state, and federal employment laws. Such duties include:

- Handling all employment opportunities within the Parish Government.
- Holding public meetings on the second Wednesday of each quarter.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Planning and Zoning Department



➤ Department Explanation

The Planning & Zoning Department is dedicated to managing parish development in an efficient and equitable manner while balancing the diverse needs and interest of the community. St. John's quest to provide a comprehensive approach to planning and development begins with St. John's Land Use Report. Information related to resident's attitudes about land use and development, historical population trends, economic conditions and future growth was used in the culmination of the St. John the Baptist Land Use Plan. This report provides the vision and frame work to evaluate land use and development decisions. The department incorporates the Land Use Plan, Building Code Regulations and Zoning Laws to regulate and manage growth.

➤ Functions and Goals

The Planning and Zoning Department shall exercise all powers, duties and functions which are conferred or imposed on Parish zoning commissions by the general laws of Louisiana or by special laws applicable to St. John the Baptist Parish. The goal of this department is to manage the Parish's development in an efficient and equitable manner, to meet the best interests of the residents and businesses located within the Parish. This goal is met through:

- Current Planning – review, evaluation and recommendation of applicants for the development or use of land that requires zoning changes, parcel subdividing, and special permits.
- Long Range Planning – preparation of comprehensive plans for future development or re-development and studying the land use and zoning regulations associated with each geographic area.

This department issues building permits, works to enforce the Cord of Ordinances, land development and nuisance standards, and strives to improve residents' quality of life.

➤ Current Year's Accomplishments

- # of Violations closed: 1,459
- # of Violations in progress: 1,263
- # of Work Orders completed: 9,451
- Value of liens: \$133,906
- Collaborated with the Sheriff's Office to streamline occupational license procedures, clarified adult uses regulations and established standards for live entertainment uses.
- Adopted Coastal Zone Management Plan.
- Updated signage standards.
- Clarified standards for junked vehicles to reduce blight.
- Established four (4) local historic districts and a Historic District Commission.
- Received a \$20 thousand grand from National Park Service to support Historic Districts.
- Certified four (4) cultural districts with LA Office of Cultural Development.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Health and Human Services Department

➤ *Department Explanation*

This department accounts for the costs associated with the Department of Health & Human Services (DHHS), a Special Revenue Fund, which are beyond the grants received by the DHHS. Additionally, this department administers the Summer Food Program. The Summer Food Service Program provides nourishing meals for six weeks during the summer months to all children on the East and West Banks in St. John the Baptist Parish. Children who are eligible for enrollment in both public and private schools in St. John Parish may participate.

➤ *Functions and Goals*

The Parish's goal is to provide as many services and benefits as possible to the needy located within this parish. A Special Revenue Fund, Department of Health and Human Services (DHHS) handles the grants received and the related costs for such programs. However, some administrative and overhead costs are beyond the grant funds received. These costs are covered in this department of the General Fund.

In addition, this department accounts for the costs associated with the Summer Food Service Program which has the goal to ensure all children receive one (1) nutritious meal a day during the summer months.

➤ *Current Year's Accomplishments*

- 1,024 children fed healthy, nutritional meals during the summer.

ST. JOHN THE BAPTIST PARISH

FUND STRUCTURE AND FUND SUMMARIES

Human Resources Department

➤ Department Explanation

The Department of Human Resources provides an array of services and functions. Core functional areas include administration policy development and interpretation, compensation and benefits, employee relations, employee records, recruitment, selection and retention, and training and development.

➤ Functions and Goals

The Human Resources Department main goal is to maintain a drug-free, non-discriminatory (race, sex, faith, etc.) workplace. Core functions of this department include:

- Developing and interpreting administration policies.
- Maintaining employee records.
- Recruiting applicants for jobs and aiding department heads with pre-employment screening and selection.
- Providing annual training in areas of ethics, sexual harassment and employee benefits.
- Providing quarterly “all staff” meetings which provide a forum for service recognition, safety training and stress management workshops.
- Overseeing maintaining all areas of salaries and employee benefits, although actual writing of paychecks has been outsourced since 2014.

Additionally, the Human Resources Department is committed to employee development. Core functions of this goal include providing ongoing training activities to management and staff which promote advancement.

Lastly, efforts to continue to streamline processes, reporting and employee self-service through automated systems.

➤ Current Year’s Accomplishments

- Provided employees with a quarterly newsletter.
- Conducted monthly safety meetings focused on centralized topics to keep employees up-to-date on policies and career opportunities.
- Conducted training annual training sessions on governmental ethics and sexual harassment prevention.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Purchasing and Procurement Department

➤ Department Explanation

The Purchasing & Procurement Department is responsible for the acquisition of all materials and services acquired by St. John the Baptist Parish. The department interfaces daily, with vendors and engineering and architectural firms designing projects for the parish, and with contractors repairing and building the infrastructure of the parish. The department is also responsible for making purchases, submitting projects for bidding, executing contracts, and keeping records that are in compliance with auditing guidelines. The Purchasing & Procurement Department uses Central Bidding as the official online journal for placement of bids, request for proposals, and request for qualifications. The Central Bidding website can be accessed at www.centralauctionhouse.com. Interested proposers are encouraged to sign up for free registration on the site to receive updated information regarding active solicitations. Lastly, this department is responsible for handling all public information requests.

➤ Functions and Goals

The Purchasing Department provides a central procurement service for all Parish Departments and Funds requests for services, equipment, supplies and public works projects. The mission of this department is to provide the Parish with the quality products at cost-effective prices. This is accomplished by adhering to the Louisiana Public Bid Law. Additional duties include:

- Processing requisitions.
- Maintaining the Parish's solicitations on the governmental Central Bidding website.
- Executing contracts with vendors.
- Digitizing past records.

➤ Current Year's Accomplishments

- Responded to 90 public information requests.
- Implemented new financial/purchasing software that will enable the purchasing process of inventory, finance, check writing, work orders and procurement with one system to enhance fiscal responsibility.
- 68 new contracts.
- 48 new vendors.
- 10 requests for proposals
- 18 sealed bids
- 4 requests for qualifications
- Continuing to monitor Parish purchases and ordering procedures while working to control inventory and assisting in writing proposals and bid specifications.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Public Safety - Sheriff Department

➤ Department Explanation

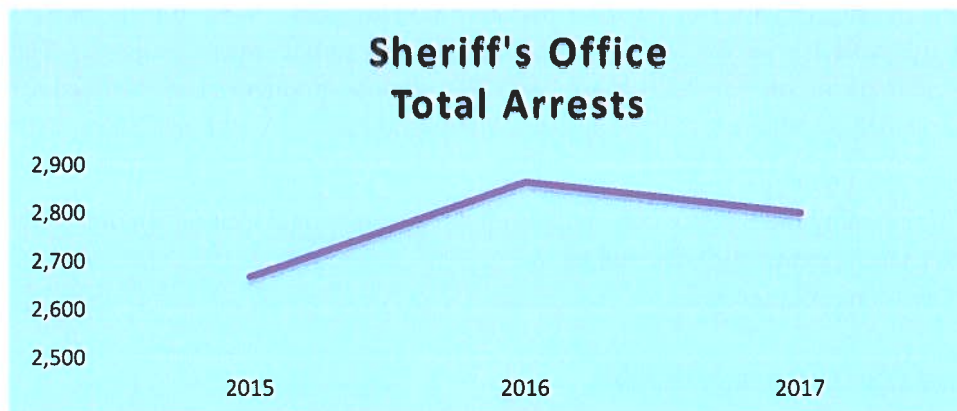
This office is responsible for enforcing the laws of Louisiana within St. John the Baptist Parish, as well as maintaining the St. John Parish Correctional Facility.

➤ Functions and Goals

The General Fund's budget is responsible for the feeding, providing medical care, transportation and court attendance costs of the prisoners of the Lt. Sherman R. Walker Correctional Facility.

➤ Current Year's Accomplishments

- 2,803 total arrests



Coroner Department

➤ Department Explanation

The primary role of the Coroner's Office is to investigate unexpected death. Through these investigations and subsequent findings, a coroner is empowered to make recommendations aimed at improving public health and safety.

➤ Functions and Goals

The goal of the coroner's department is to provide the citizens of the Parish with thorough, complete and professional investigations into unexpected deaths. This department investigate deaths

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

independently but alongside the Police, in an attempt to determine the cause and manner of all sudden, unexplained and unnatural deaths, as well as natural deaths where medical attendance was absent.

Additionally, this department ensures the decedent and their survivors are treated with dignity and respect.

Justices of the Peace and Constables Department

➤ Department Explanation

The budgeted amounts allow for the forms and training conferences necessary for the Justices of the Peace and Constables.

The Justices of the Peace are elected to serve six (6) year terms as the judicial authority of a ward or district. They can perform marriage ceremonies, have jurisdiction in some civil matters and in successions or probate matters. Such civil matters must be less than \$5,000, do not involve titles to real estate, and do not involve the state or any political subdivisions as a defendant.

Constables are also elected to serve six (6) year terms. They carry out the orders of the Justice of the Peace Courts, including serving citations and acting as the enforcement officer of evictions and garnishments.

➤ Functions and Goals

The seven (7) Justices of the Peace are elected officials from the seven (7) districts within the Parish. Such duties include:

- Performing marriage ceremonies.
- Sign warrants and affidavits for various law enforcement departments.
- Having jurisdiction over some civil matters and in successions or probate matters.

The 7 Constables are elected officials from districts within the Parish. Such duties include:

- Serving eviction notices and civil papers on behalf of the Justice of the Peace Court.
- Acting as enforcement officers of evictions and garnishments.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Communications / Public Relations Department



➤ Department Explanation

The St. John the Baptist Parish Communications Department is responsible for communicating daily news and updates as well as emergency information. The Parish maintains a St. John calendar on its website and reaches the public through the public broadcasting channel SJTV, social media sites (Facebook and Twitter) and through emergency notification via phone or email.



➤ Functions and Goals

The Communications / Public Relations Department was developed in 2013 with the goal of communicating better and more often with the public about such items as: parish projects, parish services offered, community announcements, ribbon cutting ceremonies, weather updates and emergency information. This department serves as Master of Ceremonies to many large events, including the Independence Day fireworks show.

Mass notification is maintained through the following media: phone texts, email, Facebook, Twitter, Parish website and SJTV (St. John television). Soon, a St. John Parish App will be launched for mobile devices, allowing for even more interaction with Parish Government.

➤ Current Year's Accomplishments

- Issued 448 press releases.
- Organized more than 40 ribbon cuttings / groundbreaking events.

Non-Departmental

There are four (4) Non-Departmental sections within the General Fund. Non-departments do not include any personnel and are used as a way to gather and track related expenditures. The Non-Departments are as follows:

Employee Benefits

➤ Non-Departmental Explanation

The employee benefits for all departments in the General Fund are recorded in here. These benefits include Medicare taxes, retirement contributions, life/health insurance, workman's compensation and unemployment taxes.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Debt Repayment

➤ *Non-Departmental Explanation*

The repayment of the Parish's debts are recorded here.

General Administration

➤ *Non-Departmental Explanation*

This non-department is used by the Parish to record costs which do not fall directly within the scope of a single department's activities. Such budget items include: dues, audit & legal fees, security, training, and other professional services needed.

General Government

➤ *Non-Departmental Explanation*

This non-department is used by the Parish to record costs which do not fall directly within the scope of a single department's activities. Such budget items include: utilities, building maintenance, general insurance, operating supplies and capital outlay.

Tables and a chart depicting the expenditures by non-department and the relationship to the General Fund as a whole begins on page 78.

Expenditures for the General Fund is comprised of departmental and non-departmental. Historical spending is as follows:

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

General Fund - Departmental

| Year | Legislative | District Attorney | District Court | Clerk of Court | Probation Officer | Executive & Admin. | Registrar of Voters | Civil Service |
|---------------------|--------------------|------------------------------|---------------------------|-------------------------------|------------------------------|---------------------------------------|--------------------------------|--------------------------|
| 2007 | 493,234 | 277,425 | 324,842 | 61,887 | 75,943 | 436,671 | 50,064 | 48,720 |
| 2008 | 496,004 | 339,150 | 365,579 | 77,777 | 46,262 | 488,288 | 104,129 | 54,206 |
| 2009 | 559,666 | 424,615 | 342,729 | 73,689 | 42,160 | 597,898 | 67,603 | 58,656 |
| 2010 | 557,369 | 379,302 | 353,216 | 80,825 | 46,802 | 658,601 | 143,133 | 62,339 |
| 2011 | 492,004 | 372,010 | 371,778 | 92,089 | 47,168 | 888,301 | 106,379 | 65,071 |
| 2012 | 527,805 | 385,451 | 391,911 | 48,335 | 48,164 | 984,360 | 96,960 | 67,920 |
| 2013 | 475,937 | 414,162 | 395,576 | 76,843 | 46,061 | 1,581,494 | 114,197 | 71,500 |
| 2014 | 390,033 | 453,701 | 384,116 | 79,845 | 48,153 | 1,651,109 | 76,075 | 74,383 |
| 2015 | 395,177 | 412,701 | 381,223 | 88,987 | 49,510 | 1,620,349 | 144,548 | 78,040 |
| 2016 | 471,603 | 500,543 | 374,880 | 57,615 | 50,806 | 1,820,465 | 107,551 | 80,542 |
| 2017 Projected | 561,700 | 635,600 | 432,400 | 100,400 | 76,982 | 1,777,255 | 155,357 | 79,575 |
| 2018 Estimated | 501,025 | 635,900 | 420,900 | 96,000 | 100,130 | 1,798,975 | 107,628 | 80,690 |
| Average \$ | 493,463 | 417,696 | 374,386 | 76,208 | 52,546 | 1,136,799 | 106,000 | 67,359 |
| Average %age | 5.76% | 4.88% | 4.37% | 0.89% | 0.61% | 13.27% | 1.24% | 0.79% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

General Fund – Departmental (continued)

| Year | Planning & Zoning | Health & Human Services | Communi- cations / Public Relations | Human Resources | Purchasing & Procurement | Public Safety – Sheriff | Coroner | Justices of the Peace & Constables |
|-------------------|----------------------------------|--|--|----------------------------|---|--|----------------|---|
| 2007 | 577,042 | 54,472 | - | 58,163 | 56,831 | 617,323 | 124,639 | 84,304 |
| 2008 | 610,113 | 74,075 | - | 63,568 | 60,704 | 537,727 | 137,574 | 87,098 |
| 2009 | 609,316 | 83,935 | - | 70,238 | 67,194 | 568,871 | 148,088 | 86,133 |
| 2010 | 606,297 | 96,456 | - | 99,586 | 73,468 | 578,016 | 159,980 | 89,548 |
| 2011 | 581,860 | 507,178 | - | 115,062 | 81,217 | 576,745 | 153,990 | 87,142 |
| 2012 | 668,371 | 346,903 | - | 128,179 | 17,063 | 618,380 | 167,443 | 85,472 |
| 2013 | 720,749 | 320,868 | 123,049 | 220,593 | 258,259 | 564,760 | 166,991 | 75,600 |
| 2014 | 786,047 | 275,861 | 160,253 | 260,106 | 294,193 | 524,335 | 187,344 | 91,738 |
| 2015 | 954,972 | 357,723 | 165,055 | 301,700 | 329,381 | 565,852 | 212,947 | 91,230 |
| 2016 | 868,468 | 368,745 | 143,259 | 298,761 | 353,444 | 599,555 | 266,171 | 83,073 |
| 2017 Projected | 924,295 | 366,384 | 175,111 | 278,838 | 370,720 | 541,000 | 236,000 | 88,100 |
| 2018 Estimated | 954,088 | 329,689 | 172,868 | 303,167 | 240,580 | 619,000 | 266,900 | 88,100 |
| Average \$ | 718,866 | 259,327 | 69,702 | 172,254 | 178,844 | 572,051 | 178,288 | 86,313 |
| Average %age | 8.39% | 3.03% | 0.81% | 2.01% | 2.08% | 6.68% | 2.08% | 1.01% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

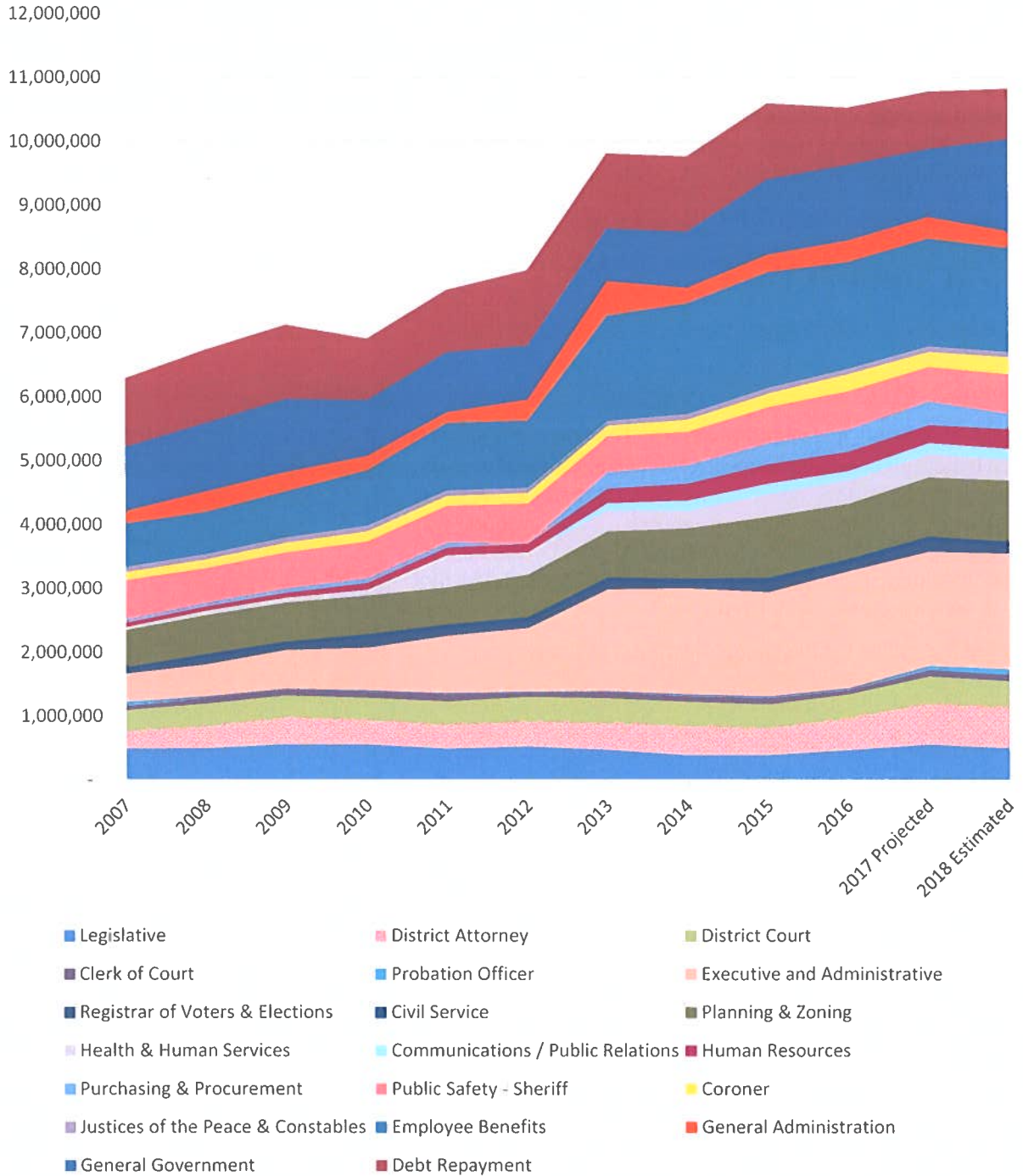
General Fund – Non-Departmental

| Year | Employee Benefits | General Administration | General Government | Debt Repayment | Total Departmental & Non-Departmental |
|-------------------|--------------------------|-------------------------------|---------------------------|-----------------------|--|
| 2007 | 674,578 | 197,260 | 1,006,147 | 1,071,722 | 6,291,267 |
| 2008 | 655,884 | 323,487 | 1,069,414 | 1,150,782 | 6,741,821 |
| 2009 | 721,558 | 301,783 | 1,142,246 | 1,160,551 | 7,126,929 |
| 2010 | 863,933 | 226,992 | 876,760 | 958,934 | 6,911,557 |
| 2011 | 1,055,059 | 169,132 | 937,931 | 974,347 | 7,674,463 |
| 2012 | 1,050,068 | 327,921 | 845,337 | 1,173,674 | 7,979,717 |
| 2013 | 1,648,081 | 540,314 | 822,786 | 1,174,737 | 9,812,557 |
| 2014 | 1,728,820 | 244,830 | 879,292 | 1,173,504 | 9,763,738 |
| 2015 | 1,805,481 | 277,975 | 1,180,300 | 1,185,850 | 10,599,001 |
| 2016 | 1,666,335 | 342,714 | 1,183,836 | 893,062 | 10,531,428 |
| 2017 Projected | 1,684,900 | 342,759 | 1,060,363 | 894,363 | 10,782,102 |
| 2018 Estimated | 1,618,500 | 269,600 | 1,439,449 | 786,165 | 10,829,354 |
| Average \$ | 1,232,245 | 299,561 | 1,000,401 | 1,073,775 | 8,564,962 |
| Average %age | 14.39% | 3.50% | 11.68% | 12.54% | 100.00% |

The stacked line graph below visually represents the General Funds' expenditures through the years.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

General Fund Historical Expenditures Departmental & Non-Departmental



Note: Purple text denotes non-departmental divisions.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. On average, 56% of the revenues collected are derived from this fund; with 41% being the average of all expenditures (both figures exclude inter-fund transfers). Following are Special Revenue Funds with a brief synopsis of each:

Airport Authority Fund

➤ *Fund Explanation*

St. John's airport is located in Reserve and consists of 8 hangars which handle air cargo, business aircraft and intermodal transfer. The airport also offers rental cars, public telephones, vending machines and wireless internet access. The airport was recognized as an Outstanding Louisiana Airport by the Federal Aviation Administration in 2004. In July of 2013, the 1,151 foot runway extension was completed.

This fund accounts for the annual operation of the Airport.



➤ *Historical Summary*

Historically, the revenues were generated from the retail sale of goods and services to the facility users, land leases and rental income.

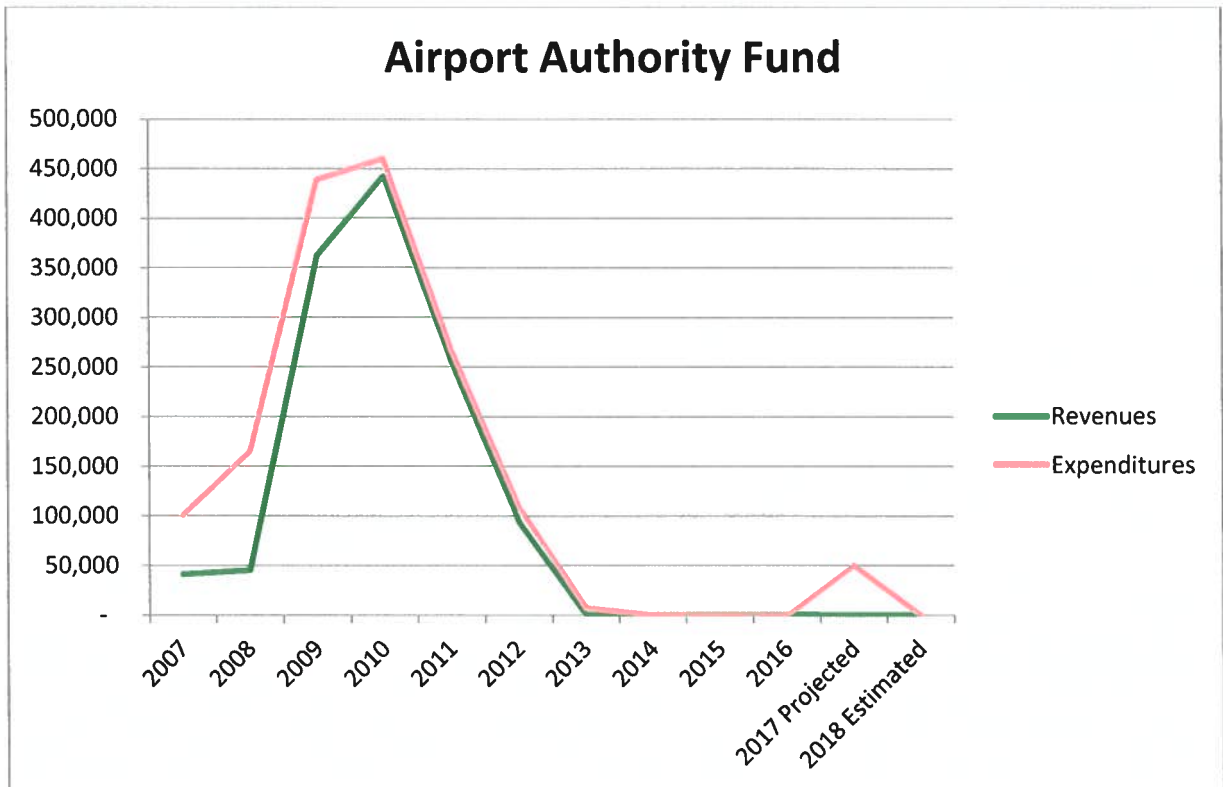
Prior to 2012, most of the revenues were from a federal grant which was used to operate this facility. In 2012 the grant was not renewed. Prior to 2013 total expenditures averaged 176% of revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget. In 2013, the Parish Council approved an Operating and Lease Agreement with the Port of South Louisiana. The Port would maintain and operate the Airport property in addition to other obligations in the agreement.

Total historical revenues and expenditures for the Airport Authority Fund are as follows:

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Airport Authority Fund

| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
|----------------|-----------------|---------------------|---|
| 2007 | 40,872 | 100,218 | 245.2% |
| 2008 | 45,342 | 164,705 | 363.3% |
| 2009 | 361,663 | 438,733 | 121.3% |
| 2010 | 442,152 | 459,941 | 104.0% |
| 2011 | 254,902 | 268,076 | 105.2% |
| 2012 | 93,504 | 108,730 | 116.3% |
| 2013 | 289 | 7,147 | 2,473.0% |
| 2014 | 282 | 0 | 0.0% |
| 2015 | 484 | 0 | 0.0% |
| 2016 | 383 | 0 | 0.0% |
| 2017 Projected | 325 | 50,154 | 15,432.0% |
| 2018 Estimated | 325 | 0 | 0.0% |



➤ Current Budget Summary

Budgeted expenditures are the estimated annual costs related to the Operating and Lease Agreement with the Port of South Louisiana.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



Ambulance Fund

➤ Fund Explanation

St. John outsources the emergency ambulance service to *Acadian Ambulance Service*. This company has earned the ambulance industry's highest gold-standard seal of approval from the Commission on Accreditation of Ambulance Services in every market served. For accreditation and re-accreditation, they voluntarily undergo an intensive process that includes comprehensive documentation and on-site reviews by national experts in emergency medical services. It is an extremely demanding process. Of the tens of thousands of ambulance companies operating in the United States, only about 100 have earned accreditation and even fewer are accredited in every community in which they operate.

This fund accounts for the annual emergency ambulance service for St. John the Baptist Parish. The revenue is generated from a service charge on monthly utility bills. The monthly charge is \$1.50 for residential and \$6.00 for commercial properties. The major expenditure for this fund is the private contract services with Acadian Ambulance Service for parish-wide EMS.

➤ Functions & Goals

The Ambulance function has two main functions: an accident and emergency paramedical function and a transportation to the hospital.

➤ Current Year's Accomplishments

In 2017, the average transports per day was 15.89, with 65% of emergency responses resulting in providing emergency transportation. Specific statistics for the year are as follows:

- # of emergency responses: 7,133
- # of emergency transports: 4,615
- # of scheduled responses: 1,394
- # of scheduled transports: 1,188

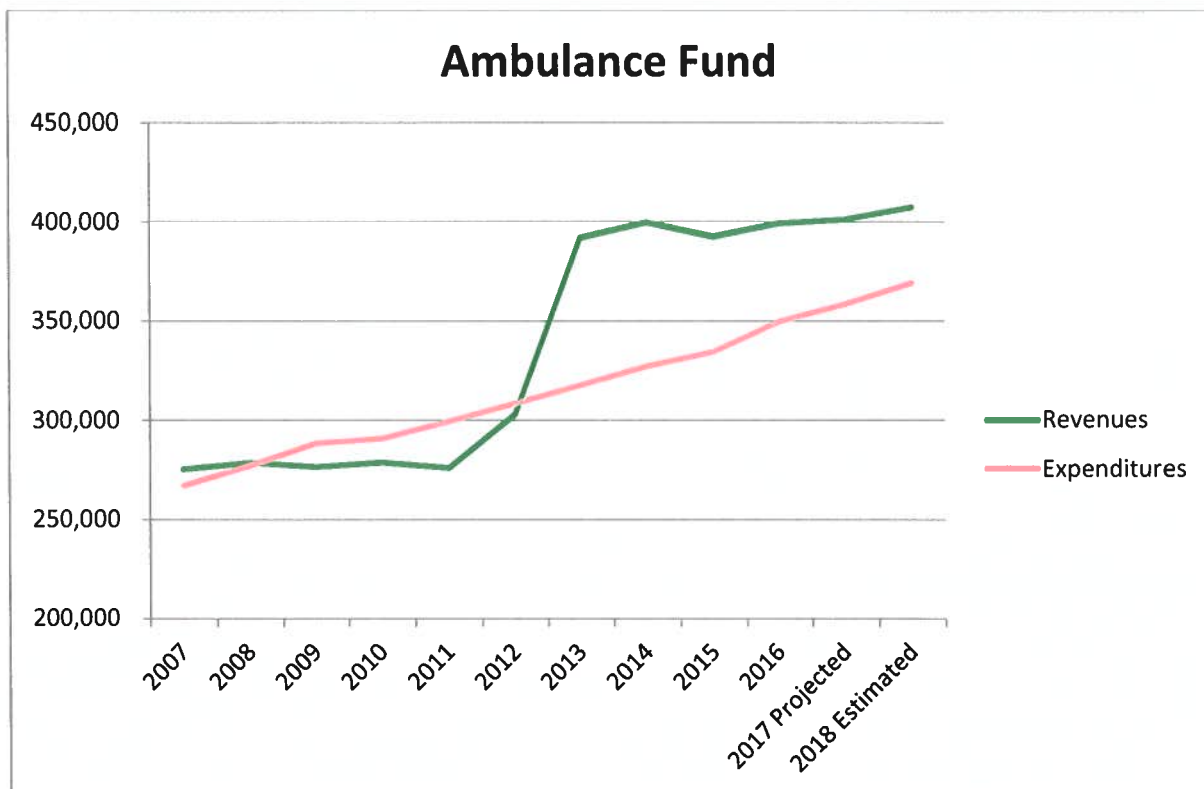
➤ Historical Summary

Revenues have remained fairly consistent; however the contractual service for providing parish-wide EMS has increased by an average of 3% per year. Prior to 2013, the monthly charge was \$1.00 for residential and \$5.00 for commercial properties. Effective the fourth quarter of 2012, rates increased by \$0.50 and \$1.00 for residential and commercial, respectively. Total expenditures average 94% of revenues. Total historical revenues and expenditures for the Ambulance Fund are as follows:

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Ambulance Fund

| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
|----------------|----------|--------------|--|
| 2007 | 275,394 | 266,835 | 96.9% |
| 2008 | 278,582 | 277,067 | 99.5% |
| 2009 | 276,375 | 288,184 | 104.3% |
| 2010 | 278,691 | 290,721 | 104.3% |
| 2011 | 275,949 | 299,443 | 108.5% |
| 2012 | 303,001 | 308,427 | 101.8% |
| 2013 | 391,752 | 317,679 | 81.1% |
| 2014 | 399,715 | 327,209 | 81.9% |
| 2015 | 392,435 | 334,517 | 85.9% |
| 2016 | 399,158 | 349,645 | 87.6% |
| 2017 Projected | 401,200 | 358,440 | 89.3% |
| 2018 Estimated | 407,225 | 369,190 | 90.7% |



➤ [Current Budget Summary](#)

Budgeted revenues are based upon the current fees of \$1.50 for residential and \$6.00 for commercial and estimated collections of service charges. Budgeted expenditures are the estimated annual costs to continue operating this service under the Parish’s continued contract with Acadian Ambulance Service.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Animal Shelter Fund

➤ Fund Explanation

The St. John Parish Animal Shelter is responsible for maintaining and monitoring the animal population throughout the Parish. It maintains the animal shelter located in LaPlace and cares for resident animals until adoption. It also investigates reports of animal cruelty and stray animal sightings.



➤ Functions & Goals

The St. John Parish Animal Shelter's primary job is to take animals off of the streets and give them a safe place to stay until they can be adopted. Adoption fees of \$100 to \$130 include Spay/Neutering, rabies, basic vaccinations and micro-chipping. Additionally, micro-chipping of pets is being offered to the public for the low cost of \$15, which includes registration.

➤ Current Year's Accomplishments

- A 2,100 square-foot expansion to our shelter provided additional space to care for animals and more administrative services.
- A partnership with the American Society for Prevention of Cruelty to Animals will help secure the safety of animals in a disaster. The agreement also provides funding to handle large scale cruelty cases.
- Starting a program to examine and release healthy cats to citizens who take responsibility for their care.
- A partnership between the animal shelter and PetSmart continues to successfully promote pet adoptions on Saturdays in LaPlace.
- Participated in the annual Petfest held by Jefferson SPCA in Metairie.
- New homes were found for 161 dogs, 63 cats and 5 small furry animals (guinea pigs, rabbits, etc.).

➤ Historical Summary

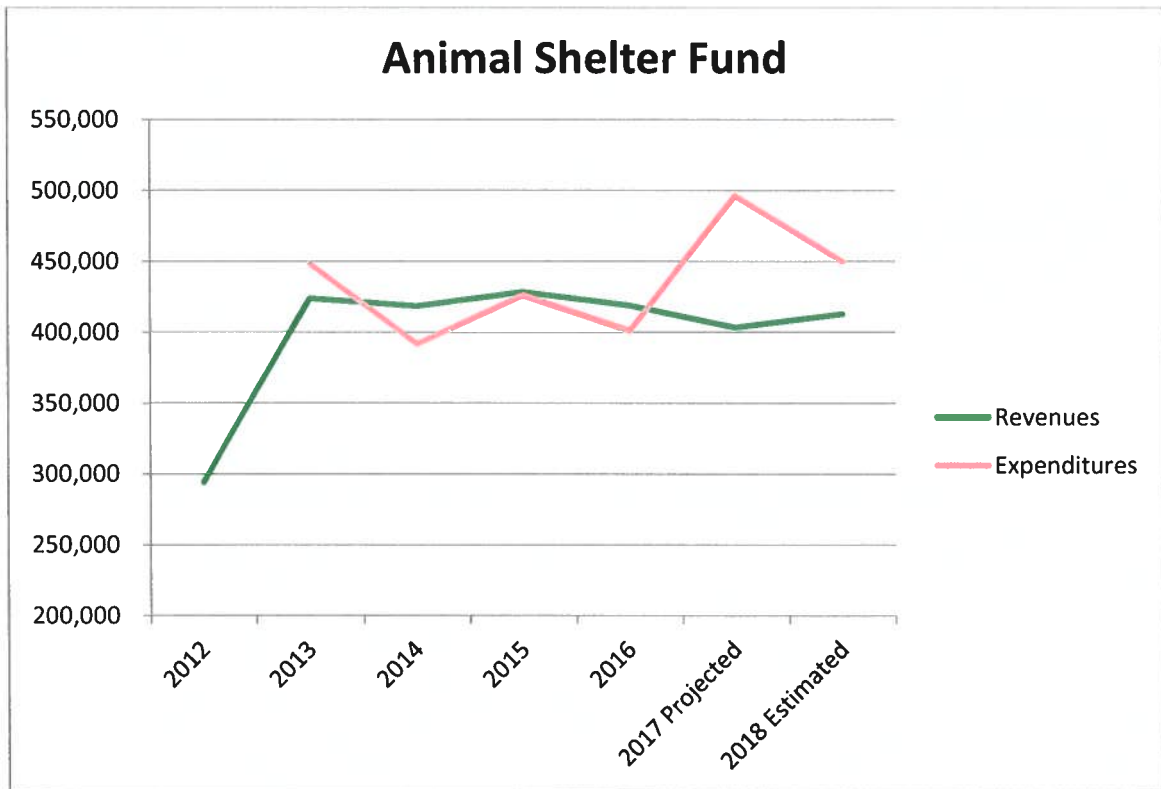
While originally the animal shelter had been run and operated under the Public Works Fund, an ad valorem tax was voted upon and became effective as of April 2012 for 10 years at .750 Mills. Since there is now a special revenue stream devoted to the animal shelter, a new fund was created to account for the annual operations.

This fund began in mid-2012. Total expenditures average 104% of revenues.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Animal Shelter Fund

| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
|----------------|-----------------|---------------------|---|
| 2012 | 293,974 | 0 | N/A |
| 2013 | 423,767 | 448,145 | 105.8% |
| 2014 | 418,336 | 391,710 | 93.6% |
| 2015 | 428,360 | 426,072 | 99.5% |
| 2016 | 418,914 | 400,930 | 95.7% |
| 2017 Projected | 403,203 | 496,090 | 123.0% |
| 2018 Estimated | 412,623 | 449,899 | 109.0% |



Capital expenditures of approximately \$50 thousand was spent in 2017 for additional kennels.

➤ *Current Budget Summary*

Budgeted revenues are based upon estimated collections of the .750 Mills ad valorem tax and expenditures are the budgeted estimated annual costs to continue operating this facility. Anticipated revenues are projected to continue to fall beneath expenditure requirements, necessitating the use of the fund balance.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

ARC Maintenance Fund



➤ Fund Explanation

St. John ARC is a private non-profit corporation founded in 1972 and licensed by the Department of Health and Hospitals, Division of Licensing and Certification. The corporation operates a Day Developmental Work / Training Center for intellectually delayed and multiple handicapped adults twenty-one (21) years and older. Additionally, children and the ageing population are assisted through Individual Family Support Services.

ARC is supported by the Louisiana State Division of Mental Retardation, Medicaid, United Way, Knights of Columbus #5935, 9623, 2436, civic organizations, and private donations and through monies collected from a .98 mill Ad Valorem Tax. This fund accounts for the annual tax revenues received which is used for the maintenance of the ARC center.

➤ Current Year's Accomplishments

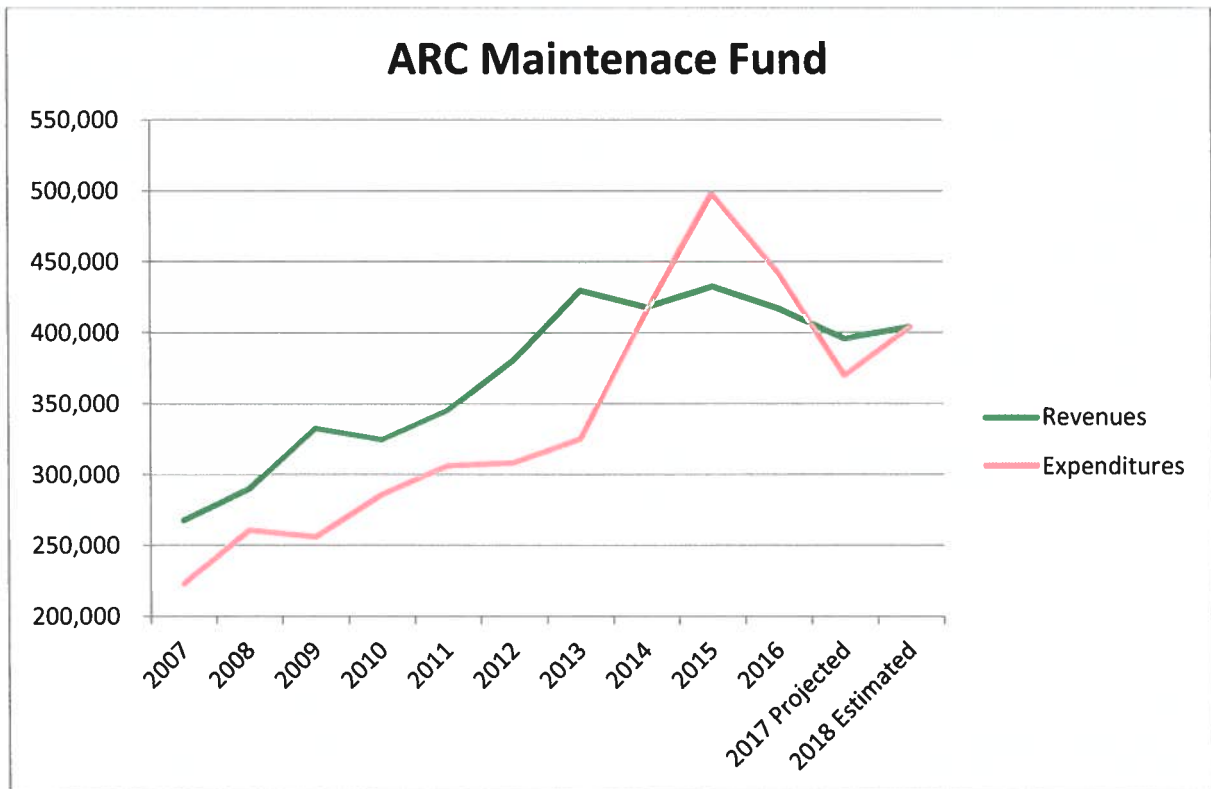
During 2017, 103 people were served. Of these, 92% of these were Eastbank residents.

➤ Historical Summary

Total expenditures average 91% of revenues. In 2015, an additional \$143 thousand dollars was spent on grounds maintenance. The monies for this grounds maintenance was received from the Hurricane Isaac fund, and as this is an interfund transfer, is not reflected in the revenues shown below. Total historical revenues and expenditures for the ARC Maintenance Fund are as follows:

| ARC Maintenance Fund | | | |
|-----------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 267,276 | 222,716 | 83.3% |
| 2008 | 289,667 | 260,652 | 90.0% |
| 2009 | 332,600 | 255,758 | 76.9% |
| 2010 | 324,563 | 285,617 | 88.0% |
| 2011 | 345,203 | 305,948 | 88.6% |
| 2012 | 380,968 | 307,850 | 80.8% |
| 2013 | 429,799 | 324,656 | 75.5% |
| 2014 | 417,916 | 415,094 | 99.3% |
| 2015 | 432,597 | 498,113 | 115.1% |
| 2016 | 417,016 | 442,043 | 106.0% |
| 2017 Projected | 395,836 | 369,648 | 93.4% |
| 2018 Estimated | 404,154 | 403,918 | 99.9% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

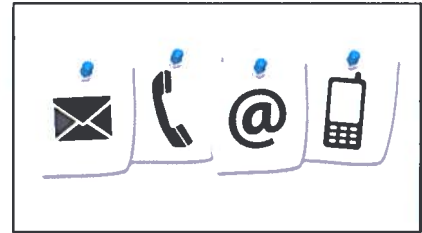


➤ *Current Budget Summary*

Budgeted revenues are based upon estimated collections of the ad valorem tax and expenditures are the estimated annual costs to continue operating this facility.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Communications District Fund



➤ Fund Explanation

Part of St. John's Emergency Operations Center (EOC), the Communication District relates directly to 9-1-1 operations. All emergency preparedness, response, recovery and mitigation activities are coordinated through the EOC. Additional parts of the EOC are the Parish's Department of Public Safety, Office of Homeland Security and Emergency Preparedness and the Fire Departments.

This department is responsible for maintaining written plans for emergency operations within the Parish and how to respond as part of a national incident management system capable of responding to regional and national security emergencies as well.

➤ Current Year's Accomplishments

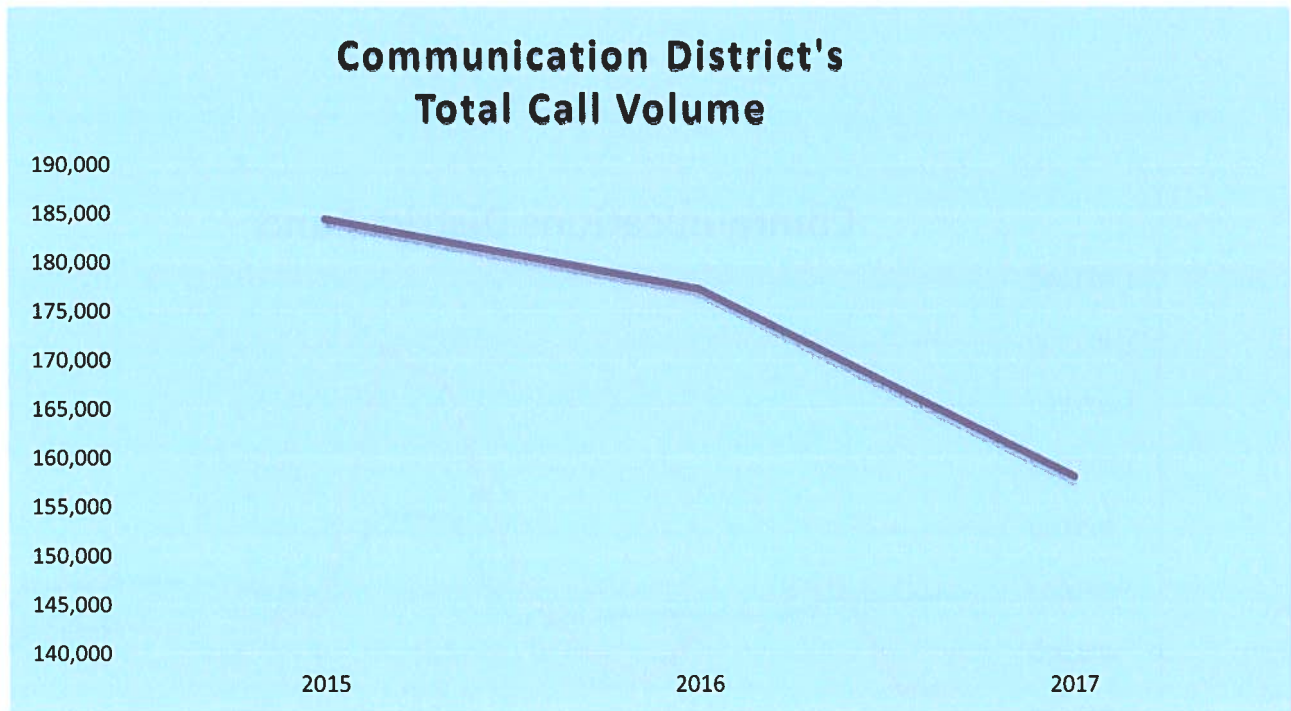
- Made 520,966 phone calls for emergency notifications.
- Participated in state and local trainings / drills, including: Active Shooter, Waterford 3, GOHSEP and LEPA.

➤ Historical Summary

This fund accounts for the annual operation of the emergency 9-1-1 facility. Revenues are generated from the monthly 9-1-1 surcharge collected by local telephone companies and a \$0.85 charge for emergency wireless upgrades collected by wireless companies relative to Ordinance MM-28. Motorola provides service for all radio consoles and for the remote Tower operating system equipment.

Since 2015, the communications district have handled an average of 173,286 total calls (both incoming and outgoing). The following line chart plots the communication department's total call volume through the years.

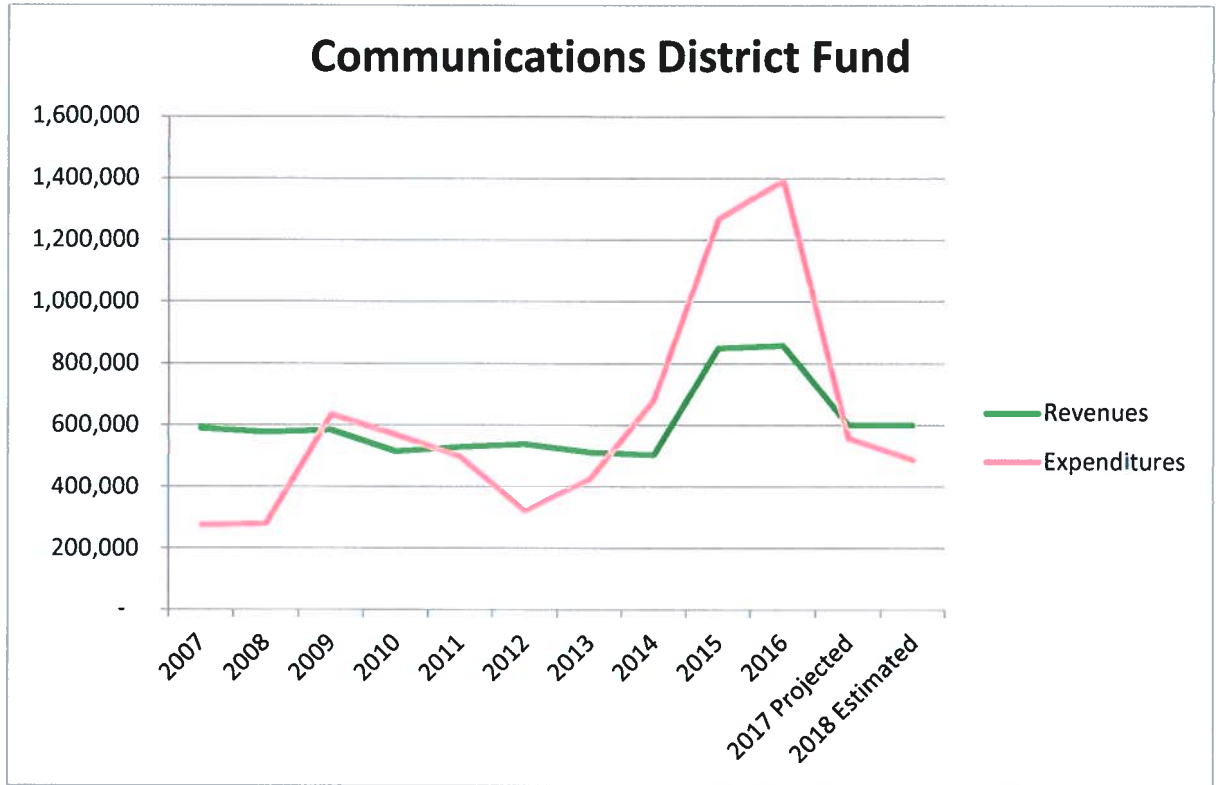
**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



Total expenditures average 98% of revenues. In 2014, there was a substantial increase in lease payments for new radios and equipment for the Sheriff's Office. Total historical revenues and expenditures for the Communications District Fund are as follows:

| Communications District Fund | | | |
|-------------------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 587,973 | 274,194 | 46.6% |
| 2008 | 576,152 | 278,060 | 48.3% |
| 2009 | 582,910 | 634,366 | 108.8% |
| 2010 | 513,531 | 566,556 | 110.3% |
| 2011 | 528,624 | 496,599 | 93.9% |
| 2012 | 538,153 | 320,198 | 112.9% |
| 2013 | 511,232 | 424,601 | 83.1% |
| 2014 | 502,482 | 680,779 | 135.5% |
| 2015 | 849,005 | 1,267,318 | 149.3% |
| 2016 | 858,016 | 1,393,244 | 162.4% |
| 2017 Projected | 600,836 | 556,172 | 92.6% |
| 2018 Estimated | 599,750 | 486,172 | 81.1% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ **Current Budget Summary**

The expenditures are a continuation of the present 9-1-1 services and are budgeted within the anticipated revenues. Anticipated revenues are projected to continue to fall beneath expenditure requirements, but the fund balance is healthy and will be able to absorb the difference.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Community Center Fund

➤ Fund Explanation

The Community Center opened in 2004 and is located in LaPlace. This fund is used to track all revenues and expenses related to maintaining the Community Center.



➤ Function & Goals

The primary goal of the Community Center is to provide local civic groups and businesses with a state-of-the-art location to accommodate community and recreational events. The annual Andouille Festival is held here.

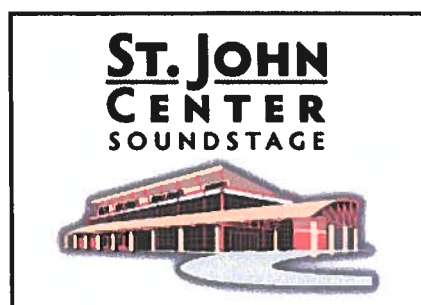
Secondly, the Community Center has enticed the movie industry to St. John the Baptist Parish. It has done this by partnering with Louisiana Soundstage, and with the 42,000 square feet under one roof, 26,000 of which is soundstage meeting the highest decibel requirements (25DB). Additionally, the Center partnered with The New Orleans Plantation Country Film Office which facilitates the ongoing promotion and production of film, television and other related media in Southeast Louisiana. Several movies, commercials and television shows have been filmed in this facility since opening in 2004. Film credits include: *All the King's Men*, *American Violet*, *The Curious Case of Benjamin Butler*, *Imagination Movers*, *Interview with a Vampire*, *The Kingfish*, *Meet the Spartans*, *Monster's Ball*, *Primary Colors*, and *The Skeleton Key*. Television credits include *Memphis Beat* (Seasons 1 and 2). Commercial credit include: Blue Cross Blue Shield of Louisiana, Subway Restaurants, Viking Range Corporation, and Ochsner Health System.

➤ Current Year's Accomplishments

- Television/Film Productions this year included: *Queen Sugar*, *Preacher*, *Deadlier Than the Male*, and *The Highway Men*.

➤ Historical Summary

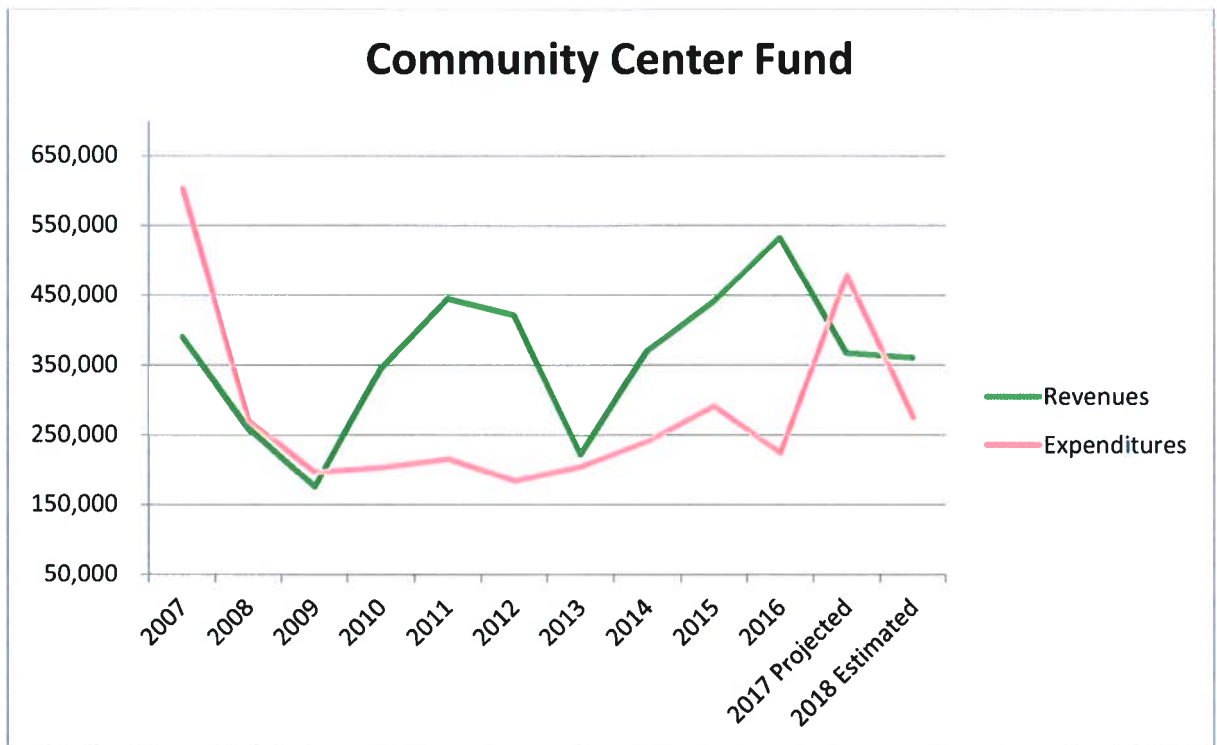
This fund accounts for the annual operation of the Community Center. Revenues are generated from a dedicated 2.97% sales tax charged on the hotel/motel occupancy of lodging in St. John the Baptist Parish and rental fees charged for usage of the Community Center facility, including rental of the facility for local movie productions. All revenues generated are dedicated to the maintenance cost of the Community Center.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Total expenditures average 83% of revenues. The largest expenditure is for utilities, which annually comprise an average of 40% of all expenditures. Total historical revenues and expenditures for the Community Center Fund are as follows:

| Community Center Fund | | | |
|-----------------------|----------|--------------|--|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 390,459 | 603,006 | 154.4% |
| 2008 | 259,116 | 270,452 | 104.4% |
| 2009 | 175,664 | 196,030 | 111.6% |
| 2010 | 345,015 | 202,977 | 58.8% |
| 2011 | 444,015 | 215,182 | 48.5% |
| 2012 | 421,117 | 183,727 | 43.6% |
| 2013 | 222,157 | 204,170 | 91.9% |
| 2014 | 370,810 | 240,690 | 64.9% |
| 2015 | 440,523 | 291,105 | 66.1% |
| 2016 | 531,779 | 224,348 | 42.2% |
| 2017 Projected | 367,436 | 478,481 | 130.2% |
| 2018 Estimated | 360,562 | 274,800 | 76.2% |



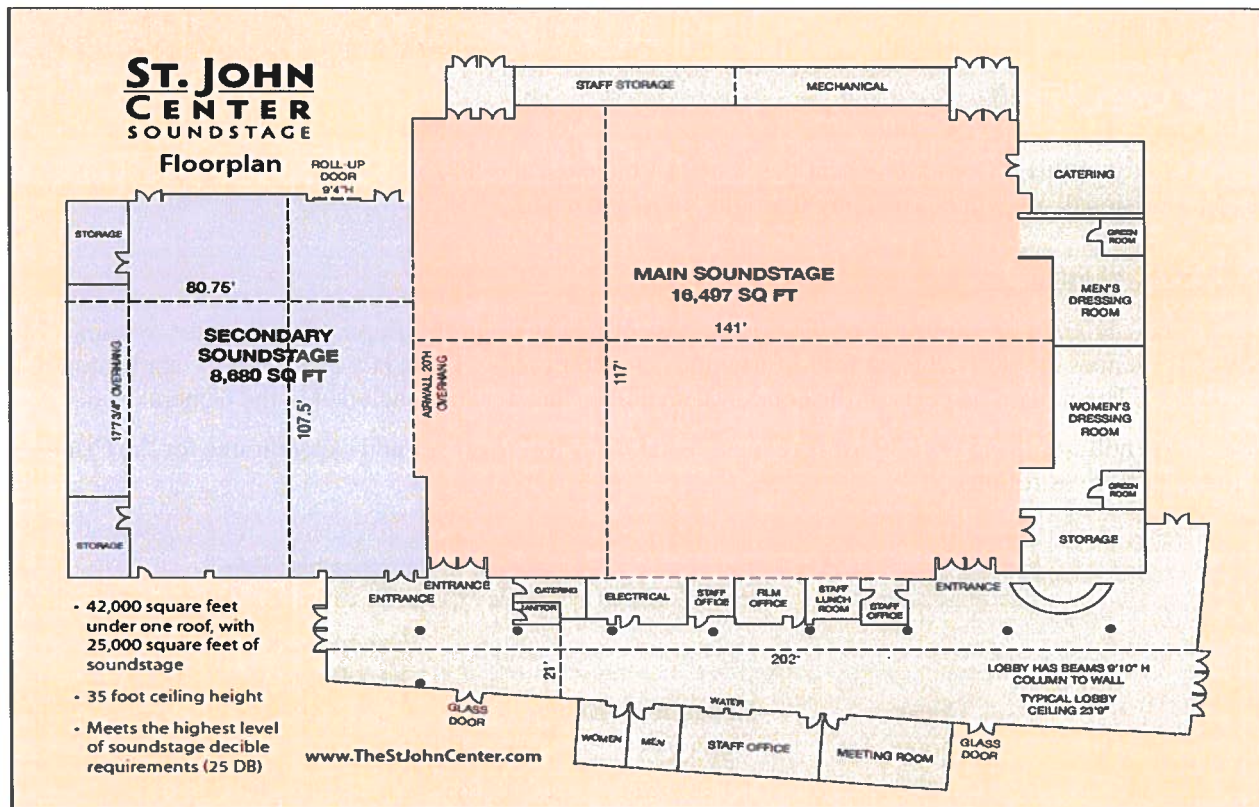
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Additional expense not reflected above is the repayment of the 2005 Certificate of Indebtedness, which was needed for auditorium improvements. The origination amount was \$750,000, is paid back at an average of \$90,000 per year, and was paid off in 2015.

Furniture, fixtures & equipment of approximately \$198 thousand was spent in 2017.

Current Budget Summary

Budgeted revenues are based upon estimated sales tax revenues collected on hotel rentals and anticipated rental incomes. Most of these revenues are a direct result of the movie industry, and vary according to the length of time required by them; therefore, conservative estimates are used when estimating revenues. Budgeted expenditures are based upon current costs of maintaining the community center.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Criminal Court Fund

➤ Fund Explanation

The 40th Judicial District Court is located in Edgard, with an Annex in LaPlace. The 40th Judicial District Court is a court of general jurisdiction, hearing civil, criminal (felonies and misdemeanors), traffic, juvenile, family and probate matters.



➤ Functions & Goals

It is the duty of this office to represent the State of Louisiana and St. John the Baptist Parish with integrity and professionalism, while protecting the rights of its citizens.

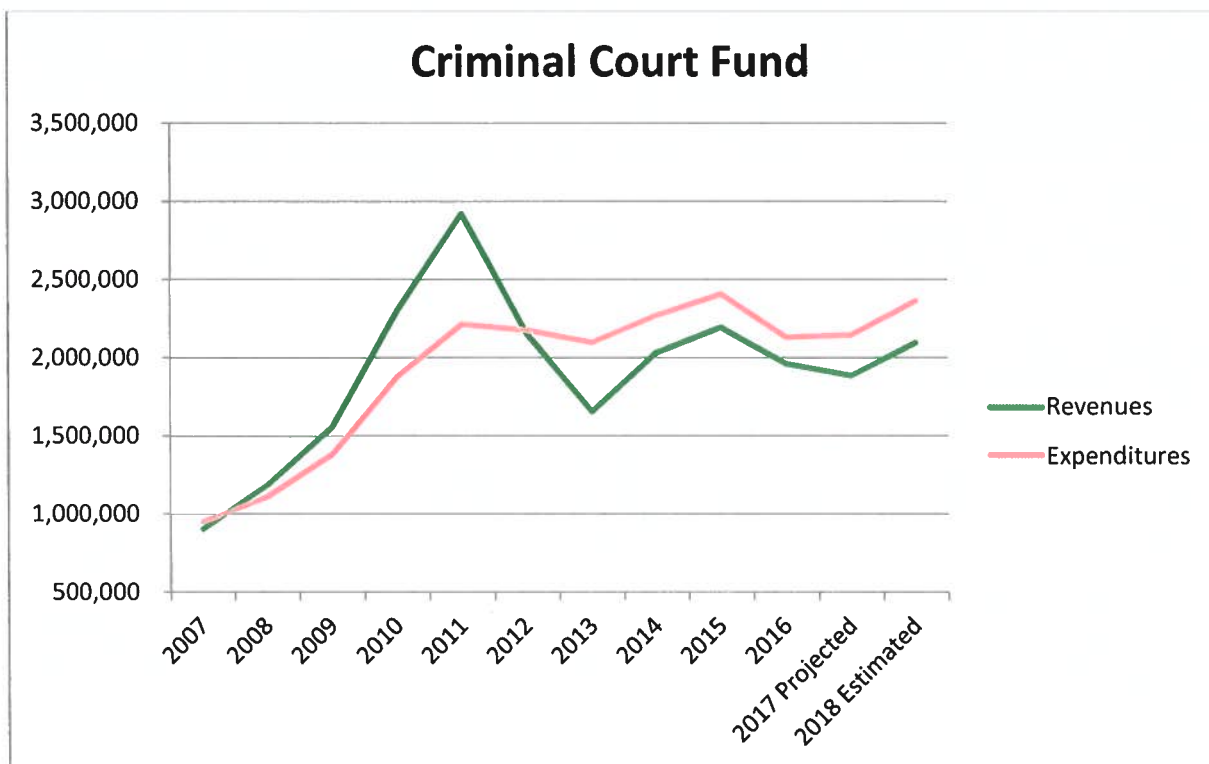
➤ Historical Summary

This fund accounts for a portion of the annual cost of the St. John the Baptist Parish court system. The annual revenues are derived from fines, forfeitures and court fees. There is a \$40 statutory application fee collected. The remaining costs of the court system are financed by and included in the General Fund.

Total expenditures average 102% of revenues. Total historical revenues and expenditures for the Criminal Court Fund are as follows:

| Criminal Court Fund | | | |
|---------------------|-----------|--------------|--|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 903,255 | 947,817 | 104.9% |
| 2008 | 1,187,240 | 1,108,461 | 93.4% |
| 2009 | 1,554,814 | 1,377,392 | 88.6% |
| 2010 | 2,301,165 | 1,876,523 | 81.5% |
| 2011 | 2,919,926 | 2,212,053 | 75.8% |
| 2012 | 2,154,183 | 2,176,139 | 101.0% |
| 2013 | 1,654,737 | 2,096,501 | 126.7% |
| 2014 | 2,032,044 | 2,270,236 | 111.7% |
| 2015 | 2,194,053 | 2,406,360 | 109.7% |
| 2016 | 1,960,948 | 2,129,848 | 108.6% |
| 2017 Projected | 1,886,000 | 2,144,310 | 113.7% |
| 2018 Estimated | 2,095,070 | 2,362,080 | 112.7% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ *Current Budget Summary*

Revenues from fines and forfeitures have been mostly declining since 2011 and general operating costs have been increasing about 18% since 2011. In 2018, Capital Litigation Expense has been increased from the average annual \$50 thousand to \$180 thousand. This is because venue is being held out of Parish therefore there is an anticipated increase in these costs.

Beginning in 2016, transfers in from the Juvenile Detention Fund has been required in order to meet operational needs..

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Department of Health & Human Services Fund



➤ Fund Explanation

The Department of Health and Human Services was established as part of St. John the Baptist Parish Government in January 2008. It was formerly St. John Community Action Agency.



➤ Functions & Goals

The department works in collaboration with other entities to both to alleviate poverty by assisting low-income families and supporting the economic success of all families located within the Parish. Through case management services families become more self-sufficient by improving their living conditions and are encouraged to engage in activities that support and promote their own well-being, thereby strengthening the community.

The category of services and benefits provided to both East and West Bank residents are emergency, crisis, and non-crisis. The variation of assistance include: light and gas, food and nutrition, healthcare prescriptions, fire, transportation, education, emergency lodging, financial management, free tax preparation, community center activities and employment and health care referrals.

Client Services offered include the following:

- 👉 *Mobile Casework Services* – services made available to seniors and severely ill or disable individuals who are homebound or without reliable transportation.
- 👉 *Local Transportation Assistance* – assist individuals with RPTA vouchers for education, employment and medical needs.
- 👉 *Emergency Medical Assistance* – Provides assistance with prescribed medications to individuals and families, who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Emergency Food Assistance* – Provides assistance with direct food purchases to individuals and families, who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Emergency Rent/Mortgage Assistance* – Provides assistance with rent/mortgage to individuals and families, who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Emergency Utility Assistance* - Provides assistance with Entergy payments to individuals and families, who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Local Employment Assistance* – Assist recently employed residents with work uniforms, supplies or materials needed to begin work.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- ✎ *Client Education Project* – Provides assistance with post-secondary education or skills/competency training to individuals who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- ✎ *Local Medication Assistance* – Assist residents experiencing domestic crisis due to medical, employment or economic emergency with paying for prescription medication.
- ✎ *Local Food Assistance* - Assist residents experiencing domestic crisis due to medical, employment or economic emergency with paying for food.
- ✎ *Local Energy Assistance* - Assist residents experiencing domestic crisis due to medical, employment or economic emergency with paying energy bill.
- ✎ *Local Education Assistance* - Assist residents experiencing domestic crisis due to medical, employment or economic emergency with purchasing books/school supplies for post-secondary education.

Community Programs offered include the following:

- ✎ *USDA Commodity and Piggyback Distribution* – Non-perishable and perishable food items distributed bimonthly to low-income families.
- ✎ *Atmos Energy Share the Warmth Program* – Supplements payments for elderly, disabled or low-income residents unable to pay full cost of their gas bills, home heating or gas line repairs.
- ✎ *Summer Food Service Program* – Provides nutritional meals to children 18 years of age and younger during the months of June through August.
- ✎ *Volunteer Income Tax Assistance (VITA) Program* – Provides free tax preparation services during tax season to those who qualify for the Earned Income Tax Credit (EITC).
- ✎ *Special Needs Assistance Directory Services* – Handle phone intakes to record and update special needs population information for directory in the Emergency Operations Center (EOC).
- ✎ *Low Income Home Energy Assistance Program (LiHEAP)* – State funded program to assist low-income households with payments of their heating and cooling bills of their homes.
- ✎ *Homer Joseph Center Educational Programs* – Provides free educational programming to promote and advance financial, computer and employment literacy.
- ✎ *Health and Wellness Events* – Occasionally held to increase health awareness, education and prevention.
- ✎ *United Way Emergency Food Services Program* – Assist residents experiencing unemployment, medical and mentally challenged conditions or economic crisis with direct food purchases.
- ✎ *Disaster Sheltering and Residential Program* – Short term financial assistance stabilizes residents with income history who are at risk of becoming homeless or in transition due to catastrophic conditions.
- ✎ *Disaster Clothing Assistance Program* – Supplements clothing expense for residents with income history that is at risk of becoming homeless or in transition due to catastrophic conditions.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Year's Accomplishments

- DHHS and the Delta Regional Authority partnered with the U.S. Military to host an Innovative Readiness Training Clinic at East St. John High School where, at no charge, provided counseling, medical, optometry and dental health services to area residents with an estimated value of \$270 thousand. The clinic operated from July 12th - 21st. Counseling saw 164 patients and rendered 211 procedures; Medical – 310 patients seen and 596 procedures rendered; Optometry – 342 patients seen, 1,215 procedures rendered and 293 pairs of glasses made on site and dispensed. Finally, Dental which included a general dentist, periodontist and oral surgeon saw 288 patients and a total of 1,655 extractions and fillings were completed. Along with these services provided by branches of the Navy, Army and Marines, any necessary prescriptions related to the services were filled and dispensed on site.
- Sponsored Cooling Zones in 10 public buildings and 448 bottles of water and heat safety tips were distributed to area residents to provide heat relief during the summer.
- Administered the Summer Feeding Program.
- Placed 21 students from at risk families into jobs.
- Filled 5 prescriptions for individuals under doctor's care. Additional prescriptions were refilled to residents by referrals to Teche Action Clinic.
- Participated in St. John's annual Backpack Extravaganza and distributed over 1,000 pocket folders to students as well as pocket hand sanitizers and Community Health and Human Services resource guides and brochures to families.
- Additional accomplishments are listed at pg 22.

➤ Historical Summary

This fund accounts for a portion of the annual cost of the Department of Health and Human Services Department. The annual revenues are primarily derived from federal and state grants. The grant programs of weatherization and WAPMAX ended in 2011. Remaining grant programs decreased in 2012, and have continued to decline, necessitating a decrease in related expenditures. Current major grants received are from Community Services Block Grant (CSBG), Low-Income Home Energy Assistance Program (LiHEAP) and United Way. Additional monies received have been from ESNP-LHFA Energy Programs and the Volunteer Income Tax Assistance (VITA) program. Costs in this fund are the direct pass-through monies provided to the residents, some payroll and operating costs of the Homer "Boogie" Joseph Community Center (pictured) and the programs held there. The remaining costs of the Department of Health and Human Services are financed by and included in the General Fund.

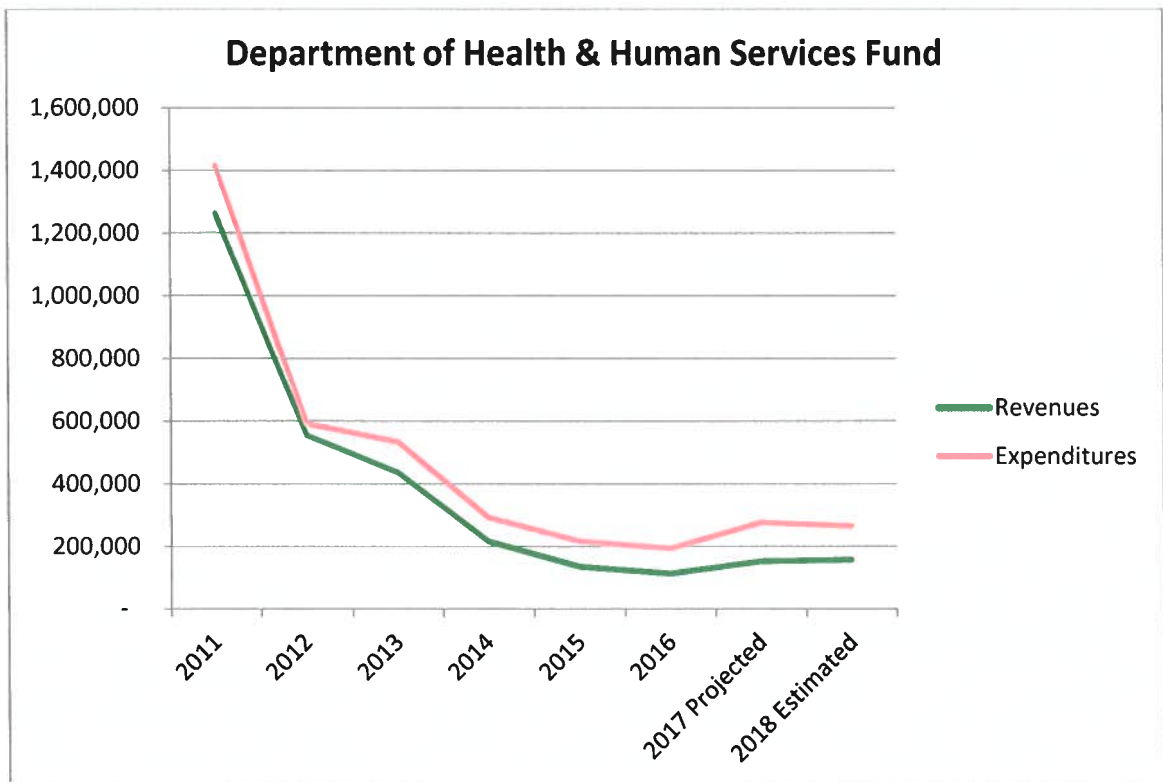
Historical figures are only available beginning in 2011 as this department was a component unit of the Parish Government prior to then. Total expenditures average 145 % of revenues. All revenues received are used to provide food, housing and utility assistance to needy residents in the Parish. The remaining costs of the Department are financed by and included in the General Fund. Total historical revenues received are as follows:

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Department of Health & Human Services Fund

| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
|----------------|-----------|--------------|--|
| 2011 | 1,262,217 | 1,417,172 | 112.3% |
| 2012 | 554,676 | 590,796 | 106.5% |
| 2013 | 435,647 | 532,431 | 122.2% |
| 2014 | 214,582 | 290,532 | 135.4% |
| 2015 | 134,403 | 214,796 | 159.8% |
| 2016 | 112,686 | 192,524 | 170.8% |
| 2017 Projected | 151,747 | 275,373 | 181.5% |
| 2018 Estimated | 156,400 | 263,710 | 168.6% |

Not reflected in the revenues above is the \$117 thousand transferred in annually by the General Fund to help this fund meet operating expenditure obligations.



➤ Current Budget Summary

Anticipated revenues are projected to fall beneath expenditure requirements; however, monies from the General Fund will continue to be transferred annually to meet operating expenditure obligations.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



Economic Development Fund

➤ Fund Explanation

This fund accounts for the promotion of economic growth in St. John the Baptist Parish. The Economic Development Department continues to lay the groundwork for St. John's future while maintaining St. John's identity as an excellent choice for expansion and relocation. Its objective is to provide an avenue where the Parish can engage and influence companies and consultants to be part of the Louisiana economic community. This objective is met by focusing on three areas, including Business Attraction, Business Retention and Expansion, and Business Development. St. John business recruitment activities, marketing activities, and signature events have led to multiple engagements between companies and site consultants from all over the globe.

➤ Functions & Goals

St. John the Baptist Parish envisions the continued development of a healthy and vibrant community with a strong economic base, better jobs, improved shopping areas and a wide range of diversified housing opportunities for the citizenry. This vision is the driving force behind the Economic Development Department whose staff is eager to assist existing businesses and companies considering making St. John the Baptist Parish their home. Programs are available to assist in finding an appropriate site, expediting permits and approvals, providing access to Parish and State business incentives, linkages to workforce assistance programs, and connecting companies to sources of financing for commercial development or small business loans and managerial and technical assistance.

Additionally, this department is in charge of beautification efforts throughout the Parish, tourism, special events and morale-building events for the residents of the Parish. This department envisions the continued development of a healthy and vibrant community with a strong economic base, better jobs, improved shopping areas and a wide range of diversified housing opportunities for the citizenry.

Lastly, this department promotes tourism by actively advertising and seeking tourism funds.

➤ Current Year's Accomplishments

- 48 new businesses opened in the Parish.
- 358 new small businesses opened in the Parish.
- Performed 179 small business consultations.
- Performed 244 business consultations.
- Created 20 business plans.
- Conducted 27 business training workshops.
- Hosted the Inaugural St. John Economic Development Week. These events highlighted the parish's growing economy and also assisted with networking opportunities for our business owners.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- Provided business counseling to 40 residents graduate from the Kauffman Foundation’s FastTrac Entrepreneurial Training Program.
- Participated in St. John’s Industry Career Day, hosted by the St. John Library and South Central Louisiana Technical College.
- Participated in Louisiana Calling, raising awareness and connecting Louisiana citizens to career opportunities and financial prosperity.
- Partnered with “Livability Magazine” which generated \$50 thousand in advertisements for the 2018 St. John publication.
- Hosted an Economic Development for Elected and Appointed Leaders course. The Economically Competitive and Resilient Communities (ECRC) course was conducted by the International Economic Development Council (IEDC) in partnership with the Delta Regional Authority (DRA) and the U.S. Department of Commerce Economic Development Administration (EDA). These intensive training courses are designed as two-day classroom-style “bootcamps,” which emphasize the system and practice of economic development in the Delta region, and help community leaders learn more about the state, federal and private sector resources that are available to assist them.

See pages 18-21 for a full description of various business programs offered and additional accomplishments achieved in 2016.

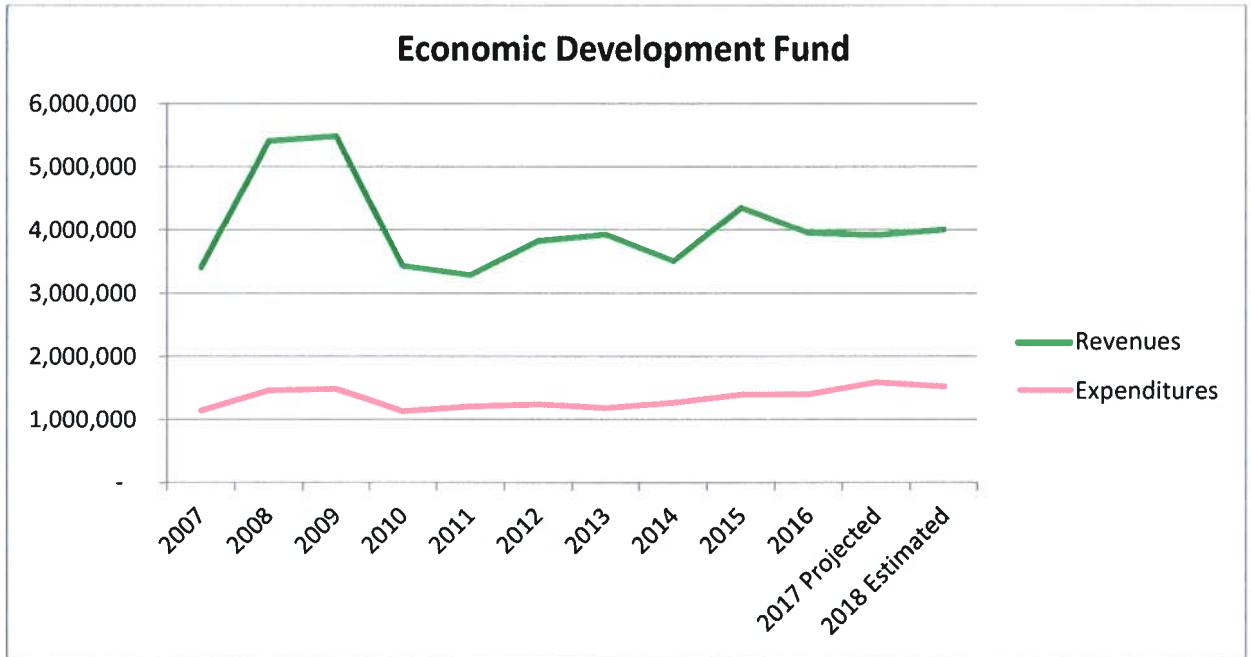
➤ *Historical Summary*

Revenue is generated from a 0.375% sales tax. Total expenditures average 34% of revenues. Total historical revenues and expenditures for the Economic Development Fund are as follows:

| Economic Development Fund | | | |
|----------------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 3,405,362 | 1,147,817 | 33.7% |
| 2008 | 5,407,929 | 1,455,734 | 26.9% |
| 2009 | 5,483,551 | 1,482,626 | 27.0% |
| 2010 | 3,435,102 | 1,141,490 | 33.2% |
| 2011 | 3,290,244 | 1,212,488 | 36.9% |
| 2012 | 3,824,644 | 1,245,229 | 32.6% |
| 2013 | 3,926,057 | 1,190,539 | 30.3% |
| 2014 | 3,507,419 | 1,270,046 | 36.2% |
| 2015 | 4,349,951 | 1,387,550 | 31.9% |
| 2016 | 3,949,402 | 1,393,607 | 35.3% |
| 2017 Projected | 3,916,910 | 1,576,546 | 40.2% |
| 2018 Estimated | 3,999,390 | 1,518,420 | 38.0% |

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Not reflected in the expenditures is the average \$2.8 million transferred annually to other funds, mostly the General Fund, to help those funds meet operating expenditure obligations.



➤ [Current Budget Summary](#)

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Fire Departments Fund

➤ Fund Explanation

In 1984 a sales tax was passed to provide Fire Protection to the citizens of St. John the Baptist Parish. This involved a department of all volunteer firefighters. Another sales tax was passed in 2004 to establish a paid department. This tax allowed for interested persons to choose between being a volunteer or a paid fire fighter.



There are 15 fire stations in St. John the Baptist Parish with approximately 100 volunteers. These fire stations are segregated into four (4) volunteer fire departments within St. John the Baptist Parish. The fire departments are located in Garyville, LaPlace, Reserve and the Westbank. Six (6) of the stations are manned 24 hours.

Prior to 2015, the Fire Departments operated under five (5) separate funds, one for each physical fire department and one for the costs associated with the paid fire personnel. Since the fire departments share equipment and resources, inter-departmental transfers were often occurring. Effective January 1, 2015, the Council voted to merge all of the funds and the activities together. For comparison purposes, the figures below represent the budget as if this merger had always been in effect.

➤ Functions & Goals

The mission statement clearly defines this fund's functions and goals:

The mission of St. John Parish Office of Fire Services is to prevent the loss of life and property by maximizing our ability to respond to the ever-changing needs of the community through continuous training, planning and public education.

The Office of Fire Services provides fire, emergency medical, hazardous materials and technical rescue services to everyone who lives, works or visits St. John the Baptist Parish.

Additionally, the Fire Services Department's services goes beyond just fire fighting. They also attend birthday parties, installs smoke detectors, and putting on fire Preventions for schools and organizations.

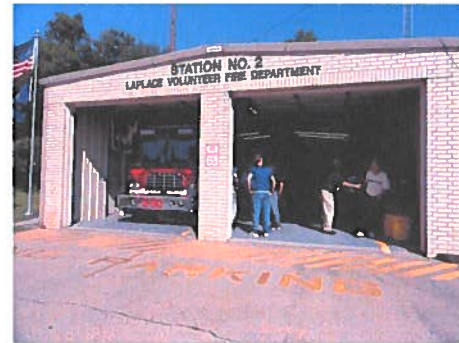
➤ Current Year's Accomplishments

- Responded to:
 - 1,736 calls for assistance
 - 45 structural fires, saving an estimated \$2.6 million of property damage
 - 667 medical/rescue/hazardous calls
- Dedication of Station 53 to District Chief Spencer Chauvin, a career fireman who lost his life performing a heroic act during the line of duty.
- Held 26 fire prevention programs reaching 470 adults and 1,500 children.
- Installed 200 free smoke detectors.
- Purchased 22 new sets of firefighting bunker gear for \$58 thousand.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- Hemlock Fire Station grand opening was on June 15, 2017.
- First Place in Louisiana State Competitive Drills Challenge (fourth consecutive year).
- Participated in a CN Mock Exercise with various agencies at the Port of Manchac. The drill involved an Amtrak train / vehicle accident involving a fire and water rescue.
- Participated in a Swift Water Rescue Training Class to prepare for the hurricane season.
- Participated in Hazmat Training.



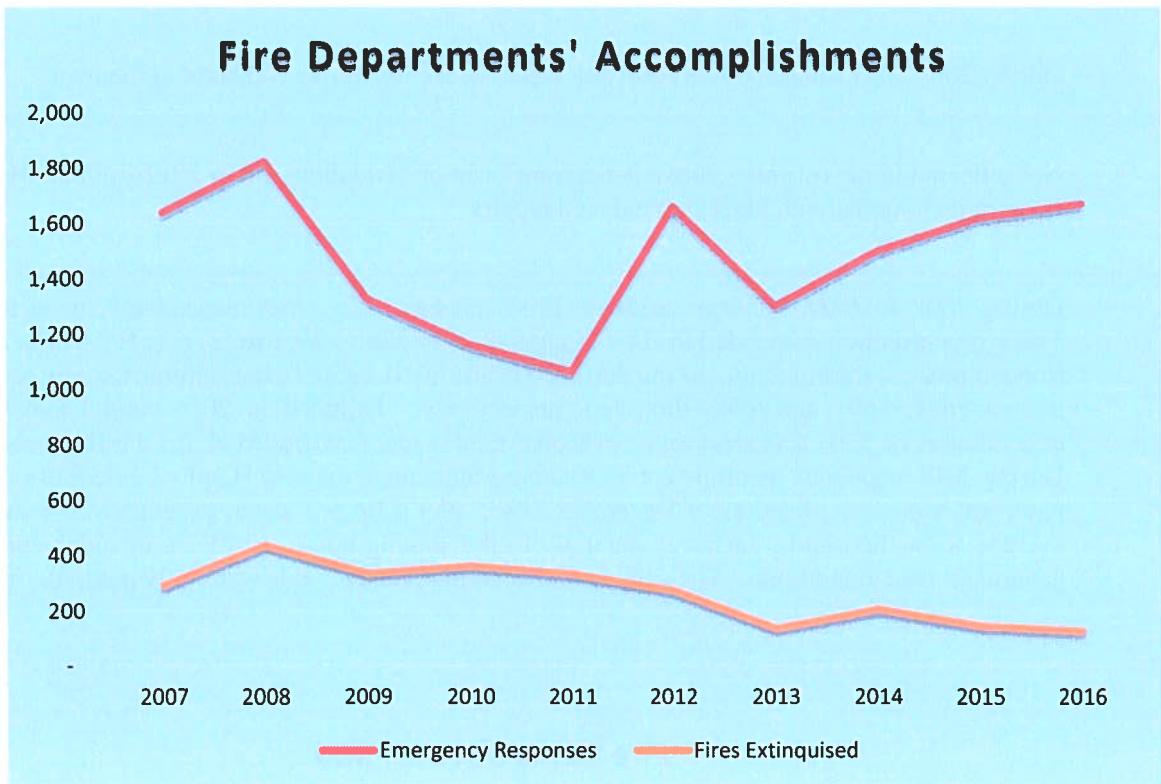
➤ Historical Summary

This fund accounts for the annual operation of the four (4) volunteer fire departments within St. John the Baptist Parish. The fire departments are located in Garyville, LaPlace, Reserve and the Westbank. The Parish presently has 45 full time paid fire personnel on staff. The revenues are generated from a dedicated 0.25% sales tax for the fire departments along with a 2% fire insurance rebate. The fire insurance rebate received is approximately \$180 thousand a year.

Since 2007, the four (4) fire departments together have responded to an average of 1,478 emergencies and extinguished an average of 264 fires. The following line chart plots the fire departments' accomplishments.



**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



Total expenditures average 95% of revenues. Beginning in 2010 for most years, expenditures have exceeded the revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget. Total historical revenues and expenditures for the Fire Departments Fund are as follows:

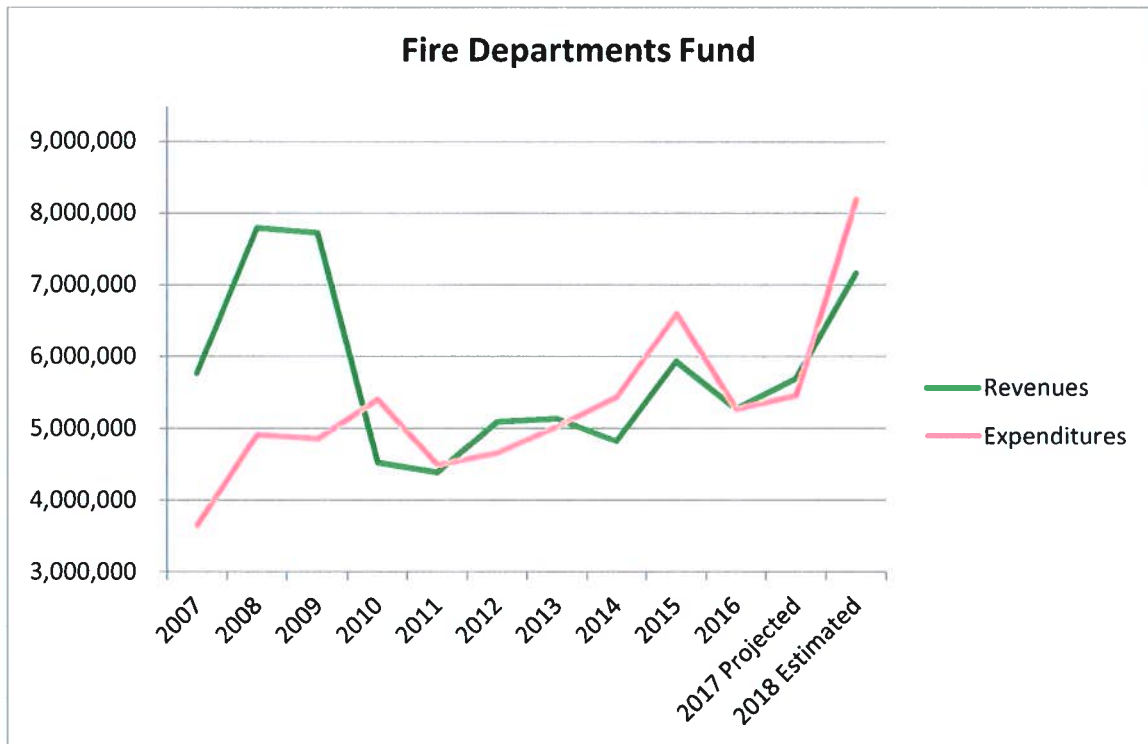
| Fire Departments Fund | | | |
|------------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 5,768,563 | 3,644,545 | 63.2% |
| 2008 | 7,792,146 | 4,906,681 | 63.0% |
| 2009 | 7,726,376 | 4,853,615 | 62.8% |
| 2010 | 4,519,668 | 5,401,898 | 119.5% |
| 2011 | 4,385,777 | 4,487,340 | 102.3% |
| 2012 | 5,089,305 | 4,653,371 | 91.4% |
| 2013 | 5,135,989 | 5,028,110 | 97.9% |
| 2014 | 4,820,334 | 5,437,624 | 112.8% |
| 2015 | 5,931,949 | 6,600,911 | 111.3% |
| 2016 | 5,275,084 | 5,266,886 | 95.9% |
| 2017 Projected | 5,691,656 | 5,456,051 | 95.9% |
| 2018 Estimated | 7,161,255 | 8,189,731 | 114.4% |

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

During 2007 \$371 thousand was received as part of a cooperative endeavor agreement.

Not reflected in the revenues above is the transfer in of \$100 thousand in 2012 from the Hurricane Isaac Fund to assist with hurricane induced repairs.

During 2007 & 2009, bond proceeds of \$200 and \$430 thousand, respectively, were received. Those proceeds were expended in 2009 as capital expenditures for two (2) new fire trucks and new fire equipment. Additionally, during 2007, 2008 and 2010, capital expenditures for new equipment totaled \$624, \$691 and \$993 thousand, respectively. Included in 2014 capital and building expenditures of \$307 thousand, most of which relates to a new fire truck for the Reserve Station. During 2015, capital expenditures of \$750 thousand relate to the new Hemlock Fire Station. Lease payments were completed as of December 2013. Not reflected in the expenditures above is the average \$330 thousand transferred annually to the sinking bond, certificate of indebtedness and general revenue bond funds. The sinking and general revenue bonds were fully paid off after 2014.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ *Current Budget Summary*

In 2018, the Parish anticipates receiving \$927 thousand as part of a HMGP Grant to build a safe room for use during emergency events. An additional \$970 thousand is expected to be received from the Sheriff's Office, which is a reimbursement of one-half of the costs for building a sub station. Projected capital outlay expenditures for these two projects are \$1.2 and \$1.8 million, respectively, and are reflected in the total expenditures for the year.

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues. Efforts to reduce future expenditures will continue so the reliance on the fund balance can be reduced.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Health Unit Fund

➤ *Fund Explanation*

This fund accounts for the operation and maintenance of the Health Unit located in Reserve.

➤ *Functions & Goals*

The Health Unit provides services for those residents who are without insurance or are on Medicaid and are under nineteen (19) years of age. Services provided include: immunizations, family planning, STD testing, pregnancy testing, flu vaccinations, providing Acknowledgement of Paternity forms and assistance with applying for Women, Infants, and Children (WIC).



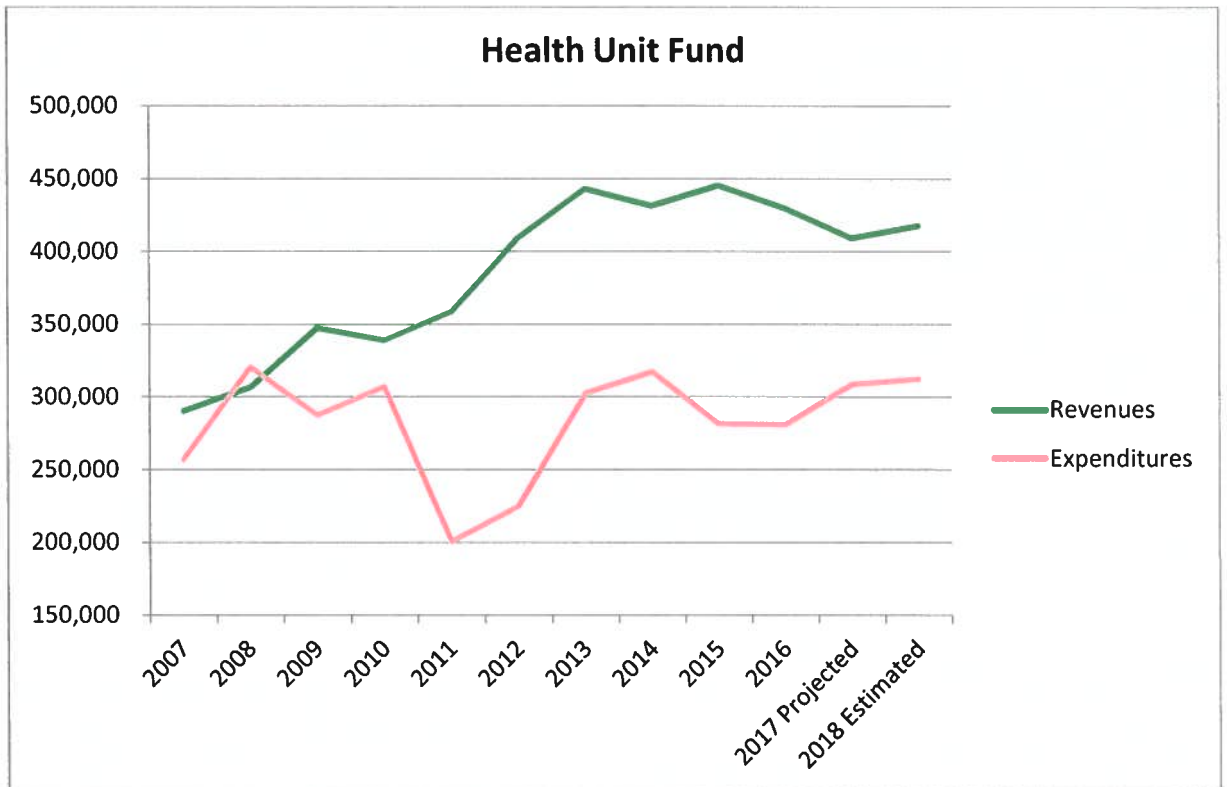
➤ *Historical Summary*

Revenues are generated from a .96 mill Ad Valorem Tax and a state revenue sharing income. The expenditures include a portion of the annual operation of the health unit, as well as the quarterly billing for personal and environmental health services performed in the Parish by the state Department of Health & Hospitals.

Total expenditures average 75% of revenues. Total historical revenues and expenditures for the Health Unit Fund are as follows:

| Health Unit Fund | | | |
|-------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 290,133 | 256,820 | 88.5% |
| 2008 | 306,514 | 320,400 | 104.5% |
| 2009 | 347,273 | 287,283 | 82.7% |
| 2010 | 338,988 | 306,844 | 90.5% |
| 2011 | 358,515 | 200,702 | 56.0% |
| 2012 | 409,161 | 224,951 | 55.0% |
| 2013 | 442,966 | 302,531 | 68.3% |
| 2014 | 431,260 | 317,255 | 73.6% |
| 2015 | 445,176 | 281,549 | 63.2% |
| 2016 | 429,655 | 280,978 | 65.4% |
| 2017 Projected | 408,981 | 308,476 | 75.4% |
| 2018 Estimated | 417,572 | 312,172 | 74.8% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ *Current Budget Summary*

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



Hurricane Funds

➤ Fund Explanation

These funds account for the monies received by St. John the Baptist Parish from the State or Federal Government to assist the Parish with disaster recovery efforts after the devastation of various Hurricanes. Such assistance has been received after the devastation of Hurricanes Gustav/Ike and Isaac.

➤ Functions & Goals

To restore the residents and businesses of St. John the Baptist Parish to their pre-storm state.

➤ Historical Summary

Since 2012, the federal government has provided the Parish funds needed to rebuild after each Hurricane. Total historical revenues and expenditures for each hurricane fund are as follows:

| Gustav/Ike - CDBG Grant | | | |
|--------------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2013 | 1,392,449 | 1,419,670 | 102.0% |
| 2014 | 1,580,727 | 1,603,438 | 101.4% |
| 2015 | 2,116,397 | 5,018,754 | 100.0% |
| 2016 | 1,634,575 | 1,376,712 | 84.2% |
| 2017 Projected | 237,626 | 99,889 | 42.0% |
| 2018 Estimated | 227,416 | 0 | 0.0% |

Community Development Block Grant Funds received from the state of Louisiana was used to assist residents who were low income and/or elderly. Such assistance included repairs to roofs, exterior damage to windows and doors and emergency items impacting homeowner health and safety. This fund is expected to close in early 2018.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Isaac

| Year | Revenues | Transfers to Interfunds | Expenditures as a %age of Revenues |
|----------------|-----------------|--------------------------------|---|
| 2012 | 4,132,146 | 4,132,146 | 100.0% |
| 2013 | 631,537 | 631,537 | 100.0% |
| 2014 | 188,265 | 642,495 | 341.3% |
| 2015 | 1,845,507 | 1,819,781 | 98.6% |
| 2016 | 134,199 | 1,044,101 | 778.0% |
| 2017 Projected | 1,360,216 | 400,827 | 29.5% |
| 2018 Estimated | 0 | 0 | 0.0% |

Total damages were estimated and the Federal Government provided 75% of the damages, with St. John being responsible for the remaining 25%. All monies received were transferred to other funds for use in rebuilding. Such expenditures are included in the other funds' expenditures and are mostly comprised of capital outlay in the Public Works and Waste Water Funds.

Isaac Recovery - CDBG Grant

| Year | Revenues | Transfers to Interfunds | Expenditures as a %age of Revenues |
|----------------|-----------------|--------------------------------|---|
| 2014 | 75,791 | 1,078,691 | 1,423.2% |
| 2015 | 2,366,911 | 2,708,271 | 114.4% |
| 2016 | 4,955,457 | 3,915,207 | 79.0% |
| 2017 Projected | 11,332,470 | 11,332,470 | 100.0% |
| 2018 Estimated | 1,660,664 | 1,660,664 | 100.0% |

This fund tracks the grant from the Office of Community Development Disaster Recovery Unit. The purpose of this grant was to provide funds to eligible residents in one of four areas:

- Homeowner Rehabilitation – may receive up to \$150 thousand
- Small Rental Rehabilitation –may receive up to \$50 thousand per unit
- Elevation Assistance-may receive up to \$75 thousand
- Homebuyer Assistance – the sales price may not be greater than \$165 thousand

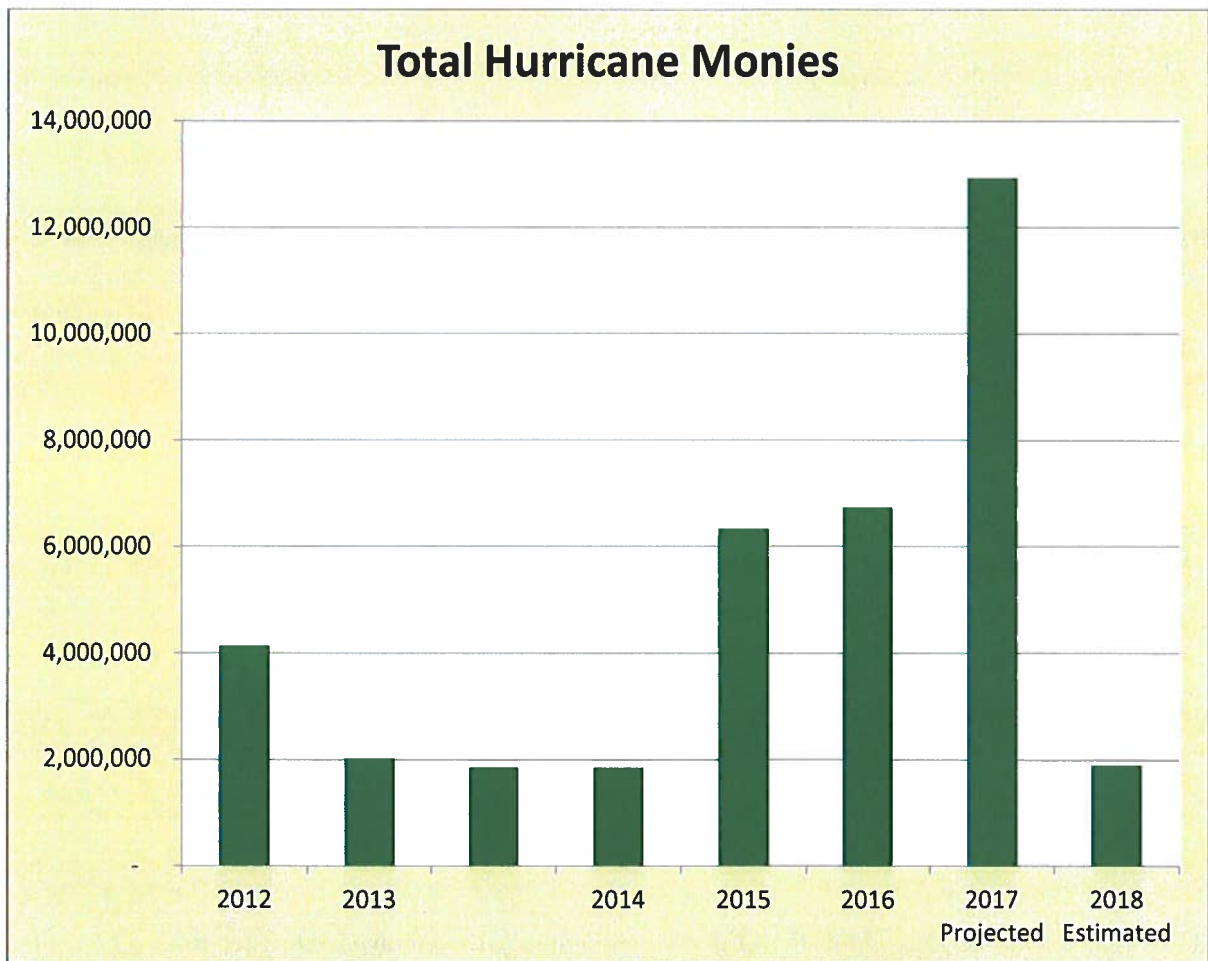
These programs are primarily for low to moderate income (LMI) households.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Additionally, funds have also been allocated to Economic Development and Infrastructure. Infrastructure funds were allocated to the St. John School Board to assist with their local match for rebuilding two schools damaged by Hurricane Isaac.

The Hurricane Isaac CDBG program's cutoff date for reimbursement of expenditures is September 30, 2019.

The following bar graph depicts the total assistance St. John the Baptist Parish has received with regards to the various hurricanes.



➤ Current Budget Summary

The budget shows the anticipated receipts of the monies and related usages for 2018.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Juvenile Detention Fund



➤ Fund Explanation

Historically, this fund provides for the housing of St. John the Baptist Parish juvenile offenders in juvenile detention facilities in other parishes.

➤ Functions & Goals

The goal of the Juvenile Detention fund is to provide safety to the citizens of St. John the Baptist Parish. This is accomplished by reducing delinquency through referrals to other agencies for help to the juveniles and their families. Additionally, the safety, rights and well being of juveniles are being protected by those who work with them.

➤ Current Year's Accomplishments

- # of juveniles in which intake services were provided: 19, with an average stay length of 11 days.
- # of FINS (Families in Need of Services) Referrals provided:
 - 42 to the 40th Judicial Court
 - 38 to substance abuse treatments
 - 132 to various counseling services (family, anger management, parenting, wrap-around services, etc.)
 - 6 for ankle bracket monitoring by the Office of Juvenile Justice

➤ Historical Summary

The revenue is generated from a 1.00 mill Ad Valorem Tax. The 2009 bond proceeds were used to upgrade offices as per state statute to separate juvenile offenders from adults in 2014.

The expenditures reflect the daily expense to house juveniles at a rate of \$256 per day with Terrebonne Juvenile Justice Center. Additionally, total estimated renovations of \$633 thousand are included in budgeted figures for the years 2010 and 2013 for equipment purchases.

Total expenditures average 51% of revenues. Total historical revenues and expenditures for the Juvenile Detention Fund are as follows:

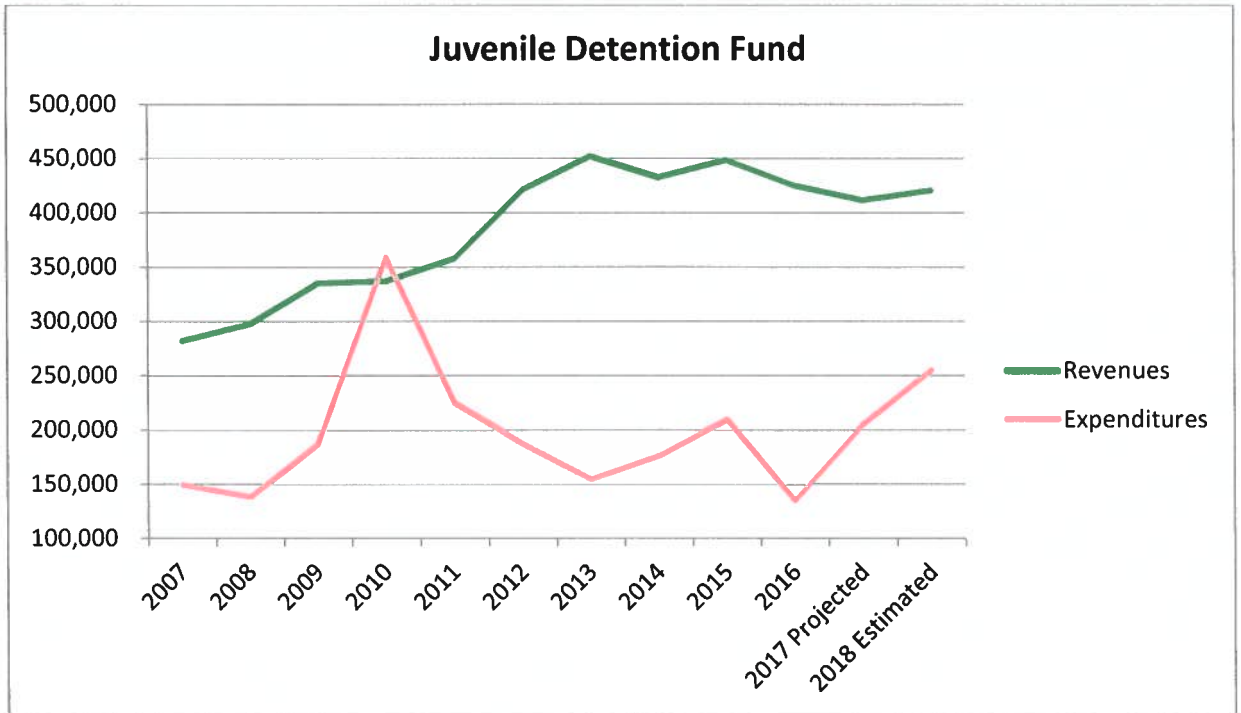
**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Juvenile Detention Fund

| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
|----------------|-----------------|---------------------|---|
| 2007 | 282,264 | 149,070 | 52.8% |
| 2008 | 297,574 | 137,702 | 46.3% |
| 2009 | 334,962 | 186,638 | 55.7% |
| 2010 | 336,818 | 358,792 | 106.5% |
| 2011 | 357,745 | 224,783 | 62.8% |
| 2012 | 421,092 | 187,113 | 44.4% |
| 2013 | 452,167 | 154,833 | 34.2% |
| 2014 | 432,539 | 176,566 | 40.8% |
| 2015 | 448,594 | 209,733 | 46.8% |
| 2016 | 424,994 | 134,764 | 31.7% |
| 2017 Projected | 411,404 | 205,027 | 49.8% |
| 2018 Estimated | 420,298 | 254,736 | 60.6% |

Building renovations to the 40th Judicial Juvenile Service Office in Reserve of \$233 thousand occurred in 2010. Renovation expenditures for the Edgard Courthouse Juvenile Section; occurred in 2015.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ *Current Budget Summary*

The expenditures reflect a change of venues of housing juvenile detainees. Beginning in October 2016, the Parish entered into an agreement with Terrebonne Parish Consolidated Government to serve as a Juvenile Detention Facility for housing, care and maintenance of juvenile detainees. This agreement operates as a month-to-month lease at a cost of \$256 per day, per bed as needed. Other costs are a continuation of the present services and are budgeted within the anticipated revenues.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Levee Protection Fund

➤ *Fund Explanation*

The people of St. John voted in April 2017 for a 7 mil property tax increase to raise the funds needed to build and maintain a hurricane/flood protection levee. The 18 mile long project will include earthen levees, flood gates and pump stations and will stretch from the Bonnet Carré Spillway to Mt. Airy. Total costs to build this system is \$718 million, however, the Parish’s portion of these costs will be \$50 million. The WIIN (Water Infrastructure Improvements) Act will cover the bulk of the expenses. St John will be responsible for the annual maintenance cost of approximately \$5 million. This fund will track the costs to build and then maintain this levee system. The Pontchartrain Levee District will be responsible for managing operations and maintenance of the levee and pump stations through an agreement with the Parish.

➤ *Functions and Goals*

- To provide flood protection for the people, homes and businesses located within St. John the Baptist Parish.
- To shield evacuation routes.
- To allow for economic development and growth in areas previously prone to flooding.
- To reduce or stabilize flood insurance rates in the area.

➤ *Current Year’s Accomplishments*

- Passed a 7% ad valorem tax to start building the funds to build a hurricane/flood protection levee.

➤ *Historical Summary*

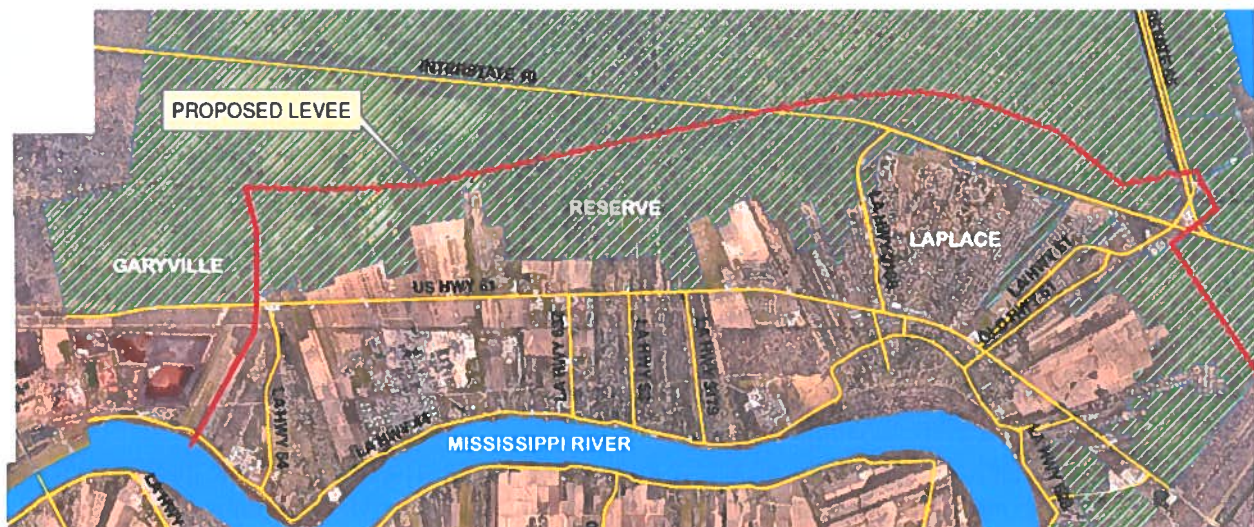
This fund opened in 2017, however, no activity took place during this year.

| Levee Protection Fund | | | |
|------------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2017 Projected | 0 | 0 | 0% |
| 2018 Estimated | 2,867,389 | 198,137 | 6.9% |

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Budget Summary

During 2018, revenues of \$2.9 million generated from ad valorem taxes are anticipated to be collected. Federal funds are likely to be allocated in a phased approach over several years. The target is to begin construction in 3 to 5 years (2020-2025) which will give the Parish time to accumulate its \$50 million portion of the costs.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Public Safety Fund

➤ Fund Explanation

The Public Safety Department is part of the Emergency Operations Center (EOC), along with the Office of Homeland Security and Emergency Preparedness, Office of Fire and Rescue Service, and the E 9-1-1 Communications Center. All emergency preparedness, response, recovery, and mitigation activities are coordinated through this facility. State of the art technological systems are used. Computers, equipment, emergency plans are constantly being reviewed and upgraded.



➤ Functions and Goals

An overall, comprehensive, all-hazard emergency operations plan has been developed by St. John Parish and is continually reviewed and updated. The Plan was developed in accordance with FEMA, National Response Team, DOT, Nuclear Regulatory Commission, LA Emergency Assistance and Disaster Act 2003, and local ordinance.

The parish works in conjunction with each individual industrial facility, the school system, hospitals, day cares and nursing homes to assure that site-specific plans are coordinated with the Parish's overall plan.

➤ Current Year's Accomplishments

- Took part in numerous hurricane readiness exercises and participated in an annual drill on responding to a Waterford 3 incident.
- Personnel worked around-the-clock to coordinate a response of departmental and interagency personnel to ensure safety and to help residents during multiple severe weather threats.
- Assisted with the annual household hazardous materials collection day and passed a FEMA radiological drill.
- The National Oceanographic and Atmospheric Administration recognized St. John Parish as a NOAA Weather Ready Nation Ambassador for its work in improving the nation's readiness against extreme weather and water events.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Historical Summary

This fund provides the annual operations of the St. John the Baptist Parish Department of Public Safety. Revenues are generated from an annual grant by Entergy, Inc., as mandated by the Nuclear Regulatory Commission (NRC.) along with other grant sources. Federal grant monies have declined beginning in 2010. In addition, funds are allocated by the Economic Development Fund to supplement the budget.

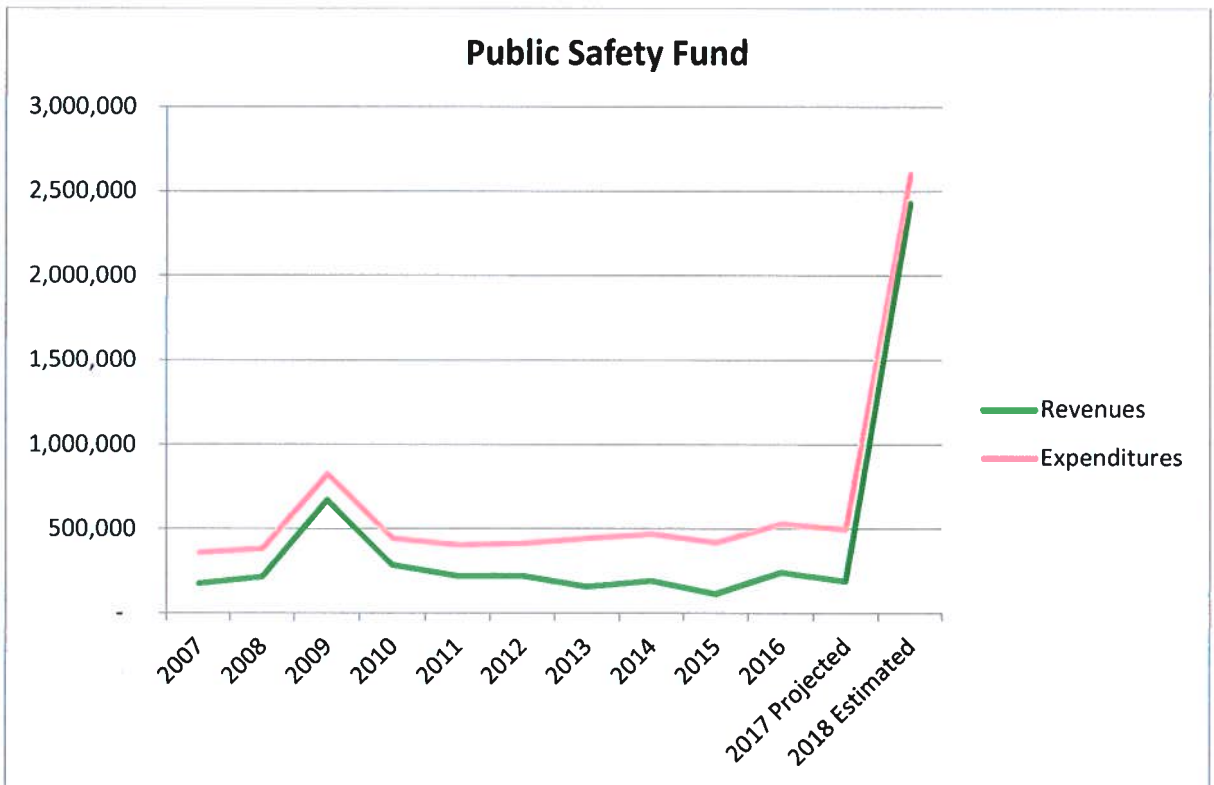
The State Grant revenues were reduced in 2013 due to a change in the grant cycle.

Total expenditures average 210% of revenues. Total historical revenues and expenditures for the Public Safety Fund are as follows:

| Public Safety Fund | | | |
|--------------------|-----------|--------------|--|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 173,368 | 357,099 | 206.0% |
| 2008 | 213,591 | 381,500 | 178.6% |
| 2009 | 669,067 | 823,128 | 123.0% |
| 2010 | 283,743 | 442,675 | 156.0% |
| 2011 | 219,131 | 403,607 | 184.2% |
| 2012 | 221,665 | 414,564 | 187.0% |
| 2013 | 157,521 | 444,985 | 282.5% |
| 2014 | 190,848 | 468,049 | 245.2% |
| 2015 | 113,262 | 422,540 | 373.1% |
| 2016 | 239,149 | 526,907 | 220.3% |
| 2017 Projected | 186,857 | 495,649 | 265.3% |
| 2018 Estimated | 2,428,170 | 2,600,628 | 107.1% |

Not reflected in the revenues above is the average of \$152 thousand transferred annually from the Fire Department fund up through the 2016 year, and \$50 thousand thereafter, and \$71 thousand transferred annually from the Economic Development Fund up through 2014 year, and \$40 thousand thereafter.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ *Current Budget Summary*

Included in 2018 is the receipt of \$2.2 million from a GOHSEP Elevation Grant and the corresponding expenditure of these grant funds for elevation and acquisitions.

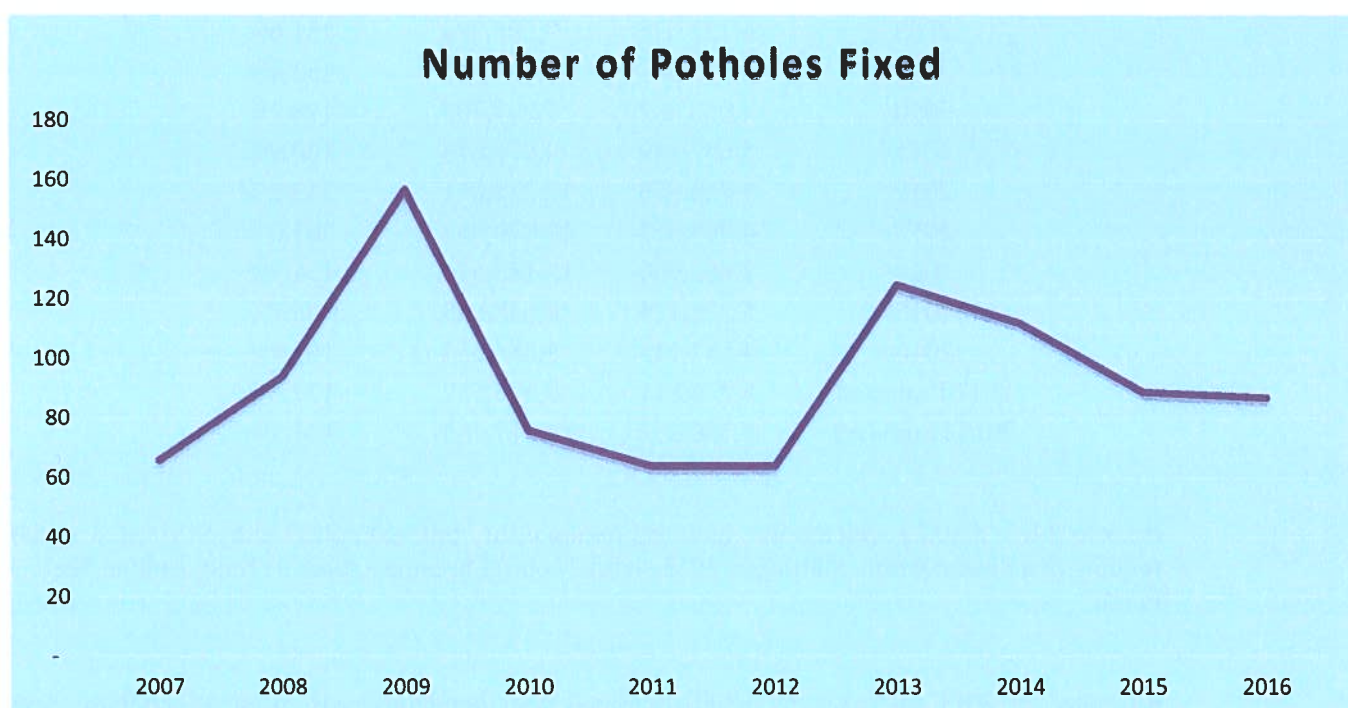
The expenditures are a continuation of the present services. Even with the inter-fund transfers, expenditures have exceeded the revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget. The fund balance is healthy and can maintain this.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Public Works Fund

➤ Fund Explanation

This fund accounts for the annual services and upkeep of St. John the Baptist Parish roads, roadsides, bridges and drainage. This includes more than 441 miles of roads and 136 miles of major canals and ditches. On average, 93 potholes are fixed annually throughout the Parish.



➤ Current Year's Accomplishments

- The public works department completed millions of dollars in infrastructure improvements and responded to thousands of requests from business owners. Projects that were completed this year include the following:
 - 9,451 work orders completed.
 - \$3 million Reserve Drainage Project, Phase III.
 - \$379 thousand improvements to Peavine Boat Launch.
 - \$600 thousand improvements to New Edgard Council on Aging Center.
 - \$541 thousand Fairway Drive Bridge project.
 - \$150 thousand in renovations to Council Chambers.
 - \$134 thousand in expanding the Animal Shelter.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

➤ Historical Summary

Revenues are generated from a 0.375% sales tax and state-generated revenues such as Parish transportation and Department of Public Safety fees. The Public Works Fund is currently subsidized with a transfer from the Sales Tax District Fund to meet its operating needs.

Total expenditures average 171% of revenues. Total historical revenues and expenditures for the Public Works Fund are as follows:

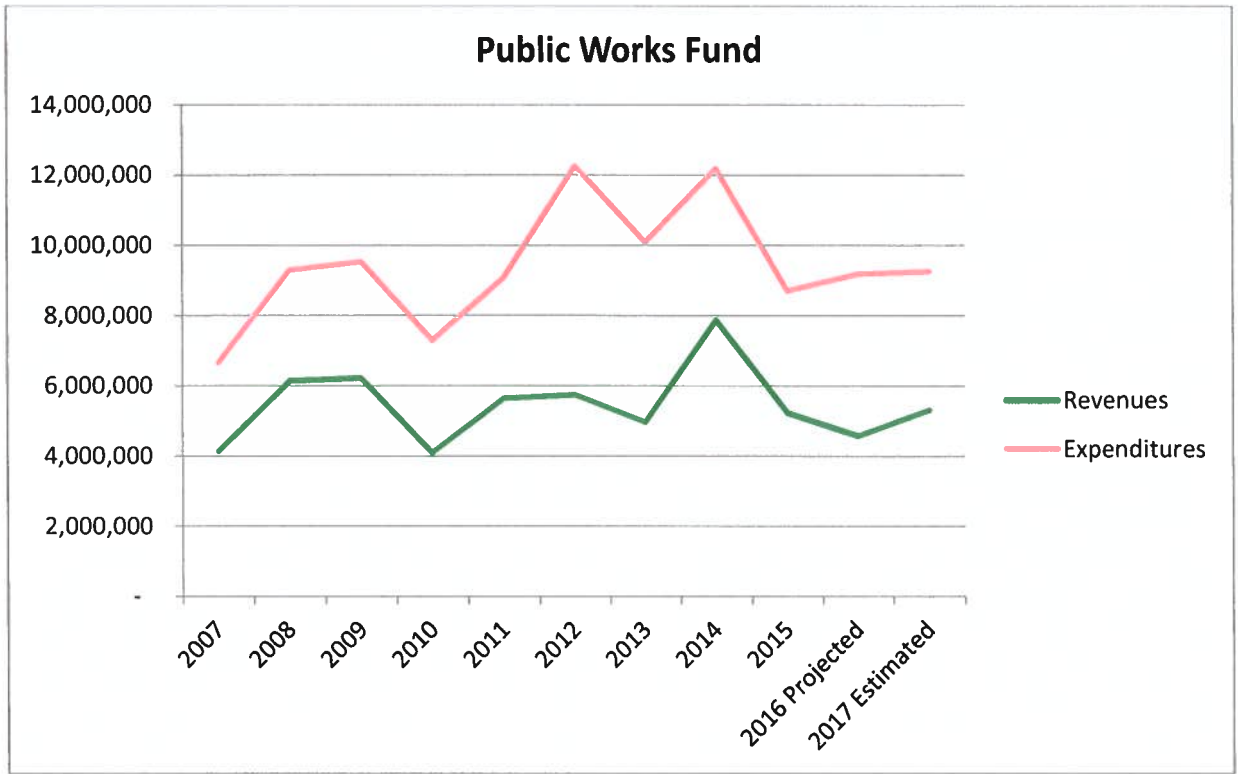
| Public Works Fund | | | |
|-------------------|-----------|--------------|--|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 4,132,606 | 6,650,899 | 160.9% |
| 2008 | 6,132,075 | 9,295,394 | 151.6% |
| 2009 | 6,213,587 | 9,531,547 | 153.4% |
| 2010 | 4,095,087 | 7,297,708 | 178.2% |
| 2011 | 5,642,149 | 9,079,676 | 160.9% |
| 2012 | 5,746,998 | 12,254,051 | 213.2% |
| 2013 | 4,965,555 | 10,079,957 | 203.0% |
| 2014 | 7,863,960 | 12,183,528 | 154.9% |
| 2015 | 5,225,175 | 8,658,865 | 165.7% |
| 2016 | 4,557,145 | 8,555,654 | 187.7% |
| 2017 Projected | 5,376,811 | 9,528,532 | 177.2% |
| 2018 Estimated | 8,360,252 | 12,317,455 | 147.3% |

Prior to 2013, a \$0.25 user fee was included on the utility bill and collected here to assist in the funding of animal control. Starting in 2013, animal control became a separate fund, Animal Shelter Fund.

Revenues in 2011 increased by \$800 thousand from bond proceeds, used to purchase new equipment, and \$933 thousand from various CIAP grants. Beginning in 2012, expenses increased due to costs associated with damages inflicted by Hurricane Isaac. Capital outlay expenditures for streets began in 2014 of \$694 thousand and continue at \$1.1 million and \$850 thousand for each of the subsequent years.

Not reflected in the revenues above is the average \$4 million transferred annually from the Sales Tax District Fund. Also not reflected in the revenues above is the transfer in of monies from the Hurricane Isaac Fund to assist with hurricane induced repairs. Such transfers were in the amount of \$3.5million, \$222 thousand \$416 and \$127 thousand for the respective years of 2012 through 2015. Not reflected in the expenditures above is the average \$290 thousand transferred annually to Certificate of Indebtedness Fund, beginning in 2011 and ending in 2015. Not reflected above is the transfer of \$400 thousand to the 2009 Bond to help subsidize the building of the East Bank Governmental Complex. Beginning in 2012, expenditures have exceeded the revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ *Current Budget Summary*

Included in 2018 is the receipt of \$3.2 million from a Hazard Mitigation Grant Program (HMGP) and the corresponding expenditure of these grant funds to implement Phase II of the Reserve Drainage Project. This project will install new reinforced concrete culvert system along various streets in the Reserve area.

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues. Anticipated revenues are projected to continue to fall beneath expenditure requirements, but the fund balance is healthy and will be able to absorb the difference.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



Regala Gymnasium



Alex Roland Reese Swimming Pool



Westbank Recreational Complex

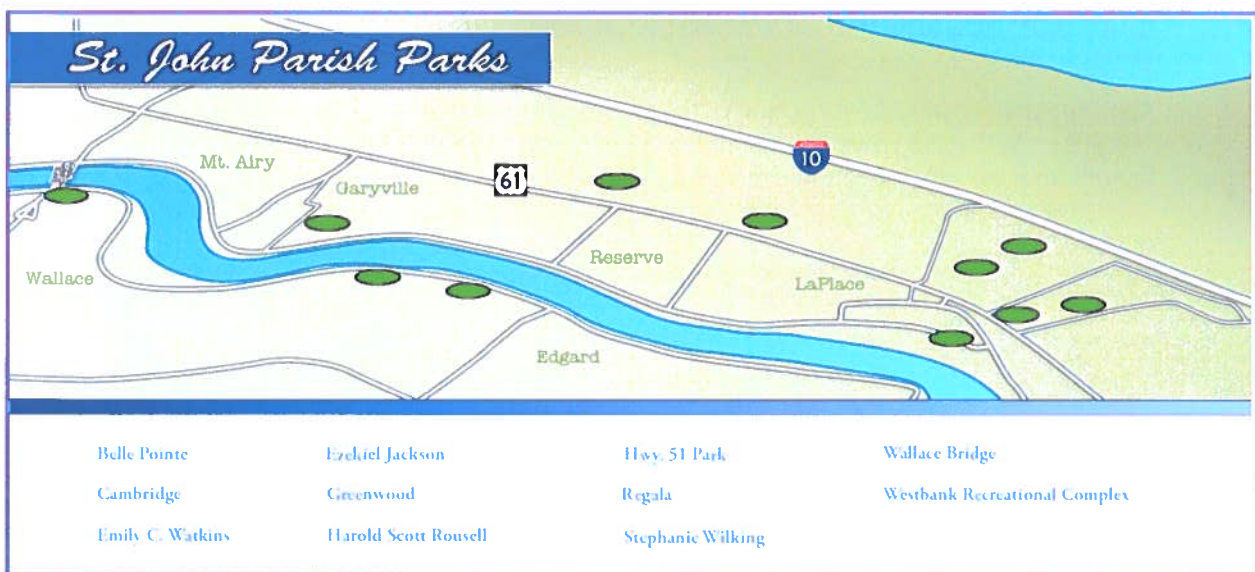
Recreation Fund

➤ Fund Explanation

The mission of the Recreation Department is to ensure the highest quality of recreational activities to the citizens of the Parish. Primarily, but not exclusively, is the insurance of the quality, safety and beauty of the recreational environments.

Servicing both east and west banks, the Recreation Department maintains ten (10) public parks, one (1) playground, one (1) dog park, two (2) spray parks and two (2) pools. Over the years, this department has provided sports programs including Bidy Basketball and Youth Baseball. The programs have yielded seven (7) Bidy Basketball National Championships and four (4) Baseball World Series Championships.

A new gymnasium at the REGALA Park in Reserve and the West Bank Complex in Edgard was completed in the Spring of 2012. The Westbank Recreational Complex includes an Arianism, a baseball complex, a parking lot and walking path. Following is a map of the locations of the Parish's parks.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Functions and Goals

This fund accounts for recreational expenses of St. John the Baptist Parish, which consist of maintaining the park grounds and the summer youth program. See page 23 for more details concerning programs offered to Parish residents.

| Parks & Recreation Department Programs Offered | |
|--|---|
| Adult | Youth |
| Flag Football | Ashley Kelly Swim Program |
| Learn to Swim Classes | Biddy Basketball |
| Water Aerobics | Cal Ripken & Babe Ruth Baseball |
| Zumba | Football |
| | Learn to Swim Classes |
| | New Orleans Saints Junior Training Camp |
| | NFL Play60 Punt, Pass and Kick |
| | Pelicans Night Out |
| | Pelicans Training Camp |
| | Soccer |
| | Summer Camp |

➤ Current Year's Accomplishments

- 2017 Southeast Louisiana Football League Super Bowl Championship was won by the 9-10 year old St. John Warriors' red team.
- Hosted several youth sport tournaments which attracted visitors who patronized local restaurants and hotels.
- With the help of local industry and St. John United Way, a STEM workshop exposed 85 parish youths to modern communications, collaboration and critical thinking through hands-on learning activities.
- \$8 million of building and improving various recreational trail projects.
- # of enrolled youth:
 - 170 – baseball and softball
 - 150 – football
 - 190 – basketball
 - 210 – Kelly Swim Program
 - 180 – Summer Camp

➤ Historical Summary

Video poker generates an average of 62% of the total revenues. Beginning in 2012, a millage of 2.25% was rededicated from other Parish Funds by the residents to be used to expand recreational programs. Additional income is generated from fees associated with the summer recreation programs and from concession sales.

Total expenditures average 99% of revenues. Total historical revenues and expenditures for the Recreation Fund are as follows:

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

| Recreation Fund | | | |
|-----------------|-----------|--------------|--|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 712,560 | 930,505 | 130.6% |
| 2008 | 675,123 | 669,378 | 99.1% |
| 2009 | 609,872 | 742,038 | 121.7% |
| 2010 | 583,766 | 700,574 | 120.0% |
| 2011 | 613,930 | 704,588 | 114.8% |
| 2012 | 1,567,994 | 772,771 | 49.3% |
| 2013 | 1,688,441 | 1,023,936 | 60.6% |
| 2014 | 1,602,420 | 1,201,527 | 75.0% |
| 2015 | 1,657,011 | 1,514,902 | 91.4% |
| 2016 | 1,698,287 | 1,866,434 | 109.9% |
| 2017 Projected | 1,675,416 | 1,845,283 | 110.1% |
| 2018 Estimated | 1,990,510 | 2,007,411 | 100.8% |

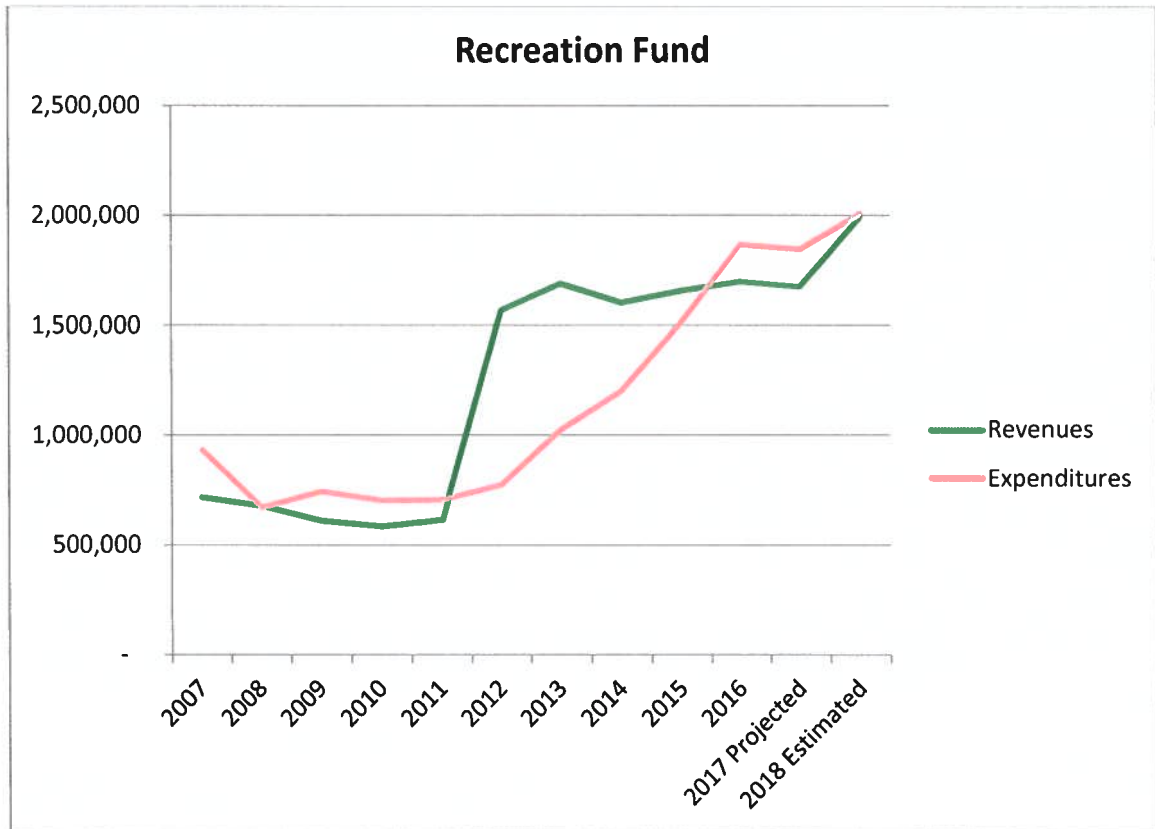
Prior to 2012, not reflected in the revenues above is the average \$28 thousand transferred annually from the General and Economic Development Funds to help subsidize the Recreation Fund.

Much needed upgrades to the parks throughout the Parish have been occurring since 2013. Such upgrades include playground equipment, fitness stations, the addition of spray and dog parks and the beautification of all parks. As of 2017, all such upgrades have been completed. Continuing costs include the maintenance, improvement and enhancement of the parks.



Spray Park

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ [Current Budget Summary](#)

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Sales Tax District Fund

➤ *Fund Explanation*

This fund accounts for the generated revenues derived from the 1% sales tax which is dedicated for Parish-Wide Sewerage Construction, Public Works, Waste Water and the Water Utility Systems.

➤ *Functions and Goals*

The revenue collected is used to repay the annual principal and interest payments for sewer improvement bonds.

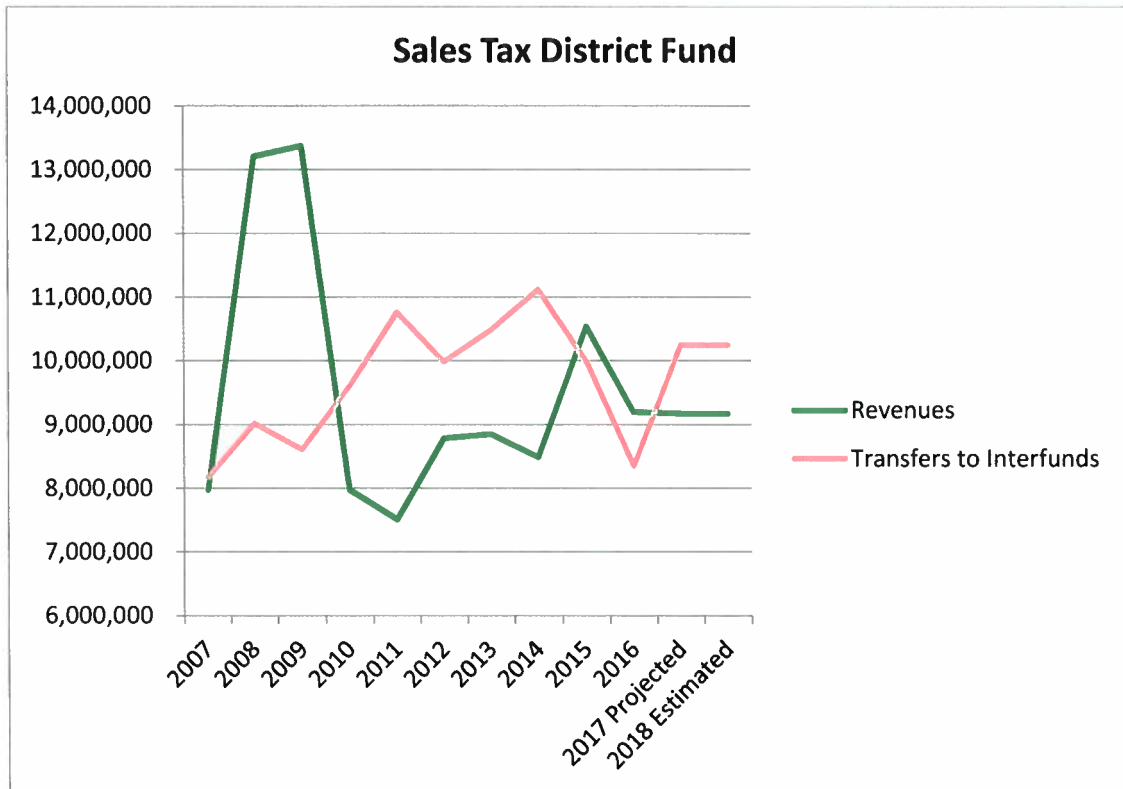
➤ *Historical Summary*

Total expenditures average less than 1% of revenues. Funding received by the Sales Tax District Fund is transferred to other funds in accordance with tax provisions and to assist with meeting expenditures in those other funds. Total transfers average 106% of revenues, and beginning in 2010 has necessitated utilizing the beginning fund balance. Total historical revenues and transfers for the Sales Tax District Fund are as follows:

| Sales Tax District Fund | | | |
|--------------------------------|-----------------|-------------------------------------|--|
| Year | Revenues | Transfers to Inter-funds | Transfers as a %age of Revenues |
| 2007 | 7,969,154 | 8,166,988 | 102.5% |
| 2008 | 13,202,670 | 9,012,413 | 68.3% |
| 2009 | 13,368,184 | 8,606,074 | 64.4% |
| 2010 | 7,967,755 | 9,598,215 | 120.5% |
| 2011 | 7,503,771 | 10,758,657 | 143.4% |
| 2012 | 8,779,089 | 9,980,023 | 113.7% |
| 2013 | 8,845,522 | 10,479,481 | 118.5% |
| 2014 | 8,481,710 | 11,117,969 | 131.1% |
| 2015 | 10,535,510 | 9,985,465 | 94.8% |
| 2016 | 9,194,211 | 8,348,348 | 90.8% |
| 2017 Projected | 9,170,000 | 10,245,101 | 111.7% |
| 2018 Estimated | 9,191,000 | 10,244,756 | 111.7% |

St. John the Baptist Parish had received a one-time settlement of \$4.7 million dollars during 2015.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ *Current Budget Summary*

The expenditures are a continuation of the present transfers to meet the needs of other funds' budgets. Such transfers are projected to fall beneath anticipated revenues; however, the fund balance is healthy and will be able to absorb the difference.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Senior Citizens Fund

➤ Fund Explanation

The Council on Aging Centers in Reserve and Edgard. This fund tracks the revenues and expenses associated with running these two facilities.

➤ Functions and Goals

The Senior Fund's goal is to enhance the quality of life for senior citizens aged 60 or greater and living in the Parish. Breakfast and lunch are served daily and activities include Bingo, card games, birthday celebrations and field trips.

➤ Historical Summary

This fund accounts for the annual revenue collection of a 1 mill Ad Valorem Tax. This millage is dedicated to provide funding to the St. John the Baptist Parish Council on Aging, Inc. with its annual operating expenditures of the Senior Citizens Centers and to acquire, construct, maintain and operate such centers and to provide funding for other Parish Senior Citizens' Programs.

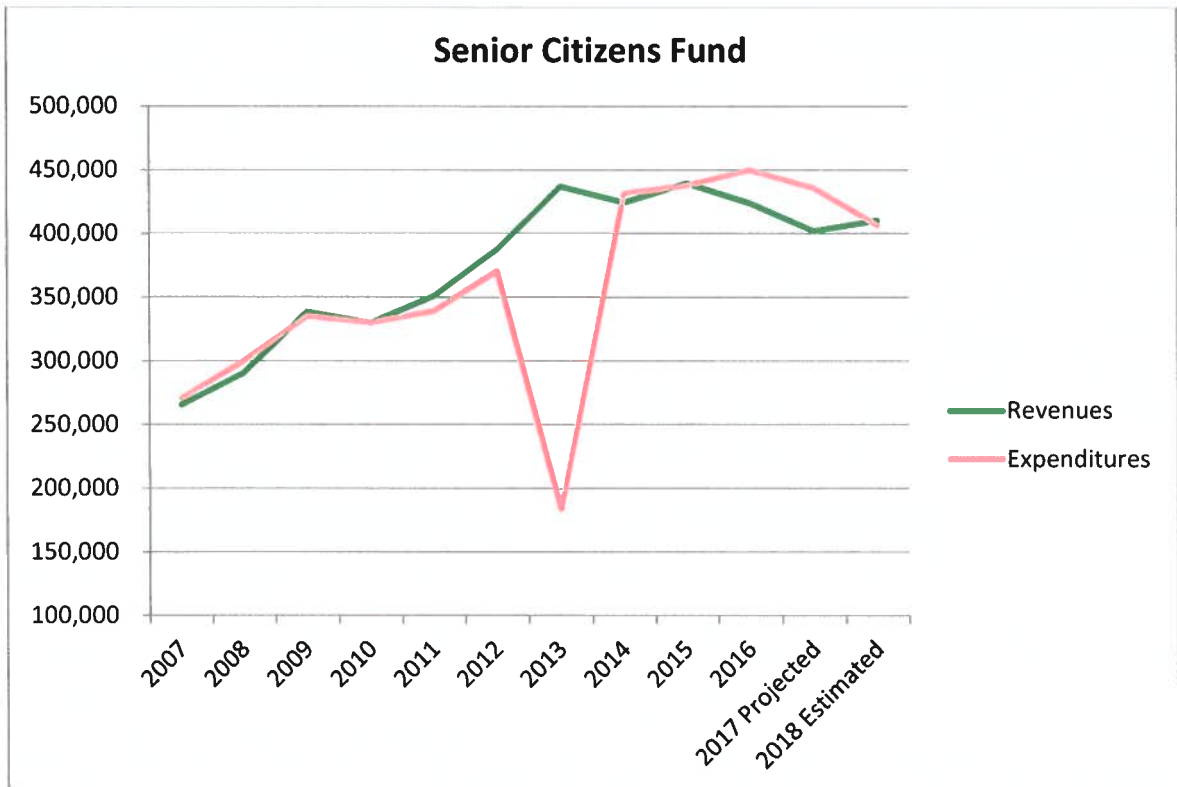
The center re-opened in April 2013 after a four (4) month hiatus due to damage sustained from Hurricane Isaac.

Total expenditures average 96% of revenues. Total historical revenues and expenditures for the Senior Citizens Fund are as follows:



| Senior Citizens Fund | | | |
|----------------------|----------|--------------|--|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 265,569 | 270,500 | 101.9% |
| 2008 | 290,326 | 300,000 | 103.3% |
| 2009 | 338,236 | 335,000 | 99.0% |
| 2010 | 329,665 | 330,000 | 100.1% |
| 2011 | 350,731 | 339,000 | 96.7% |
| 2012 | 387,084 | 370,000 | 95.6% |
| 2013 | 436,949 | 183,660 | 42.0% |
| 2014 | 424,359 | 431,400 | 101.7% |
| 2015 | 439,537 | 437,645 | 99.6% |
| 2016 | 423,721 | 449,876 | 106.2% |
| 2017 Projected | 401,948 | 435,597 | 108.4% |
| 2018 Estimated | 410,297 | 406,590 | 99.1% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ Current Budget Summary

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Street Lighting Fund



➤ *Fund Explanation*

This fund accounts for the annual operations for parish-wide street lighting for the 230 miles of streets throughout the Parish. Note that this excludes the street lighting along the Highways which is the state of Louisiana’s responsibility.

➤ *Functions and Goals*

To maintain the street lights in good working order for the comfort and safety of the residents, businesses and visitors of St. John the Baptist Parish.

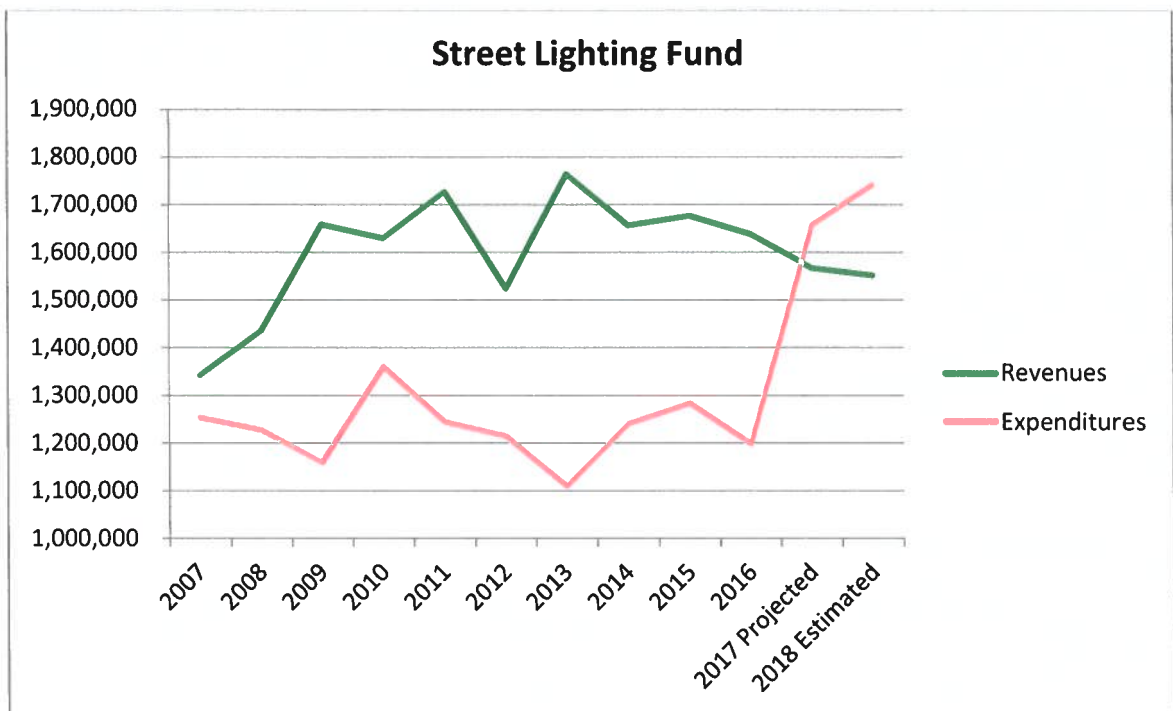
➤ *Historical Summary*

The revenues are generated from 3.83 mills Ad Valorem Tax, along with state revenue sharing funds. Beginning in 2012, a millage of 1.00% was rededicated to the Recreation Fund by the residents.

Total expenditures average 82% of revenues. Total historical revenues and expenditures for the Street Lighting Fund are as follows:

| Street Lighting Fund | | | |
|-----------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 1,342,063 | 1,253,255 | 93.4% |
| 2008 | 1,435,995 | 1,227,133 | 85.5% |
| 2009 | 1,658,148 | 1,158,435 | 69.9% |
| 2010 | 1,628,961 | 1,359,743 | 83.5% |
| 2011 | 1,726,556 | 1,243,687 | 72.0% |
| 2012 | 1,523,571 | 1,213,964 | 79.7% |
| 2013 | 1,763,978 | 1,109,302 | 62.9% |
| 2014 | 1,655,684 | 1,240,682 | 74.9% |
| 2015 | 1,675,935 | 1,282,807 | 76.5% |
| 2016 | 1,638,110 | 1,198,154 | 73.1% |
| 2017 Projected | 1,566,958 | 1,656,900 | 105.7% |
| 2018 Estimated | 1,551,958 | 1,741,042 | 112.2% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



The average annual state revenue sharing amount received is \$24 thousand and has been decreasing in recent years.

➤ *Current Budget Summary*

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private businesses. The intent of the Parish is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Following are Enterprise Funds with a brief synopsis of each.

Mosquito Abatement Fund



➤ *Fund Explanation*

This fund accounts for the annual cost of the service contract to provide mosquito control services to the residents and businesses of St. John the Baptist Parish. The current contract is held by Mosquito Control Services, LLC. Insecticides approved and labeled for mosquito control are dispersed using low-flying aircraft over the congested areas of the Parish.

➤ *Functions and Goals*

To manage the population of mosquitos in order to reduce their damage to human health and enjoyment for the comfort and safety of the residents, businesses and visitors of St. John the Baptist Parish.

➤ *Historical Summary*

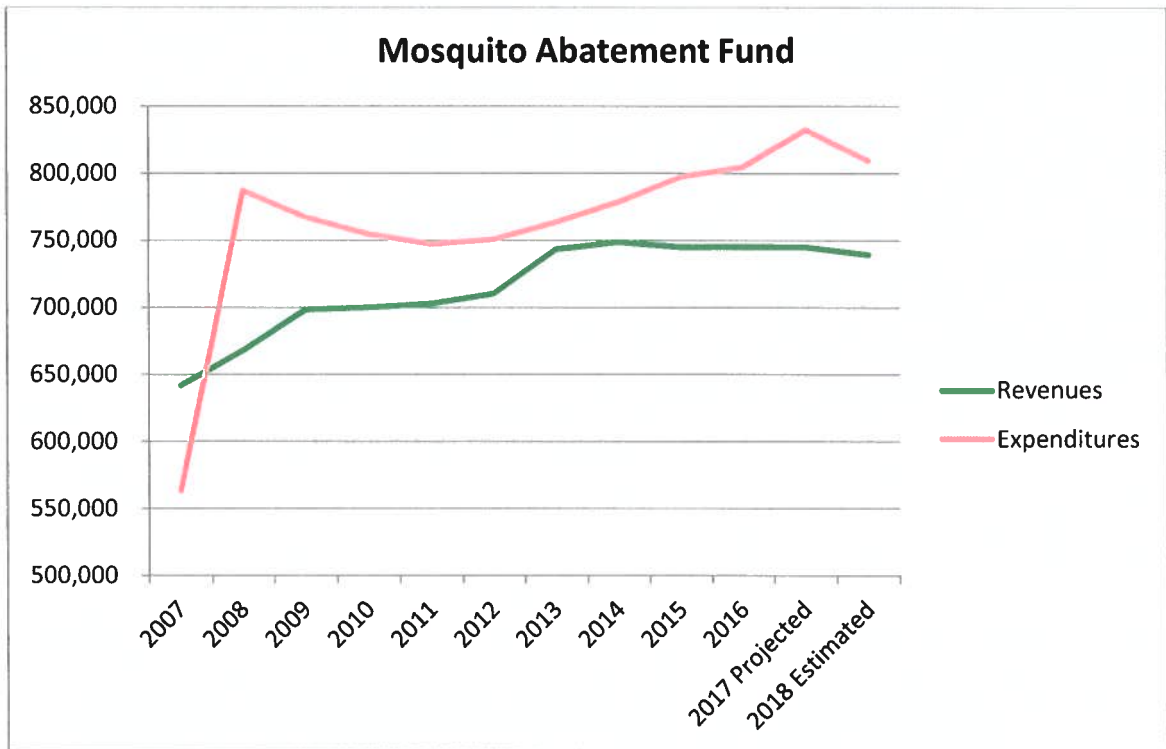
Revenues are generated through a \$2.50 service charge on monthly utility bills and a 0.48 mill Ad Valorem Tax. This department is currently subsidized with transfers from the Economic Development Fund to meet its operating needs.

Total expenditures average 106% of revenues. Total historical revenues and expenditures for the Mosquito Abatement Fund are as follows:

| Mosquito Abatement Fund | | | |
|-------------------------|----------|--------------|--|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 641,712 | 562,857 | 87.7% |
| 2008 | 667,777 | 787,038 | 117.9% |
| 2009 | 698,143 | 767,295 | 109.9% |
| 2010 | 699,863 | 754,578 | 107.8% |
| 2011 | 702,811 | 747,069 | 106.3% |
| 2012 | 710,302 | 750,620 | 105.7% |
| 2013 | 743,339 | 763,696 | 102.7% |
| 2014 | 748,843 | 778,599 | 104.0% |
| 2015 | 744,895 | 797,239 | 107.0% |
| 2016 | 745,213 | 804,437 | 107.9% |
| 2017 Projected | 744,890 | 832,233 | 111.7% |
| 2018 Estimated | 739,086 | 809,216 | 109.5% |

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Not reflected in the revenues above is average of \$73 thousand transferred annually through 2014 and decreasing to \$30 thousand by 2018 from the Economic Development Fund to help subsidize the Mosquito Abatement Fund.



➤ *Current Budget Summary*

Anticipated revenues are projected to fall beneath expenditure requirements, but the fund balance is healthy and will be able to absorb the difference.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Solid Waste Fund



➤ Fund Explanation

This fund accounts for the costs to provide solid waste collection services to the residents and businesses of St. John Parish.

➤ Functions and Goals

To maintain the proper mechanisms to effectively manage solid waste throughout the Parish. This is done by implementing curbside waste collection twice a week, which is contracted to Metro Service Group. Additionally, a recycling program has been implemented, and has been contracted to SWDI for monthly pickup from the St. John Parish Recycle Yard behind the Percy Hebert building (pictured) and from bins located at the following locations: Edgard Courthouse, Health and Human Services, Pleasure Bend Fire Station, Service Center at Garyville and Laplace, St. Andrews Fire Station and Westside Fire station.

➤ Historical Summary

Revenues are generated by a user charge on monthly utility bills. The major expenditure is a service contract for garbage and recycle collection and disposal. Beginning in August 2016, such contract was awarded to Metro Service Group, LLC.

Total expenditures average 93% of revenues. Total historical revenues and expenditures for the Solid Waste Fund are as follows:

| Solid Waste Fund | | | |
|-------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 3,366,923 | 3,074,568 | 91.3% |
| 2008 | 3,567,714 | 3,241,260 | 90.8% |
| 2009 | 3,689,183 | 3,606,171 | 97.7% |
| 2010 | 3,915,062 | 3,666,131 | 93.6% |
| 2011 | 4,035,438 | 3,600,873 | 89.2% |
| 2012 | 3,759,064 | 3,430,960 | 91.3% |
| 2013 | 3,822,832 | 3,489,575 | 91.3% |
| 2014 | 3,906,495 | 3,693,956 | 94.6% |
| 2015 | 3,882,624 | 3,655,973 | 94.2% |
| 2016 | 3,898,178 | 3,650,672 | 93.7% |
| 2017 Projected | 3,903,800 | 3,804,500 | 97.5% |
| 2018 Estimated | 3,937,700 | 3,686,400 | 93.6% |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



➤ *Current Budget Summary*

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Wastewater Operating Fund

➤ Fund Explanation

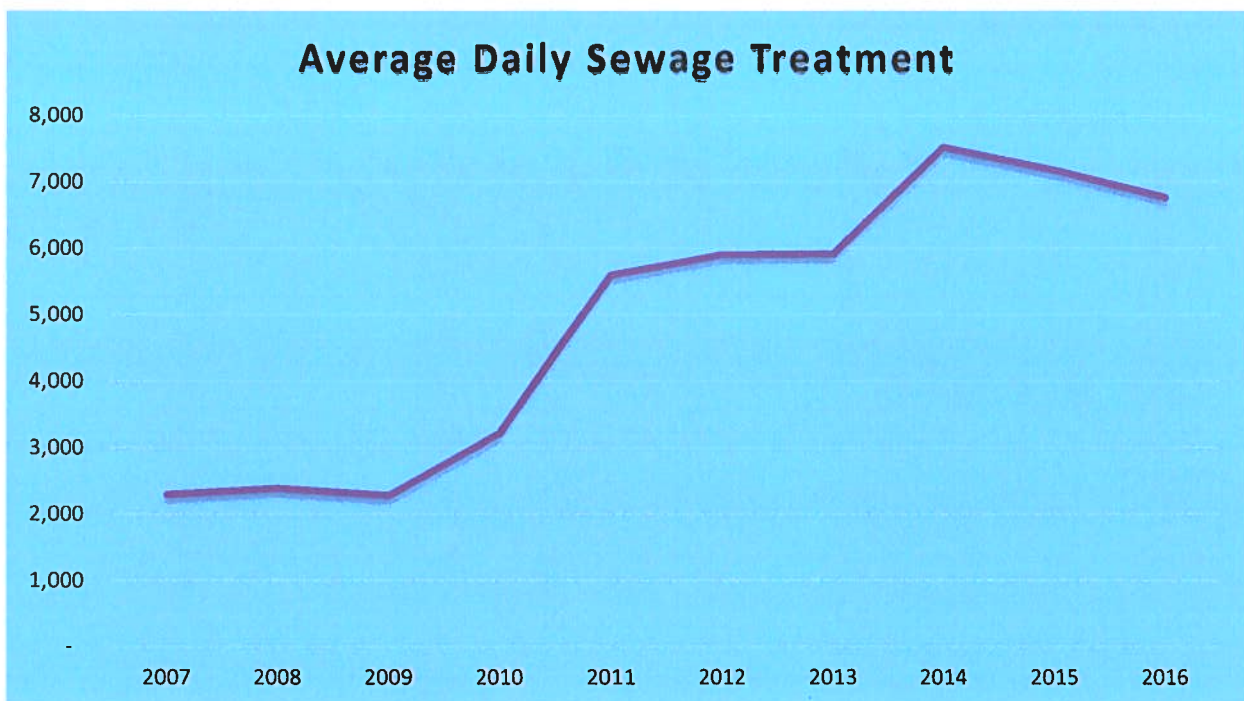
This fund accounts for the revenues and expenses relating to maintaining the wastewater system in St. John the Baptist Parish.

➤ Functions and Goals

The primary function of the operational division is to provide wastewater services to the citizens, businesses, and industries within the parish and to monitor and repair its wastewater collection systems. This includes the operation of seven wastewater treatment plants and 165 sewer lift stations. The treatment plants are located in LaPlace (River Road, Belle Pointe, Woodland), Garyville, Central, Tigerville and Wallace. All plants are under permit and are regulated by Louisiana Department of Environmental Quality (LDEQ)



The Parish operates seven (7) waste water plants within the Parish which includes 190 miles of collections lines. Three (3) are in LaPlace, three (3) in the West Bank and one (1) in Garyville (pictured). Additionally, there are 183 low-lift stations. On average, 4,900 thousands of gallons of sewage is treated daily.



The Parish is trying to reduce the waste water overflows due to lift station failure. New telemetry will be installed in the lift stations to alert Parish personnel of equipment malfunctions at the lift stations. Additionally, this will enable the lift stations to operate more efficiently, thereby reducing power costs and to prevent unsanitary waste water overflows during failures.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Year's Accomplishments

The Waste Water Department remains committed to improving our waste water systems. Such commitment includes project improvements which have been completed during 2017 or continue to be underway as follows:

Waste Water Collection

- \$2.6 million street drainage improvements
- \$24 thousand inflow/infiltration repairs

Waste Water Treatment

- \$2.8 million upgrading East Bank oxidation pond
- \$76 thousand for final installation of generators at lift stations and treatment plants

➤ Historical Summary

This fund accounts for the operation of the Wastewater Department. Revenues are generated from water consumption user charges on the monthly utility bills and permit fees. The expenditures are the cost for the operations of the wastewater plants along with other costs associated with operations of this department. This department is currently subsidized with transfers from the Sales Tax District to meet its operating needs.

Total expenditures average 116% of revenues. Total historical revenues and expenditures for the Wastewater Operating Fund are as follows:

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

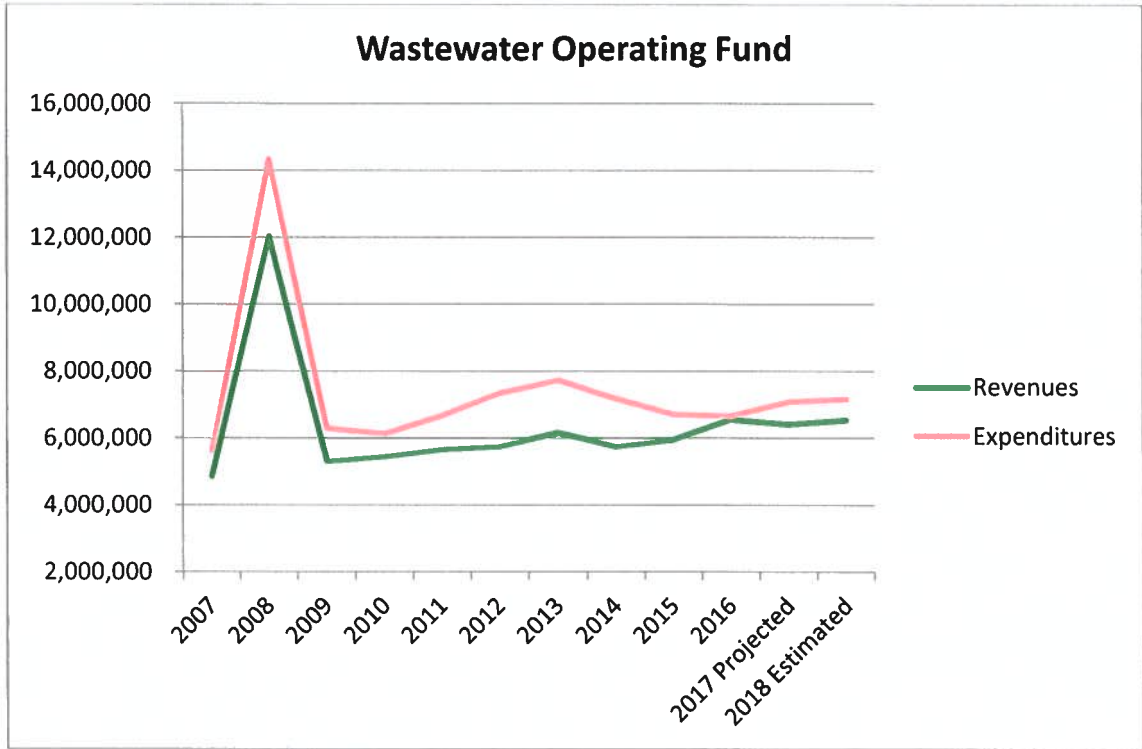
| Wastewater Operating Fund | | | |
|----------------------------------|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 4,854,496 | 5,610,812 | 115.6% |
| 2008 | 12,029,902 | 14,334,778 | 119.2% |
| 2009 | 5,299,758 | 6,281,615 | 118.5% |
| 2010 | 5,448,776 | 6,120,055 | 112.3% |
| 2011 | 5,654,877 | 6,662,790 | 117.8% |
| 2012 | 5,738,429 | 7,338,843 | 127.9% |
| 2013 | 6,158,420 | 7,740,988 | 125.7% |
| 2014 | 5,744,839 | 7,172,434 | 124.9% |
| 2015 | 5,943,260 | 6,703,519 | 112.8% |
| 2016 | 6,548,227 | 6,656,191 | 101.6% |
| 2017 Projected | 6,408,545 | 7,081,846 | 110.5% |
| 2018 Estimated | 6,533,700 | 7,154,321 | 109.5% |

Note, that for the year 2008, revenues and expenditures include \$7.3 million related to grant monies from FEMA for hurricanes Gustav and Ike which were used to repair damages from those storms. In 2013, expenditures increased \$500 thousand due to repairs made from Hurricane Isaac. Beginning in 2017, \$100 thousand of litigation settlement costs and bad debt are budgeted for.

Not reflected in the revenues above is the average \$1.9 million, increased to \$2.3 million starting in 2016, transferred annually from the Sales Tax District to help subsidize the Wastewater Operating Fund. Also not reflected above is the average \$320 thousand annual transfer to repay revenue bonds. These figures also exclude annual depreciation expense of \$2.7 million.

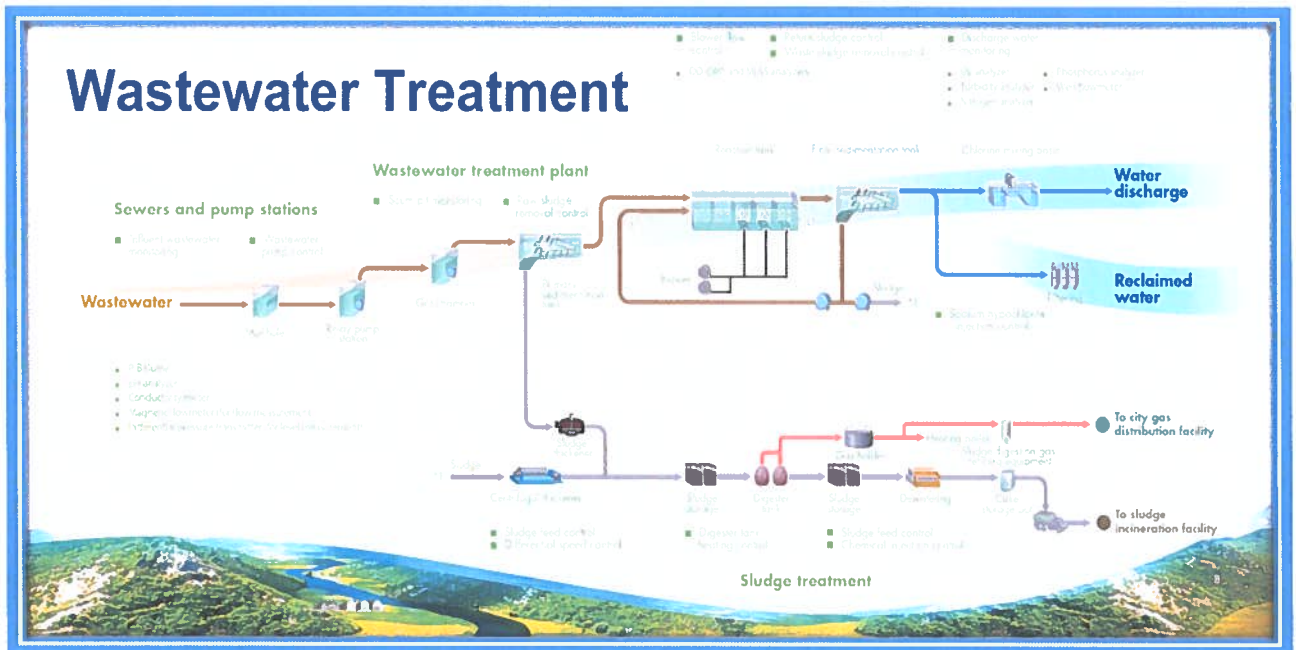


ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

Revenues are budgeted within past billings with an adjustment for the consumer price index (CPI). Anticipated revenues are projected to fall beneath expenditure requirements, but the fund balance is healthy and will be able to absorb the difference.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Water Distribution System Fund

➤ Fund Explanation

The East Bank distribution system consists of 200 miles of water lines, 5,000 fire hydrants and approximately 18,000 water meters. The West Bank distribution system consists of 65 miles of water lines and 1,100 fire hydrants. The Parish operates three (3) water plants and two (2) water wells. The plants are located in LaPlace, Edgard and Reserve and the wells are located in Ruddock with 2 pumping stations outside of LaPlace. The three plants are all operated by state certified operators. Additionally, the Parish is equipped with elevated water towers and storage tanks to assure proper water pressures to the residents and for fire protection.



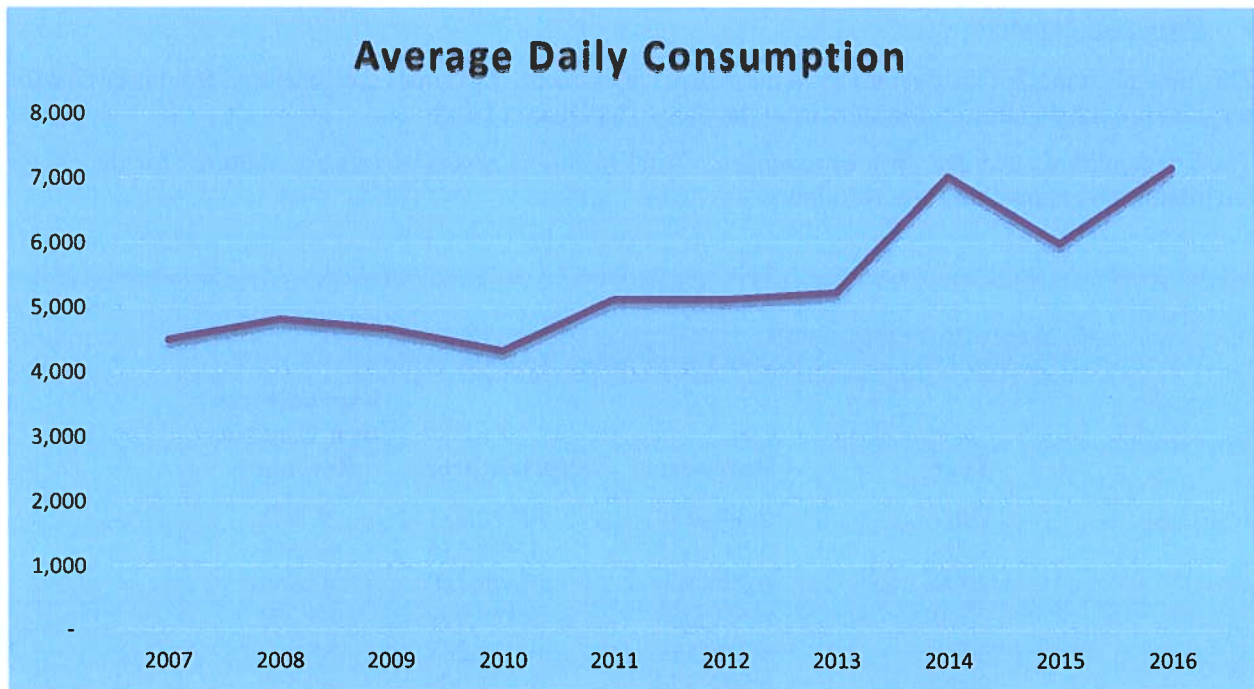
➤ Functions and Goals

The primary function of the operational division is to supply water services to the citizens, businesses, and industries within the parish and to monitor and repair its water distribution systems. This includes the operation of three water plants and two water wells. The water treatment plants are located in LaPlace, Edgard, and Lyons (Reserve). The wells are located at Ruddock with a pumping station ten miles from LaPlace and another booster station located five miles from LaPlace. The LaPlace system provides 4.6 million gallons per day (MGD), the Edgard plant provides 0.8 MGD, and the Lyons plant provides 3.0 MGD. The East Bank of the parish consumes 6.5 MGD while the West Bank consumes 0.4 MGD. All water system requires daily monitoring and reporting of results to the Department of Health and Hospitals (DHH) and the Office of Public Health (OPH).

Water treatment refers to all facilities which use surface water (river water) and ground water (well water). These facilities remove the bacteriological and impurities from the water and must comply with all of the Department of Health and Hospital (DHH) rules and regulations.

St. John the Baptist residents have consumed on average 5,391 thousands of gallons of water daily.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**



The Water Department is faced with many challenges due to an aging system and new regulatory requirements. The department is in the process of completing numerous repair and maintenance projects, both on the treatment system and the distribution system. Although these projects are very costly, they are necessary to keep the entire water distribution system in operation. Additionally, the Parish must make funding an alternate water treatment system for LaPlace citizens a priority to ensure that its residents have a reliable and dependable water treatment and distribution system for future generations.

➤ *Current Year's Accomplishments*

The Water Department remains committed to improving our water systems. Such commitment includes project improvements which have been completed during 2017 or continue to be underway as follows:

| Water Distribution | Edgard Treatment Plant | LaPlace Water System | Lions Water Treatment Plant |
|---|--|---|---|
| <ul style="list-style-type: none"> •\$1.9 million Mississippi Water Pipeline •\$300 thousand Parishwide installation of isolation valves •\$216 thousand Shell potable water line. | <ul style="list-style-type: none"> •\$70 thousand new aeration equipment •\$826 thousand new water facility at Pleasure Bend | <ul style="list-style-type: none"> •\$150 thousand Reverse Osmosis Piloting Project •\$1.1 million Main Lift Station rehabilitation | <ul style="list-style-type: none"> •\$900 thousand water intake improvements •\$150 thousand Reverse Osmosis Piloting Project |

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

➤ *Historical Summary*

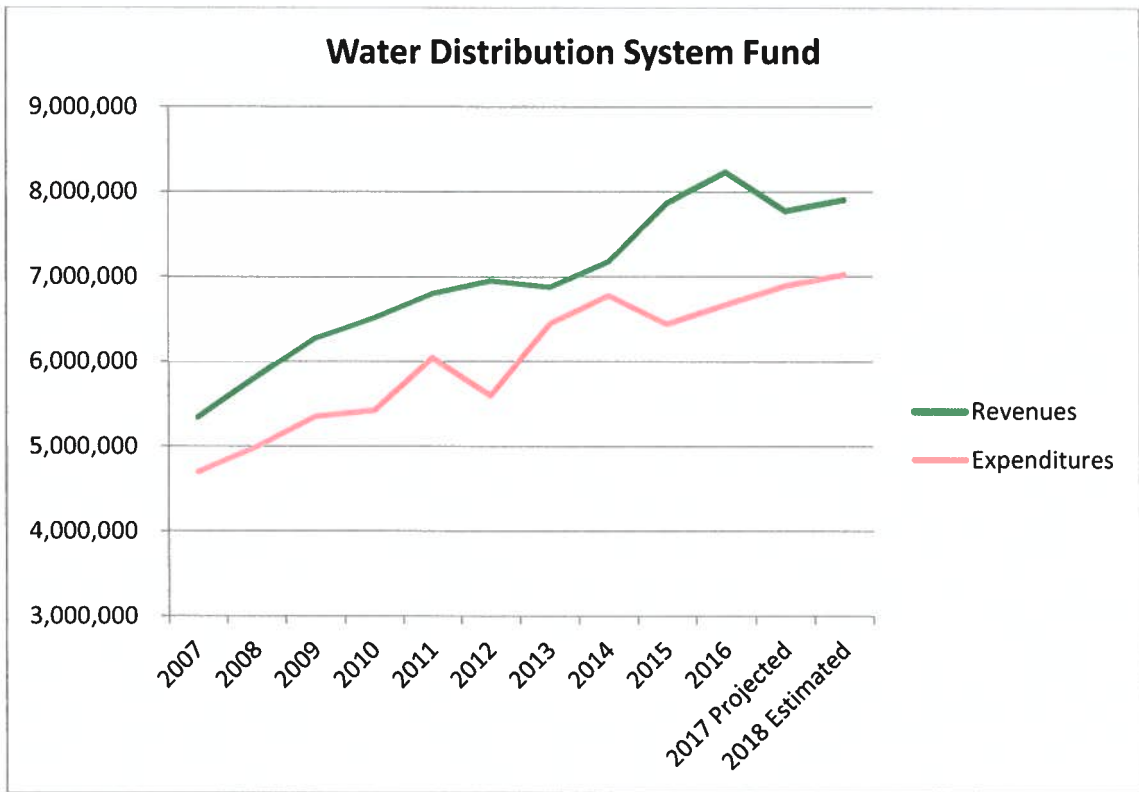
This fund accounts for the operations of the Water Department. Revenues are generated from user fees for services provided and from transfers from the Sales Tax District Fund.

Total expenditures average 86% of revenues. Total historical revenues and expenditures for the Water Distribution Systems Fund are as follows:

| Water Distribution Systems Fund | | | |
|--|-----------------|---------------------|---|
| Year | Revenues | Expenditures | Expenditures as a %age of Revenues |
| 2007 | 5,340,359 | 4,692,831 | 87.9% |
| 2008 | 5,817,645 | 4,990,186 | 85.8% |
| 2009 | 6,275,109 | 5,349,158 | 85.2% |
| 2010 | 6,512,065 | 5,420,999 | 83.2% |
| 2011 | 6,798,434 | 6,039,287 | 88.8% |
| 2012 | 6,952,570 | 5,594,206 | 80.5% |
| 2013 | 6,874,408 | 6,440,424 | 93.7% |
| 2014 | 7,179,995 | 6,774,642 | 94.4% |
| 2015 | 7,861,048 | 6,437,600 | 81.9% |
| 2016 | 8,228,783 | 6,669,136 | 81.0% |
| 2017 Projected | 7,771,215 | 6,890,194 | 88.7% |
| 2018 Estimated | 7,904,500 | 7,025,100 | 88.9% |

Not reflected in the expenditures above is the average \$285 thousand paid annually related to interest expense on Water Revenue Bonds and \$330 thousand to repay the Certificate of Indebtedness/Water Revenue Bonds. Also not reflected, beginning in 2011, is the annual average \$1.5 million transferred from the Sales Tax District needed to continue operations.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ *Current Budget Summary*

The expenditures are a continuation of the present services and the repayment of the principal and interest on revenue bonds still outstanding. Revenues are budgeted within past billings with an adjustment for the consumer price index (CPI).



**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

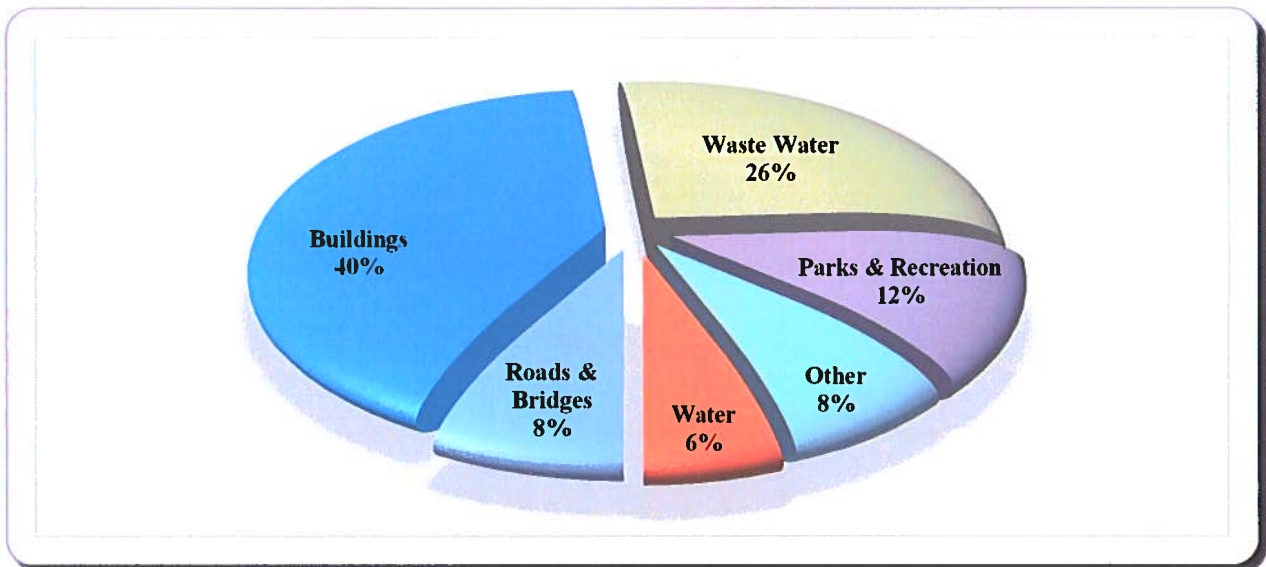
Capital Projects Funds

Capital Projects Funds are used to account for the proceeds from the calling of bonds for specific capital construction projects. The use of separate funds is done to emphasize capital budgeting and to provide a complete accounting of all capital projects. These funds are generally closed upon completion of the projects. Following are Capital Project Funds with a brief synopsis of each. Several of the projects under each fund are completed to date and others are still in process and will be completed in the coming years. The City Engineer maintains detailed records for all constructions in progress which are reviewed in detail with the Parish President and the Certified Financial Officer.

As of September 2016, continuing projects in Construction in Progress, which are accounted for in the construction funds, are summarized by major function area as follows:

**Construction in Progress
By Major Function**

| | |
|--------------------|-------------------|
| Buildings | 8,660,749 |
| Roads & Bridges | 1,805,570 |
| Waste Water | 5,590,895 |
| Parks & Recreation | 2,568,797 |
| Water | 1,320,018 |
| Other | 1,713,778 |
| Total | <u>21,659,807</u> |



See construction-in-progress schedule starting on page 154 for more details.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Bond issuance expense and bond discounts incurred as a result of the issuance of revenue bonds are amortized in proportion to the debt service on the revenue bonds. Bond issuance costs are capitalized and amortized over the lives of the underlying bond issues as a rate corresponding to the percentage of current year debt service to total debt service.

Parish-Wide (PW) Sewer Construction Fund

This fund was created in 1990 to account for capital improvements in the sewerage system. Monies have been transferred into this fund from the Sales Tax District on an annual basis to complete various sewer improvement projects.

2009 General Obligation (G.O.) Bonds Series

In April 2009, St. John Parish residents voted for five (5) General Obligation Bond issues which totaled \$29.5 million relating to future construction projects through-out the parish. The propositions indicated expansion of the Lions and Edgard Water plants, improvements and/or construction of the Edgard Courthouse and the East bank Courthouse Annex, constructing and improving drains, canals, pumps and pumping plants, dykes and levees, constructing and improving public roads, highways and bridges, and construction, repairs, renovations and improvements of West and East bank parks, playgrounds and recreation facilities and acquiring buildings, equipment and furnishings. Expenditures relating to capital outlay of \$4.6 million is expected to take place during 2018. See page 263.

2010 Sewer Construction Bond

In January 2010, St. John Parish adopted an ordinance authorizing the issuance of a Sewer Construction Bond issue which totaled \$15 million relating to various sewer improvements throughout the Parish. Expenditures relating to capital outlay of \$10 million is expected to take place during 2018. See page 264.

2014 General Obligation (G.O.) Bonds Series

In November 2013, St. John Parish residents voted for a General Obligation Bond issue which totaled \$18 million relating to drainage and parks and recreation. The propositions included improvements to pump stations, culvert and catch basin alignment, purchases of heavy equipment such as a marsh buggy, excavator, street sweeper, trucks and trailers. Other improvements included the Recreation Trail and miscellaneous park improvements, including spray parks, dog parks, concession stands and benches. Expenditures relating to capital outlay of \$16.4 million is expected to take place during 2018. See page 265.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

2015 General Obligation (G.O.) Bonds Series

In November 2013, St. John Parish residents voted for a General Obligation Bond issue which totaled \$12 million relating to facilities, drainage and water system projects. The propositions included the building of the East Bank Complex, a Safe Room, the West Shore Lake Project, upgrading the water system and Ruddock Electrical elevation. Expenditures relating to capital outlay of \$3 million is expected to take place during 2018. See page 267.

2015 Sales Tax (ST) Bonds Series

In November 2014, St. John Parish Council authorized a Sales Tax Bond issue which totaled \$3 million relating to the construction of a new Hemlock Fire Station. The new station will be a two-story, 13,000 square foot facility comprised of administrative space, a mechanical shop, fitness space, sleeping quarters and a decontamination room. The added space will allow for numerous advances in firefighting and apparatus equipment, new trucks and other equipment that will better serve the needs of the community. This project has been completed and the funds fully expended. See page 268.



**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

**Debt Service Funds
(Sinking Funds)**

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Following are Debt Service Funds with a brief synopsis of each. See the debt section beginning at page 166 for more information regarding the Parish's debt obligations.

Parish wide Sewer Sales Tax Reserve Fund

This fund accounts for the reserving of funds as prescribed by law for one year's principal and interest payments on sewer bonds.

Parish-wide Sewer Sales Tax Sinking Fund

This fund accounts for the annual payment of principal and interest on sewer bond debt. The Sales Tax District transfers monies on a monthly basis to this fund to meet the monthly repayment obligation.

Fire Departments Sales Tax Reserve Fund

This fund accounts for the reserving of funds as prescribed by law for one year's principal and interest payments on the West bank Volunteer Fire Department (WVFD) sales tax bonds.

Fire Departments Sales Tax Sinking Fund

This fund accounts for the annual payment of principal and interest on the WVFD sales tax bond debt. The WVFD Fund transfers monies on a monthly basis to meet the monthly repayment obligation.

Economic Development Sales Tax Reserve Fund

This fund accounts for the reserving of funds as prescribed by law for one year's principal and interest payments on economic development bonds.

**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Economic Development Sales Tax Sinking Fund

This fund accounts for the annual payment of principal and interest on economic development bond debt. The Economic Development Fund transfers monies on a monthly basis to this fund to meet the monthly repayment obligation.

General Obligation Bonds Fund

This fund accounts for the payment of principal and interest on the general obligation debts of the parish. The general obligation debts are secured by property tax levies.

ST. JOHN THE BAPTIST PARISH CAPITAL

Capital Assets

A capital expenditure is an expenditure that is incurred for the acquisition of a capital asset. Capital assets, which include land, buildings and building improvements, vehicles, furniture fixtures and equipment, and infrastructure assets (streets, roads, canals, water and sewer systems and drainage systems) are reported in the applicable governmental-wide financial statements. The Parish defines capital assets as those assets which have an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major additions are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for in the same as in the government-wide financial statements.

The costs of normal maintenance and repairs that do not add to the value or materially extend the life of the asset are not capitalized. Depreciation on all capital assets, excluding land and construction-in-progress, is calculated on the straight-line method over the following estimated useful lives:

| Asset Type | Useful Life (in years) |
|-----------------------------------|---------------------------|
| Buildings & Building Improvements | 40 |
| Street System | 20 to 40 |
| Drainage System | 25 |
| Office Equipment | 5 to 12 |
| Machinery & Equipment | 10 |
| Vehicles | 5 |
| Water & Sewer Systems | 10 to 50 |

Per the latest available audit report, December 31, 2016, the Parish's capital assets are as follows:

| | Governmental Activities | Business Type Activities | Total |
|-----------------------------------|----------------------------|-----------------------------|---------------|
| Land | 3,976,254 | 1,678,616 | 5,654,870 |
| Construction-in-progress | 14,262,462 | 183,914 | 14,446,376 |
| Buildings & Building Improvements | 44,530,354 | 14,601,437 | 59,131,791 |
| Street Systems | 176,058,932 | - | 176,058,932 |
| Drainage Systems | 24,743,625 | - | 24,743,625 |
| Water & Sewer Systems | - | 220,134,839 | 220,134,839 |
| Furniture, Fixtures & Equipment | 13,003,837 | 5,807,226 | 18,811,063 |
| Vehicles | 12,324,923 | 1,891,113 | 14,216,036 |
| Total | 288,900,387 | 244,297,145 | 533,197,532 |
| Accumulated Depreciation | (189,417,145) | (116,400,440) | (305,817,585) |
| Net Governmental Assets | 99,483,242 | 127,896,702 | 227,379,947 |

ST. JOHN THE BAPTIST PARISH CAPITAL

Construction-in-Progress

Construction in progress is comprised of a variety of projects around the Parish. These projects are chosen based upon the needs and desires of the Parish. This can be directly seen as most of these projects were voted on by the people to increase taxes, divert taxes, or take out bonds in order to finance them.

Most projects span two or more years, and as can be seen in the following table, the balance maintained in the construction-in-progress is substantial.

| Balance in Construction-in-Progress | | | |
|-------------------------------------|------------|------------|------------|
| 2014 | 2015 | 2016 | 2017 |
| 11,350,024 | 23,266,653 | 26,765,695 | 22,810,539 |

As shown on the pie chart on page 148, construction-in-progress (CIP) is broken down into six different areas: Buildings, Parks & Recreation, Roads & Bridges, Water, Waste Water, and Other. The projects comprising the CIP by area are in the following tables. These tables identify what the projects under construction have been for the past 4 years, the estimated remaining costs for completing the projects and the actual or estimated completion dates.

| Buildings | | | | | | |
|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|---|--|
| Project | Cost as of December 2014 | Cost as of December 2015 | Cost as of December 2016 | Total Cost to Date (October 2017) | Estimated Remaining Costs for Completion | Estimated / Actual Year of Completion |
| Animal Shelter Expansion | 0 | 15,666 | 115,127 | 143,422 | 0 | 2017 |
| Council Chambers Renovation | 0 | 8,706 | 32,248 | 143,422 | 0 | 2016 |
| East Bank Complex | 349,292 | 555,521 | 1,884,543 | 4,672,135 | 6,380,765 | 2018 |
| Edgard Expansion | 2,087,578 | 2,651,095 | 2,679,644 | 0 | 0 | 2016 |
| Hemlock Fire Station | 0 | 970,147 | 2,958,071 | 3,056,623 | 0 | 2017 |
| HMGF Safe Room | 0 | 42,110 | 7,659 | 70,659 | 1,165,681 | 2019 |
| Warehouse Storage LGAP | 0 | 0 | 262,582 | 717,911 | 0 | 2017 |
| WB Senior Citizen Renovation LGAP | 0 | 127,268 | 0 | 717,910 | 0 | 2017 |
| WB Safety Complex | 0 | 0 | 0 | 3,500 | 1,800,000 | 2019 |
| Total | 2,436,870 | 4,370,513 | 7,939,874 | 9,525,582 | 9,346,446 | |

ST. JOHN THE BAPTIST PARISH CAPITAL



The Council Chambers renovation consisted of new carpeting, lighting grid, countertops on the Council's desk. The walls were updated with sheetrock and paint. Additionally, the audio system was upgraded with ceiling-mounted speakers.



Since sustaining damage in Hurricane Isaac in 2012, the Hemlock Fire Station has been closed and has been operating out of temporary quarters across the street. The new station is 13,000 square feet comprised of two floors of administrative space, a mechanical shop, fitness space, sleeping quarters and a decontamination room. This station is not in a flood zone and will allow fire fighters to sleep and train 24/7.

ST. JOHN THE BAPTIST PARISH CAPITAL



Improvements to the Westbank Senior Center included upgraded ADA compliant bathrooms, a larger activity room, kitchen improvements and aesthetic upgrades to cabinets, flooring and paint.



| Parks & Recreation | | | | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--|---|--|
| Project | Cost as of December 2014 | Cost as of December 2015 | Cost as of December 2016 | Total Cost to Date (October 2017) | Estimated Remaining Costs for Completion | Estimated / Actual Year of Completion |
| East Bank Multi Use Trail II | 1,013,831 | 1,013,832 | 0 | 0 | 0 | 2015 |
| Mississippi Trail Phase III | 0 | 0 | 942,958 | 1,578,431 | 0 | 2017 |
| Mississippi Trail Phase IV | 48,581 | 48,581 | 83,018 | 105,317 | 2,364,553 | 2019 |
| Garyville Timbermill Trail I | 0 | 109,894 | 0 | 0 | 0 | 2015 |
| Garyville Timbermill Trail II | 0 | 0 | 310,804 | 478,879 | 0 | 2017 |
| Peavine Boat Launch, CDBG | 67,419 | 75,066 | 355,468 | 381,909 | 0 | 2017 |
| Park Improvements | 100,012 | 2,124,050 | 2,636,670 | 0 | 0 | 2016 |
| Recreations Trails – Lucy Phase I | 0 | 0 | 0 | 24,243 | 175,756 | 2018 |
| Recreations Trails – Lucy to Edgard Phase II | 0 | 0 | 0 | 20,973 | 1,979,027 | 2019 |
| Total | 1,229,843 | 3,371,423 | 4,328,918 | 2,589,752 | 4,519,336 | |

ST. JOHN THE BAPTIST PARISH CAPITAL



Advocate map by DAN SWENSON

The Mississippi River Trail is part of a state project and will extend from New Orleans to St. James Parish. The cost of which is 80% funded by the Louisiana Department of Transportation and Development’s Transportation Alternatives Program.



Phase I of the Garyville Timbermill Trail included permitting and coordination of funding agreements. Phase II consist of final design of the trail from Airline Highway to River Road.

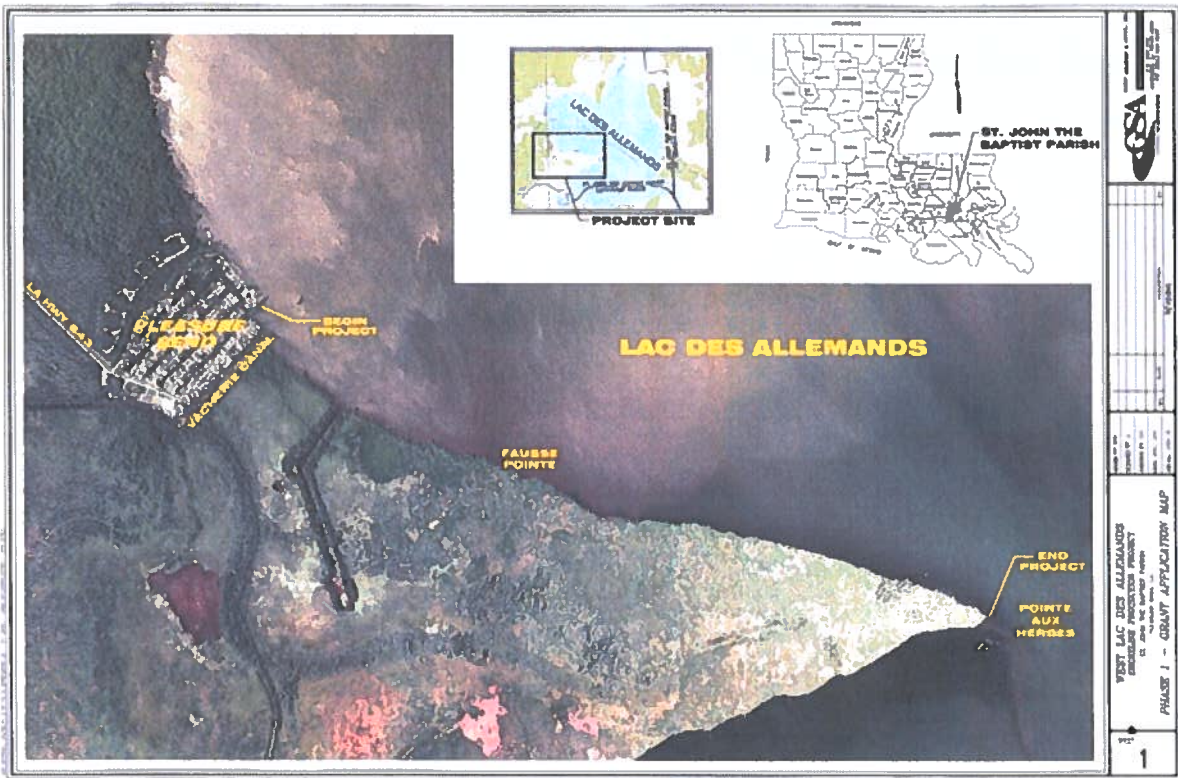
ST. JOHN THE BAPTIST PARISH CAPITAL



The Peavine Boat Launch improvements consisted of a new walking pier over the existing rock jetty, dredging of the channel and installation of new lighting to improve the safety of boaters during launching. Additionally, the parking lots were paved.

| Roads & Bridges | | | | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--|---|--|
| Project | Cost as of December 2014 | Cost as of December 2015 | Cost as of December 2016 | Total Cost to Date (October 2017) | Estimated Remaining Costs for Completion | Estimated / Actual Year of Completion |
| Road Improvements | 0 | 0 | 0 | 536,824 | 294,176 | 2018 |
| Airline Hwy Imp. Hemlock & Belle Terre (A&E) | 300,833 | 349,943 | 357,033 | 0 | 0 | 2016 |
| Airline Highway Improvements | 0 | 306,410 | 315,600 | 319,967 | 0 | 2017 |
| I-10 & US 61 Reserve Access | 0 | 0 | 125,261 | 125,261 | 5,489 | 2018 |
| CIAP West Lac Des Allemands Phase II | 0 | 0 | 141,848 | 802,545 | 0 | 2017 |
| Fairway & Woodland Bridges | 0 | 46,446 | 620,128 | 645,939 | 221,468 | 2018 |
| Sidewalk Repairs | 24,275 | 24,275 | 177,425 | 0 | 0 | 2016 |
| Total | 325,108 | 727,074 | 1,737,295 | 2,430,536 | 521,133 | |

ST. JOHN THE BAPTIST PARISH CAPITAL



The purpose of the West Lac des Allemands Shoreline Protection Grant is to protect the western shore of Lac de Allemands near the Pleasure Bend community from extensive shoreline erosion that has occurred over the last several decades. Phase I of the project consisted of planning, surveying, geotechnical investigations, engineering design and permitting. Phase II initiates the construction of the improvements, stretching 11,000 feet from Pleasure Bend westward to Pointe aux Herbes. The improvements will consist of near-shore breakwaters or on-shore revetments that will protect the existing shoreline from further erosion.



Fairway Bridge

Fairway Bridge improvements include installation of new concrete pilings, replacement of the old bridge with a new one and the addition of hand rails.

ST. JOHN THE BAPTIST PARISH CAPITAL

| Water | | | | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--|---|--|
| Project | Cost as of December 2014 | Cost as of December 2015 | Cost as of December 2016 | Total Cost to Date (October 2017) | Estimated Remaining Costs for Completion | Estimated / Actual Year of Completion |
| Edgard Clarifier Rehabilitation | 0 | 0 | 0 | 10,038 | 526,388 | 2018 |
| HMGP Electrical Components | 0 | 178,742 | 178,742 | 178,742 | 2,021,309 | 2019 |
| HMGP Bar Screen Cleaners | 0 | 289,418 | 289,418 | 289,418 | 3,907,543 | 2019 |
| Lions Plant Intake | 67,447 | 129,857 | 133,528 | 145,547 | 604,453 | 2018 |
| Lions Plant Filter | 26,227 | 26,483 | 30,781 | 32,278 | 4,709,597 | TBD |
| Mississippi River Crossing | 1,329,658 | 2,413,764 | 2,655,048 | 0 | 0 | 2016 |
| Pleasure Bend Water Treatment Facility | 0 | 0 | 0 | 18,055 | 847,705 | 2018 |
| Edgard Tank Equal Piping | 0 | 99,175 | 99,175 | 0 | 0 | 2016 |
| Water Source Evaluation | 156,819 | 208,856 | 208,856 | 0 | 0 | 2015 |
| Total | 1,580,151 | 3,346,295 | 3,595,548 | 963,496 | 12,616,995 | |

The Lions Water Treatment Plant Pump Station Intake Project will install a new 16" high density polyethylene (HDPE) raw water intake pipeline from the old intake pump station to a point approximately 60 feet horizontally into the Mississippi River. New pumps will be installed in conjunction with the installation of the raw water intake. The intake end of the pipeline will be fitted with a slotted intake manifold to filter debris from the intake water. The electrical service to the pump stations will also be relocated.



**ST. JOHN THE BAPTIST PARISH
CAPITAL**

| Waste Water | | | | | | |
|--|---|---|---|--|---|--|
| Project | Cost as of December 2014 | Cost as of December 2015 | Cost as of December 2016 | Total Cost to Date (October 2017) | Estimated Remaining Costs for Completion | Estimated / Actual Year of Completion |
| Canal Clearing/Drainage | 950,057 | 953,941 | 0 | 0 | 0 | 2015 |
| Reserve Drainage HMGP | 228,335 | 228,335 | 228,335 | 228,335 | 2,936,677 | 2019 |
| Reserve Drainage III | 0 | 231,655 | 1,333,667 | 2,888,535 | 111,465 | 2019 |
| Airport Sewer Lift Station | 38,690 | 626,996 | 0 | 0 | 0 | 2015 |
| Foxwood Levee, CDBG | 322,921 | 1,877,354 | ? | 0 | 0 | 2016 |
| Telemetry | 34,762 | 977,636 | 1,034,230 | 0 | 0 | 2016 |
| LA 637 Water Line Relocation | 390,296 | 1,248,433 | 0 | 0 | 0 | 2015 |
| Vicknair Canal | 78,429 | 143,491 | 203,088 | 291,399 | 4,024,086 | TBD |
| Rehab 12 Lift Stations Phases I & II | 0 | 2,624,419 | 3,031,488 | 0 | 0 | 2016 |
| Laplace Main Lift Station | 0 | 0 | 0 | 54,750 | 1,047,210 | 2018 |
| Wastewater Manhole Rehabilitation | 0 | 89,871 | 89,871 | 0 | 0 | 2016 |
| UV Disinfection Lions | 47,707 | 689,807 | 715,060 | 0 | 0 | 2016 |
| HMGP Airport Pump Station | 0 | 38,800 | 38,800 | 38,800 | 418,400 | 2019 |
| HMGP River Forest Canal | 0 | 47,919 | 47,919 | 47,919 | 521,739 | TBD |
| HMGP Laplace Heights | 0 | 69,929 | 124,195 | 124,706 | 1,268,294 | 2019 |
| HMGP Belle Pointe Drainage | 0 | 21,477 | 91,430 | 102,873 | 1,333,456 | 2019 |
| HMGP Marigold Drainage | 0 | 0 | 93,586 | 105,689 | 977,597 | 2019 |
| Haydel Canal | 0 | 0 | 17,109 | 17,109 | 800,000 | 2018 |
| Oxidation Pond | 0 | 375,950 | 448,474 | 1,690,780 | 6,409,220 | 2109 |
| Sewer Force Main 3 Extensions | 318,530 | 318,520 | 0 | 0 | 0 | 2015 |

**ST. JOHN THE BAPTIST PARISH
CAPITAL**

| Waste Water | | | | | | |
|-------------------------------------|---|---|---|--|---|--|
| Project | Cost as of December 2014 | Cost as of December 2015 | Cost as of December 2016 | Total Cost to Date (October 2017) | Estimated Remaining Costs for Completion | Estimated / Actual Year of Completion |
| WWTP Effluent Force Main (Study) | 0 | 12,726 | 19,604 | 0 | 0 | 2016 |
| Total | 4,253,584 | 12,464,054 | 9,403,651 | 7,477,690 | 24,053,934 | |

The Reserve Area Drainage Improvements Project will alleviate flooding in the area and will consist of replacing the existing system of ditches and culverts with a new system of concrete culverts. These improvements will be conducted in three phases:

- Phase I – West 1st Street (Cornland to Railroad Avenue) and Parker Lane (Leblanc Street to Railroad Avenue)

- Phase II – West 3rd Street (Leblanc Street to Railroad Avenue) and Ram Ally

- Phase III – West 6th Street and West 7th Street



ST. JOHN THE BAPTIST PARISH CAPITAL

Reserve Oxidation Pond



The Reserve Oxidation Pond will be used to treat 3 million gallons of wastewater a day, in a more natural and cost-effective manner.

| Other | | | | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--|---|--|
| Project | Cost as of December 2014 | Cost as of December 2015 | Cost as of December 2016 | Total Cost to Date (October 2017) | Estimated Remaining Costs for Completion | Estimated / Actual Year of Completion |
| Shoreline Protection – West Des Allemands | 3,110,148 | 0 | 0 | 0 | 0 | 2015 |
| Pleasure Bend Shoreline Protection – Ph II | 0 | 0 | 0 | 0 | 802,544 | 2019 |
| West Shore Levee Project | 142,345 | 142,345 | 142,345 | 142,345 | 1,857,654 | TBD |
| Generator Installation, CDBG | 115,832 | 731,744 | 1,504,859 | 1,567,933 | 0 | 2017 |
| Levee Project | 0 | 0 | 0 | 0 | 50,000,000 | TBD |
| Total | 3,368,325 | 874,089 | 1,647,204 | 1,710,278 | 52,660,198 | |

Seven permanent generators have been installed at pumping and lift stations throughout the Parish above flood elevations along with two automatic transfer switches for backup power. This will keep floodwaters and wastewater moving, even in the event of a power outage. The transfer switches will allow utility works to activate the generators remotely.



ST. JOHN THE BAPTIST PARISH CAPITAL

These items are all considered significant nonrecurring capital investments. The Parish has committed to expending another \$100 million to complete all of these existing projects. Most of these capital projects have and will continue to involve improvements to the water and waste water systems. Such improvements will positively affect future budgets as maintenance costs for these systems will decrease. Future improvements will include \$50 million to build a hurricane/flood protection levee to help protect the citizens and businesses located with in St. John the Baptist Parish. See page 118 for more details concerning this project.



ST. JOHN THE BAPTIST PARISH PARISH DEBT

Types of Debt

The following are the types of debt that have been utilized by the Parish as a means to finance the maintenance and expansion of the Parish's capital expenditures.

- **General Obligation Bonds**

General Obligation (GO) Bonds are backed by the full faith and credit of St. John the Baptist Parish and require voter approval prior to issuance. GO Bonds are secured by a tax levy. Louisiana law stipulates that GO Bonds may be issued for up to 10% of the assessed valuation for any single purpose or 35% of the assessed valuation for all purposes.

- **Revenue Bonds**

Revenue Bonds are serviced from the revenues of a particular enterprise or revenue source.

- Sales Tax Revenue Bonds – are secured by the revenues received from the sales taxes levied by the Parish. The Parish is allowed to issue these bonds as long as the annual debt service does not exceed 75% of the estimated sales tax collections for the current year.
- Water Revenue Bonds – are secured by the revenues received from the Parish's Water and Waste Water Departments. There are no statutory limitations on the amount of bonds that can be issued.

- **Public Improvement Bonds**

Public Improvement Bonds (PIBs) are serviced from their respective sinking funds. Each sinking fund must maintain various cash balances as stipulated in the PIB offering. The vast majority of the PIBs must benefit the public at large.

- **Certificates of Indebtedness**

Certificates of Indebtedness (COI) are loans made to the Parish by financial institutions. COIs are secured by excess revenues. These can be issued as long as they are secured by excess revenues of the Parish above the statutory, necessary and usual charges in a year. The maximum annual debt service on COIs in any future year cannot exceed the budgeted excess revenues in the current year.

- **Loans**

Loans made to the Parish by the State of Louisiana Department of Environmental Quality (DEQ) through assisted action in response to the LA Clean Water State Revolving Fund (CWSRF) program. Such monies received are used to build or improve the infrastructure of the Water and Waste Water systems. Repayment of the loans are done through the revenue generated by either sales tax or user fees dedicated to the sewer system.

ST. JOHN THE BAPTIST PARISH PARISH DEBT

Debt Background

In April of 2009, St. John Parish residents voted for five General Obligation Bond issues which totaled \$29,500,000 relating to construction projects through-out the parish. The propositions indicated expansion of the Lions and Edgard Water plants, improvements and/or construction of the Edgard Courthouse and the East bank Courthouse Annex, constructing and improving drainage, canals, pumps and pumping plants, dykes and levees, constructing and improving public roads, highways and bridges, and construction, repairs, renovations and improvements of West and East bank parks, playgrounds and recreation facilities and acquiring buildings, equipment and furnishings.

On January 26, 2010 the St. John Parish Council adopted an ordinance authorizing the issuance of \$15,000,000 of Public Improvement Bonds, Series 2010 of the St. John the Baptist Parish Sales Tax District. The funds are being issued for the purpose of purchasing, acquiring, extending and improving sewer infrastructure and sewage disposal facilities.

On November 16, 2013, St. John Parish residents voted for the issuance of General Obligation Bonds which will total \$30,000,000 relating to construction projects through-out the parish. The funding has been drawn down as the work progresses. The following projects are funded by this debt:

| 2013 \$30 Million General Obligation Bond Issuance | | | |
|--|-----------------|----------------|----------------|
| Project | 2014 | 2015 | 2016 |
| Drainage (pump stations, ditch work, equipment for continuous drainage improvements) | \$11.5 million | \$ 1.5 million | \$ 1.9 million |
| Parks & Recreation (playground equipment, improvements, Recreation Trail Grant Match) | \$ 3 million | None | None |
| Roads & Bridges (Road repairs, Woodland & Fairway Bridge, sidewalk repairs) | \$ 3 million | None | \$ 37 thousand |
| Waterworks System (HMGP Match, alternative water system study and cost analysis) | \$ 500 thousand | None | \$ 75 thousand |
| Public Building (new Parish building) | None | None | \$ 5.4 million |
| Total Draw Down | \$ 18 million | \$1.5 million | \$ 7.4 million |

Several of these projects are completed to date and others are still in process and will be completed in the coming years. During 2015, these funds were used for a multitude of recreation projects, including two spray parks, a dog park, new play sets, gazebos, fitness stations, restroom facilities and aesthetic upgrades. All recreation projects were completed in September 2016. During 2015, drainage and drainage equipment needs were addressed. Acquisitions included a marsh buggy, a grappler truck, an excavator, a street sweeper and an 18-wheeler cab and low boy trailer. These purchases do not meet all of the Parish's needs, but assist us in using Parish funds responsibly and adding drainage equipment helps fulfill that commitment. During 2016 various road projects throughout the Parish were completed and the new East Bank Government Complex was begun.

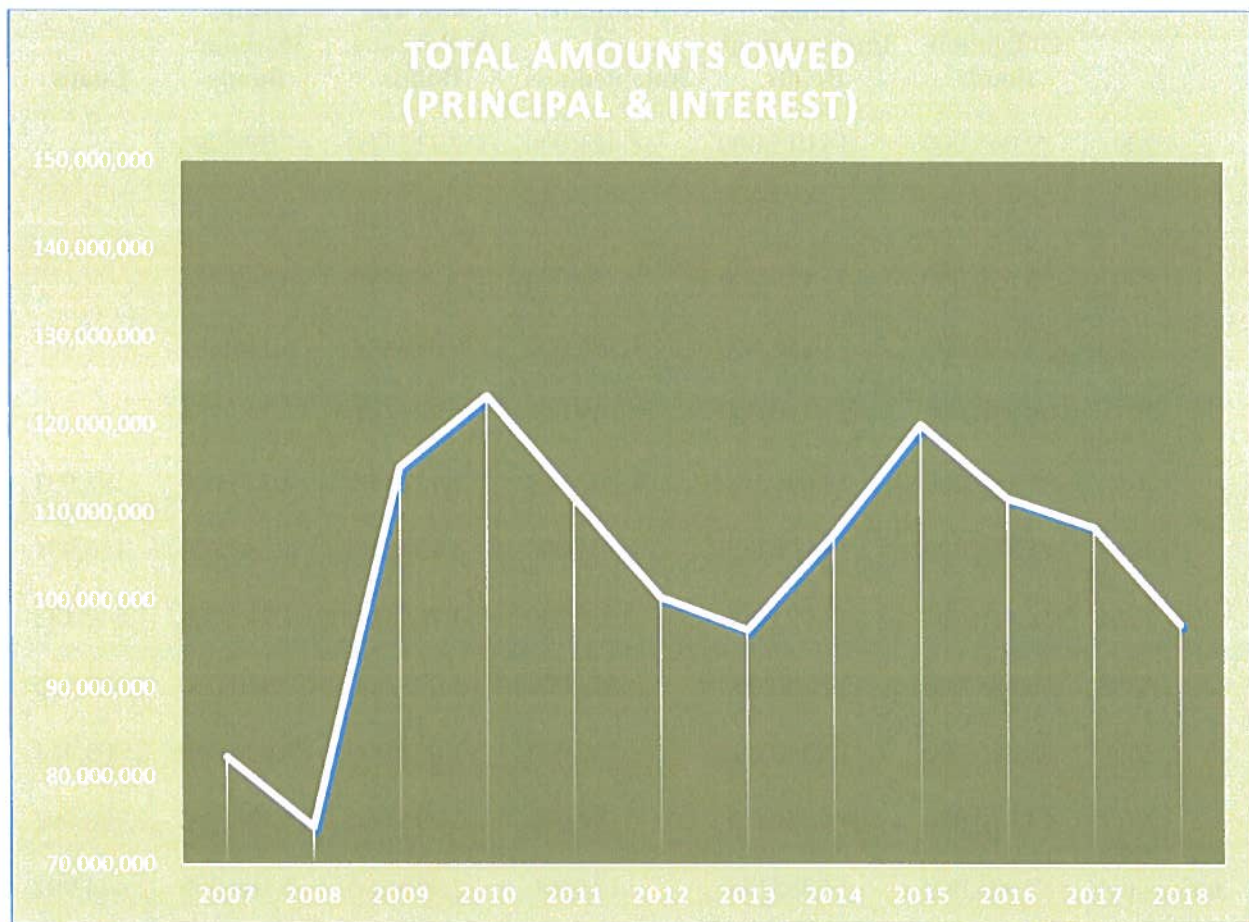
Looking to lower the Parish's borrowing interest rate, and decrease expenditures, several General Obligation (G.O.) Bonds, Public Improvement Bonds and Water Revenue Bonds have been refunded over

ST. JOHN THE BAPTIST PARISH PARISH DEBT

the past few years. By refunding these debt obligations, the Parish is able to save approximately \$2,800,000 over the remaining life of said bonds.

Total Debt

The Parish currently has four types of Bonds outstanding – General Obligation Bonds, Public Improvement Bonds, Sales Tax and Revenue Bonds and Water Revenue Bonds – as well as Certificates of Indebtedness and Loans. A trend line showing the total debt owed follows:



Following are schedules of outstanding debt and interest by type. The amounts do not include any bonds outstanding that are considered defeased. A defeased bond is one where the proceeds from a bond are put into an irrevocable trust to provide for all future debt serve payments of the defeased bonds. As of December 31, 2016, \$3,863,201 of bonds outstanding was considered defeased. The trusts account for all assets, liabilities and expenses of each defeased bond and therefore not included in the Parish's financial statements.

**ST. JOHN THE BAPTIST PARISH
PARISH DEBT**

Outstanding Principle Debt by Type

| | General Obligation Bonds | Public Improvement Bonds | Certificates of Indebtedness | Sales Tax & Revenue Bonds | Water Revenue Bonds | Loans | Total |
|---------------------|---|---|---|--|------------------------------------|--------------|--------------|
| 2007 | 29,045,000 | 15,015,000 | 8,421,000 | 2,115,000 | 7,298,496 | - | 61,894,496 |
| 2008 | 27,500,000 | 13,110,000 | 7,595,000 | 1,980,000 | 6,942,110 | - | 57,127,110 |
| 2009 | 55,520,000 | 11,115,000 | 6,730,000 | 2,260,000 | 6,569,961 | - | 82,194,961 |
| 2010 | 53,260,000 | 23,510,000 | 1,595,000 | 6,559,000 | 6,168,581 | - | 91,092,581 |
| 2011 | 48,330,000 | 21,150,000 | 2,199,000 | 5,881,000 | 5,747,251 | - | 83,307,251 |
| 2012 | 45,700,000 | 19,090,000 | 1,802,000 | 5,171,000 | 4,720,000 | 198,931 | 76,681,931 |
| 2013 | 45,365,000 | 19,020,000 | 1,393,000 | 4,434,000 | 4,720,000 | 136,931 | 75,068,931 |
| 2014 | 58,480,000 | 14,975,000 | 967,000 | 3,703,000 | 4,215,000 | 1,542,183 | 83,882,183 |
| 2015 | 66,685,000 | 14,280,000 | 523,000 | 5,933,000 | 3,960,000 | 2,647,365 | 94,028,365 |
| 2016 | 63,885,000 | 13,550,000 | 362,000 | 2,007,000 | 3,695,000 | 2,903,411 | 89,402,411 |
| 2017 | 63,470,000 | 13,550,000 | 194,000 | 3,993,000 | 3,430,000 | 2,798,992 | 87,435,992 |
| 2018 anticipated | 57,975,000 | 12,785,000 | 135,000 | 2,930,000 | 3,160,000 | 2,444,992 | 79,429,992 |

**ST. JOHN THE BAPTIST PARISH
PARISH DEBT**

Outstanding Interest Debt by Type

| | General Obligation Bonds | Public Improvement Bonds | Certificates of Indebtedness | Sales Tax & Revenue Bonds | Water Revenue Bonds | Loans | Total |
|---------------------|---|---|---|--|------------------------------------|--------------|--------------|
| 2007 | 11,000,401 | 3,354,024 | 1,938,699 | 614,590 | 3,506,361 | - | 20,414,075 |
| 2008 | 9,399,618 | 2,545,918 | 1,613,917 | 528,500 | 3,090,051 | - | 17,178,004 |
| 2009 | 26,628,839 | 1,834,651 | 1,318,366 | 532,961 | 2,743,330 | - | 33,058,147 |
| 2010 | 20,203,327 | 8,238,313 | 259,070 | 1,239,718 | 2,324,383 | - | 32,264,811 |
| 2011 | 17,690,843 | 7,398,892 | 231,503 | 980,844 | 2,254,898 | - | 28,556,980 |
| 2012 | 15,046,003 | 6,675,254 | 165,254 | 750,315 | 1,144,103 | 2,128 | 23,783,057 |
| 2013 | 13,944,142 | 6,098,096 | 111,209 | 548,747 | 1,028,168 | 1,233 | 21,731,595 |
| 2014 | 16,724,624 | 5,358,756 | 69,831 | 377,287 | 915,733 | 244,582 | 23,690,813 |
| 2015 | 19,253,693 | 4,770,650 | 41,698 | 676,882 | 807,378 | 549,337 | 26,099,638 |
| 2016 | 16,251,180 | 4,203,394 | 23,635 | 499,137 | 703,613 | 617,193 | 22,298,152 |
| 2017 | 15,747,860 | 3,658,037 | 12,309 | 395,933 | 605,015 | 582,774 | 21,001,928 |
| 2018 anticipated | 13,536,678 | 3,143,281 | 5,617 | 259,059 | 511,983 | 483,310 | 17,939,928 |

Legal Debt Limits

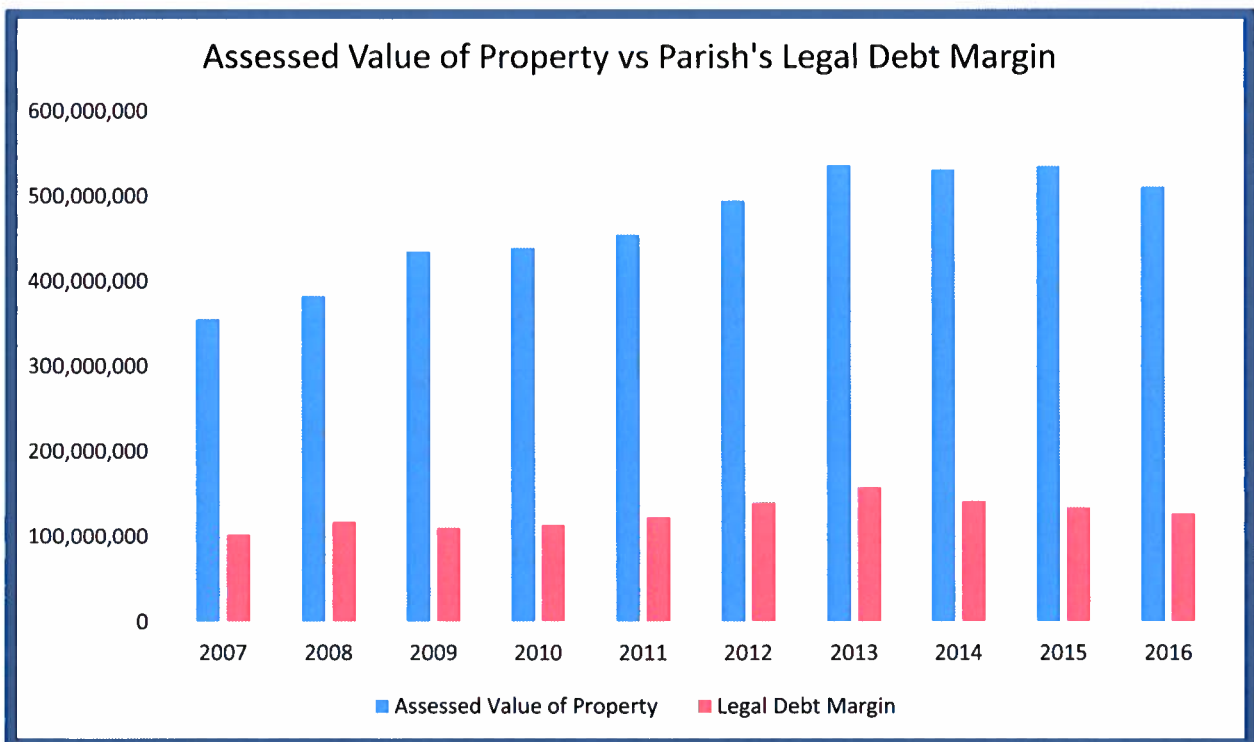
General Obligation Bonds are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of property in the Parish. The statute also states the Parish is restricted from incurring long-term bonded debt in excess of 10% of assessed value for any one purpose.

Legal debit margins as calculated and reported on the latest external audit reports are as follows:

**ST. JOHN THE BAPTIST PARISH
PARISH DEBT**

| Legal Debt Margins | | | | | |
|--------------------|----------------------------|------------------------------------|--|-------------------|--|
| Year | Assessed Value of Property | Debt Limit (35% of Assessed Value) | Deduct Amount of Debt Applicable to Debt Limit | Legal Debt Margin | Total Net Debt applicable to the limit as a %age of debt limit |
| 2007 | 355,898,302 | 124,564,406 | 21,478,548 | 103,085,858 | 17.24% |
| 2008 | 382,786,827 | 133,975,389 | 15,900,808 | 118,074,581 | 11.87% |
| 2009 | 435,245,738 | 152,336,008 | 41,493,415 | 110,842,593 | 27.24% |
| 2010 | 439,598,195 | 153,859,368 | 39,399,019 | 114,460,349 | 25.61% |
| 2011 | 455,487,725 | 159,420,704 | 35,943,368 | 123,477,336 | 22.55% |
| 2012 | 495,015,384 | 173,255,384 | 32,830,720 | 140,424,664 | 18.95% |
| 2013 | 536,284,510 | 187,699,579 | 29,343,203 | 158,356,376 | 15.63% |
| 2014 | 531,339,653 | 185,968,879 | 43,735,931 | 142,232,948 | 23.52% |
| 2015 | 535,304,274 | 187,356,496 | 52,559,704 | 134,796,792 | 28.05% |
| 2016 | 511,446,861 | 179,006,401 | 51,499,023 | 127,507,378 | 28.77% |

The following chart compares the assessed value of property as compared to the Parish's legal debt margin.



ACTUAL BUDGET SCHEDULES

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BUDGET SUMMARIES

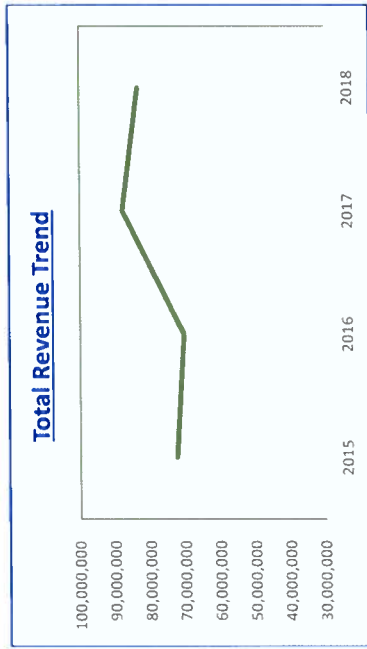
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**St. John the Baptist Parish
Summarized Data - Overall Parish**

| | Actual 2015 | Actual 2016 | Projected Budget 2017 | Estimated Budget 2018 |
|----------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| REVENUES | | | | |
| AD VALOREM | 12,672,662 | 12,768,919 | 12,289,623 | 14,753,655 |
| SALES & USES | 24,768,741 | 22,131,627 | 22,137,762 | 22,156,962 |
| LICENSES & PERMITS | 1,791,579 | 1,817,722 | 1,845,200 | 1,901,500 |
| STATE GRANTS | 1,933,986 | 579,504 | 1,317,866 | 5,261,528 |
| FEDERAL GRANTS | 6,935,506 | 7,934,629 | 25,817,013 | 13,729,956 |
| LOCAL GRANTS | 51,000 | 220,250 | 186,500 | 187,000 |
| SERVICE FEES | 17,700,195 | 19,649,134 | 18,906,500 | 19,717,720 |
| FINES & FORFEITURES | 2,649,261 | 1,960,490 | 2,385,000 | 2,094,470 |
| INTEREST INCOME | 231,994 | 228,053 | 199,588 | 199,580 |
| OTHER REVENUE | 3,662,412 | 3,060,109 | 2,791,037 | 3,446,590 |
| TOTAL REVENUE | 72,397,326 | 70,350,437 | 87,876,089 | 83,448,961 |

| | Actual 2015 | Actual 2016 | Projected Budget 2017 | Estimated Budget 2018 |
|---------------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| EXPENDITURES | | | | |
| SALARIES | 13,472,071 | 14,790,521 | 14,862,276 | 14,848,921 |
| EMPLOYEE BENEFITS | 7,701,311 | 7,738,310 | 8,073,225 | 7,990,722 |
| GENERAL GOVERNMENT | 4,828,475 | 3,690,872 | 3,960,350 | 4,333,362 |
| PUBLIC SAFETY | 7,695,866 | 5,392,857 | 5,163,298 | 5,035,107 |
| HEALTH & WELFARE | 2,162,024 | 2,448,117 | 2,570,507 | 2,464,230 |
| ECONOMIC DEVELOPMENT | 1,528,169 | 1,409,341 | 1,740,700 | 1,566,626 |
| PUBLIC TRANSPORTATION | 5,670,090 | 3,967,307 | 4,920,414 | 4,329,601 |
| CAPITAL OUTLAY | 13,289,585 | 15,492,010 | 57,668,274 | 47,832,967 |
| DEBT SERVICE | 5,889,832 | 6,782,764 | 6,137,438 | 6,024,218 |
| RECREATION | 899,702 | 1,137,714 | 1,042,948 | 989,272 |
| PUBLIC UTILITIES | 9,798,781 | 9,802,480 | 9,945,730 | 10,363,733 |
| OTHER EXPENSES | 5,397,335 | 101,840 | - | - |
| TOTAL EXPENDITURES | 78,333,241 | 72,694,133 | 116,085,160 | 105,778,759 |

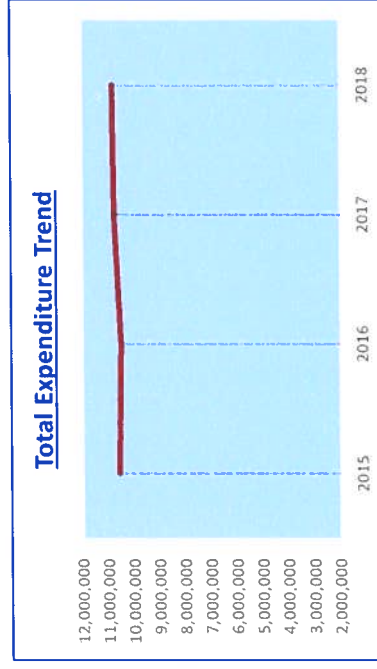
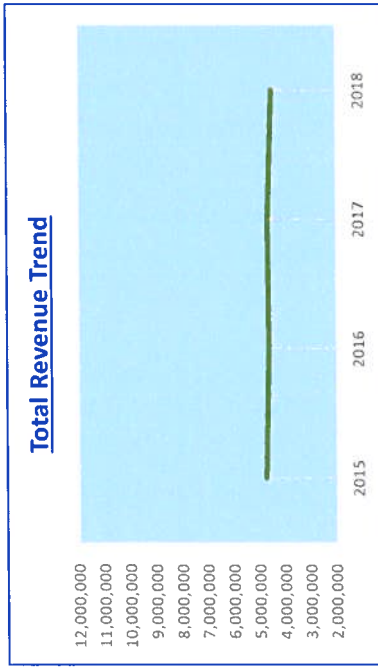
| | | | | |
|-------------------------------|-------------|-------------|--------------|--------------|
| Other financing sources(uses) | | | | |
| Capital Contributions | 1,258,733 | 5,438,366 | - | - |
| Debt Issued | 15,007,966 | - | - | - |
| Transfers In | 26,076,077 | 18,813,919 | 26,977,660 | 25,397,969 |
| Transfers Out | 26,076,077 | 18,813,919 | 26,977,660 | 25,397,969 |
| Net Transfers | 16,266,689 | 5,438,366 | - | - |
| Depreciation | 5,277,633 | 5,385,421 | 5,499,370 | 5,670,000 |
| Net change in fund balances | 5,053,141 | (2,290,751) | (33,708,441) | (27,999,798) |
| Beginning Fund Balance | 199,151,724 | 211,370,786 | 208,863,285 | 174,762,784 |
| Ending Fund Balance | 204,204,865 | 209,080,035 | 175,154,844 | 146,762,986 |



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**St. John the Baptist Parish
Summarized Data - General Fund**

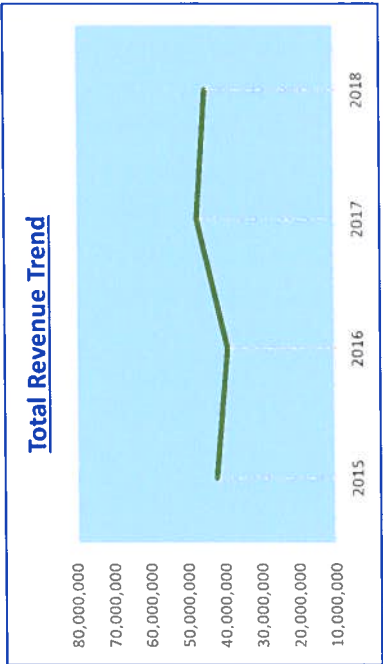
| | Actual 2015 | Actual 2016 | Projected Budget 2017 | Estimated Budget 2018 |
|-------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| REVENUES | | | | |
| AD VALOREM | 2,216,826 | 2,179,881 | 2,173,638 | 2,107,962 |
| SALES & USES | 477,866 | 518,162 | 520,000 | 539,200 |
| LICENSES & PERMITS | 1,551,271 | 1,623,417 | 1,593,000 | 1,585,000 |
| STATE GRANTS | 243,569 | 97,173 | 130,000 | 110,000 |
| FEDERAL GRANTS | - | - | - | - |
| LOCAL GRANTS | 44,092 | 49,943 | 60,000 | 53,300 |
| SERVICE FEES | - | - | - | - |
| FINES & FORFEITURES | 2,023 | 2,764 | 2,400 | 2,400 |
| INTEREST INCOME | 228,440 | 181,114 | 210,000 | 128,500 |
| OTHER REVENUE | 4,764,087 | 4,682,454 | 4,689,038 | 4,526,362 |
| TOTAL REVENUE | 10,599,898 | 10,531,427 | 10,782,102 | 10,829,354 |
| EXPENDITURES | | | | |
| SALARIES | 2,903,087 | 4,066,549 | 4,234,025 | 4,104,040 |
| EMPLOYEE BENEFITS | 1,854,153 | 1,712,830 | 1,760,200 | 1,693,900 |
| GENERAL GOVERNMENT | 3,446,364 | 2,613,870 | 2,664,630 | 2,936,825 |
| PUBLIC SAFETY | 971,374 | 1,042,703 | 1,009,100 | 1,106,600 |
| HEALTH & WELFARE | 239,070 | 202,413 | 219,784 | 201,824 |
| ECONOMIC DEVELOPMENT | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - |
| DEBT SERVICE | 1,185,850 | 893,062 | 894,363 | 786,165 |
| RECREATION | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - |
| OTHER EXPENSES | - | - | - | - |
| TOTAL EXPENDITURES | 10,599,898 | 10,531,427 | 10,782,102 | 10,829,354 |
| Other financing sources(uses) | | | | |
| Capital Contributions | - | - | - | - |
| Debt Issued | - | - | - | - |
| Transfers In | 6,104,989 | 6,669,358 | 6,164,919 | 6,096,575 |
| Transfers Out | 117,000 | 117,000 | 117,000 | 115,000 |
| Net Transfers | 5,987,989 | 6,552,358 | 6,047,919 | 5,981,575 |
| Depreciation | - | - | - | - |
| Net change in fund balances | 152,178 | 673,385 | (45,245) | (321,417) |
| Beginning Fund Balance | 2,018,708 | 2,203,527 | 2,876,911 | 2,828,475 |
| Ending Fund Balance | 2,170,886 | 2,876,912 | 2,831,666 | 2,507,058 |



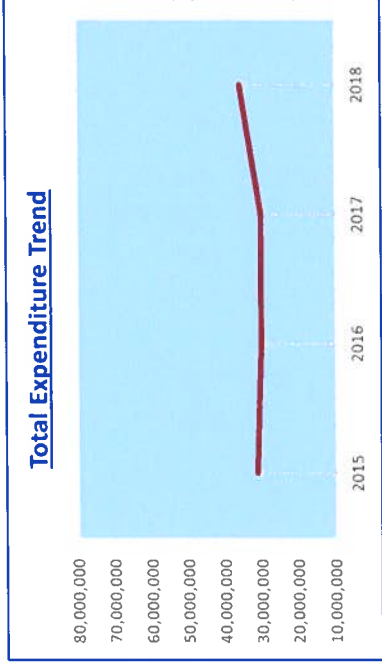
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**St. John the Baptist Parish
Summarized Data - Special Revenue Funds**

| | Actual 2015 | Actual 2016 | Projected Budget 2017 | Estimated Budget 2018 |
|----------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| REVENUES | | | | |
| AD VALOREM | 4,700,484 | 4,575,374 | 4,572,994 | 7,270,181 |
| SALES & USES | 24,290,875 | 21,613,465 | 21,617,762 | 21,617,762 |
| LICENSES & PERMITS | 96,754 | 40,742 | 102,200 | 161,500 |
| STATE GRANTS | 576,304 | 405,909 | 1,187,866 | 5,086,393 |
| FEDERAL GRANTS | 6,737,557 | 6,854,158 | 14,354,328 | 4,560,884 |
| LOCAL GRANTS | 51,000 | 220,250 | 186,500 | 187,000 |
| SERVICE FEES | 1,273,322 | 1,332,666 | 1,256,500 | 1,283,020 |
| FINES & FORFEITURES | 2,117,931 | 1,960,490 | 2,385,000 | 2,094,470 |
| INTEREST INCOME | 85,186 | 87,133 | 88,348 | 89,580 |
| OTHER REVENUE | 2,370,591 | 2,106,462 | 1,773,336 | 2,751,490 |
| TOTAL REVENUE | 42,300,004 | 39,196,649 | 47,524,834 | 45,102,280 |



| | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENDITURES | | | | |
| SALARIES | 6,839,000 | 6,916,084 | 6,629,970 | 6,821,435 |
| EMPLOYEE BENEFITS | 3,474,690 | 3,572,310 | 3,825,525 | 3,822,047 |
| GENERAL GOVERNMENT | 789 | 775 | 1,500 | 199,637 |
| PUBLIC SAFETY | 6,724,492 | 4,350,154 | 4,154,198 | 3,928,507 |
| HEALTH & WELFARE | 1,125,715 | 1,441,267 | 1,522,223 | 1,453,190 |
| ECONOMIC DEVELOPMENT | 1,528,169 | 1,409,341 | 1,740,700 | 1,566,626 |
| PUBLIC TRANSPORTATION | 5,670,090 | 3,967,307 | 4,920,414 | 4,329,601 |
| CAPITAL OUTLAY | 2,186,453 | 7,201,748 | 15,653,721 | 12,707,940 |
| DEBT SERVICE | - | - | - | - |
| RECREATION | 899,702 | 1,137,714 | 1,042,948 | 989,272 |
| PUBLIC UTILITIES | - | - | - | - |
| OTHER EXPENSES | 2,748,243 | 101,840 | - | - |
| TOTAL EXPENDITURES | 31,197,343 | 30,098,540 | 39,491,199 | 35,818,255 |

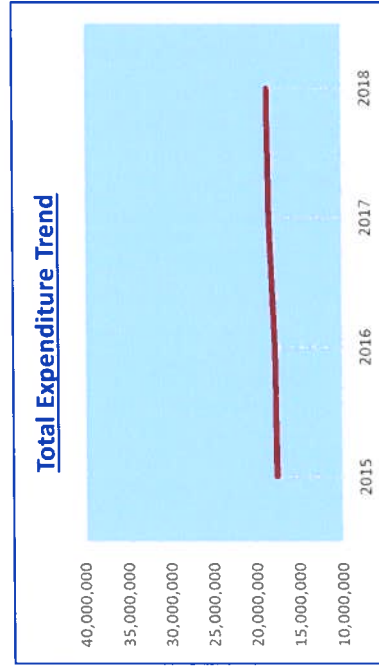
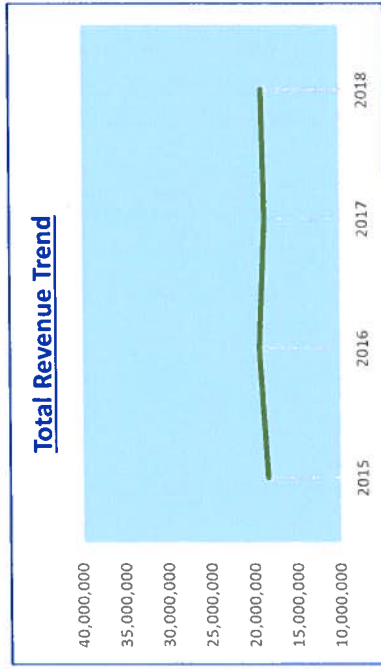


| | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Other financing sources(uses) | - | - | - | - |
| Capital Contributions | - | - | - | - |
| Debt Issued | - | - | - | - |
| Transfers In | 11,973,283 | 4,341,927 | 5,863,089 | 5,448,494 |
| Transfers Out | 22,806,570 | 16,250,273 | 18,072,343 | 16,370,713 |
| Net Transfers | (10,833,287) | (11,908,346) | (12,209,254) | (10,922,219) |
| Depreciation | - | - | - | - |
| Net change in fund balances | 269,374 | (2,810,237) | (4,175,619) | (1,638,194) |
| Beginning Fund Balance | 23,539,561 | 29,699,738 | 26,672,354 | 22,323,508 |
| Ending Fund Balance | 23,808,935 | 26,889,501 | 22,496,735 | 20,685,314 |

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**St. John the Baptist Parish
Summarized Data - Enterprise Funds**

| | Actual 2015 | Actual 2016 | Projected Budget 2017 | Estimated Budget 2018 |
|-------------------------------|--------------------|--------------------|-----------------------------|-----------------------------|
| REVENUES | | | | |
| AD VALOREM | 213,033 | 205,335 | 204,980 | 198,786 |
| SALES & USES | - | - | - | - |
| LICENSES & PERMITS | 143,554 | 153,563 | 150,000 | 155,000 |
| STATE GRANTS | 140,335 | - | - | - |
| FEDERAL GRANTS | 25,299 | 42,101 | 221,407 | - |
| LOCAL GRANTS | - | - | - | - |
| SERVICE FEES | 16,382,781 | 18,266,525 | 17,590,000 | 18,381,400 |
| FINES & FORFEITURES | 531,330 | - | - | - |
| INTEREST INCOME | 12,998 | 14,203 | 13,800 | 13,200 |
| OTHER REVENUE | 982,497 | 738,675 | 607,701 | 366,600 |
| TOTAL REVENUE | <u>18,431,827</u> | <u>19,420,402</u> | <u>18,787,888</u> | <u>19,114,986</u> |
| EXPENDITURES | | | | |
| SALARIES | 3,729,984 | 3,807,888 | 3,998,281 | 3,923,446 |
| EMPLOYEE BENEFITS | 2,372,468 | 2,453,170 | 2,487,500 | 2,474,775 |
| GENERAL GOVERNMENT | 1,042,375 | 1,016,227 | 1,294,220 | 1,196,900 |
| PUBLIC SAFETY | - | - | - | - |
| HEALTH & WELFARE | 797,239 | 804,437 | 828,500 | 809,216 |
| ECONOMIC DEVELOPMENT | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - |
| DEBT SERVICE | - | - | - | - |
| RECREATION | - | - | - | - |
| PUBLIC UTILITIES | 9,760,620 | 9,802,480 | 9,945,730 | 10,363,733 |
| OTHER EXPENSES | - | - | - | - |
| TOTAL EXPENDITURES | <u>17,702,686</u> | <u>17,884,202</u> | <u>18,554,231</u> | <u>18,768,070</u> |
| Other financing sources(uses) | | | | |
| Capital Contributions | 1,256,733 | 5,436,366 | - | - |
| Debt Issued | - | - | - | - |
| Transfers In | 4,033,005 | 4,536,531 | 4,813,160 | 4,404,941 |
| Transfers Out | 2,412,066 | 2,436,646 | 2,539,718 | 2,651,217 |
| Net Transfers | 2,879,672 | 7,538,251 | 2,273,442 | 1,753,724 |
| Depreciation | 5,277,633 | 5,385,421 | 5,499,370 | 5,670,000 |
| Net change in fund balances | (1,668,820) | 3,689,030 | (2,992,271) | (3,569,360) |
| Beginning Fund Balance | 123,488,312 | 122,443,594 | 126,132,624 | 122,990,787 |
| Ending Fund Balance | <u>121,819,492</u> | <u>126,132,624</u> | <u>123,140,353</u> | <u>119,421,427</u> |



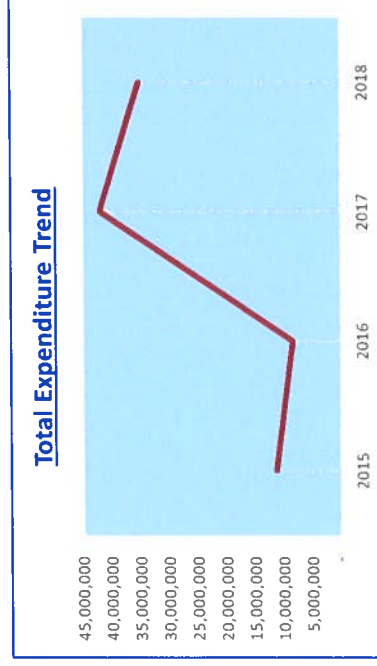
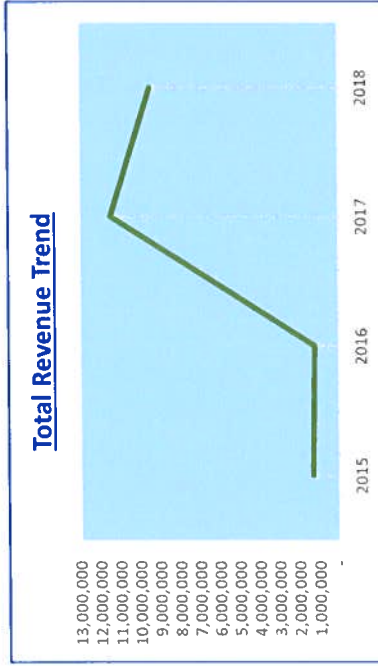
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**St. John the Baptist Parish
Summarized Data - Capital Projects Funds**

| | Actual 2015 | Actual 2016 | Projected Budget 2017 | Estimated Budget 2018 |
|----------------------|------------------|------------------|-----------------------------|-----------------------------|
| REVENUES | | | | |
| AD VALOREM | - | - | - | - |
| SALES & USES | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - |
| STATE GRANTS | 973,778 | 76,422 | - | 65,135 |
| FEDERAL GRANTS | 172,650 | 1,038,370 | 11,241,278 | 9,169,072 |
| LOCAL GRANTS | - | - | - | - |
| SERVICE FEES | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - |
| INTEREST INCOME | 90,750 | 81,237 | 58,240 | 56,300 |
| OTHER REVENUE | 80,884 | 33,858 | 200,000 | 200,000 |
| TOTAL REVENUE | 1,318,062 | 1,229,887 | 11,499,518 | 9,490,507 |

| | | | | |
|---------------------------|-------------------|------------------|-------------------|-------------------|
| EXPENDITURES | | | | |
| SALARIES | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - |
| GENERAL GOVERNMENT | 74,429 | - | - | - |
| PUBLIC SAFETY | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - |
| CAPITAL OUTLAY | 11,103,132 | 8,290,262 | 42,014,553 | 35,125,027 |
| DEBT SERVICE | 58,982 | 60,690 | 72,300 | 73,500 |
| RECREATION | - | - | - | - |
| PUBLIC UTILITIES | 38,161 | - | - | - |
| OTHER EXPENSES | - | - | - | - |
| TOTAL EXPENDITURES | 11,274,704 | 8,350,952 | 42,086,853 | 35,198,527 |

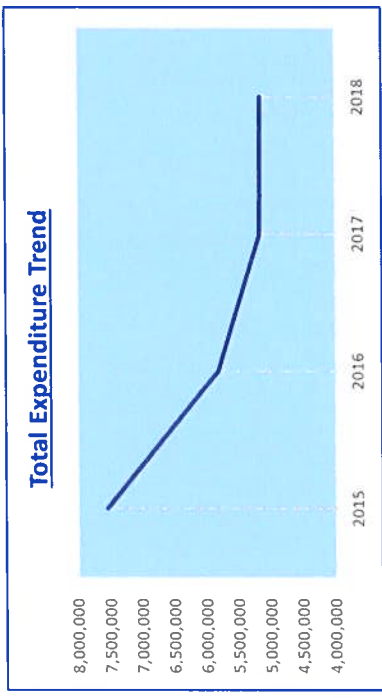
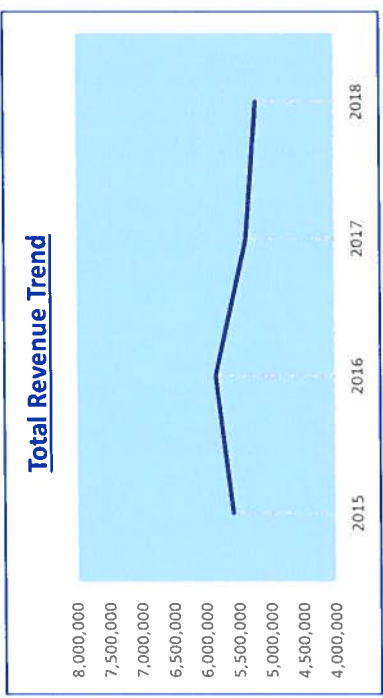
| | | | | |
|-------------------------------|-------------------|-------------------|------------------|---------------------|
| Other financing sources(uses) | - | - | - | - |
| Capital Contributions | - | - | - | - |
| Debt Issued | 15,007,956 | - | - | - |
| Transfers In | 2,167,868 | 1,517,883 | 8,378,001 | 7,677,107 |
| Transfers Out | 300,000 | - | 6,238,599 | 6,251,039 |
| Net Transfers | 16,875,824 | 1,517,883 | 2,139,402 | 1,426,068 |
| Depreciation | - | - | - | - |
| Net change in fund balances | 6,919,182 | (5,603,182) | (28,447,933) | (24,281,952) |
| Beginning Fund Balance | 35,361,074 | 42,279,858 | 36,677,073 | 8,163,064 |
| Ending Fund Balance | 42,280,256 | 36,676,676 | 8,229,140 | (16,118,888) |



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**St. John the Baptist Parish
Summarized Data - Debt Service Funds**

| | Actual 2015 | Actual 2016 | Projected Budget 2017 | Estimated Budget 2018 |
|-------------------------------|------------------|------------------|-----------------------------|-----------------------------|
| REVENUES | | | | |
| AD VALOREM | 5,542,309 | 5,808,329 | 5,338,011 | 5,176,726 |
| SALES & USES | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - |
| STATE GRANTS | - | - | - | - |
| FEDERAL GRANTS | - | - | - | - |
| LOCAL GRANTS | - | - | - | - |
| SERVICE FEES | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - |
| INTEREST INCOME | 41,037 | 42,716 | 36,800 | 38,100 |
| OTHER REVENUE | - | - | - | - |
| TOTAL REVENUE | 5,583,346 | 5,851,045 | 5,374,811 | 5,214,826 |
| EXPENDITURES | | | | |
| SALARIES | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - |
| GENERAL GOVERNMENT | 264,518 | - | - | - |
| PUBLIC SAFETY | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - |
| DEBT SERVICE | 4,645,000 | 5,829,012 | 5,170,775 | 5,164,553 |
| RECREATION | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - |
| OTHER EXPENSES | 2,649,092 | - | - | - |
| TOTAL EXPENDITURES | 7,558,610 | 5,829,012 | 5,170,775 | 5,164,553 |
| Other financing sources(uses) | | | | |
| Capital Contributions | - | - | - | - |
| Debt Issued | - | - | - | - |
| Transfers In | 1,796,932 | 1,748,220 | 1,758,591 | 1,770,852 |
| Transfers Out | 440,441 | 10,000 | 10,000 | 10,000 |
| Net Transfers | 1,356,491 | 1,738,220 | 1,748,591 | 1,760,852 |
| Depreciation | - | - | - | - |
| Net change in fund balances | (618,773) | 1,760,253 | 1,952,627 | 1,811,125 |
| Beginning Fund Balance | 14,744,069 | 14,744,069 | 16,504,323 | 18,456,950 |
| Ending Fund Balance | 14,125,296 | 16,504,322 | 18,456,950 | 20,268,075 |



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**St. John the Baptist Parish
2018 Summarized Budget**

| | GENERAL FUND | SPECIAL REVENUE FUNDS | ENTERPRISE FUNDS | CAPITAL PROJECTS FUNDS | DEBT SERVICE FUNDS | TOTAL |
|--------------------------------------|-------------------|--------------------------|---------------------|---------------------------|-----------------------|---------------------|
| REVENUES | | | | | | |
| AD VALOREM | 2,107,962 | 7,270,181 | 198,786 | - | 5,176,726 | 14,753,655 |
| SALES & USES | 539,200 | 21,617,762 | - | - | - | 22,156,962 |
| LICENSES & PERMITS | 1,585,000 | 161,500 | 155,000 | - | - | 1,901,500 |
| STATE GRANTS | 110,000 | 5,086,393 | - | 65,135 | - | 5,261,528 |
| FEDERAL GRANTS | - | 4,560,884 | - | 9,169,072 | - | 13,729,956 |
| LOCAL GRANTS | - | 187,000 | - | - | - | 187,000 |
| SERVICE FEES | 53,300 | 1,283,020 | 18,381,400 | - | - | 19,717,720 |
| FINES & FORFEITURES | - | 2,094,470 | - | - | - | 2,094,470 |
| INTEREST INCOME | 2,400 | 89,580 | 13,200 | 56,300 | 38,100 | 199,580 |
| OTHER REVENUE | 128,500 | 2,751,490 | 366,600 | 200,000 | - | 3,446,590 |
| TOTAL REVENUE | 4,526,362 | 45,102,280 | 19,114,986 | 9,490,507 | 5,214,826 | 83,448,961 |
| EXPENDITURES | | | | | | |
| SALARIES | 4,104,040 | 6,821,435 | 3,923,446 | - | - | 14,848,921 |
| EMPLOYEE BENEFITS | 1,693,900 | 3,822,047 | 2,474,775 | - | - | 7,990,722 |
| GENERAL GOVERNMENT | 2,936,825 | 199,637 | 1,196,900 | - | - | 4,333,362 |
| PUBLIC SAFETY | 1,106,600 | 3,928,507 | - | - | - | 5,035,107 |
| HEALTH & WELFARE | 201,824 | 1,453,190 | 809,216 | - | - | 2,464,230 |
| ECONOMIC DEVELOPMENT | - | 1,566,626 | - | - | - | 1,566,626 |
| PUBLIC TRANSPORTATION | - | 4,329,601 | - | - | - | 4,329,601 |
| CAPITAL OUTLAY | - | 12,707,940 | - | 35,125,027 | - | 47,832,967 |
| DEBT SERVICE | 786,165 | - | - | 73,500 | 5,164,553 | 6,024,218 |
| RECREATION | - | 989,272 | - | - | - | 989,272 |
| PUBLIC UTILITIES | - | - | 10,363,733 | - | - | 10,363,733 |
| OTHER EXPENSES | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 10,829,354 | 35,818,255 | 18,768,070 | 35,198,527 | 5,164,553 | 105,778,759 |
| Other financing sources(uses) | | | | | | |
| Capital Contributions | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - |
| Transfers In | 6,096,575 | 5,448,494 | 4,404,941 | 7,677,107 | 1,770,852 | 25,397,969 |
| Transfers Out | 115,000 | 16,370,713 | 2,651,217 | 6,251,039 | 10,000 | 25,397,969 |
| Net Transfers | 5,981,575 | (10,922,219) | 1,753,724 | 1,426,068 | 1,760,852 | - |
| Depreciation | - | - | 5,670,000 | - | - | 5,670,000 |
| Net change in fund balances | (321,417) | (1,638,194) | (3,569,360) | (24,281,952) | 1,811,125 | (27,999,798) |
| Beginning Fund Balance | 2,828,475 | 22,323,508 | 122,990,787 | 8,163,064 | 18,456,950 | 174,762,784 |
| Ending Fund Balance | 2,507,058 | 20,685,314 | 119,421,427 | (16,118,888) | 20,268,075 | 146,762,986 |

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**St. John the Baptist Parish
Special Revenue Funds
2018 Budget**

| | AIRPORT AUTHORITY | AMBULANCE FUND | ANIMAL SHELTER FUND | ARC MAINTENANCE FUND | COMMUNICATION DISTRICT | COMMUNITY CENTER FUND | CRIMINAL COURT | DEPARTMENT OF HEALTH & HUMAN SERVICES | ECONOMIC DEVELOPMENT | FIRE DEPTS |
|--------------------------------------|----------------------|-------------------|---------------------------|----------------------------|---------------------------|-----------------------------|-------------------|--|-------------------------|------------------|
| REVENUES | | | | | | | | | | |
| AD VALOREM | - | - | 310,603 | 401,714 | - | - | - | - | - | - |
| SALES & USES | - | - | - | - | - | 317,762 | - | - | 3,650,000 | 4,850,000 |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - | - | - |
| STATE GRANTS/REVENUE | - | - | - | - | - | - | - | - | 113,800 | 1,099,255 |
| FEDERAL GRANTS | - | - | - | - | - | - | - | 153,050 | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - | 2,000 | - | - |
| SERVICE FEES | - | 406,000 | 101,020 | - | 593,000 | 40,000 | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | 2,094,470 | - | - | - |
| INTEREST INCOME | 325 | 225 | 1,000 | 2,440 | 4,750 | 2,800 | 600 | 1,350 | - | 22,000 |
| OTHER REVENUE | - | 1,000 | - | - | 2,000 | - | - | - | 235,590 | 1,190,000 |
| TOTAL REVENUE | 325 | 407,225 | 412,623 | 404,154 | 599,750 | 360,562 | 2,095,070 | 156,400 | 3,999,390 | 7,161,255 |
| EXPENDITURES | | | | | | | | | | |
| SALARIES | - | - | 184,300 | 75,000 | - | - | 641,400 | 137,000 | 162,997 | 2,250,000 |
| EMPLOYEE BENEFITS | - | - | 77,917 | - | - | - | 248,160 | - | 63,597 | 1,339,600 |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | 187,682 | - | 486,172 | - | 1,472,520 | - | - | 1,413,791 |
| HEALTH & WELFARE | - | 369,190 | - | 328,918 | - | - | - | 126,710 | 1,291,826 | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | 274,800 | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - | - | 3,186,340 |
| CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - | - |
| RECREATION | - | - | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 369,190 | 449,899 | 403,918 | 486,172 | 274,800 | 2,362,080 | 263,710 | 1,518,420 | 8,189,731 |
| Other financing sources(uses) | | | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | 20,000 | - | - | - | 144,715 | 115,000 | - | 277,302 |
| Transfers Out | - | 23,300 | 9,815 | - | 194,457 | 56,362 | - | - | 2,759,830 | 661,614 |
| Net Transfers | - | (23,300) | 10,185 | - | (194,457) | (56,362) | 144,715 | 115,000 | (2,759,830) | (384,312) |
| Depreciation | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | 325 | 14,735 | (27,091) | 236 | (80,879) | 29,400 | (122,295) | 7,690 | (278,860) | (1,412,788) |
| Beginning Fund Balance | 21,650 | 280,600 | 212,733 | 628,073 | 774,487 | 573,741 | 418,304 | 254,046 | 1,129,858 | 5,270,344 |
| Ending Fund Balance | 21,975 | 295,335 | 185,642 | 628,309 | 693,608 | 603,141 | 296,009 | 261,736 | 850,998 | 3,857,556 |

**St. John the Baptist Parish
Special Revenue Funds
2018 Budget**

| | HURRICANE | | | | | | | | | | | TOTAL | |
|--------------------------------------|----------------|----------------------------|-----------------|---------------------|---------------------------|------------------|------------------|-------------------|------------------|--------------------|---------------------|------------------|-------------------|
| | HEALTH UNIT | HURRICANE IKE/GUSTAVE CDBG | HURRICANE ISAAC | ISAAC RECOVERY CDBG | JUVENILE DETENTION CENTER | LEVEE PROTECTION | PUBLIC SAFETY | PUBLIC WORKS | RECREATION | SALES TAX DISTRICT | SENIOR CITIZENS TAX | | STREET LIGHTING |
| REVENUES | | | | | | | | | | | | | |
| AD VALOREM | 397,572 | - | - | - | 414,138 | 2,867,389 | - | - | 931,810 | - | 409,997 | 1,536,958 | 7,270,181 |
| SALES & USES | - | - | - | - | - | - | - | 3,650,000 | - | 9,150,000 | - | - | 21,617,762 |
| LICENSES & PERMITS | - | - | - | - | - | - | - | 161,500 | - | - | - | - | 161,500 |
| STATE GRANTS/REVENUE | 16,000 | - | - | - | - | 69,786 | - | 3,782,552 | - | - | - | 5,000 | 5,086,393 |
| FEDERAL GRANTS | - | 227,416 | - | 1,660,664 | - | 2,218,754 | - | - | 301,000 | - | - | - | 4,560,884 |
| LOCAL GRANTS | - | - | - | - | - | 135,000 | - | 50,000 | - | - | - | - | 187,000 |
| SERVICE FEES | - | - | - | - | - | - | - | 63,500 | 79,500 | - | - | - | 1,283,020 |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - | - | - | - | - | 2,094,470 |
| INTEREST INCOME | 4,000 | - | - | - | 6,160 | 2,630 | - | 4,000 | 6,000 | 21,000 | 300 | 10,000 | 89,580 |
| OTHER REVENUE | - | - | - | - | - | - | 2,000 | 648,700 | 672,200 | - | - | - | 2,751,490 |
| TOTAL REVENUE | 417,572 | 227,416 | - | 1,660,664 | 420,298 | 2,867,389 | 2,428,170 | 8,360,252 | 1,990,510 | 9,171,000 | 410,297 | 1,551,958 | 45,102,280 |
| EXPENDITURES | | | | | | | | | | | | | |
| SALARIES | 63,500 | - | - | - | - | - | 181,022 | 2,619,136 | 339,760 | - | - | 167,320 | 6,821,435 |
| EMPLOYEE BENEFITS | 26,890 | - | - | - | - | - | 106,000 | 1,673,370 | 203,995 | - | - | 82,518 | 3,822,047 |
| GENERAL GOVERNMENT | - | - | - | - | - | 198,137 | - | - | - | 1,500 | - | - | 199,637 |
| PUBLIC SAFETY | - | - | - | - | 254,736 | - | 113,606 | - | - | - | - | - | 3,928,507 |
| HEALTH & WELFARE | 221,782 | - | - | - | - | - | - | - | - | - | 406,590 | - | 1,453,190 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | - | 1,566,626 |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | 3,093,397 | - | - | - | 1,236,204 | 4,329,601 |
| CAPITAL OUTLAY | - | - | - | - | - | - | 2,200,000 | 4,931,552 | 474,384 | - | - | 255,000 | 12,707,940 |
| DEBT SERVICE | - | - | - | 1,660,664 | - | - | - | - | - | - | - | - | - |
| RECREATION | - | - | - | - | - | - | - | - | 989,272 | - | - | - | 989,272 |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 312,172 | - | - | 1,660,664 | 254,736 | 198,137 | 2,600,628 | 12,317,455 | 2,007,411 | 1,500 | 406,590 | 1,741,042 | 35,818,255 |
| Other financing sources(uses) | | | | | | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | 139,840 | 4,732,267 | - | - | - | 19,370 | 5,448,494 |
| Transfers Out | 56,515 | 113,708 | - | - | 330,210 | - | 12,996 | 1,139,235 | 161,425 | 10,244,756 | - | 606,490 | 16,370,713 |
| Net Transfers | (56,515) | (113,708) | - | - | (330,210) | - | 126,844 | 3,593,032 | (161,425) | (10,244,756) | - | (587,120) | (10,922,219) |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | 48,885 | 113,708 | - | - | (164,648) | 2,669,252 | (45,614) | (364,171) | (178,326) | (1,075,256) | 3,707 | (776,204) | (1,638,194) |
| Beginning Fund Balance | 1,310,930 | 101,406 | (1,338,405) | (403,438) | 477,111 | - | 577,208 | 1,021,308 | 1,041,736 | 6,904,185 | 403,212 | 2,664,419 | 22,323,508 |
| Ending Fund Balance | 1,359,815 | 215,114 | (1,338,405) | (403,438) | 312,463 | 2,669,252 | 531,594 | 657,137 | 863,410 | 5,828,929 | 406,919 | 1,888,215 | 20,685,314 |

**St. John the Baptist Parish
Enterprise Funds
2018 Budget**

| | MOSQUITO ABATEMENT | SOLID WASTE | WASTE WATER | WATER DISTRIBUTION SYSTEM | TOTAL |
|-------------------------------|-----------------------|------------------|------------------|---------------------------------|-------------------|
| REVENUES | | | | | |
| AD VALOREM | 198,786 | - | - | - | 198,786 |
| SALES & USES | - | - | - | - | - |
| LICENSES & PERMITS | - | - | 155,000 | - | 155,000 |
| STATE GRANTS | - | - | - | - | - |
| FEDERAL GRANTS | - | - | - | - | - |
| LOCAL GRANTS | - | - | - | - | - |
| SERVICE FEES | 540,000 | 3,934,700 | 6,277,200 | 7,629,500 | 18,381,400 |
| FINES & FORFEITURES | - | - | - | - | - |
| INTEREST INCOME | 300 | 3,000 | 1,500 | 8,400 | 13,200 |
| OTHER REVENUE | - | - | 100,000 | 266,600 | 366,600 |
| TOTAL REVENUE | 739,086 | 3,937,700 | 6,533,700 | 7,904,500 | 19,114,986 |
| EXPENDITURES | | | | | |
| SALARIES | - | - | 1,882,446 | 2,041,000 | 3,923,446 |
| EMPLOYEE BENEFITS | - | - | 1,179,275 | 1,295,500 | 2,474,775 |
| GENERAL GOVERNMENT | - | - | 1,196,900 | - | 1,196,900 |
| PUBLIC SAFETY | - | - | - | - | - |
| HEALTH & WELFARE | 809,216 | - | - | - | 809,216 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - |
| RECREATION | - | - | - | - | - |
| PUBLIC UTILITIES | - | 3,686,400 | 2,895,700 | 3,781,633 | 10,363,733 |
| TOTAL EXPENDITURES | 809,216 | 3,686,400 | 7,154,321 | 7,118,133 | 18,768,070 |
| Other financing sources(uses) | | | | | |
| Capital Contributions | - | - | - | - | - |
| Debt Issued | - | - | - | - | - |
| Transfers In | 30,000 | - | 2,500,041 | 1,874,900 | 4,404,941 |
| Transfers Out | 23,300 | 26,125 | 1,283,888 | 1,317,904 | 2,651,217 |
| Net Transfers | 6,700 | (26,125) | 1,216,153 | 556,996 | 1,753,724 |
| Depreciation | - | - | 3,000,000 | 2,670,000 | 5,670,000 |
| Net change in fund balances | (63,430) | 225,175 | (2,404,468) | (1,326,637) | (3,569,360) |
| Beginning Fund Balance | 383,623 | 3,059,608 | 69,343,389 | 50,204,167 | 122,990,787 |
| Ending Fund Balance | 320,193 | 3,284,783 | 66,938,921 | 48,877,530 | 119,421,427 |

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**St. John the Baptist Parish
Capital Projects Fund
2018 Budget**

| | BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II | 2009 GENERAL OBLIGATION BOND | 2010 SEWER CONSTRUCTION BOND | 2014 GENERAL OBLIGATION BOND | 2015 GENERAL OBLIGATION BOND | TOTAL |
|--------------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-------------------|
| REVENUES | | | | | | |
| AD VALOREM | - | - | - | - | - | - |
| SALES & USES | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - |
| STATE GRANTS | - | - | - | - | 65,135 | 65,135 |
| FEDERAL GRANTS | - | - | 300,936 | 8,418,136 | 450,000 | 9,169,072 |
| LOCAL GRANTS | - | - | - | - | - | - |
| SERVICE FEES | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - |
| INTEREST INCOME | 300 | 3,000 | 20,000 | 8,000 | 25,000 | 56,300 |
| OTHER REVENUE | 200,000 | - | - | - | - | 200,000 |
| TOTAL REVENUE | 200,300 | 3,000 | 320,936 | 8,426,136 | 540,135 | 9,490,507 |
| EXPENDITURES | | | | | | |
| SALARIES | - | - | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - | - | - |
| GENERAL GOVERNMENT | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - |
| CAPITAL OUTLAY | 750,000 | 4,610,926 | 10,350,047 | 16,417,381 | 2,996,673 | 35,125,027 |
| DEBT SERVICE | 73,500 | - | - | - | - | 73,500 |
| RECREATION | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 823,500 | 4,610,926 | 10,350,047 | 16,417,381 | 2,996,673 | 35,198,527 |
| Other financing sources(uses) | | | | | | |
| Capital Contributions | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - |
| Transfers In | 625,000 | 6,325,708 | 68,745 | 657,654 | - | 7,677,107 |
| Transfers Out | - | 357,654 | 225,000 | - | 5,668,385 | 6,251,039 |
| Net Transfers | 625,000 | 5,968,054 | (156,255) | 657,654 | (5,668,385) | 1,426,068 |
| Depreciation | - | - | - | - | - | - |
| Net change in fund balances | 1,800 | 1,360,128 | (10,185,366) | (7,333,591) | (8,124,923) | (24,281,952) |
| Beginning Fund Balance | 111,365 | (873,532) | 2,526,186 | 1,613,397 | 4,785,648 | 8,163,064 |
| Ending Fund Balance | 113,165 | 486,596 | (7,659,180) | (5,720,194) | (3,339,275) | (16,118,888) |

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**St. John the Baptist Parish
Debt Service Funds
2018 Budget**

| | PARISHWIDE SEWERAGE SALES TAX RESERVE | PARISHWIDE SEWERAGE SALES TAX SINKING | FIRE DEPARTMENTS SALES TAX SINKING | FIRE DEPARTMENTS SALES TAX RESERVE | ECONOMIC DEVELOPMENT SALES TAX RESERVE | ECONOMIC DEVELOPMENT SALES TAX SINKING | GENERAL OBLIGATION SINKING | TOTAL |
|--------------------------------------|--|--|---|---|---|---|----------------------------------|------------------|
| REVENUES | | | | | | | | |
| AD VALOREM | - | - | - | - | - | - | 5,176,726 | 5,176,726 |
| SALES & USES | - | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - |
| STATE GRANTS | - | - | - | - | - | - | - | - |
| FEDERAL GRANTS | - | - | - | - | - | - | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - | - |
| SERVICE FEES | - | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - |
| INTEREST INCOME | 7,000 | 3,600 | 2,000 | 2,500 | - | - | 23,000 | 38,100 |
| OTHER REVENUE | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 7,000 | 3,600 | 2,000 | 2,500 | - | - | 5,199,726 | 5,214,826 |
| EXPENDITURES | | | | | | | | |
| SALARIES | - | - | - | - | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - | - | - | - | - |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - | - | 5,164,553 | 5,164,553 |
| RECREATION | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - | - | - | 5,164,553 | 5,164,553 |
| Other financing sources(uses) | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - | - |
| Transfers In | - | 1,319,756 | 451,096 | - | - | - | - | 1,770,852 |
| Transfers Out | 10,000 | - | - | - | - | - | - | 10,000 |
| Net Transfers | (10,000) | 1,319,756 | 451,096 | - | - | - | - | 1,760,852 |
| Depreciation | - | - | - | - | - | - | - | - |
| Net change in fund balances | (3,000) | 1,323,356 | 453,096 | 2,500 | - | - | 35,173 | 1,811,125 |
| Beginning Fund Balance | 1,412,090 | 2,976,248 | 820,439 | 528,841 | 385,761 | 54,830 | 12,278,741 | 18,456,950 |
| Ending Fund Balance | 1,409,090 | 4,299,604 | 1,273,535 | 531,341 | 385,761 | 54,830 | 12,313,914 | 20,268,075 |

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**St. John the Baptist Parish
2017 Summarized Budget**

| | GENERAL FUND | SPECIAL REVENUE FUNDS | ENTERPRISE FUNDS | CAPITAL PROJECTS FUNDS | DEBT SERVICE FUNDS | TOTAL |
|--------------------------------------|-------------------|-----------------------|-------------------|------------------------|--------------------|--------------------|
| REVENUES | | | | | | |
| AD VALOREM | 2,173,638 | 4,572,994 | 204,980 | - | 5,338,011 | 12,289,623 |
| SALES & USES | 520,000 | 21,617,762 | - | - | - | 22,137,762 |
| LICENSES & PERMITS | 1,593,000 | 102,200 | 150,000 | - | - | 1,845,200 |
| STATE GRANTS | 130,000 | 1,187,866 | - | - | - | 1,317,866 |
| FEDERAL GRANTS | - | 14,354,328 | 221,407 | 11,241,278 | - | 25,817,013 |
| LOCAL GRANTS | - | 186,500 | - | - | - | 186,500 |
| SERVICE FEES | 60,000 | 1,256,500 | 17,590,000 | - | - | 18,906,500 |
| FINES & FORFEITURES | - | 2,385,000 | - | - | - | 2,385,000 |
| INTEREST INCOME | 2,400 | 88,348 | 13,800 | 58,240 | 36,800 | 199,588 |
| OTHER REVENUE | 210,000 | 1,773,336 | 607,701 | 200,000 | - | 2,791,037 |
| TOTAL REVENUE | 4,689,038 | 47,524,834 | 18,787,888 | 11,499,518 | 5,374,811 | 87,876,089 |
| EXPENDITURES | | | | | | |
| SALARIES | 4,234,025 | 6,629,970 | 3,998,281 | - | - | 14,862,276 |
| EMPLOYEE BENEFITS | 1,760,200 | 3,825,525 | 2,487,500 | - | - | 8,073,225 |
| GENERAL GOVERNMENT | 2,664,630 | 1,500 | 1,294,220 | - | - | 3,960,350 |
| PUBLIC SAFETY | 1,009,100 | 4,154,198 | - | - | - | 5,163,298 |
| HEALTH & WELFARE | 219,784 | 1,522,223 | 828,500 | - | - | 2,570,507 |
| ECONOMIC DEVELOPMENT | - | 1,740,700 | - | - | - | 1,740,700 |
| PUBLIC TRANSPORTATION | - | 4,920,414 | - | 42,014,553 | - | 49,204,414 |
| CAPITAL OUTLAY | - | 15,653,721 | - | 72,300 | 5,170,775 | 6,137,438 |
| DEBT SERVICE | 894,363 | 1,042,948 | - | - | - | 1,042,948 |
| RECREATION | - | - | 9,945,730 | - | - | 9,945,730 |
| PUBLIC UTILITIES | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 10,782,102 | 39,491,199 | 18,554,231 | 42,086,853 | 5,170,775 | 116,085,160 |
| Other financing sources(uses) | | | | | | |
| Capital Contributions | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - |
| Transfers In | 6,164,819 | 5,863,089 | 4,813,160 | 8,378,001 | 1,758,591 | 26,977,660 |
| Transfers Out | 117,000 | 18,072,343 | 2,539,718 | 6,238,599 | 10,000 | 26,977,660 |
| Net Transfers | 6,047,819 | (12,209,254) | 2,273,442 | 2,139,402 | 1,748,591 | - |
| Depreciation | - | - | 5,499,370 | - | - | 5,499,370 |
| Net change in fund balances | (45,245) | (4,175,619) | (2,992,271) | (28,447,933) | 1,952,627 | (33,708,441) |
| Beginning Fund Balance | 2,876,911 | 26,672,354 | 126,132,624 | 36,677,073 | 16,504,323 | 208,863,285 |
| Ending Fund Balance | 2,831,666 | 22,496,735 | 123,140,353 | 8,229,140 | 18,456,950 | 175,154,844 |

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**St. John the Baptist Parish
Special Revenue Funds
2017 Budget**

| | AIRPORT AUTHORITY | | AMBULANCE SHUTLER | | ANIMAL MAINTENANCE | | ARC COMMUNICATION | | 911 DISTRICT | | COMMUNITY CENTER FUND | | CRIMINAL COURT | | DEPARTMENT OF HEALTH & HUMAN SERVICES | | ECONOMIC DEVELOPMENT | | FIRE DEPTS | | |
|--------------------------------------|-------------------|----------------|-------------------|----------------|--------------------|----------------|-------------------|------------------|----------------|------------------|-----------------------|------------------|------------------|------------------|---------------------------------------|------------------|----------------------|------------------|------------------|------------------|------------------|
| | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND | FUND |
| REVENUES | | | | | | | | | | | | | | | | | | | | | |
| AD VALOREM | - | - | 320,280 | - | 414,229 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SALES & USES | - | - | - | - | - | - | - | - | - | - | 317,762 | - | - | - | - | - | - | 3,650,000 | - | - | 4,850,000 |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| STATE GRANTS/REVENUE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 123,800 | - | - | 184,202 |
| FEDERAL GRANTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 160,050 | - | - | - | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,500 | - | - | - | - | - |
| SERVICE FEES | - | 400,000 | 98,000 | - | - | - | 585,000 | - | - | - | 36,000 | - | - | - | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,385,000 | - | - | - | - | - | - | - |
| INTEREST INCOME | 325 | 200 | 1,000 | 2,400 | - | - | 5,000 | - | - | - | 2,400 | - | 600 | - | - | - | - | - | - | - | 22,000 |
| OTHER REVENUE | - | 1,000 | - | - | - | - | 10,836 | - | - | - | - | - | - | - | - | - | - | 217,000 | - | - | 205,000 |
| TOTAL REVENUE | 325 | 401,200 | 419,280 | 416,629 | 416,629 | 600,836 | 600,836 | 356,162 | 162,873 | 3,990,800 | 2,385,050 | 2,385,050 | 1,687,120 | 4,885,597 | 1,687,120 | 4,885,597 | 1,687,120 | 4,885,597 | 1,687,120 | 4,885,597 | 4,885,597 |
| EXPENDITURES | | | | | | | | | | | | | | | | | | | | | |
| SALARIES | - | - | 180,030 | 60,000 | - | - | - | - | - | - | - | - | 637,140 | - | 92,000 | - | 165,500 | - | - | - | 2,135,000 |
| EMPLOYEE BENEFITS | - | - | 79,000 | - | - | - | - | - | - | - | - | - | 240,000 | - | - | - | 61,600 | - | - | - | 1,353,500 |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | 262,440 | - | - | - | 557,000 | - | - | - | - | - | 1,507,910 | - | - | - | - | - | - | - | 1,397,097 |
| HEALTH & WELFARE | - | 358,440 | - | 322,260 | - | - | - | - | - | - | - | - | - | - | 199,873 | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | 280,680 | - | - | - | - | - | - | - | - | 1,460,020 | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | 50,154 | - | - | - | - | - | - | - | - | - | 197,801 | - | - | - | - | - | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| RECREATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 50,154 | 358,440 | 521,470 | 382,260 | 382,260 | 557,000 | 478,481 | 2,385,050 | 291,873 | 1,687,120 | 4,885,597 | 1,687,120 | 4,885,597 | 1,687,120 | 4,885,597 | 1,687,120 | 4,885,597 | 1,687,120 | 4,885,597 | 4,885,597 | 4,885,597 |
| Other financing sources(uses) | | | | | | | | | | | | | | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | 15,000 | - | - | - | - | - | - | - | - | - | 140,000 | - | 117,000 | - | - | - | - | - | 158,271 |
| Transfers Out | - | 15,165 | 14,874 | - | - | 251,418 | - | 56,923 | - | - | - | - | - | - | - | - | - | - | - | - | 803,230 |
| Net Transfers | - | (15,165) | 126 | - | - | (251,418) | (56,923) | - | - | - | - | - | - | - | 117,000 | - | - | - | - | - | (644,959) |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | (49,829) | 27,595 | (102,064) | 34,369 | (207,582) | (179,242) | 140,550 | (534,908) | (269,354) | (49,829) | 27,595 | (102,064) | 34,369 | (207,582) | (179,242) | 140,550 | (534,908) | (269,354) | (49,829) | 27,595 | (102,064) |
| Beginning Fund Balance | 71,479 | 253,005 | 314,797 | 593,704 | 982,069 | 752,983 | 277,754 | 1,663,766 | 5,539,698 | 71,479 | 253,005 | 314,797 | 593,704 | 982,069 | 752,983 | 277,754 | 1,663,766 | 5,539,698 | 71,479 | 253,005 | 314,797 |
| Ending Fund Balance | 21,650 | 280,600 | 212,733 | 628,073 | 774,487 | 573,741 | 418,304 | 1,128,858 | 5,270,344 | 21,650 | 280,600 | 212,733 | 628,073 | 774,487 | 573,741 | 418,304 | 1,128,858 | 5,270,344 | 21,650 | 280,600 | 212,733 |

**St. John the Baptist Parish
Special Revenue Funds
2017 Budget**

| | HEALTH | | HURRICANE | | HURRICANE | | HURRICANE | | JUVENILE | | PROTECTION | | PUBLIC | | RECREATION | | SALES TAX | | SENIOR | | STREET | | TOTAL |
|--------------------------------------|----------------|------------------|-------------------|-------------------|-------------------|----------------|----------------|----------------|------------------|------------------|------------------|----------------|------------------|-------------------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | UNIT | CDBG | ISAAC | ISAAC | RECOVERY | CDBG | ISAAC | RECOVERY | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | ISAAC | |
| REVENUES | | | | | | | | | | | | | | | | | | | | | | | |
| AD VALOREM | 409,959 | - | - | - | - | - | - | - | 427,041 | - | - | - | - | - | 960,842 | - | - | - | 422,771 | - | 1,617,872 | - | 4,572,994 |
| SALES & USES | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,650,000 | - | - | 9,150,000 | - | - | - | - | - | 21,617,762 |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - | - | - | - | - | - | 102,200 | - | - | - | - | - | - | - | - | 102,200 |
| STATE GRANTS/REVENUE | 16,000 | - | - | - | - | - | - | - | - | - | - | - | 28,603 | 815,261 | - | - | - | - | - | - | 20,000 | - | 1,187,866 |
| FEDERAL GRANTS | - | 2,200,000 | - | - | - | - | - | - | 11,332,470 | - | - | - | - | - | - | - | - | - | - | - | - | - | 14,354,328 |
| LOCAL GRANTS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 186,500 |
| SERVICE FEES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 74,000 | - | - | - | - | - | - | - | 1,256,500 |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,385,000 |
| INTEREST INCOME | 3,600 | - | - | - | - | - | - | - | 5,800 | - | - | - | 2,500 | - | - | - | - | - | - | - | - | - | 88,348 |
| OTHER REVENUE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 | - | 400 | - | 10,000 | - | 1,773,336 |
| TOTAL REVENUE | 429,559 | 2,200,000 | 643,054 | 643,054 | 11,332,470 | 432,841 | 432,841 | 186,857 | 5,350,261 | 1,713,842 | 9,170,000 | 423,171 | 1,647,872 | 47,524,834 | 9,170,000 | 1,500 | 427,950 | 1,705,550 | 1,705,550 | 1,705,550 | 1,705,550 | 1,705,550 | 39,491,199 |
| EXPENDITURES | | | | | | | | | | | | | | | | | | | | | | | |
| SALARIES | 63,500 | - | - | - | - | - | - | - | - | - | 155,700 | - | - | 2,674,100 | 336,000 | - | - | - | - | - | 131,000 | - | 6,629,970 |
| EMPLOYEE BENEFITS | 30,610 | - | - | - | - | - | - | - | - | - | 144,220 | - | - | 1,632,600 | 222,645 | - | - | - | - | - | 61,350 | - | 3,825,525 |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,500 | - | - | - | - | - | 1,500 |
| PUBLIC SAFETY | - | - | - | - | - | - | - | - | 239,910 | - | - | - | 189,841 | - | - | - | - | - | - | - | - | - | 4,154,198 |
| HEALTH & WELFARE | 213,700 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 427,950 | - | 1,522,223 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,740,700 |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,920,414 |
| CAPITAL OUTLAY | - | 2,200,000 | - | - | - | - | - | - | 11,332,470 | - | - | - | - | 3,357,060 | - | - | - | - | - | - | - | 1,513,200 | 15,653,721 |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,863,773 | 59,677 | - | - | - | - | - | - | - | - |
| RECREATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 307,810 | 2,200,000 | 11,332,470 | 11,332,470 | 239,910 | 432,841 | 432,841 | 186,857 | 9,527,533 | 1,661,270 | 1,500 | 427,950 | 1,705,550 | 39,491,199 | 1,500 | 427,950 | 1,705,550 | 1,705,550 | 1,705,550 | 1,705,550 | 1,705,550 | 1,705,550 | 39,491,199 |
| Other financing sources(uses) | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - | - | - | - | - | - | - | - | 234,014 | 5,198,804 | - | - | - | - | - | - | - | 5,863,089 |
| Transfers Out | 52,920 | - | - | - | - | - | - | - | 300,310 | - | - | - | - | 1,357,964 | 265,330 | 10,820,101 | - | - | - | - | 637,091 | - | 18,072,343 |
| Net Transfers | (52,920) | - | - | - | - | - | - | - | (300,310) | - | - | - | - | 1,357,964 | (265,330) | (10,820,101) | - | - | - | - | (637,091) | - | (12,209,254) |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | 68,829 | - | - | - | - | - | - | - | (84,265) | - | - | - | - | (336,432) | (212,758) | (1,651,601) | - | - | - | (4,779) | (694,769) | - | (4,175,619) |
| Beginning Fund Balance | 1,242,101 | 101,406 | - | - | - | - | - | - | 584,490 | - | - | - | - | 1,357,739 | 1,428,722 | 8,555,786 | - | - | - | - | 3,359,188 | - | 26,672,354 |
| Ending Fund Balance | 1,310,930 | 101,406 | - | - | - | - | - | - | 477,111 | - | - | - | - | 1,021,307 | 1,215,964 | 6,904,185 | - | - | - | - | 2,664,419 | - | 22,496,735 |

**St. John the Baptist Parish
Enterprise Funds
2017 Budget**

| | MOSQUITO ABATEMENT | SOLID WASTE | WASTE WATER | WATER DISTRIBUTION SYSTEM | TOTAL |
|--------------------------------------|-----------------------|------------------|------------------|---------------------------------|-------------------|
| REVENUES | | | | | |
| AD VALOREM | 204,980 | - | - | - | 204,980 |
| SALES & USES | - | - | - | - | - |
| LICENSES & PERMITS | - | - | 150,000 | - | 150,000 |
| STATE GRANTS | - | - | - | - | - |
| FEDERAL GRANTS | - | - | 221,407 | - | 221,407 |
| LOCAL GRANTS | - | - | - | - | - |
| SERVICE FEES | 550,000 | 3,900,000 | 5,900,000 | 7,240,000 | 17,590,000 |
| FINES & FORFEITURES | - | - | - | - | - |
| INTEREST INCOME | 200 | 3,000 | 2,600 | 8,000 | 13,800 |
| OTHER REVENUE | - | 800 | 115,000 | 491,901 | 607,701 |
| TOTAL REVENUE | 755,180 | 3,903,800 | 6,389,007 | 7,739,901 | 18,787,888 |
| EXPENDITURES | | | | | |
| SALARIES | - | - | 1,943,281 | 2,055,000 | 3,998,281 |
| EMPLOYEE BENEFITS | - | - | 1,189,000 | 1,298,500 | 2,487,500 |
| GENERAL GOVERNMENT | - | - | 1,294,220 | - | 1,294,220 |
| PUBLIC SAFETY | - | - | - | - | - |
| HEALTH & WELFARE | 828,500 | - | - | - | 828,500 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - |
| RECREATION | - | - | - | - | - |
| PUBLIC UTILITIES | - | 3,804,500 | 2,626,800 | 3,514,430 | 9,945,730 |
| TOTAL EXPENDITURES | 828,500 | 3,804,500 | 7,053,301 | 6,867,930 | 18,554,231 |
| Other financing sources(uses) | | | | | |
| Capital Contributions | - | - | - | - | - |
| Debt Issued | - | - | - | - | - |
| Transfers In | 20,000 | - | 2,917,792 | 1,875,368 | 4,813,160 |
| Transfers Out | 15,165 | 16,740 | 1,256,491 | 1,251,322 | 2,539,718 |
| Net Transfers | 4,835 | (16,740) | 1,661,301 | 624,046 | 2,273,442 |
| Depreciation | - | - | 2,894,970 | 2,604,400 | 5,499,370 |
| Net change in fund balances | (68,485) | 82,560 | (1,897,963) | (1,108,383) | (2,992,271) |
| Beginning Fund Balance | 452,108 | 2,977,048 | 71,241,352 | 51,462,116 | 126,132,624 |
| Ending Fund Balance | 383,623 | 3,059,608 | 69,343,389 | 50,353,733 | 123,140,353 |

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**St. John the Baptist Parish
Capital Projects Fund
2017 Budget**

| | BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II | 2009 GENERAL OBLIGATION BOND | 2010 SEWER CONSTRUCTION BOND | 2014 GENERAL OBLIGATION BOND | 2015 GENERAL OBLIGATION BOND | 2015 SALES TAX BOND | TOTAL |
|-------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|------------------------------|-------------------|
| REVENUES | | | | | | | |
| AD VALOREM | - | - | - | - | - | - | - |
| SALES & USES | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - | - |
| STATE GRANTS | - | 830,250 | 928,846 | 9,482,182 | - | - | 11,241,278 |
| FEDERAL GRANTS | - | - | - | - | - | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - |
| SERVICE FEES | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - |
| INTEREST INCOME | 240 | 18,000 | 20,000 | 20,000 | - | - | 58,240 |
| OTHER REVENUE | 200,000 | - | - | - | - | - | 200,000 |
| TOTAL REVENUE | 200,240 | 848,250 | 948,846 | 9,502,182 | - | - | 11,499,518 |
| EXPENDITURES | | | | | | | |
| SALARIES | - | - | - | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - | - | - | - |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | 875,000 | 11,181,814 | 10,925,275 | 17,174,810 | 1,857,654 | - | 42,014,553 |
| DEBT SERVICE | 72,300 | - | - | - | - | - | 72,300 |
| RECREATION | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 947,300 | 11,181,814 | 10,925,275 | 17,174,810 | 1,857,654 | - | 42,086,853 |
| Other financing sources(uses) | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - |
| Transfers In | 750,000 | 6,471,645 | 189,101 | 609,601 | 357,654 | - | 8,378,001 |
| Transfers Out | - | 357,654 | 225,000 | - | 5,655,945 | - | 6,238,599 |
| Net Transfers | 750,000 | 6,113,991 | (35,899) | 609,601 | (5,298,291) | - | 2,139,402 |
| Depreciation | - | - | - | - | - | - | - |
| Net change in fund balances | 2,940 | (4,219,573) | (10,012,328) | (7,063,027) | (7,155,945) | - | (28,447,933) |
| Beginning Fund Balance | 108,425 | 3,346,041 | 12,538,514 | 8,676,424 | 11,941,593 | 66,076 | 36,677,073 |
| Ending Fund Balance | 111,365 | (873,532) | 2,526,186 | 1,613,397 | 4,785,648 | 66,076 | 8,229,140 |

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**St. John the Baptist Parish
Debt Service Funds
2017 Budget**

| | PARISHWIDE SEWERAGE SALES TAX RESERVE | PARISHWIDE SEWERAGE SALES TAX SINKING | FIRE DEPARTMENTS SALES TAX SINKING | FIRE DEPARTMENTS SALES TAX RESERVE | ECONOMIC DEVELOPMENT SALES TAX RESERVE | ECONOMIC DEVELOPMENT SALES TAX SINKING | GENERAL OBLIGATION SINKING | TOTAL |
|--------------------------------------|--|--|---|---|---|---|----------------------------------|------------------|
| REVENUES | | | | | | | | |
| AD VALOREM | - | - | - | - | - | - | 5,338,011 | 5,338,011 |
| SALES & USES | - | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - |
| STATE GRANTS | - | - | - | - | - | - | - | - |
| FEDERAL GRANTS | - | - | - | - | - | - | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - | - |
| SERVICE FEES | - | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - |
| INTEREST INCOME | 2,900 | 5,800 | 500 | 1,600 | - | - | 26,000 | 36,800 |
| OTHER REVENUE | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 2,900 | 5,800 | 500 | 1,600 | - | - | 5,364,011 | 5,374,811 |
| EXPENDITURES | | | | | | | | |
| SALARIES | - | - | - | - | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - | - | - | - | - |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - | - | 5,170,775 | 5,170,775 |
| RECREATION | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - | - | - | 5,170,775 | 5,170,775 |
| Other financing sources(uses) | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - | - |
| Transfers In | - | 1,310,356 | 448,235 | - | - | - | - | 1,758,591 |
| Transfers Out | 10,000 | - | - | - | - | - | - | 10,000 |
| Net Transfers | (10,000) | 1,310,356 | 448,235 | - | - | - | - | 1,748,591 |
| Depreciation | - | - | - | - | - | - | - | - |
| Net change in fund balances | (7,100) | 1,316,156 | 448,735 | 1,600 | - | - | 193,236 | 1,952,627 |
| Beginning Fund Balance | 1,419,190 | 1,660,092 | 371,704 | 527,241 | 385,761 | 54,830 | 12,085,505 | 16,504,323 |
| Ending Fund Balance | 1,412,090 | 2,976,248 | 820,439 | 528,841 | 385,761 | 54,830 | 12,278,741 | 18,456,950 |

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**St. John the Baptist Parish
2016 Summarized Actual**

| | GENERAL FUND | SPECIAL REVENUE FUNDS | ENTERPRISE FUNDS | CAPITAL PROJECTS FUNDS | DEBT SERVICE FUNDS | TOTAL |
|-------------------------------|-------------------|-----------------------|-------------------|------------------------|--------------------|-------------------|
| REVENUES | | | | | | |
| AD VALOREM | 2,179,881 | 4,575,374 | 205,335 | - | 5,808,329 | 12,768,919 |
| SALES & USES | 518,162 | 21,613,465 | - | - | - | 22,131,627 |
| LICENSES & PERMITS | 1,623,417 | 40,742 | 153,563 | - | - | 1,817,722 |
| STATE GRANTS | 97,173 | 405,909 | - | 76,422 | - | 579,504 |
| FEDERAL GRANTS | - | 6,854,158 | 42,101 | 1,036,370 | - | 7,934,629 |
| LOCAL GRANTS | - | 220,250 | - | - | - | 220,250 |
| SERVICE FEES | 49,943 | 1,332,666 | 18,266,525 | - | - | 19,649,134 |
| FINES & FORFEITURES | - | 1,960,490 | - | - | - | 1,960,490 |
| INTEREST INCOME | 2,764 | 87,133 | 14,203 | 81,237 | 42,716 | 228,053 |
| OTHER REVENUE | 181,114 | 2,106,462 | 738,675 | 33,858 | - | 3,060,109 |
| TOTAL REVENUE | 4,652,454 | 39,196,649 | 19,420,402 | 1,229,887 | 5,851,045 | 70,350,437 |
| EXPENDITURES | | | | | | |
| SALARIES | 4,066,549 | 6,916,084 | 3,807,888 | - | - | 14,790,521 |
| EMPLOYEE BENEFITS | 1,712,830 | 3,572,310 | 2,453,170 | - | - | 7,738,310 |
| GENERAL GOVERNMENT | 2,613,870 | 775 | 1,016,227 | - | - | 3,630,872 |
| PUBLIC SAFETY | 1,042,703 | 4,350,154 | - | - | - | 5,392,857 |
| HEALTH & WELFARE | 202,413 | 1,441,267 | 804,437 | - | - | 2,448,117 |
| ECONOMIC DEVELOPMENT | - | 1,409,341 | - | - | - | 1,409,341 |
| PUBLIC TRANSPORTATION | - | 3,967,307 | - | - | - | 3,967,307 |
| CAPITAL OUTLAY | - | 7,201,748 | - | 8,290,262 | 5,829,012 | 15,492,010 |
| DEBT SERVICE | 893,062 | - | - | 60,690 | - | 6,782,764 |
| RECREATION | - | 1,137,714 | - | - | - | 1,137,714 |
| PUBLIC UTILITIES | - | - | 9,802,480 | - | - | 9,802,480 |
| OTHER EXPENSES | - | 101,840 | - | - | - | 101,840 |
| TOTAL EXPENDITURES | 10,531,427 | 30,098,540 | 17,884,202 | 8,350,952 | 5,829,012 | 72,694,133 |
| Other financing sources(uses) | | | | | | |
| Capital Contributions | - | - | 5,438,366 | - | - | 5,438,366 |
| Debt Issued | - | - | - | - | - | - |
| Transfers In | 6,669,358 | 4,341,927 | 4,536,531 | 1,517,883 | 1,748,220 | 18,813,919 |
| Transfers Out | 117,000 | 16,250,273 | 2,436,646 | - | 10,000 | 18,813,919 |
| Net Transfers | 6,552,358 | (11,908,346) | 7,538,251 | 1,517,883 | 1,738,220 | 5,438,366 |
| Depreciation | - | - | 5,385,421 | - | - | 5,385,421 |
| Net change in fund balances | 673,385 | (2,810,237) | 3,689,030 | (5,603,182) | 1,760,253 | (2,290,751) |
| Beginning Fund Balance | 2,203,527 | 29,699,738 | 122,443,594 | 42,279,858 | 14,744,069 | 211,370,786 |
| Ending Fund Balance | 2,876,912 | 26,889,501 | 126,132,624 | 36,676,676 | 16,504,322 | 209,080,035 |

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**St. John the Baptist Parish
Special Revenue Funds
2016 Actual**

| | AIRPORT AUTHORITY | AMBULANCE FUND | ANIMAL SHELTER FUND | ARC MAINTENANCE FUND | COMMUNICATION DISTRICT | COMMUNITY CENTER FUND | CRIMINAL COURT | DEPARTMENT OF HEALTH & HUMAN SERVICES | ECONOMIC DEVELOPMENT | FIRE DEPTS |
|--------------------------------------|----------------------|-------------------|---------------------------|----------------------------|---------------------------|-----------------------------|-------------------|--|-------------------------|------------------|
| REVENUES | | | | | | | | | | |
| AD VALOREM | - | - | 320,836 | 414,948 | - | - | - | - | - | - |
| SALES & USES | - | - | - | - | - | 317,762 | - | - | 3,637,247 | 4,849,668 |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - | - | - |
| STATE GRANTS/REVENUE | - | - | - | - | - | - | - | - | 25,800 | 169,267 |
| FEDERAL GRANTS | - | - | - | - | - | - | - | 109,906 | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - | 1,500 | - | - |
| SERVICE FEES | - | 397,473 | 97,347 | - | 492,138 | 211,405 | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | 1,960,490 | - | - | - |
| INTEREST INCOME | 383 | 277 | 731 | 2,068 | 3,969 | 2,612 | 459 | 1,280 | - | 21,549 |
| OTHER REVENUE | - | 1,409 | - | - | 361,909 | - | - | - | 228,980 | 234,600 |
| TOTAL REVENUE | 383 | 399,159 | 418,914 | 417,016 | 858,016 | 531,779 | 1,960,949 | 112,686 | 3,892,037 | 5,275,084 |
| EXPENDITURES | | | | | | | | | | |
| SALARIES | - | - | 144,048 | 89,132 | - | - | 602,329 | 97,561 | 157,789 | 2,221,001 |
| EMPLOYEE BENEFITS | - | - | 51,736 | - | - | - | 236,048 | - | 50,825 | 1,252,642 |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | 205,146 | - | 1,393,244 | - | 1,291,473 | - | - | 1,138,012 |
| HEALTH & WELFARE | - | 349,646 | - | 352,911 | - | - | - | 94,963 | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | 224,348 | - | - | 1,184,993 | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | 655,231 |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - | - |
| RECREATION | - | - | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 349,646 | 400,930 | 442,043 | 1,393,244 | 224,348 | 2,129,850 | 192,524 | 1,393,607 | 5,266,886 |
| Other financing sources(uses) | | | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | 15,000 | - | - | - | 721,586 | 117,000 | 140 | 1,095 |
| Transfers Out | - | 12,891 | - | - | 3,375 | 55,138 | 277,754 | - | 3,179,700 | 868,989 |
| Net Transfers | - | (12,891) | 15,000 | - | (3,375) | (55,138) | 443,832 | 117,000 | (3,179,560) | (867,894) |
| Depreciation | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | 383 | 36,622 | 32,984 | (25,027) | (538,603) | 252,293 | 274,931 | 37,162 | (681,140) | (859,696) |
| Beginning Fund Balance | 71,096 | 216,383 | 281,813 | 618,731 | 1,520,672 | 500,691 | 2,823 | 228,884 | 2,287,531 | 6,399,394 |
| Ending Fund Balance | 71,479 | 253,005 | 314,797 | 593,704 | 982,069 | 752,984 | 277,754 | 266,046 | 1,606,391 | 5,539,698 |

**St. John the Baptist Parish
Special Revenue Funds
2016 Actual**

| | HEALTH UNIT | HURRICANE IKE/GUSTAVE CDBG | HURRICANE ISAAC | HURRICANE RECOVERY CDBG | JUVENILE DETENTION CENTER | PUBLIC SAFETY | PUBLIC WORKS | RECREATION | SALES TAX DISTRICT | SENIOR CITIZENS TAX | STREET LIGHTING | TOTAL |
|---------------------------------------|----------------|----------------------------------|--------------------|-------------------------------|---------------------------------|------------------|------------------|------------------|-----------------------|---------------------------|--------------------|-------------------|
| REVENUES | | | | | | | | | | | | |
| AD VALOREM | 410,670 | - | - | - | 419,225 | - | - | 963,602 | - | 423,503 | 1,622,590 | 4,575,374 |
| SALES & USES | - | - | - | - | - | - | 3,637,247 | - | 9,171,541 | - | - | 21,613,465 |
| LICENSES & PERMITS | - | - | - | - | - | - | 40,742 | - | - | - | - | 40,742 |
| STATE GRANTS/REVENUE | 14,914 | - | - | - | - | 47,575 | 142,602 | - | - | - | 5,751 | 405,909 |
| FEDERAL GRANTS | - | 1,634,575 | 134,199 | 4,955,457 | - | 18,754 | 1,132 | - | - | - | 135 | 6,854,158 |
| LOCAL GRANTS | - | - | - | - | - | 168,750 | 50,000 | - | - | - | - | 220,250 |
| SERVICE FEES | - | - | - | - | - | - | 60,480 | 73,823 | - | - | - | 1,332,666 |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - | - | - | - | 1,960,490 |
| INTEREST INCOME | 4,071 | - | - | - | 5,769 | 2,561 | 3,728 | 5,154 | 22,670 | 218 | 9,634 | 87,133 |
| OTHER REVENUE | - | - | - | - | - | 1,510 | 622,346 | 655,708 | - | - | - | 2,106,462 |
| TOTAL REVENUE | 429,655 | 1,634,575 | 134,199 | 4,955,457 | 424,994 | 239,150 | 4,558,277 | 1,698,287 | 9,194,211 | 423,721 | 1,638,110 | 39,196,649 |
| EXPENDITURES | | | | | | | | | | | | |
| SALARIES | 62,125 | - | - | 42,563 | - | 190,274 | 2,768,598 | 423,112 | - | - | 117,552 | 6,916,084 |
| EMPLOYEE BENEFITS | 24,982 | - | - | - | - | 114,751 | 1,570,755 | 232,681 | - | - | 37,890 | 3,572,310 |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - | 775 | - | - | 775 |
| PUBLIC SAFETY | - | - | - | - | 134,765 | 187,514 | - | - | - | 449,876 | - | 4,350,154 |
| HEALTH & WELFARE | 193,871 | - | - | - | - | - | - | - | - | - | - | 1,441,267 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | 1,409,341 |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | 2,924,595 | - | - | - | 1,042,712 | 3,967,307 |
| CAPITAL OUTLAY | - | 1,274,873 | - | 3,872,645 | - | 34,367 | 1,291,705 | 72,927 | - | - | - | 7,201,748 |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - | - | - | - |
| RECREATION | - | - | - | - | - | - | - | 1,137,714 | - | - | - | 1,137,714 |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | 101,840 | - | - | - | - | - | - | - | - | - | 101,840 |
| TOTAL EXPENDITURES | 280,978 | 1,376,713 | 3,915,208 | 134,765 | 134,765 | 526,906 | 8,555,653 | 1,866,434 | 775 | 449,876 | 1,198,154 | 30,098,540 |
| Other financing sources (uses) | | | | | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | 284,494 | 3,202,612 | - | - | - | - | 4,341,927 |
| Transfers Out | 51,174 | - | 1,044,101 | - | 1,192,952 | 12,188 | 682,009 | 186,688 | 8,348,348 | - | 334,966 | 16,250,273 |
| Net Transfers | (51,174) | - | (1,044,101) | - | (1,192,952) | 272,306 | 2,520,603 | (186,688) | (8,348,348) | - | (334,966) | (11,908,346) |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | 97,503 | 257,862 | (909,902) | 1,040,249 | (902,723) | (15,450) | (1,476,773) | (354,835) | 845,088 | (26,155) | 104,990 | (2,810,237) |
| Beginning Fund Balance | 1,144,599 | (156,457) | (428,504) | (1,167,920) | 1,487,213 | 676,924 | 2,833,266 | 1,783,557 | 7,710,698 | 434,146 | 3,254,198 | 29,699,738 |
| Ending Fund Balance | 1,242,102 | 101,405 | (1,338,406) | (127,671) | 584,490 | 661,474 | 1,356,493 | 1,428,722 | 8,555,786 | 407,991 | 3,359,188 | 26,889,501 |

**St. John the Baptist Parish
Enterprise Funds
2016 Actual**

| | MOSQUITO ABATEMENT | SOLID WASTE | WASTE WATER | WATER DISTRIBUTION SYSTEM | TOTAL |
|--------------------------------------|-----------------------|------------------|------------------|---------------------------------|-------------------|
| REVENUES | | | | | |
| AD VALOREM | 205,335 | - | - | - | 205,335 |
| SALES & USES | - | - | - | - | - |
| LICENSES & PERMITS | - | - | 153,563 | - | 153,563 |
| STATE GRANTS | - | - | - | - | - |
| FEDERAL GRANTS | - | - | 42,101 | - | 42,101 |
| LOCAL GRANTS | - | - | - | - | - |
| SERVICE FEES | 539,240 | 3,895,012 | 6,203,641 | 7,628,632 | 18,266,525 |
| FINES & FORFEITURES | - | - | - | - | - |
| INTEREST INCOME | 638 | 3,166 | 1,501 | 8,898 | 14,203 |
| OTHER REVENUE | - | - | 147,422 | 591,253 | 738,675 |
| TOTAL REVENUE | 745,213 | 3,898,178 | 6,548,228 | 8,228,783 | 19,420,402 |
| EXPENDITURES | | | | | |
| SALARIES | - | - | 1,949,110 | 1,858,778 | 3,807,888 |
| EMPLOYEE BENEFITS | - | - | 1,232,446 | 1,220,724 | 2,453,170 |
| GENERAL GOVERNMENT | - | - | 1,016,227 | - | 1,016,227 |
| PUBLIC SAFETY | - | - | - | - | - |
| HEALTH & WELFARE | 804,437 | - | - | - | 804,437 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - |
| RECREATION | - | - | - | - | - |
| PUBLIC UTILITIES | - | 3,650,672 | 2,458,409 | 3,693,399 | 9,802,480 |
| TOTAL EXPENDITURES | 804,437 | 3,650,672 | 6,656,192 | 6,772,901 | 17,884,202 |
| Other financing sources(uses) | | | | | |
| Capital Contributions | - | - | 5,438,366 | - | 5,438,366 |
| Debt Issued | - | - | - | - | - |
| Transfers In | 50,000 | - | 2,562,519 | 1,924,012 | 4,536,531 |
| Transfers Out | 12,891 | - | 1,177,685 | 1,246,070 | 2,436,646 |
| Net Transfers | 37,109 | - | 6,823,200 | 677,942 | 7,538,251 |
| Depreciation | - | - | 2,847,193 | 2,538,228 | 5,385,421 |
| Net change in fund balances | (22,115) | 247,506 | 3,868,043 | (404,404) | 3,689,030 |
| Beginning Fund Balance | 474,223 | 2,729,542 | 67,373,309 | 51,866,520 | 122,443,594 |
| Ending Fund Balance | 452,108 | 2,977,048 | 71,241,352 | 51,462,116 | 126,132,624 |

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**St. John the Baptist Parish
Capital Projects Fund
2016 Actual**

| | BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II | 2009 GENERAL OBLIGATION BOND | 2010 SEWER CONSTRUCTION BOND | 2014 GENERAL OBLIGATION BOND | 2015 GENERAL OBLIGATION BOND | 2015 SALES TAX BOND | TOTAL |
|-------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|------------------------------|------------------|
| REVENUES | | | | | | | |
| AD VALOREM | - | - | - | - | - | - | - |
| SALES & USES | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - | - |
| STATE GRANTS | - | 39,948 | 37,074 | - | - | - | 76,422 |
| FEDERAL GRANTS | - | - | - | 1,038,370 | - | - | 1,038,370 |
| LOCAL GRANTS | - | - | - | - | - | - | - |
| SERVICE FEES | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - |
| INTEREST INCOME | 337 | 18,389 | 46,725 | 5,521 | 5,969 | 4,296 | 81,237 |
| OTHER REVENUE | 33,858 | - | - | - | - | - | 33,858 |
| TOTAL REVENUE | 34,195 | 57,737 | 83,799 | 1,043,891 | 5,969 | 4,296 | 1,229,887 |
| EXPENDITURES | | | | | | | |
| SALARIES | - | - | - | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - | - | - | - |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | 167,893 | 1,886,739 | 508,529 | 3,800,833 | - | 1,926,268 | 8,290,262 |
| DEBT SERVICE | 59,865 | - | 825 | - | - | - | 60,690 |
| RECREATION | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 227,758 | 1,886,739 | 509,354 | 3,800,833 | - | 1,926,268 | 8,350,952 |
| Other financing sources(uses) | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | - | - |
| Transfers In | 275,000 | 300,000 | 942,883 | - | - | - | 1,517,883 |
| Transfers Out | - | - | - | - | - | - | - |
| Net Transfers | 275,000 | 300,000 | 942,883 | - | - | - | 1,517,883 |
| Depreciation | - | - | - | - | - | - | - |
| Net change in fund balances | 81,437 | (1,529,002) | 517,328 | (2,756,942) | 5,969 | (1,921,972) | (5,603,182) |
| Beginning Fund Balance | 26,988 | 4,875,044 | 12,021,187 | 11,432,967 | 11,935,624 | 1,988,048 | 42,279,858 |
| Ending Fund Balance | 108,425 | 3,346,042 | 12,538,515 | 8,676,025 | 11,941,593 | 66,076 | 36,676,676 |

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**St. John the Baptist Parish
Debt Service Funds
2016 Actual**

| | PARISHWIDE SEWERAGE SALES TAX RESERVE | PARISHWIDE SEWERAGE SALES TAX SINKING | FIRE DEPARTMENTS SALES TAX SINKING | FIRE DEPARTMENTS SALES TAX RESERVE | ECONOMIC DEVELOPMENT SALES TAX RESERVE | ECONOMIC DEVELOPMENT SALES TAX SINKING | GENERAL OBLIGATION SINKING | TOTAL |
|--------------------------------------|--|--|---|---|---|---|----------------------------------|------------------|
| REVENUES | | | | | | | | |
| AD VALOREM | - | - | - | - | - | - | 5,808,329 | 5,808,329 |
| SALES & USES | - | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - |
| STATE GRANTS | - | - | - | - | - | - | - | - |
| FEDERAL GRANTS | - | - | - | - | - | - | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - | - |
| SERVICE FEES | - | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - |
| INTEREST INCOME | 5,700 | 3,100 | 373 | 1,284 | 1,540 | 220 | 30,500 | 42,716 |
| OTHER REVENUE | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 5,700 | 3,100 | 373 | 1,284 | 1,540 | 220 | 5,838,829 | 5,851,046 |
| EXPENDITURES | | | | | | | | |
| SALARIES | - | - | - | - | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - | - | - | - | - |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | - | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - | - | 5,829,012 | 5,829,012 |
| RECREATION | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | - | - | - | - | - | - | 5,829,012 | 5,829,012 |
| Other financing sources(uses) | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - |
| Transfers In | - | 1,297,256 | 199,451 | 251,513 | - | - | - | 1,748,220 |
| Transfers Out | 10,000 | - | - | - | - | - | - | 10,000 |
| Net Transfers | (10,000) | 1,297,256 | 199,451 | 251,513 | - | - | - | 1,738,220 |
| Depreciation | - | - | - | - | - | - | - | - |
| Net change in fund balances | (4,300) | 1,300,356 | 199,824 | 252,797 | 1,540 | 220 | 9,817 | 1,760,254 |
| Beginning Fund Balance | 1,423,490 | 359,736 | 171,880 | 274,444 | 384,221 | 54,610 | 12,075,688 | 14,744,069 |
| Ending Fund Balance | 1,419,190 | 1,660,092 | 371,704 | 527,241 | 385,761 | 54,830 | 12,085,505 | 16,504,323 |

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**St. John the Baptist Parish
2015 Summarized Actual**

| | GENERAL FUND | SPECIAL REVENUE FUNDS | ENTERPRISE FUNDS | CAPITAL PROJECTS FUNDS | DEBT SERVICE FUNDS | TOTAL |
|--------------------------------|-------------------|-----------------------|-------------------|------------------------|--------------------|-------------------|
| REVENUES | | | | | | |
| AD VALOREM | 1,783,221 | 4,700,484 | 213,033 | - | 5,542,309 | 12,239,047 |
| SALES & USES | 477,866 | 24,290,875 | - | - | - | 24,768,741 |
| LICENSES & PERMITS | 1,880,771 | 96,754 | 143,554 | - | - | 2,121,079 |
| STATE GRANTS | 61,729 | 737,998 | 140,335 | 973,778 | - | 1,913,840 |
| FEDERAL GRANTS | 118,769 | 6,737,557 | 25,299 | 172,650 | - | 7,054,275 |
| LOCAL GRANTS | 209,581 | 51,000 | - | - | - | 260,581 |
| SERVICE FEES | 107,677 | 1,273,322 | 16,382,781 | - | - | 17,763,780 |
| FINES & FORFEITURES | - | 2,117,931 | 531,330 | - | - | 2,649,261 |
| INTEREST INCOME | 2,023 | 77,776 | 12,998 | 90,750 | 41,037 | 224,584 |
| OTHER REVENUE | 166,710 | 2,201,010 | 982,497 | 80,884 | - | 3,431,101 |
| TOTAL REVENUE | 4,808,347 | 42,284,707 | 18,431,827 | 1,318,062 | 5,583,346 | 72,426,289 |
| EXPENDITURES | | | | | | |
| SALARIES | 2,903,087 | 6,831,750 | 3,729,984 | - | - | 13,464,821 |
| EMPLOYEE BENEFITS | 1,854,153 | 3,474,690 | 2,372,468 | - | - | 7,701,311 |
| GENERAL GOVERNMENT | 3,177,597 | 789 | 1,042,375 | 74,429 | 264,518 | 4,559,708 |
| PUBLIC SAFETY | 971,374 | 5,079,246 | - | - | - | 6,050,620 |
| HEALTH & WELFARE | 282,057 | 1,125,715 | 797,239 | - | - | 2,205,011 |
| ECONOMIC DEVELOPMENT | - | 1,528,169 | - | - | - | 1,528,169 |
| PUBLIC TRANSPORTATION | - | 5,541,345 | - | - | - | 5,541,345 |
| CAPITAL OUTLAY | 227,200 | 3,960,444 | - | 11,103,132 | - | 15,290,776 |
| DEBT SERVICE | 1,185,850 | - | - | 58,982 | 4,645,000 | 5,889,832 |
| RECREATION | - | 899,702 | - | - | - | 899,702 |
| PUBLIC UTILITIES | - | - | 9,760,620 | 38,161 | - | 9,798,781 |
| OTHER EXPENSES | - | 2,755,493 | - | - | 2,649,092 | 5,404,585 |
| TOTAL EXPENDITURES | 10,601,318 | 31,197,343 | 17,702,686 | 11,274,704 | 7,558,610 | 78,334,661 |
| Other financing sources (uses) | | | | | | |
| Capital Contributions | - | - | 1,258,733 | - | - | 1,258,733 |
| Debt Issued | - | - | - | 15,007,956 | - | 15,007,956 |
| Transfers In | 6,104,989 | 11,973,283 | 4,033,005 | 2,167,868 | 1,796,932 | 26,076,077 |
| Transfers Out | 117,000 | 22,806,570 | 2,412,066 | 300,000 | 440,441 | 26,076,077 |
| Net Transfers | 5,987,989 | (10,833,287) | 2,879,672 | 16,875,824 | 1,356,491 | 16,266,689 |
| Depreciation | - | - | 5,277,633 | - | - | 5,277,633 |
| Net change in fund balances | 195,018 | 254,077 | (1,668,820) | 6,919,182 | (618,773) | 5,080,684 |
| Beginning Fund Balance | 2,008,509 | 23,880,921 | 123,488,312 | 35,361,074 | 14,744,069 | 199,482,885 |
| Ending Fund Balance | 2,203,527 | 24,134,998 | 121,819,492 | 42,280,256 | 14,125,296 | 204,563,569 |

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**St. John the Baptist Parish
Special Revenue Funds
2015 Actual**

| | 911 COMMUNICATION DISTRICT | | | | | | | | | | COMMUNITY CENTER FUND | | | CRIMINAL COURT | | DEPARTMENT OF HEALTH & HUMAN SERVICES | | ECONOMIC DEVELOPMENT | | FIRE DEPTS | | HEALTH UNIT | |
|--------------------------------------|----------------------------|----------------|----------------|-------------------------|----------------|------------------------|-----------------------|------------------|---------------------------------------|----------------------|-----------------------|----------------|------------------|------------------|----------------|---------------------------------------|------------------|----------------------|------------------|------------------|----------------|----------------|---------|
| | AIRPORT AUTHORITY | AMBULANCE FUND | SHelter FUND | ANIMAL MAINTENANCE FUND | ARC FUND | COMMUNICATION DISTRICT | COMMUNITY CENTER FUND | CRIMINAL COURT | DEPARTMENT OF HEALTH & HUMAN SERVICES | ECONOMIC DEVELOPMENT | FIRE DEPTS | HEALTH UNIT | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | | | | | | | | | | | |
| AD VALOREM | - | - | 333,028 | - | 430,470 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 426,025 |
| SALES & USES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| STATE GRANTS/REVENUE | - | - | - | - | - | - | 317,762 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| FEDERAL GRANTS | - | - | - | - | - | - | - | - | - | - | - | - | 131,513 | - | - | - | - | - | - | - | - | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - | - | - | - | - | - | 1,000 | - | - | - | - | - | - | - | - | - | - |
| SERVICE FEES | - | 390,882 | 94,819 | - | - | 485,472 | 120,964 | - | - | - | - | 75,623 | - | - | - | - | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - | - | - | - | 2,117,931 | - | - | - | - | - | - | - | - | - | - | - |
| INTEREST INCOME | 484 | 158 | 513 | 2,127 | - | 6,277 | 1,797 | - | - | - | - | 499 | - | 1,232 | - | - | - | - | - | - | 17,821 | 3,456 | |
| OTHER REVENUE | - | 1,395 | - | - | - | 357,256 | - | - | - | - | - | - | 658 | - | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 484 | 392,435 | 428,360 | 432,597 | 430,470 | 849,005 | 440,523 | 2,194,053 | 134,403 | 4,334,654 | 5,931,949 | 445,176 | 1,387,550 | 6,600,911 | 281,549 | 214,796 | 2,147,961 | 1,387,550 | 6,600,911 | 6,600,911 | 281,549 | 281,549 | |
| EXPENDITURES | | | | | | | | | | | | | | | | | | | | | | | |
| SALARIES | - | - | 180,873 | - | 82,002 | - | - | - | - | - | - | 623,930 | - | 118,662 | - | - | - | - | - | - | - | - | 61,074 |
| EMPLOYEE BENEFITS | - | - | 71,387 | - | - | - | - | - | - | - | - | 237,926 | - | - | - | - | - | - | - | - | - | - | 44,650 |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PUBLIC SAFETY | - | 334,517 | 173,813 | - | - | 1,267,318 | - | - | - | - | - | 1,544,504 | - | - | - | - | - | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | 416,111 | - | - | - | - | - | - | - | - | 96,134 | - | - | - | - | - | - | - | - | 175,825 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | 291,105 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| RECREATION | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | - | 334,517 | 426,073 | 498,113 | 498,113 | 1,267,318 | 291,105 | 2,406,360 | 214,796 | 1,387,550 | 6,600,911 | 281,549 | 1,387,550 | 6,600,911 | 281,549 | 214,796 | 2,406,360 | 1,387,550 | 6,600,911 | 6,600,911 | 281,549 | 281,549 | |
| Other financing sources(uses) | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | 15,000 | - | - | - | - | - | - | - | - | 212,307 | - | 117,000 | - | - | - | - | - | - | - | - | - |
| Transfers Out | - | 12,953 | - | - | - | 3,375 | 145,187 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net Transfers | - | (12,953) | 15,000 | - | - | (3,375) | (145,187) | - | - | - | - | - | - | 117,000 | - | - | - | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | 484 | 44,965 | 17,287 | (65,516) | (65,516) | (421,688) | 4,231 | - | - | - | - | - | 36,607 | (1,592,178) | 111,687 | - | - | - | - | - | - | - | |
| Beginning Fund Balance | 70,612 | 171,417 | 264,527 | 684,248 | 684,248 | 1,942,360 | 496,461 | 2,823 | 192,276 | 1,919,785 | 2,530,518 | 1,032,905 | 1,919,785 | 2,530,518 | 1,032,905 | 1,919,785 | 2,530,518 | 2,530,518 | 2,530,518 | 2,530,518 | 1,032,905 | 1,032,905 | |
| Ending Fund Balance | 71,096 | 216,382 | 281,814 | 618,732 | 618,732 | 1,520,672 | 500,692 | 2,823 | 228,883 | 2,272,233 | 2,272,233 | 1,144,592 | 2,272,233 | 2,272,233 | 1,144,592 | 2,272,233 | 2,272,233 | 2,272,233 | 2,272,233 | 2,272,233 | 1,144,592 | 1,144,592 | |

**St. John the Baptist Parish
Special Revenue Funds
2015 Actual**

| | HURRICANE IKE/GUSTAVE CDBG | HURRICANE ISAAC | HURRICANE RECOVERY CDBG | JUVENILE DETENTION CENTER | LAND ESCROW | PUBLIC SAFETY | PUBLIC WORKS | RECREATION | SALES TAX DISTRICT | SENIOR CITIZENS TAX | STREET LIGHTING | TOTAL |
|--------------------------------|----------------------------------|--------------------|----------------------------|---------------------------------|----------------|------------------|------------------|------------------|-----------------------|---------------------------|--------------------|-------------------|
| REVENUES | | | | | | | | | | | | |
| AD VALOREM | - | - | - | 443,828 | - | - | - | 980,624 | - | 439,317 | 1,647,192 | 4,700,484 |
| SALES & USES | - | - | - | - | - | - | 4,133,159 | - | 10,513,671 | - | - | 24,290,875 |
| LICENSES & PERMITS | - | - | - | - | - | - | 96,754 | - | - | - | - | 96,754 |
| STATE GRANTS/REVENUE | - | - | - | - | - | 23,943 | 153,782 | - | - | - | 19,911 | 737,998 |
| FEDERAL GRANTS | 2,116,397 | 1,845,507 | 2,644,140 | - | - | - | - | - | - | - | - | 6,737,557 |
| LOCAL GRANTS | - | - | - | - | - | - | 50,000 | - | - | - | - | 51,000 |
| SERVICE FEES | - | - | - | - | - | - | 63,060 | 42,502 | - | - | - | 1,273,322 |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - | - | - | - | 2,117,931 |
| INTEREST INCOME | - | - | - | 4,766 | - | 89,319 | 725,984 | 5,319 | 21,839 | 220 | 8,832 | 77,776 |
| OTHER REVENUE | - | - | - | - | - | 113,262 | 5,225,175 | 1,657,011 | 10,535,510 | 439,537 | 1,675,935 | 2,201,010 |
| TOTAL REVENUE | 2,116,397 | 1,845,507 | 2,644,140 | 448,594 | - | 422,540 | 8,693,011 | 1,514,902 | 789 | 437,645 | 1,282,807 | 31,197,343 |
| EXPENDITURES | | | | | | | | | | | | |
| SALARIES | - | - | 42,563 | - | - | 232,150 | 2,669,530 | 426,485 | - | - | 112,099 | 6,831,750 |
| EMPLOYEE BENEFITS | - | - | - | - | - | 101,501 | 1,479,626 | 131,830 | - | - | 44,473 | 3,474,690 |
| GENERAL GOVERNMENT | - | - | - | - | - | - | - | - | 789 | - | - | 789 |
| PUBLIC SAFETY | - | - | - | 209,733 | - | 88,889 | - | - | - | - | - | 5,079,246 |
| HEALTH & WELFARE | - | - | - | - | - | - | - | - | - | 437,645 | - | 1,125,715 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - | - | - | - | 1,528,169 |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | 4,543,855 | - | - | - | 997,490 | 5,541,345 |
| CAPITAL OUTLAY | 2,129,568 | - | - | - | - | - | - | 56,885 | - | - | 128,745 | 3,960,444 |
| DEBT SERVICE | - | - | - | - | - | - | - | - | - | - | - | - |
| RECREATION | - | - | - | - | - | - | - | 899,702 | - | - | - | 899,702 |
| PUBLIC UTILITIES | - | - | - | - | - | - | - | - | - | - | - | - |
| OTHER EXPENSES | 88,324 | - | 2,667,169 | - | - | - | - | - | - | - | - | 2,755,493 |
| TOTAL EXPENDITURES | 2,217,892 | - | 2,709,732 | 209,733 | - | 422,540 | 8,693,011 | 1,514,902 | 789 | 437,645 | 1,282,807 | 31,197,343 |
| Other financing sources/(uses) | | | | | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | 305,996 | 5,452,108 | - | - | - | 27,858 | 11,973,283 |
| Transfers Out | - | 1,819,781 | - | 39,558 | - | 3,375 | 893,502 | 175,560 | 9,985,465 | - | 314,988 | 22,806,570 |
| Net Transfers | - | (1,819,781) | - | (39,558) | - | 302,621 | 4,558,606 | (175,560) | (9,985,465) | - | (287,130) | (10,833,287) |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | (101,495) | 25,726 | (65,592) | 199,303 | - | (6,657) | 1,090,770 | (33,451) | 549,256 | 1,892 | 105,998 | 254,077 |
| Beginning Fund Balance | (54,962) | (454,230) | (1,102,328) | 1,287,911 | 7 | 649,831 | 1,742,507 | 1,796,664 | 7,161,441 | 432,255 | 3,113,893 | 23,880,921 |
| Ending Fund Balance | (156,457) | (428,504) | (1,167,920) | 1,487,214 | 7 | 643,174 | 2,833,277 | 1,763,213 | 7,710,697 | 434,147 | 3,219,891 | 24,134,998 |

**St. John the Baptist Parish
Enterprise Funds
2015 Budget**

| | MOSQUITO ABATEMENT | SOLID WASTE | WASTE WATER | WATER DISTRIBUTION SYSTEM | TOTAL |
|--------------------------------------|-----------------------|------------------|------------------|---------------------------------|-------------------|
| REVENUES | | | | | |
| AD VALOREM | 213,033 | - | - | - | 213,033 |
| SALES & USES | - | - | - | - | - |
| LICENSES & PERMITS | - | - | 143,554 | - | 143,554 |
| STATE GRANTS | - | - | 140,335 | - | 140,335 |
| FEDERAL GRANTS | - | - | 25,299 | - | 25,299 |
| LOCAL GRANTS | - | - | - | - | - |
| SERVICE FEES | - | 3,879,643 | 5,548,738 | 6,954,400 | 16,382,781 |
| FINES & FORFEITURES | 531,330 | - | - | - | 531,330 |
| INTEREST INCOME | 532 | 2,942 | 1,194 | 8,330 | 12,998 |
| OTHER REVENUE | - | 39 | 84,140 | 898,318 | 982,497 |
| TOTAL REVENUE | 744,895 | 3,882,624 | 5,943,260 | 7,861,048 | 18,431,827 |
| EXPENDITURES | | | | | |
| SALARIES | - | - | 1,933,276 | 1,796,708 | 3,729,984 |
| EMPLOYEE BENEFITS | - | - | 1,177,381 | 1,195,087 | 2,372,468 |
| GENERAL GOVERNMENT | - | - | 1,042,375 | - | 1,042,375 |
| PUBLIC SAFETY | - | - | - | - | - |
| HEALTH & WELFARE | 797,239 | - | - | - | 797,239 |
| ECONOMIC DEVELOPMENT | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - |
| DEBT SERVICE | - | - | - | - | - |
| RECREATION | - | - | - | - | - |
| PUBLIC UTILITIES | - | 3,655,973 | 2,550,487 | 3,554,160 | 9,760,620 |
| OTHER EXPENSES | - | - | - | - | - |
| TOTAL EXPENDITURES | 797,239 | 3,655,973 | 6,703,519 | 6,545,955 | 17,702,686 |
| Other financing sources(uses) | | | | | |
| Capital Contributions | - | - | 1,258,733 | - | 1,258,733 |
| Transfers In | 55,000 | - | 2,126,766 | 1,851,239 | 4,033,005 |
| Transfers Out | 12,953 | 23,027 | 1,168,143 | 1,207,943 | 2,412,066 |
| Net Transfers | 42,047 | (23,027) | 2,217,356 | 643,296 | 2,879,672 |
| Depreciation | - | - | 2,760,534 | 2,517,099 | 5,277,633 |
| Net change in fund balances | (10,297) | 203,624 | (1,303,437) | (558,710) | (1,668,820) |
| Restatement * | | | | (58,129) | |
| Ending Fund Balance | 474,224 | 2,751,409 | 66,931,095 | 51,662,764 | 121,819,492 |

* Adjustment necessary to retroactively restate bond amortization costs over the life of the bond per GASB 54.

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**St. John the Baptist Parish
Capital Project Funds
2015 Actual**

| | BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II | 2002 GENERAL OBLIGATION CONSTRUCTION | 2009 GENERAL OBLIGATION BOND | 2010 SEWER CONSTRUCTION BOND | 2014 GENERAL OBLIGATION BOND | 2015 GENERAL OBLIGATION BOND | 2015 SALES TAX BOND | TOTAL |
|-------------------------------|--|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|------------------------------|-------------------|
| REVENUES | | | | | | | | |
| AD VALOREM | - | - | - | - | - | - | - | - |
| SALES & USES | - | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - |
| STATE GRANTS | 973,778 | - | - | 172,650 | - | - | - | 973,778 |
| FEDERAL GRANTS | - | - | - | - | - | - | - | 172,650 |
| LOCAL GRANTS | - | - | - | - | - | - | - | - |
| SERVICE FEES | - | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - |
| INTEREST INCOME | 1,009 | - | 23,143 | 52,642 | 7,374 | 2,097 | 4,485 | 90,750 |
| OTHER REVENUE | 80,884 | - | - | - | - | - | - | 80,884 |
| TOTAL REVENUE | 1,055,671 | - | 23,143 | 225,292 | 7,374 | 2,097 | 4,485 | 1,313,577 |
| EXPENDITURES | | | | | | | | |
| SALARIES | - | - | - | - | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - | - | - | - | - |
| GENERAL GOVERNMENT | - | - | - | - | - | 74,429 | - | 74,429 |
| PUBLIC SAFETY | - | - | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | 1,913,096 | - | 1,160,191 | 3,031,388 | 4,028,310 | - | 970,147 | 11,103,132 |
| DEBT SERVICE | 58,982 | - | - | - | - | - | - | 58,982 |
| RECREATION | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | (8,129) | - | - | - | - | 46,290 | 38,161 |
| OTHER EXPENSES | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 1,972,078 | (8,129) | 1,160,191 | 3,031,388 | 4,028,310 | 74,429 | 1,016,437 | 10,258,267 |
| Other financing sources(uses) | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - |
| Debt Issued | - | - | - | - | - | 12,007,956 | 3,000,000 | 15,007,956 |
| Transfers In | 900,000 | - | - | 1,190,685 | 77,183 | - | - | 2,167,868 |
| Transfers Out | - | - | - | 300,000 | - | - | - | 300,000 |
| Net Transfers | 900,000 | - | - | 890,685 | 77,183 | 12,007,956 | 3,000,000 | 16,875,824 |
| Depreciation | - | - | - | - | - | - | - | - |
| Net change in fund balances | (16,407) | 8,129 | (1,137,048) | (1,915,411) | (3,943,753) | 11,935,624 | 1,988,048 | 6,919,182 |
| Beginning Fund Balance | 43,395 | (8,129) | 6,012,092 | 13,936,598 | 15,377,118 | - | - | 35,361,074 |
| Ending Fund Balance | 26,988 | - | 4,875,044 | 12,021,187 | 11,433,365 | 11,935,624 | 1,988,048 | 42,280,256 |

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**St. John the Baptist Parish
Debt Service Funds
2015 Actual**

| | PARISHWIDE SEWERAGE SALES TAX RESERVE | PARISHWIDE SEWERAGE SALES TAX SINKING | RVFD WVFD GVFD SALES TAX SINKING | WVFD SALES TAX RESERVE | ECONOMIC DEVELOPMENT SALES TAX RESERVE | ECONOMIC DEVELOPMENT SALES TAX SINKING | 1992 GENERAL OBLIGATION SINKING | TOTAL |
|--------------------------------------|--|--|---|------------------------------|---|---|--|------------------|
| REVENUES | | | | | | | | |
| AD VALOREM | - | - | - | - | - | - | 5,542,309 | 5,542,309 |
| SALES & USES | - | - | - | - | - | - | - | - |
| LICENSES & PERMITS | - | - | - | - | - | - | - | - |
| STATE GRANTS | - | - | - | - | - | - | - | - |
| FEDERAL GRANTS | - | - | - | - | - | - | - | - |
| LOCAL GRANTS | - | - | - | - | - | - | - | - |
| SERVICE FEES | - | - | - | - | - | - | - | - |
| FINES & FORFEITURES | - | - | - | - | - | - | - | - |
| INTEREST INCOME | 5,705 | 2,886 | 486 | 1,380 | 1,532 | 218 | 28,830 | 41,037 |
| OTHER REVENUE | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 5,705 | 2,886 | 486 | 1,380 | 1,532 | 218 | 5,571,139 | 5,583,346 |
| EXPENDITURES | | | | | | | | |
| SALARIES | - | - | - | - | - | - | - | - |
| EMPLOYEE BENEFITS | - | - | - | - | - | - | - | - |
| GENERAL GOVERNMENT | - | - | - | - | - | - | 264,518 | 264,518 |
| PUBLIC SAFETY | - | - | - | - | - | - | - | - |
| HEALTH & WELFARE | - | - | - | - | - | - | - | - |
| ECONOMIC DEVELOPMENT | - | - | - | - | - | - | - | - |
| PUBLIC TRANSPORTATION | - | - | - | - | - | - | - | - |
| CAPITAL OUTLAY | - | - | - | - | - | - | - | - |
| DEBT SERVICE | - | 695,000 | 155,000 | - | - | - | 3,795,000 | 4,645,000 |
| RECREATION | - | - | - | - | - | - | - | - |
| PUBLIC UTILITIES | - | 589,306 | 42,290 | - | - | - | 2,017,496 | 2,649,092 |
| OTHER EXPENSES | - | 1,284,306 | 197,290 | - | - | - | 6,077,014 | 7,558,610 |
| TOTAL EXPENDITURES | - | 1,284,306 | 197,290 | - | - | - | 6,077,014 | 7,558,610 |
| Other financing sources(uses) | | | | | | | | |
| Capital Contributions | - | - | - | - | - | - | - | - |
| Transfers In | - | 1,285,465 | 331,079 | 180,388 | - | - | - | 1,796,932 |
| Transfers Out | - | - | - | - | 385,630 | 54,811 | - | 440,441 |
| Net Transfers | - | 1,285,465 | 331,079 | 180,388 | (385,630) | (54,811) | - | 1,356,491 |
| Depreciation | - | - | - | - | - | - | - | - |
| Net change in fund balances | 5,705 | 4,045 | 134,275 | 181,788 | (384,098) | (54,593) | (505,875) | (618,773) |
| Beginning Fund Balance | 1,423,490 | 359,736 | 171,880 | 274,444 | 384,221 | 54,610 | 12,075,688 | 14,744,069 |
| Ending Fund Balance | 1,429,195 | 363,781 | 306,155 | 456,212 | 123 | 17 | 11,569,813 | 14,125,296 |

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**INDIVIDUAL FUND BUDGETS
BY BUDGET TYPE**

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**St. John the Baptist Parish
General Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|------------------|------------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Ad Valorem-1Mill-Court & Jail | 435,341 | 428,267 | 427,041 | 414,138 | -3.02% |
| 3 Ad Valorem- General Alimony 4.09 mils | 1,781,485 | 1,751,614 | 1,746,597 | 1,693,824 | -3.02% |
| 4 Chain Store | 11,007 | 10,276 | 10,500 | 10,500 | 0.00% |
| 5 Cable Television | 329,500 | 375,982 | 360,000 | 382,200 | 6.17% |
| 6 Fair Grounds | 63,585 | 67,867 | 65,000 | 72,000 | 10.77% |
| 7 Alcoholic Beverages License | 4,905 | 5,760 | 7,500 | 6,000 | -20.00% |
| 8 Occupational License | 1,236,976 | 1,255,073 | 1,300,000 | 1,280,000 | -1.54% |
| 9 Building Permits | 298,383 | 352,308 | 275,000 | 288,500 | 4.91% |
| 10 State Rev. Sharing | 61,729 | 57,647 | 65,000 | 60,000 | -7.69% |
| 11 State Grant Summer Feed | 118,769 | 97,173 | 130,000 | 110,000 | -15.38% |
| 12 Severance Tax | 42,553 | 32,950 | 50,000 | 40,000 | -20.00% |
| 13 Beer Tax | 42,228 | 41,363 | 45,000 | 45,000 | 0.00% |
| 14 Court Fees (Steno) | 11,795 | 10,000 | 13,000 | 11,000 | -15.38% |
| 15 Juvenile Fees | 16,441 | 13,593 | 15,000 | 15,000 | 0.00% |
| 16 Coroner Fees | 2,398 | 12,254 | 12,000 | 12,300 | 2.50% |
| 17 Zoning/Subdiv. Fees | 13,458 | 14,095 | 20,000 | 15,000 | -25.00% |
| 18 Interest Income | 2,023 | 2,764 | 2,400 | 2,400 | 0.00% |
| 19 Rental Income | 21,364 | 18,400 | 20,000 | 18,500 | -7.50% |
| 20 Miscellaneous Rev. | 145,347 | 105,067 | 125,000 | 50,000 | -60.00% |
| 21 Total Revenues | 4,764,087 | 4,652,453 | 4,689,038 | 4,526,362 | -3.47% |
| 22 | | | | | |
| 23 EXPENDITURES: | | | | | |
| 24 | | | | | |
| 25 LEGISLATIVE | | | | | |
| 26 Salaries -Council | 74,066 | 73,700 | 75,000 | 75,000 | 0.00% |
| 27 Salaries -Legislative Assistants | 44,877 | 66,900 | 65,000 | 68,000 | 4.62% |
| 28 Salaries- Council Secretary | 79,917 | 80,965 | 82,200 | 80,025 | -2.65% |
| 29 Salaries -Car Allowance | 31,500 | 35,438 | 36,000 | 36,000 | 0.00% |
| 30 Official Journal | 16,453 | 19,160 | 30,000 | 20,000 | -33.33% |
| 31 Membership Dues | 10,135 | 11,368 | 15,000 | 12,000 | -20.00% |
| 32 Telephone | 27,937 | 36,506 | 26,000 | 30,000 | 15.38% |
| 33 Equipment Rental | 1,665 | - | 8,000 | 5,000 | -37.50% |
| 34 Professional Services | 68,827 | 45,087 | 116,000 | 70,000 | -39.66% |
| 35 Office Supplies | 18,887 | 29,908 | 25,000 | 25,000 | 0.00% |
| 36 Travel | 8,909 | 64,336 | 70,000 | 70,000 | 0.00% |
| 37 Miscellaneous | 8,107 | 8,234 | 7,500 | 10,000 | 33.33% |
| 38 Intergov. Serv. Charge | 3,897 | - | 6,000 | - | -100.00% |
| 39 Total Legislative | 395,177 | 471,603 | 561,700 | 501,025 | -10.80% |
| 40 | | | | | |
| 41 DISTRICT ATTORNEY | | | | | |
| 42 Salaries -D.A. & Assis. | 141,982 | 219,566 | 300,000 | 300,000 | 0.00% |
| 43 Salaries -Secretary | 214,571 | 225,440 | 249,900 | 250,000 | 0.04% |
| 44 D.A. Employee Benefits | 48,672 | 46,496 | 75,300 | 75,400 | 0.13% |
| 45 Medicare | - | 453 | - | - | 0.00% |
| 46 Unemployment | 6,817 | 8,588 | 10,400 | 10,500 | 0.96% |
| 47 Total District Attorney | 412,042 | 500,543 | 635,600 | 635,900 | 0.05% |
| 48 | | | | | |
| 49 DISTRICT COURT | | | | | |
| 50 Salaries -Ct. Reporter | 171,011 | 176,477 | 184,400 | 184,400 | 0.00% |
| 51 Drug Court Program | 42,000 | 60,000 | 70,000 | 70,000 | 0.00% |
| 52 District Court Security | 50,000 | 34,322 | 50,000 | 50,000 | 0.00% |
| 53 Court Filings | 5,800 | 9,225 | 8,000 | 6,500 | -18.75% |
| 54 Transcripts | 50,105 | 32,029 | 40,000 | 40,000 | 0.00% |
| 55 Telephone | 10,207 | 4,564 | 15,000 | 10,000 | -33.33% |
| 56 Juror & Witness Fees | 47,847 | 52,016 | 60,000 | 54,000 | -10.00% |
| 57 Office Supplies | 4,253 | 6,246 | 5,000 | 6,000 | 20.00% |
| 58 Community Service Program | - | - | - | - | 0.00% |
| 59 Total District Court | 381,223 | 374,880 | 432,400 | 420,900 | -2.66% |
| 60 | | | | | |
| 61 CLERK OF COURT | | | | | |
| 62 Book Binding | 44,784 | 19,821 | 41,000 | 40,000 | -2.44% |
| 63 Court Attendance | 10,970 | 10,820 | 15,000 | 12,000 | -20.00% |
| 64 IT Services | - | - | 14,400 | 14,000 | -2.78% |
| 65 Miscellaneous | 33,233 | 26,974 | 30,000 | 30,000 | 0.00% |
| 66 Total Clerk of Court | 88,987 | 57,615 | 100,400 | 96,000 | -4.38% |
| 67 | | | | | |

**St. John the Baptist Parish
General Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 68 PROBATION OFFICER | | | | | |
| 69 Salaries -Officer | 49,510 | 50,806 | 76,982 | 100,130 | 30.07% |
| 70 Total Probation Officer | 49,510 | 50,806 | 76,982 | 100,130 | 30.07% |
| 71 | | | | | |
| 72 EXECUTIVE & ADMINISTRATIVE | | | | | |
| 73 Salaries -Parish Pres. | 144,501 | 143,950 | 143,400 | 143,400 | 0.00% |
| 74 Salaries -Car Allowance - Par Pres | 9,600 | 9,600 | 9,600 | 9,600 | 0.00% |
| 75 Salaries -Administration | 813,238 | 948,510 | 986,000 | 967,000 | -1.93% |
| 76 Salaries - CAO | 97,691 | 119,002 | 100,255 | 100,255 | 0.00% |
| 77 Salaries - CFO | 93,258 | 140,422 | 96,400 | 96,400 | 0.00% |
| 78 Salaries -Car Allowance - Adm | 10,475 | 10,800 | 10,800 | 10,800 | 0.00% |
| 79 Membership Dues | 3,230 | 4,244 | 3,300 | 5,000 | 51.52% |
| 80 Telephone | 175,179 | 158,190 | 170,000 | 170,000 | 0.00% |
| 81 Equipment Rental | 20,528 | 29,186 | 35,000 | 36,800 | 5.14% |
| 82 Computer Expense | 87,117 | 153,971 | 100,000 | 132,000 | 32.00% |
| 83 Office Supplies | 43,094 | 54,944 | 55,000 | 57,800 | 5.09% |
| 84 Travel/Training | 12,577 | 23,263 | 30,000 | 30,000 | 0.00% |
| 85 Storage Rental | 2,438 | 3,385 | 6,000 | 6,420 | 7.00% |
| 86 Advertising and Subscriptions | 9,688 | 9,988 | 9,000 | 11,000 | 22.22% |
| 87 Community Service | - | - | - | - | #DIV/0! |
| 88 Conferences and Seminars | 3,327 | 1,264 | 6,000 | 6,000 | 0.00% |
| 89 Bank Charges | 4,093 | 650 | 4,000 | 4,000 | 0.00% |
| 90 Meeting Expenses | 8,506 | 5,039 | 8,500 | 8,500 | 0.00% |
| 91 Miscellaneous | 4,784 | 4,057 | 4,000 | 4,000 | 0.00% |
| 92 Total Executive & Administrative | 1,620,349 | 1,820,465 | 1,777,255 | 1,798,975 | 1.22% |
| 93 | | | | | |
| 94 REGISTRAR OF VOTERS | | | | | |
| 95 Salaries -Reg. Of Voters | 59,783 | 59,168 | 62,165 | 58,568 | -5.79% |
| 96 Membership Dues | 600 | - | 750 | 1,000 | 33.33% |
| 97 Postage | 1,000 | 1,142 | 1,000 | 1,000 | 0.00% |
| 98 Telephone | 986 | 322 | 1,000 | 1,000 | 0.00% |
| 99 Office Supplies | 4,608 | 540 | 9,500 | 1,500 | -84.21% |
| 100 Conferences and Seminars | - | - | 2,000 | 2,000 | 0.00% |
| 101 Travel | 1,035 | 713 | 1,500 | 1,500 | 0.00% |
| 102 Retirement Contributions | 10,455 | 9,414 | 29,217 | 9,960 | -65.91% |
| 103 Total Registrar of Voters | 78,467 | 71,299 | 107,132 | 76,528 | -28.57% |
| 104 | | | | | |
| 105 ELECTIONS | | | | | |
| 106 Machines | 66,081 | 36,252 | 48,225 | 31,100 | -35.51% |
| 107 Total | 66,081 | 36,252 | 48,225 | 31,100 | -35.51% |
| 108 | | | | | |
| 109 GENERAL ADMINISTRATION | | | | | |
| 110 RSVP Dues | 20,000 | 20,000 | 20,000 | 20,000 | 0.00% |
| 111 Engineering | 37,520 | 33,912 | 34,000 | 34,000 | 0.00% |
| 112 Auditing | 22,391 | 24,224 | 26,000 | 27,800 | 6.92% |
| 113 Legal Fees | 27,407 | 27,274 | 31,000 | 30,000 | -3.23% |
| 114 Security | 36,115 | 27,570 | 36,000 | 37,800 | 5.00% |
| 115 Contract Agreements | 45,867 | 64,604 | 80,000 | 20,000 | -75.00% |
| 116 Training | - | 235 | 5,000 | 10,000 | 100.00% |
| 117 Employee Related Fees | 33,411 | 39,515 | 30,000 | 30,000 | 0.00% |
| 118 Professional Service | 47,264 | 49,786 | 50,000 | 50,000 | 0.00% |
| 119 Litigation Settlement | - | 55,594 | 10,000 | 10,000 | 0.00% |
| 120 Ineligible CDBG Expenses | - | - | 20,759 | - | -100.00% |
| 121 Total General Administration | 277,975 | 342,714 | 342,759 | 269,600 | -21.34% |
| 122 | | | | | |
| 123 CIVIL SERVICE | | | | | |
| 124 Salaries -Civil Service | 77,181 | 79,275 | 78,775 | 79,890 | 1.42% |
| 125 Membership Dues | - | 250 | 300 | 300 | 0.00% |
| 126 Office Supplies | 859 | 1,017 | 500 | 500 | 0.00% |
| 127 Total Civil Service | 78,040 | 80,542 | 79,575 | 80,690 | 1.40% |
| 128 | | | | | |

**St. John the Baptist Parish
General Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|------------------|------------------|---------------------------|---------------------------|-------------------------------------|
| 129 PLANNING & ZONING | | | | | |
| 130 Salaries -Plan. & Zoning | 466,845 | 489,914 | 481,500 | 496,275 | 3.07% |
| 131 Salary - Director | 83,191 | 73,382 | 78,595 | 81,113 | 3.20% |
| 132 Salaries -Car Allowance | 4,000 | 4,400 | 4,800 | 4,800 | 0.00% |
| 133 Advertising | - | - | - | 1,500 | #DIV/0! |
| 134 Telephone | 9,549 | 9,585 | 12,000 | 12,000 | 0.00% |
| 135 Uniforms | 2,890 | 1,814 | 2,400 | 2,400 | 0.00% |
| 136 Legal Fees | - | - | - | 12,000 | #DIV/0! |
| 137 Recording | - | - | - | 5,000 | #DIV/0! |
| 138 Professional Service | 343,305 | 249,228 | 300,000 | 300,000 | 0.00% |
| 139 Operating Supplies | 34,575 | 30,230 | 30,000 | 24,000 | -20.00% |
| 140 Travel & Training | 8,109 | 7,586 | 12,000 | 12,000 | 0.00% |
| 141 Maintenance | 2,508 | 2,329 | 3,000 | 3,000 | 0.00% |
| 142 Total Planning & Zoning | 954,972 | 868,468 | 924,295 | 954,088 | 3.22% |
| 143 | | | | | |
| 144 EMPLOYEE BENEFITS | | | | | |
| 145 Social Security/Medicare | 84,267 | 94,896 | 80,360 | 72,500 | -9.78% |
| 146 Retirement Contributions | 439,812 | 396,597 | 437,107 | 378,000 | -13.52% |
| 147 Life/Health Insurance | 1,200,759 | 1,110,684 | 1,090,433 | 1,088,000 | -0.22% |
| 148 Workmans Compensation | 80,643 | 64,158 | 77,000 | 80,000 | 3.90% |
| 149 Unemployment Taxes | - | - | - | - | |
| 150 Total Employee Benefits | 1,805,481 | 1,666,335 | 1,684,900 | 1,618,500 | -3.94% |
| 151 | | | | | |
| 152 GENERAL GOVERNMENT | | | | | |
| 153 Original Government Building | | | | | |
| 154 Utilities | 225,567 | 207,578 | 220,000 | 231,000 | 5.00% |
| 155 Contr. Maint: Grass Cutting | - | 3,245 | 7,180 | 7,500 | 4.46% |
| 156 Building Maintenance | 272,770 | 196,634 | 260,000 | 210,000 | -19.23% |
| 157 Maintenance -Janitorial | 112,658 | 113,678 | 80,000 | 70,000 | -12.50% |
| 158 Tropical Storm Harvey | | | | | |
| 159 Severe Weather Event (Tornado) | - | 19,060 | - | - | #DIV/0! |
| 160 Severe Weather Event (Flooding) | - | 2,684 | - | - | #DIV/0! |
| 161 General Insurance | 205,891 | 169,532 | 160,000 | 170,000 | 6.25% |
| 162 Operating Supplies | 28,503 | 22,921 | 25,000 | 25,000 | 0.00% |
| 163 Pensions Ad Valorem Tax | 93,005 | 88,165 | 89,554 | 96,966 | 8.28% |
| 164 Misc Property Tax Fees | 14,706 | 49,947 | 14,129 | 48,483 | 243.15% |
| 165 Vehicle Lease | - | - | 4,500 | 4,500 | 0.00% |
| 166 Capital Outlay | 99,932 | 310,392 | 200,000 | 200,000 | 0.00% |
| 167 Total Original Government Building | 1,180,300 | 1,183,836 | 1,060,363 | 1,063,449 | 0.29% |
| 168 | | | | | |
| 169 New East Bank Complex (8 Months) | | | | | |
| 170 Utilities | - | - | - | 80,000 | #DIV/0! |
| 171 Security | - | - | - | 24,000 | #DIV/0! |
| 172 Contr. Maint: Grass Cutting | - | - | - | 5,000 | #DIV/0! |
| 173 Building Maintenance | - | - | - | 12,000 | #DIV/0! |
| 174 Maintenance -Janitorial | - | - | - | 16,000 | #DIV/0! |
| 175 Casualty Insurance (w/ contents) | - | - | - | 55,000 | #DIV/0! |
| 176 Flood Insurance | - | - | - | 7,500 | #DIV/0! |
| 177 General Liability Insurance | - | - | - | 1,500 | #DIV/0! |
| 178 Operating Supplies (Furniture) | - | - | - | 150,000 | #DIV/0! |
| 179 Moving Expense | - | - | - | 25,000 | #DIV/0! |
| 180 Total Original Government Building | - | - | - | 376,000 | #DIV/0! |
| 181 | | | | | |
| 182 Total General Government | 1,180,300 | 1,183,836 | 1,060,363 | 1,439,449 | 35.75% |
| 183 | | | | | |
| 184 DEPT HEALTH & HUMAN SERVICES | | | | | |
| 185 Salaries | 118,653 | 166,332 | 146,600 | 127,865 | -12.78% |
| 186 Salary - Director | 75,666 | 79,525 | 78,984 | 81,524 | 3.22% |
| 187 Salaries -Car Allowance | 5,200 | 4,800 | 4,800 | 4,800 | 0.00% |
| 188 Office Supplies | 4,433 | 3,039 | 2,000 | 2,000 | 0.00% |
| 189 Travel & Training | 2,726 | - | 3,000 | 500 | -83.33% |
| 190 Telephone | - | - | - | 2,000 | #DIV/0! |
| 191 Summer Food Program | 148,869 | 112,361 | 130,000 | 110,000 | -15.38% |
| 192 Miscellaneous | 2,176 | 2,688 | 1,000 | 1,000 | 0.00% |
| 193 Total Health & Human Services | 357,723 | 368,745 | 366,384 | 329,689 | -10.02% |
| 194 | | | | | |

**St. John the Baptist Parish
General Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|-------------------|-------------------|---------------------------|---------------------------|-------------------------------------|
| 195 HUMAN RESOURCES | | | | | |
| 196 Salaries | 178,706 | 185,376 | 180,700 | 182,370 | 0.92% |
| 197 Salary - Director | 100,182 | 44,467 | 79,038 | 81,577 | 3.21% |
| 198 Salaries -Car Allowance | 3,550 | 1,569 | 3,600 | 3,600 | 0.00% |
| 199 Professional Services | - | 56,647 | - | - | #DIV/0! |
| 200 Office Supplies | 10,261 | 7,500 | 7,500 | 7,500 | 0.00% |
| 201 ADA Coordinator | - | - | - | 18,000 | #DIV/0! |
| 202 Travel & Training | 822 | 135 | 2,000 | 4,000 | 100.00% |
| 203 Telephone | - | - | - | 1,120 | #DIV/0! |
| 204 Miscellaneous | 8,179 | 3,067 | 6,000 | 5,000 | -16.67% |
| 205 Total Human Resources | 301,700 | 298,761 | 278,838 | 303,167 | 8.73% |
| 206 | | | | | |
| 207 COMMUNICATION | | | | | |
| 208 Salaries | 35,447 | 44,392 | 82,518 | 73,035 | -11.49% |
| 209 Salary - Director | 74,492 | 84,760 | 69,693 | 71,933 | 3.21% |
| 210 Salaries -Car Allowance | 4,286 | 4,758 | 4,800 | 4,800 | 0.00% |
| 211 Office Supplies | 924 | 2,386 | 2,600 | 2,600 | 0.00% |
| 212 Travel & Training | 1,271 | 2,014 | 3,500 | 3,500 | 0.00% |
| 213 Hurricane Brochures | - | - | - | 7,000 | #DIV/0! |
| 214 Miscellaneous | 5,309 | 400 | 2,000 | 2,000 | 0.00% |
| 215 Advertising | 14,541 | 4,550 | 10,000 | 8,000 | -20.00% |
| 216 Total Communication | 166,611 | 143,259 | 175,111 | 172,868 | -1.28% |
| 217 | | | | | |
| 218 PURCHASING DEPARTMENT | | | | | |
| 219 Salaries | 231,620 | 281,092 | 275,000 | 144,360 | -47.51% |
| 220 Salary - Director | 78,899 | 51,713 | 76,120 | 76,120 | 0.00% |
| 221 Salaries -Car Allowance | 3,819 | 2,655 | 3,600 | 3,600 | 0.00% |
| 222 Office Supplies | 9,216 | 13,561 | 9,000 | 8,500 | -5.56% |
| 223 Travel & Training | 339 | 1,170 | 3,000 | 3,500 | 16.67% |
| 224 Telephone | - | - | - | 1,200 | #DIV/0! |
| 225 Miscellaneous | 5,488 | 3,253 | 4,000 | 3,300 | -17.50% |
| 226 Total Purchasing Department | 329,381 | 353,444 | 370,720 | 240,580 | -35.10% |
| 227 | | | | | |
| 228 PUBLIC SAFETY - SHERIFF | | | | | |
| 229 Feeding Prisoners | 267,408 | 305,559 | 240,000 | 300,000 | 25.00% |
| 230 Medical Prisoners | 95,323 | 46,640 | 85,000 | 90,000 | 5.88% |
| 231 Transporting | 28,951 | 47,448 | 24,000 | 25,000 | 4.17% |
| 232 Court Attendance | 10,225 | 10,550 | 12,000 | 14,000 | 16.67% |
| 233 Commissions - O.L. | 163,945 | 189,359 | 180,000 | 190,000 | 5.56% |
| 234 Total Sheriff | 565,852 | 599,555 | 541,000 | 619,000 | 14.42% |
| 235 | | | | | |
| 236 CORONER | | | | | |
| 237 Salaries -Coroner | 39,600 | 39,600 | 39,600 | 39,600 | 0.00% |
| 238 Certification & P.C. | 49,945 | 47,775 | 40,000 | 42,000 | 5.00% |
| 239 Pronouncement | 58,625 | 67,675 | 60,000 | 75,600 | 26.00% |
| 240 Transport Remains | 25,230 | 24,600 | 25,000 | 26,300 | 5.20% |
| 241 Autopsy | 23,640 | 52,933 | 35,000 | 45,000 | 28.57% |
| 242 Evaluations | 3,600 | 2,000 | 4,200 | 3,800 | -9.52% |
| 243 Insurance | - | 18,270 | 19,200 | 20,200 | 5.21% |
| 244 Office Supplies | 12,307 | 13,318 | 13,000 | 14,400 | 10.77% |
| 245 Total Coroner | 212,947 | 266,171 | 236,000 | 266,900 | 13.09% |
| 246 | | | | | |
| 247 J.P. & CONSTABLES | | | | | |
| 248 Salaries -J.P.'S | 39,193 | 36,306 | 37,800 | 37,800 | 0.00% |
| 249 Salaries -Constables | 37,750 | 38,900 | 37,800 | 37,800 | 0.00% |
| 250 Forms | 4,544 | - | 3,000 | 3,000 | 0.00% |
| 251 Travel | 9,743 | 7,867 | 9,500 | 9,500 | 0.00% |
| 252 Total JPs & Constables | 91,230 | 83,073 | 88,100 | 88,100 | 0.00% |
| 253 | | | | | |
| 254 Other Expenditures | | | | | |
| 255 2009 Revenue Bonds- Wvfd | 53,513 | 52,163 | 50,700 | 54,125 | 6.76% |
| 256 Cert Of Indebt 2004 | 66,504 | 64,353 | 68,082 | 65,392 | -3.95% |
| 257 Cert Of Indebt 2006-Utilities | 660,204 | 661,835 | 664,337 | 666,648 | 0.35% |
| 258 Cert Of Indebt 2007A-Wvfd | 24,465 | 24,509 | 24,510 | - | -100.00% |
| 259 Cert Of Indebt 2007-Gvfd | 78,364 | 90,202 | 86,734 | - | -100.00% |
| 260 Total Other Expenditures | 1,185,850 | 893,062 | 894,363 | 786,165 | -12.10% |
| 261 | | | | | |
| 262 TOTAL EXPENDITURES | 10,599,898 | 10,531,427 | 10,782,102 | 10,829,354 | 0.44% |
| 263 | | | | | |
| 264 Excess (Deficiency) of Revenues | (5,835,811) | (5,878,974) | (6,093,064) | (6,302,992) | 3.45% |

**St. John the Baptist Parish
General Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|------------------|------------------|---------------------------|---------------------------|-------------------------------------|
| 265 | | | | | |
| 266 Other Financial Sources Received | | | | | |
| 267 Administrative Fees | | | | | |
| 268 ADM. FEES- Ambulance | 12,953 | 12,891 | 15,165 | 23,300 | 53.64% |
| 269 ADM. FEES- Animal Shelter | - | - | 4,688 | 5,620 | 19.88% |
| 270 ADM. FEES- Community Center | 53,477 | 55,138 | 56,923 | 56,362 | -0.99% |
| 271 ADM FEES - 911 | - | - | - | 9,621 | #DIV/0! |
| 272 ADM. FEES- Economic Development | 217,790 | 203,542 | 198,588 | 199,830 | 0.63% |
| 273 ADM FEES - Fire | - | - | - | 9,621 | #DIV/0! |
| 274 ADM. FEES- Health Unit | 51,940 | 51,174 | 52,920 | 56,515 | 6.79% |
| 275 ADM. FEES- Juvenile Detention | 39,558 | 40,337 | 39,560 | 46,745 | 18.16% |
| 276 ADM. FEES- Mosquito Abatement | 12,953 | 12,891 | 15,165 | 23,300 | 53.64% |
| 277 ADM FEES - Public Safety | - | - | - | 9,621 | #DIV/0! |
| 278 ADM. FEES- Public Works | 577,466 | 570,825 | 557,334 | 615,101 | 10.36% |
| 279 ADM. FEES- Recreation | 175,560 | 164,655 | 160,843 | 161,425 | 0.36% |
| 280 ADM. FEES- Street Lighting | 238,085 | 242,095 | 229,205 | 228,506 | -0.30% |
| 281 ADM FEES - Solid Waste | - | - | 16,740 | 26,125 | 56.06% |
| 282 ADM. FEES- Water Distribution | 515,056 | 498,767 | 489,464 | 555,240 | 13.44% |
| 283 ADM. FEES- Wastewater | 456,480 | 453,055 | 441,930 | 515,120 | 16.56% |
| 284 Total Administrative Fees | 2,351,318 | 2,305,370 | 2,278,525 | 2,542,052 | 11.57% |
| 285 | | | | | |
| 286 DA Salary Reimbursement | | | | | |
| 287 DA Salary Reimb - Fire Depts | 10,125 | 10,125 | 10,125 | 10,125 | 0.00% |
| 288 DA Salary Reimb - Juvenile Detention | - | 431,029 | - | - | 0.00% |
| 289 DA Salary Reimb - Pub Safety | 3,375 | 3,375 | 3,375 | 3,375 | 0.00% |
| 290 DA Salary Reimb - Pub Works | 16,875 | 16,875 | 16,875 | 16,875 | 0.00% |
| 291 DA Salary Reimb - Wastewater | 16,875 | 16,875 | 16,875 | 16,875 | 0.00% |
| 292 DA Salary Reimb - Water | 16,875 | 16,875 | 16,875 | 16,875 | 0.00% |
| 293 DA Salary Reimb - 911 | 3,375 | 3,375 | 3,375 | 3,375 | 0.00% |
| 294 Total DA Salary Reimbursements | 67,500 | 498,529 | 67,500 | 67,500 | 0.00% |
| 295 | | | | | |
| 296 Finance System Fees | | | | | |
| 297 Transfer In - Econ Devel-Finance System | - | 20,564 | 30,000 | - | -100.00% |
| 298 Transfer In - Public Safety- Finance System | - | - | 8,813 | - | -100.00% |
| 299 Transfer In - Public Works- Finance System | - | 33,049 | 45,000 | 22,500 | -50.00% |
| 300 Transfer In - Wastewater Finance System | - | 44,065 | 63,000 | 22,500 | -64.29% |
| 301 Transfer In - Water Finance System | - | 44,065 | 63,000 | 70,000 | 11.11% |
| 302 Transfer In - Recreation - Finance System | - | 22,033 | 32,000 | - | -100.00% |
| 303 Transfer In - Street Lights - Finance System | - | 18,361 | 30,000 | 12,500 | -58.33% |
| 304 Transfer In - Pub Safety - Finance System | - | 8,813 | - | - | 0.00% |
| 305 Total Finance System Fees | - | 190,950 | 271,813 | 127,500 | -53.09% |
| 306 | | | | | |
| 307 Operating Transfers In (Out) | | | | | |
| 308 Transfer In- Public Works COI-2011 | 211,090 | - | - | - | |
| 309 Transfer In- Economic Development | 2,500,000 | 2,555,594 | 2,550,000 | 2,500,000 | -1.96% |
| 310 Transfer In- Juvenile Detention Fund | - | - | 120,750 | 138,750 | 14.91% |
| 311 Transfer In- Criminal Court Fund | - | 277,754 | - | - | 0.00% |
| 312 Transfer In- Fire (LIDAR) | - | - | 18,703 | - | -100.00% |
| 313 Transfer In- 911 Comm. (LIDAR) | - | - | 18,703 | - | -100.00% |
| 314 Transfer In- Public Works (LIDAR) | - | - | 9,352 | - | -100.00% |
| 315 Transfer In- Water RevBond-2006,2006A | 330,102 | 330,918 | 332,169 | 333,324 | 0.35% |
| 316 Transfer In- Wastewater RevBond-2006,2006A | 330,102 | 330,918 | 332,169 | 333,324 | 0.35% |
| 317 Transfer In-WVFD 2009 Rev. Bonds | 53,513 | 52,163 | 50,700 | 54,125 | 6.76% |
| 318 Transfer In- WVFD Coi-2007A | 24,465 | 24,509 | 24,510 | - | -100.00% |
| 319 Transfer In- GVFD Coi-2007 | 78,364 | 90,202 | 86,734 | - | -100.00% |
| 320 Transfer In - Hurricane ISAAC | 66,825 | 12,451 | - | - | 0.00% |
| 321 Transfer Out- DHHS | (117,000) | (117,000) | (117,000) | (115,000) | -1.71% |
| 322 Total Operating Transfers In (Out) | 3,636,671 | 3,557,509 | 3,426,790 | 3,244,523 | -5.32% |
| 323 | | | | | |
| 324 Net Other Financial Sources & Transfers | 6,055,489 | 6,552,358 | 6,044,628 | 5,981,575 | -1.04% |
| 325 | | | | | |
| 326 Excess Revenue/(Expense) | 152,178 | 673,384 | (48,436) | (321,417) | 563.59% |
| 327 | | | | | |
| 328 Beginning Fund Balance | 2,018,708 | 2,203,527 | 2,876,911 | 2,828,475 | -1.68% |
| 329 | | | | | |
| 330 Ending Fund Balance | 2,170,886 | 2,876,911 | 2,828,475 | 2,507,058 | -11.36% |

**St. John the Baptist Parish
Airport Authority Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|--|
| 1 REVENUES | | | | | | |
| 2 Interest Income | 484 | 383 | 325 | 325 | 325 | 0.00% |
| 3 Total Revenues | 484 | 383 | 325 | 325 | 325 | 0.00% |
| 4 | | | | | | |
| 5 EXPENDITURES | | | | | | |
| 6 Ground Maintenance | | - | - | - | - | 0.00% |
| 7 General & Administrative | - | - | - | - | - | 0.00% |
| 8 South Louisiana Port Commission | | | - | 50,154 | - | -100.00% |
| 9 Total Expenditures | - | - | - | 50,154 | - | -100.00% |
| 10 | | | | | | |
| 11 Excess (Deficiency) of Revenues | 484 | 383 | 325 | (49,829) | 325 | -100.65% |
| 12 | | | | | | |
| 13 Operating Transfers In (Out) | | | | | | |
| 14 | | | | | | |
| 15 Operating transfers in from EDC | | - | - | - | - | 0.00% |
| 16 | | | | | | |
| 17 Total Operating Transfers In (Out) | | - | - | - | - | 0.00% |
| 18 | | | | | | |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 Excess Revenue/(Expense) | 484 | 383 | 325 | (49,829) | 325 | -100.65% |
| 22 | | | | | | |
| 23 Beginning Fund Balance | 70,612 | 71,096 | 69,906 | 71,479 | 21,650 | -69.71% |
| 24 | | | | | | |
| 25 Ending Fund Balance | 71,096 | 71,479 | 70,231 | 21,650 | 21,975 | 1.50% |

**St. John the Baptist Parish
Ambulance Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 REVENUES | | | | | |
| 2 Ambulance Collections | 390,882 | 397,473 | 400,000 | 406,000 | 1.50% |
| 3 Other Revenues | 1,395 | 1,409 | 1,000 | 1,000 | 0.00% |
| 4 Interest Income | 158 | 277 | 200 | 225 | 12.50% |
| 5 Total Revenues | <u>392,435</u> | <u>399,158</u> | <u>401,200</u> | <u>407,225</u> | <u>1.50%</u> |
| 6 | | | | | |
| 7 EXPENDITURES | | | | | |
| 8 Contractual Service | 334,517 | 349,645 | 358,440 | 369,190 | 3.00% |
| 9 | | | | | |
| 10 Total Expenditures | <u>334,517</u> | <u>349,645</u> | <u>358,440</u> | <u>369,190</u> | <u>3.00%</u> |
| 11 | | | | | |
| 12 Excess (Deficiency) of Revenues | 57,918 | 49,513 | 42,760 | 38,035 | -11.05% |
| 13 | | | | | |
| 14 Operating Transfers In (Out) | | | | | |
| 15 Transfer Out-Gen.Fund (Admin) | (12,953) | (12,891) | (15,165) | (23,300) | 53.64% |
| 16 | | | | | |
| 17 Total Operating Transfers In (Out) | <u>(12,953)</u> | <u>(12,891)</u> | <u>(15,165)</u> | <u>(23,300)</u> | <u>53.64%</u> |
| 18 | | | | | |
| 19 Excess Revenue/(Expense) | 44,965 | 36,622 | 27,595 | 14,735 | -46.60% |
| 20 | | | | | |
| 21 Beginning Fund Balance | <u>171,417</u> | <u>216,383</u> | <u>253,005</u> | <u>280,600</u> | <u>10.91%</u> |
| 22 | | | | | |
| 23 Ending Fund Balance | <u><u>216,382</u></u> | <u><u>253,005</u></u> | <u><u>280,600</u></u> | <u><u>295,335</u></u> | <u><u>5.25%</u></u> |

**St. John the Baptist Parish
Animal Shelter Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Budget 2018 | Percentage Change (2018-2017) |
|---|----------------|----------------|---------------------------|----------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Ad Valorem Taxes | 333,028 | 320,836 | 304,203 | 310,603 | -3.02% |
| 3 Interest Income | 513 | 731 | 1,000 | 1,000 | 0.00% |
| 4 Shelter Fees | 41,450 | 43,751 | 45,000 | 45,900 | 2.00% |
| 5 User Fees | 53,368 | 53,596 | 53,000 | 55,120 | 4.00% |
| 6 Total Revenues | 428,360 | 418,914 | 403,203 | 412,623 | -1.59% |
| 7 | | | | | |
| 8 EXPENDITURES | | | | | |
| 9 Salaries | 180,873 | 144,048 | 160,000 | 184,300 | 2.37% |
| 10 Medicare | 5,585 | 3,311 | 5,000 | 2,672 | -46.56% |
| 11 Retirement | 19,377 | 15,654 | 15,000 | 20,700 | 3.50% |
| 12 H,D,L Insurance | 42,355 | 30,067 | 50,600 | 51,000 | 0.79% |
| 13 Workmans Compensation | 4,070 | 2,704 | 3,400 | 3,545 | 4.26% |
| 14 Operating Supplies | 30,657 | 38,786 | 50,000 | 50,000 | 0.00% |
| 15 Utilities | 16,319 | 14,539 | 19,000 | 19,000 | 0.00% |
| 16 Telephone | 4,422 | 5,297 | 5,500 | 5,500 | -21.43% |
| 17 Uniforms | 1,662 | 2,748 | 3,000 | 3,150 | 5.00% |
| 18 Maint./Bldg. & Grounds | 21,486 | 14,133 | 25,000 | 20,000 | -20.00% |
| 19 Cont. Maint: Grass Cutting | - | 1,800 | 6,100 | 6,100 | 0.00% |
| 20 Veterinary | 66,184 | 62,165 | 60,000 | 50,000 | -16.67% |
| 21 Capital Outlay | - | 8,000 | 50,000 | - | -100.00% |
| 22 Professional Services | 17,212 | 36,917 | 22,500 | 10,000 | -33.33% |
| 23 Pensions-Ad Valorem Tax | 13,704 | 12,990 | 13,993 | 14,288 | -4.62% |
| 24 Misc Property Tax Fees | 2,167 | 7,360 | 6,997 | 7,144 | 202.71% |
| 25 Fuel Expense | - | 410 | - | 2,500 | #DIV/0! |
| 26 Spay/Neuter Program | - | - | - | - | -100.00% |
| 27 Total Expenditures | 426,072 | 400,930 | 496,090 | 449,899 | -13.72% |
| 28 | | | | | |
| 29 Excess (Deficiency) of Revenues | 2,287 | 17,984 | (92,887) | (37,276) | -63.52% |
| 30 | | | | | |
| 31 Operating Transfers In (Out) | | | | | |
| 32 Transfer Out-Gen.Fund (Admin) | - | - | (4,688) | (5,620) | 19.88% |
| 33 Transfer Out - Public Safety (Admin) | - | - | (10,186) | (4,195) | -58.82% |
| 34 Transfer In- Public Works | 15,000 | 15,000 | 15,000 | 20,000 | 33.33% |
| 35 | | | | | |
| 36 Total Operating Transfers In (Out) | 15,000 | 15,000 | 126 | 10,185 | 7983.33% |
| 37 | | | | | |
| 38 Excess Revenue/(Expense) | 17,287 | 32,984 | (92,761) | (27,091) | -73.46% |
| 39 | | | | | |
| 40 Beginning Fund Balance | 264,527 | 281,813 | 314,797 | 212,733 | -32.42% |
| 41 | | | | | |
| 42 Ending Fund Balance | 281,814 | 314,797 | 222,036 | 185,642 | -12.73% |

**St. John the Baptist Parish
ARC Maintenance Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|----------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 REVENUES | | | | | |
| 2 Ad Valorem Tax | 430,470 | 414,948 | 414,229 | 401,714 | -3.02% |
| 3 Interest Income | 2,127 | 2,068 | 2,400 | 2,440 | 1.67% |
| 4 Total Revenues | 432,597 | 417,016 | 416,629 | 404,154 | -2.99% |
| 5 | | | | | |
| 6 EXPENDITURES | | | | | |
| 7 Salaries | 82,002 | 89,132 | 60,000 | 75,000 | 25.00% |
| 8 Workers Comp | 9,335 | 10,893 | 8,500 | 10,000 | 17.65% |
| 9 Payroll Taxes | 26,436 | 29,758 | 22,000 | 25,000 | 13.64% |
| 10 Employee Insurance | 52,151 | 53,128 | 48,000 | 52,000 | 8.33% |
| 11 Vehicle/Build. Liability Ins. | 14,271 | 65,562 | 40,000 | 62,500 | 56.25% |
| 12 Vehicle Maintenance | 45,668 | 60,718 | 60,000 | 53,000 | -11.67% |
| 13 Utilities | 20,039 | 21,731 | 18,500 | 20,000 | 8.11% |
| 14 Telephone | 6,087 | 6,433 | 5,000 | 4,500 | -10.00% |
| 15 Office Supplies | 11,471 | 12,213 | 11,500 | 10,000 | -13.04% |
| 16 Professional Services | 18,343 | 13,479 | 25,000 | 15,000 | -40.00% |
| 17 Operating Supplies | 10,703 | 9,119 | 11,500 | 11,500 | 0.00% |
| 18 Building & Ground Maint | 180,731 | 40,647 | 50,000 | 35,000 | -30.00% |
| 19 Bank Charges | 36 | 361 | 100 | 100 | 0.00% |
| 20 Clients Training Supplies | 2,404 | 2,486 | 2,400 | 2,600 | 8.33% |
| 21 Pensions-Ad Valorem Tax | 17,724 | 16,801 | 17,070 | 18,479 | 8.25% |
| 22 Misc Property Tax Fees | 712 | 9,581 | 2,690 | 9,239 | 243.47% |
| 23 Training/Travel | - | - | - | - | |
| 24 Total Expenditures | 498,113 | 442,043 | 382,260 | 403,918 | 5.67% |
| 25 | | | | | |
| 26 Excess Revenue/(Expense) | (65,516) | (25,027) | 34,369 | 236 | 99.31% |
| 27 | | | | | |
| 28 Beginning Fund Balance | 684,248 | 618,731 | 593,704 | 628,073 | 5.79% |
| 29 | | | | | |
| 30 Ending Fund Balance | 618,732 | 593,704 | 628,073 | 628,309 | 0.04% |

**St. John the Baptist Parish
911 Communications District Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 REVENUES | | | | | |
| 2 Interest Income | 6,277 | 3,969 | 5,000 | 4,750 | -5.00% |
| 3 Landline Telephone Companies | 142,759 | 138,537 | 135,000 | 133,000 | -1.48% |
| 4 Wireless Telephone Companies | 342,713 | 353,601 | 450,000 | 460,000 | 2.22% |
| 5 Proceeds from Capital Lease | 356,256 | 361,359 | - | - | |
| 6 Misc. Income | 1,000 | 550 | 10,836 | 2,000 | -81.54% |
| 7 Total Revenues | <u>849,005</u> | <u>858,016</u> | <u>600,836</u> | <u>599,750</u> | <u>-0.18%</u> |
| 8 | | | | | |
| 9 EXPENDITURES | | | | | |
| 10 Insurance | 34,470 | 38,049 | 42,000 | 42,000 | 0.00% |
| 11 Utilities | 43,815 | 31,973 | 41,000 | 12,000 | -70.73% |
| 12 Professional Fees | 26,756 | - | 28,000 | 3,000 | -89.29% |
| 13 Salary Reimbursement | 42,087 | - | - | - | #DIV/0! |
| 14 Supplies | 14,908 | 9,848 | 8,000 | 8,000 | 0.00% |
| 15 Maintenance | 13,387 | 9,746 | 27,000 | 12,000 | -55.56% |
| 16 Travel/Training | 8,517 | - | 5,000 | 5,000 | 0.00% |
| 17 Contract Services (total) | 106,692 | 150,047 | - | - | |
| 18 Service Agreement Maintenance | | | 100,000 | 105,000 | 5.00% |
| 19 Software Upgrade | | | - | - | 0.00% |
| 20 Telephone | | | 106,000 | 110,000 | 3.77% |
| 21 Tower Rental | | | 50,000 | 50,000 | 0.00% |
| 22 Miscellaneous Expenses | - | - | - | - | 0.00% |
| 23 Service Agreement | 108,784 | 103,153 | - | - | 0.00% |
| 24 Equip, Furn, & Fixtures - Motorola | - | 361,359 | - | - | 0.00% |
| 25 Interest Expense | 16,909 | 21,499 | - | 4,461 | #DIV/0! |
| 26 Lease Payment | 474,839 | 599,422 | 130,000 | 124,711 | -4.07% |
| 27 Capital Outlay | 365,256 | 55,963 | 20,000 | 10,000 | -50.00% |
| 28 Wireless Phase 1 Implementation | 10,899 | 12,186 | - | - | #DIV/0! |
| 29 Total Expenditures | <u>1,267,318</u> | <u>1,393,244</u> | <u>557,000</u> | <u>486,172</u> | <u>-12.72%</u> |
| 30 | | | | | |
| 31 Excess (Deficiency) of Revenues | (418,313) | (535,228) | 43,836 | 113,578 | 159.10% |
| 32 | | | | | |
| 33 Operating Transfers In (Out) | | | | | |
| 34 Transfer Out-General Fund -DA Salary | (3,375) | (3,375) | (3,375) | (3,375) | 0.00% |
| 35 Transfer Out - General Fund - Adm Fees | | | | (9,621) | #DIV/0! |
| 36 Transfer Out-General Fund -(LIDAR) | | | (18,703) | - | -100.00% |
| 37 Transfer Out-Public Safety (Adm Fees) | - | - | (70,423) | (22,544) | -67.99% |
| 38 Transfer Out-Fire Services (Safe Room) | | | (158,917) | (158,917) | 0.00% |
| 39 Total Operating Transfers In (Out) | <u>(3,375)</u> | <u>(3,375)</u> | <u>(251,418)</u> | <u>(194,457)</u> | <u>-22.66%</u> |
| 40 | | | | | |
| 41 Excess Revenue/(Expense) | (421,688) | (538,603) | (207,582) | (80,879) | -61.04% |
| 42 | | | | | |
| 43 Beginning Fund Balance | <u>1,942,630</u> | <u>1,520,672</u> | <u>982,069</u> | <u>774,487</u> | <u>-21.14%</u> |
| 44 | | | | | |
| 45 Ending Fund Balance | <u>1,520,942</u> | <u>982,069</u> | <u>774,487</u> | <u>693,608</u> | <u>-10.44%</u> |

St. John the Baptist Parish Community Center Fund

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---------------------------------------|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 State Approp. Hotel/Motel tax | 317,762 | 317,762 | 317,762 | 317,762 | 0.00% |
| 3 Rental fees | 120,964 | 211,405 | 36,000 | 40,000 | 11.11% |
| 4 Interest Income | 1,797 | 2,612 | 2,400 | 2,800 | 16.67% |
| 5 Total Revenues | 440,523 | 531,779 | 356,162 | 360,562 | 1.24% |
| 6 | | | | | |
| 7 EXPENDITURES | | | | | |
| 8 General Insurance | 10,140 | 10,650 | 34,000 | 34,000 | 0.00% |
| 9 Operating Supplies | 14,181 | 1,097 | 4,000 | 4,000 | 0.00% |
| 10 Building Maintenance | 116,689 | 67,852 | 81,880 | 85,000 | 3.81% |
| 11 Contr. Maint: Grass Cutting | | | 4,800 | 4,800 | 0.00% |
| 12 Professional Fees | 7,800 | 28,802 | 10,000 | 10,000 | 0.00% |
| 13 Rental Fees | 10,799 | - | 10,000 | 10,000 | 0.00% |
| 14 Furn.Fixtures&Equipment | - | - | 197,801 | - | -100.00% |
| 15 Utilities | 118,528 | 101,132 | 115,000 | 115,000 | 0.00% |
| 16 Marketing | 12,968 | 8,933 | 20,000 | 10,000 | -50.00% |
| 17 Miscellaneous | - | 5,882 | 1,000 | 2,000 | 100.00% |
| 18 Total Expenditures | 291,105 | 224,348 | 478,481 | 274,800 | -42.57% |
| 19 | | | | | |
| 20 Excess (Deficiency) of Revenues | 149,418 | 307,430 | (122,319) | 85,762 | -170.11% |
| 21 | | | | | |
| 22 Operating Transfers In (Out) | | | | | |
| 23 Transfer Out-General Fund (Admin) | (53,477) | (55,138) | (56,923) | (56,362) | -0.99% |
| 24 Transfer Out-GF (COI 2005) | (91,710) | - | - | - | |
| 25 | | | | | |
| 26 Total Operating Transfers In (Out) | (145,187) | (55,138) | (56,923) | (56,362) | -0.99% |
| 27 | | | | | |
| 28 Excess Revenue/(Expense) | 4,231 | 252,292 | (179,242) | 29,400 | -116.40% |
| 29 | | | | | |
| 30 Beginning Fund Balance | 496,461 | 500,691 | 752,983 | 573,741 | -23.80% |
| 31 | | | | | |
| 32 Ending Fund Balance | 500,692 | 752,983 | 573,741 | 603,141 | 5.12% |

**St. John the Baptist Parish
Criminal Court Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 REVENUES | | | | | |
| 2 Fines, Forfeitures, Etc. | 2,117,931 | 1,887,500 | 2,300,000 | 2,015,850 | -12.35% |
| 3 Court Cost Act 582 | 75,623 | 72,990 | 85,000 | 78,620 | -7.51% |
| 4 Interest Income | 499 | 459 | 600 | 600 | 0.00% |
| 5 Total Revenues | 2,194,053 | 1,960,948 | 2,385,600 | 2,095,070 | -12.18% |
| 6 | | | | | |
| 7 EXPENDITURES | | | | | |
| 8 DA Staff Salaries | 432,821 | 413,905 | 450,000 | 450,000 | 0.00% |
| 9 Court Reporter Salaries | 72,000 | 72,000 | 72,000 | 72,000 | 0.00% |
| 10 Law Clerk Salaries | 117,954 | 116,424 | 113,740 | 118,000 | 3.75% |
| 11 Interpreters | 1,155 | - | 1,400 | 1,400 | 0.00% |
| 12 Employee Benefits Summary | | | | | |
| 13 Unemployment, Retire, Etc. | 60,853 | 50,929 | 54,050 | 54,400 | 0.65% |
| 14 Social Security/Medicare | 9,023 | 8,941 | 8,290 | 8,290 | 0.00% |
| 15 Workman's Comp | 628 | 339 | 570 | 580 | 1.75% |
| 16 Health Insurance | 237,926 | 236,048 | 240,000 | 248,160 | 3.40% |
| 17 General Liability | 19,772 | 19,772 | 26,000 | 24,000 | -7.69% |
| 18 Court Testimony | 40,710 | 21,521 | 36,000 | 30,000 | -16.67% |
| 19 Office Supplies & Equipment | 17,143 | 15,373 | 18,000 | 15,000 | -16.67% |
| 20 Operating Expense | 260,216 | 230,952 | 210,000 | 230,000 | 9.52% |
| 21 Ded.Fines-Judicial Sec.Salary | 247,038 | 245,762 | 235,500 | 238,700 | 1.36% |
| 22 Ded.Fines-JuvenileOfficersSal. | 120,904 | 133,972 | 142,500 | 148,180 | 3.99% |
| 23 Ded. Fines-Commission | 500,564 | 444,115 | 552,000 | 475,750 | -13.81% |
| 24 Capital Litigation Expenses | 66,682 | 56,707 | 150,000 | 180,000 | 20.00% |
| 25 Telephone | 46,683 | 41,913 | 45,000 | 45,000 | 0.00% |
| 26 Trial Expense | 24,607 | 21,176 | 30,000 | 22,620 | -24.60% |
| 27 Total Expenditures | 2,406,360 | 2,129,848 | 2,385,050 | 2,362,080 | -0.96% |
| 28 | | | | | |
| 29 Excess (Deficiency) of Revenues | (212,307) | (168,900) | 550 | (267,010) | -48647.27% |
| 30 | | | | | |
| 31 Operating Transfers In (Out) | | | | | |
| 32 | | | | | |
| 33 Transfer In - Juvenile Detention | - | 721,586 | 140,000 | 144,715 | 3.37% |
| 34 Transfer Out-Gen.Fund | | (277,754) | - | - | #DIV/0! |
| 35 | | | | | |
| 36 Total Operating Transfers In (Out) | 212,307 | 443,832 | 140,000 | 144,715 | 3.37% |
| 37 | | | | | |
| 38 | | | | | |
| 39 Excess Revenue/(Expense) | (0) | 274,931 | 140,550 | (122,295) | -187.01% |
| 40 | | | | | |
| 41 Beginning Fund Balance | 2,823 | 2,823 | 277,754 | 418,304 | 50.60% |
| 42 | | | | | |
| 43 Ending Fund Balance | 2,823 | 277,754 | 418,304 | 296,009 | -29.24% |

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

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 General Fund | | | | | |
| 3 OTHER CLIENT ASSISTANCE PROGRAMS | | | | | |
| 4 (Paid with Outside Revenue Sources) | | | | | |
| 5 Volunteer Income Tax Assistance (VITA) | - | 1,050 | 1,050 | 1,050 | 0.00% |
| 6 Energy Vita Grant | 1,000 | 1,500 | 1,500 | 2,000 | 33.33% |
| 7 Atmos Share the Warmth | - | 56 | - | - | #DIV/0! |
| 8 United Way Emerg Serv Food Program | 12,000 | 10,639 | 5,000 | 10,000 | 100.00% |
| 9 Total Other Client Assist Programs | 13,000 | 13,245 | 7,550 | 13,050 | 72.85% |
| 10 | | | | | |
| 11 OTHER GENERAL FUND RESOURCES | | | | | |
| 12 Donations | 500 | - | - | - | #DIV/0! |
| 13 Interest | 1,048 | 1,137 | 1,200 | 1,200 | 0.00% |
| 14 Other | 158 | - | - | - | #DIV/0! |
| 15 Total Other General Fund Revenues | 1,706 | 1,137 | 1,200 | 1,200 | 0.00% |
| 16 | | | | | |
| 17 CSBG Block Grant | | | | | |
| 18 Reg CSBG Funds (Adm. Assistance) | 851 | 72,764 | 124,000 | 115,000 | -7.26% |
| 19 Reg CSBG Funds (Direct CSBG Act) | 96,601 | 600 | - | 5,000 | #DIV/0! |
| 20 Total CSBG Block Grant | 97,452 | 73,364 | 124,000 | 120,000 | -3.23% |
| 21 | | | | | |
| 22 Assistance Programs (LiHEAP) | | | | | |
| 23 Reg Energy Assistance | - | - | - | - | #DIV/0! |
| 24 Administrative Assistance | 22,061 | 24,797 | 30,000 | 22,000 | -26.67% |
| 25 Administrative Revenue | - | - | - | - | #DIV/0! |
| 26 Interest | 184 | 143 | 123 | 150 | 21.95% |
| 27 Total Assistance Programs | 22,245 | 24,939 | 30,123 | 22,150 | -26.47% |
| 28 | | | | | |
| 29 | | | | | #DIV/0! |
| 30 TOTAL REVENUES | 134,403 | 112,686 | 162,873 | 156,400 | -3.97% |
| 31 | | | | | |
| 32 EXPENDITURES | | | | | |
| 33 General Fund | | | | | |
| 34 | | | | | |
| 35 OTHER CLIENT ASSISTANCE PROGRAMS | | | | | |
| 36 (Paid with Outside Revenue Sources) | | | | | |
| 37 VITA Labor Costs | (1,050) | - | 1,050 | - | -100.00% |
| 38 VITA Other Costs | 999 | 1,500 | 1,500 | 2,000 | 33.33% |
| 39 United Way Emerg Serv Food Program | 12,000 | 10,229 | 10,000 | 10,000 | 0.00% |
| 40 Total Other Client Assist Programs | 11,949 | 11,729 | 12,550 | 12,000 | -4.38% |
| 41 | | | | | |
| 42 CLIENT EMERGENCY ASSISTANCE PROGRAM: | | | | | |
| 43 Client Food Vouchers | 5,227 | 7,647 | 6,500 | 6,500 | 0.00% |
| 44 Client Other Education | 1,420 | 835 | 3,000 | 3,000 | 0.00% |
| 45 Client Utility Payments | 18,351 | 13,155 | 15,000 | 15,000 | 0.00% |
| 46 Client Disaster Sheltering & Residential | 8,433 | 12,707 | 12,000 | 12,000 | 0.00% |
| 47 Client Transportation Vouchers | 400 | 200 | 1,000 | 1,000 | 0.00% |
| 48 Client Fire Victim Housing | - | - | 2,100 | 2,100 | 0.00% |
| 49 Client Fire Victim Clothing | - | 1,052 | 2,500 | 2,500 | 0.00% |
| 50 Client Medication | 4,919 | 3,815 | 6,500 | 6,500 | 0.00% |
| 51 Total Client Emgy Assist Programs | 38,749 | 39,411 | 48,600 | 48,600 | 0.00% |
| 52 | | | | | |
| 53 COMMODITIES | | | | | |
| 54 Commodities (Food for Workers) | 2,111 | 2,029 | 2,000 | 2,200 | 10.00% |
| 55 Commodities Labor Costs | 1,400 | 1,465 | 1,470 | 1,470 | 0.00% |
| 56 Commodities Supplies | 650 | 1,123 | 600 | 850 | 41.67% |
| 57 Commodities Other Costs | 3,423 | 4,648 | 4,091 | 4,500 | 10.00% |
| 58 Commodities Mileage | 300 | 133 | 210 | 210 | 0.00% |
| 59 Total Commodities | 7,884 | 9,398 | 8,371 | 9,230 | 10.26% |
| 60 | | | | | |

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

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|-----|--|----------------|---------------------------|---------------------------|-------------------------------------|
| 61 | COMMUNITY INVOLVEMENT PROGRAMS | | | | |
| 62 | 2,592 | 3,756 | 3,500 | 3,900 | 11.43% |
| 63 | 345 | 622 | 7,152 | 7,100 | -0.73% |
| 64 | 2,937 | 4,378 | 10,652 | 11,000 | 3.27% |
| 65 | | | | | |
| 66 | HOMER COMMUNITY CENTER | | | | |
| 67 | - | - | 600 | 600 | 0.00% |
| 68 | 2,210 | 2,655 | 3,200 | 3,200 | 0.00% |
| 69 | 475 | - | 3,500 | - | -100.00% |
| 70 | - | 375 | 500 | 500 | 0.00% |
| 71 | - | - | 4,000 | 1,500 | -62.50% |
| 72 | 2,685 | 3,030 | 11,800 | 5,800 | -50.85% |
| 73 | | | | | |
| 74 | GENERAL ADMINISTRATION | | | | |
| 75 | 6,884 | 7,886 | 9,700 | 10,500 | 8.25% |
| 76 | 2,020 | 1,000 | 2,100 | 2,100 | 0.00% |
| 77 | 6,393 | 5,008 | 8,800 | 8,800 | 0.00% |
| 78 | - | 782 | 1,500 | 1,500 | 0.00% |
| 79 | 418 | 382 | 500 | 600 | 20.00% |
| 80 | 5,839 | - | - | - | #DIV/0! |
| 81 | - | 754 | - | 500 | #DIV/0! |
| 82 | 5,640 | 5,516 | 6,000 | 6,000 | 0.00% |
| 83 | 2,385 | 2,206 | 2,900 | 2,600 | -10.34% |
| 84 | 1,332 | 1,357 | 1,400 | 1,480 | 5.71% |
| 85 | 16 | 1,525 | 1,000 | 1,000 | 0.00% |
| 86 | 30,928 | 26,416 | 33,900 | 35,080 | 3.48% |
| 87 | | | | | |
| 88 | 95,133 | 94,363 | 125,873 | 121,710 | -3.31% |
| 89 | | | | | |
| 90 | CSBG Block Grant Fund | | | | |
| 91 | 96,601 | 72,764 | 62,000 | 115,000 | 85.48% |
| 92 | - | - | 62,000 | - | -100.00% |
| 93 | 851 | 600 | - | 5,000 | #DIV/0! |
| 94 | 97,452 | 73,364 | 124,000 | 120,000 | -3.23% |
| 95 | | | | | |
| 96 | Assistance Programs (LiHEAP) Fund | | | | |
| 97 | 150 | - | - | - | #DIV/0! |
| 98 | 22,061 | 24,797 | 30,000 | 22,000 | -26.67% |
| 99 | - | - | 12,000 | - | -100.00% |
| 100 | 22,211 | 24,797 | 42,000 | 22,000 | -47.62% |
| 101 | | | | | |
| 102 | | | | | |
| 103 | 214,796 | 192,524 | 291,873 | 263,710 | -9.65% |
| 104 | | | | | |
| 105 | (80,393) | (79,838) | (129,000) | (107,310) | -16.81% |
| 106 | | | | | |
| 107 | Operating Transfers In (Out) | | | | |
| 108 | | | | | |
| 109 | 117,000 | 117,000 | 117,000 | 115,000 | -1.71% |
| 110 | 117,000 | 117,000 | 117,000 | 115,000 | -1.71% |
| 111 | | | | | |
| 112 | 36,607 | 37,162 | (12,000) | 7,690 | -164.08% |
| 113 | | | | | |
| 114 | 192,276 | 228,884 | 266,046 | 254,046 | -4.51% |
| 115 | 228,883 | 266,046 | 254,046 | 261,736 | 3.03% |

**St. John the Baptist Parish
Economic Development Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Interest Income | 7,410 | 7,715 | 8,000 | 8,090 | 1.13% |
| 3 Sales Tax | 4,133,159 | 3,637,247 | 3,650,000 | 3,650,000 | 0.00% |
| 4 GRANT Revenues | | 220 | - | - | #DIV/0! |
| 5 WB BP Taste Grant | - | 43,000 | - | - | #DIV/0! |
| 6 LGAP Grant -WB Community Center Revenue | - | - | 103,800 | 83,800 | -19.27% |
| 7 Festival Income | 171,100 | 214,134 | 200,000 | 220,000 | 10.00% |
| 8 Other income | 97 | 55 | - | - | #DIV/0! |
| 9 Westbank Comm Center | 15,200 | 14,100 | 1,000 | - | -100.00% |
| 10 Farmer's Market | 2,445 | 725 | 2,000 | 500 | -75.00% |
| 11 Business Development-Fast Trac | 14,000 | 25,800 | 20,000 | 30,000 | 50.00% |
| 12 Pageant Revenues | 6,540 | 6,406 | 7,000 | 7,000 | 0.00% |
| 13 Total Revenues | 4,349,951 | 3,949,402 | 3,991,800 | 3,999,390 | 0.19% |
| 14 | | | | | |
| 15 EXPENDITURES | | | | | |
| 16 Salaries | 47,877 | 73,551 | 80,675 | 80,504 | -0.21% |
| 17 Salary - Director | 38,875 | 80,136 | 80,025 | 77,693 | -2.91% |
| 18 Salaries-Car Allowance | 5,149 | 4,103 | 4,800 | 4,800 | 0.00% |
| 19 Medicare | 2,229 | 3,811 | 2,500 | 3,200 | 28.00% |
| 20 Retirement | 16,961 | 15,340 | 19,800 | 18,262 | -7.77% |
| 21 H,D,L Insurance | 37,166 | 31,674 | 39,300 | 42,135 | 7.21% |
| 22 Workers Compensation | 389 | 449 | 420 | 430 | 2.38% |
| 23 EDC Special Projects | - | 772 | 25,000 | 15,000 | -40.00% |
| 24 Utilities | 6,481 | 5,213 | 6,000 | 6,200 | 3.33% |
| 25 Rent | 9,260 | 14,053 | 15,000 | 16,510 | 10.07% |
| 26 Furniture,Fixtures,Equipment | 6,500 | 5,442 | 10,000 | 7,500 | -25.00% |
| 27 Office/Operating Supplies | 32,997 | 31,232 | 30,000 | 30,000 | 0.00% |
| 28 Advertising,Printing, Brochures | 29,970 | 8,571 | 40,000 | 40,000 | 0.00% |
| 29 Professional Fees | 129,854 | 167,238 | 200,000 | 80,000 | -60.00% |
| 30 Miscellaneous | 1,207 | 232 | 2,000 | 2,000 | 0.00% |
| 31 Dues & Commissions | 65,918 | 58,552 | 77,000 | 62,000 | -19.48% |
| 32 Events | 137,478 | 154,472 | 170,000 | 175,000 | 2.94% |
| 33 Education Training/Travel | 13,952 | 24,619 | 36,000 | 30,000 | -16.67% |
| 34 Pageant Expense | 24,817 | 15,235 | 20,000 | 15,000 | -25.00% |
| 35 St. John Theatre | 16,150 | 21,556 | 20,000 | 20,000 | 0.00% |
| 36 Festival Expenses | 237,991 | 338,706 | 250,000 | 250,000 | 0.00% |
| 37 County Agent (subtotal) | 30,242 | 46,813 | 45,000 | 45,000 | 0.00% |
| 38 Veterans Service | 2,724 | 5,610 | 8,500 | 8,500 | 0.00% |
| 39 River Parishes Transit Authority | 114,583 | 125,000 | 125,000 | 125,000 | 0.00% |
| 40 Contr. Maint: Grass Cutting (Farmers Market) | - | 1,500 | 6,300 | 6,300 | 0.00% |
| 41 Business Development | 193,083 | 110,874 | 200,000 | 200,000 | 0.00% |
| 42 Westbank Comm Center Maintenance | 36,912 | 26,883 | 5,000 | - | -100.00% |
| 43 LGAP Grant -WB Community Center Rebuild | - | - | 103,800 | 83,800 | -19.27% |
| 44 Reserve Interchange | - | - | - | 43,586 | #DIV/0! |
| 45 BP Taste of St John Grant | 48,689 | 675 | - | - | #DIV/0! |
| 46 Beautification | 42,620 | 15,908 | 65,000 | 30,000 | -53.85% |
| 47 Total Expenditures | 1,387,550 | 1,393,607 | 1,687,120 | 1,518,420 | -10.00% |
| 48 | | | | | |
| 49 Excess(Deficiency) of Revenues | 2,962,401 | 2,555,795 | 2,304,680 | 2,480,970 | 7.65% |
| 50 | | | | | |
| 51 Operating Transfers In (Out) | | | | | |
| 52 | | | | | |
| 53 Transfer In - EDC Reserve Fd. | 385,630 | 123 | - | - | #DIV/0! |
| 54 Transfer In - EDC Sinking Fd | 54,811 | 17 | - | - | #DIV/0! |
| 55 Transfer Out - General Fund | (2,500,000) | (2,555,594) | (2,550,000) | (2,500,000) | -1.96% |
| 56 Transfer Out - Gen Fund (Adm.Fees) | (217,790) | (203,542) | (198,588) | (199,830) | 0.63% |
| 57 Transfer Out- Gen Fund -Finance System | - | (20,564) | (30,000) | - | -100.00% |
| 58 Transfer Out - Mosquito Fund | (55,000) | (50,000) | (20,000) | (30,000) | 50.00% |
| 59 Transfer Out - Public Safety | (50,000) | (50,000) | (40,000) | (30,000) | -25.00% |
| 60 Transfer Out -2009 Bond Issue - EB Complex | - | (300,000) | - | - | 0.00% |
| 61 Total Operating Transfers In (Out) | (2,594,656) | (3,179,560) | (2,838,588) | (2,759,830) | -2.77% |
| 62 | | | | | |
| 63 Excess Revenue/(Expense) | 367,745 | (623,765) | (533,908) | (278,860) | -47.77% |
| 64 | | | | | |
| 65 Beginning Fund Balance | 1,919,785 | 2,287,531 | 1,663,766 | 1,129,858 | -32.09% |
| 66 | | | | | |
| 67 Ending Fund Balance | 2,287,530 | 1,663,766 | 1,129,858 | 850,998 | -24.68% |

**St. John the Baptist Parish Council
Fire Departments Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|------------------|------------------|---------------------------|---------------------------|-------------------------------------|
| 1 Revenues | | | | | |
| 2 Sales Tax | 5,510,886 | 4,849,668 | 4,850,000 | 4,850,000 | 0.00% |
| 3 2% Fire Insurance Rebate | 192,905 | 169,267 | 184,202 | 172,000 | -6.62% |
| 4 HMGP Grant - Safe Room | - | - | - | 927,255 | #DIV/0! |
| 5 Interest Income | 17,821 | 21,549 | 22,000 | 22,000 | 0.00% |
| 6 Sheriff's Office (Sub Station) | - | - | - | 970,000 | #DIV/0! |
| 7 Other Income | 210,337 | 234,600 | 205,000 | 220,000 | 7.32% |
| 8 Total Revenues | 5,931,949 | 5,275,084 | 5,261,202 | 7,161,255 | 36.11% |
| 9 Expenditures | | | | | |
| 10 SALARIES AND BENEFITS | | | | | |
| 13 Salaries - Firefighters | 2,054,290 | 2,084,605 | 1,985,000 | 2,100,000 | 5.79% |
| 14 Salaries - Dispatchers | 133,962 | 136,396 | 150,000 | 150,000 | 0.00% |
| 15 Medicare | 37,058 | 34,501 | 38,500 | 43,980 | 14.23% |
| 16 Retirement | 535,354 | 514,096 | 550,000 | 500,000 | -9.09% |
| 17 Health, Dental, Life Insurance | 409,399 | 454,222 | 455,000 | 520,620 | 14.42% |
| 18 Workman's Compensation | 325,130 | 249,823 | 310,000 | 275,000 | -11.29% |
| 19 Total Salaries & Benefits | 3,495,193 | 3,473,643 | 3,488,500 | 3,589,600 | 2.90% |
| 21 OTHER OVERHEAD | | | | | |
| 22 Administrative Fees (PMI) | 69,903 | 70,093 | 66,000 | 70,000 | 6.06% |
| 23 Fire Prevention | 10,175 | 6,320 | 10,000 | 10,000 | 0.00% |
| 24 Utilities | 123,007 | 113,777 | 110,000 | 125,200 | 13.82% |
| 25 Professional Fees | 256,787 | 26,549 | 25,000 | 155,000 | 520.00% |
| 26 Office Supplies | 26,431 | 17,480 | 25,000 | 25,000 | 0.00% |
| 27 Uniforms | 21,797 | 20,306 | 35,000 | 35,000 | 0.00% |
| 28 Personal Reimbursement | 31,404 | 27,110 | 40,000 | 40,000 | 0.00% |
| 29 Training & Travel | 44,468 | 33,889 | 50,000 | 50,000 | 0.00% |
| 30 Insurance Policies | 262,932 | 264,312 | 285,000 | 285,000 | 0.00% |
| 31 Vehicle Maintenance | 194,442 | 168,440 | 150,000 | 150,000 | 0.00% |
| 32 Maint - Building & Grounds | 97,907 | 106,828 | 110,000 | 80,000 | -27.27% |
| 33 Fuel | 72,697 | 56,596 | 80,000 | 100,000 | 25.00% |
| 34 Supplies - Equipment, Operating | 185,656 | 163,248 | 225,000 | 165,000 | -26.67% |
| 35 Capital Outlay - Equipment | 1,645,246 | 593,575 | 181,297 | 150,000 | -17.26% |
| 36 Capital Outlay - Safe Room | - | - | - | 1,236,340 | #DIV/0! |
| 37 Capital Outlay - Building -WB Substation | - | 61,656 | - | 1,800,000 | #DIV/0! |
| 38 Lease Payments | 58,521 | 60,837 | 4,800 | - | -100.00% |
| 39 Loan Payments | - | - | - | 86,091 | #DIV/0! |
| 40 Motor Assistance Program (MAP) | - | - | - | 37,500 | #DIV/0! |
| 41 Total Overhead Expenditures | 3,105,718 | 1,793,243 | 1,397,097 | 4,600,131 | 229.26% |
| 42 Total Expenditures | 6,600,911 | 5,266,886 | 4,885,597 | 8,189,731 | 67.63% |
| 43 Excess(Deficiency) of Revenues | (668,962) | 8,198 | 375,605 | (1,028,476) | -373.82% |
| 44 Operating Transfers In (Out) | | | | | |
| 47 Transfer In-Hurricane Isaac | - | 1,095 | 158,271 | - | -100.00% |
| 49 Transfer In - 911 Communications (Safe Room) | - | - | - | 158,917 | #DIV/0! |
| 50 Transfer In - 2015 Bond (Safe Room) | - | - | - | 118,385 | #DIV/0! |
| 51 Transfer Out-Public Safety (Acct II Salary) | (179,104) | (157,614) | (49,824) | (49,545) | -0.56% |
| 52 Transfer Out-Sinking fund 2015 | - | (251,776) | (256,071) | (256,635) | 0.22% |
| 53 Transfer Out-Sinking fund (G) | (56,271) | (56,778) | (54,840) | (55,156) | 0.58% |
| 54 Transfer Out-Sinking fund (R) | (140,019) | (142,673) | (137,324) | (139,305) | 1.44% |
| 55 Transfer Out-Pub Wks (Vehicle Foreman) | (66,178) | (83,149) | (82,616) | (87,102) | 5.43% |
| 56 Transfer Out-General Fund (DA Salary) | (10,125) | (10,125) | (10,125) | (10,125) | 0.00% |
| 57 Transfer Out-General Fund (LIDAR) | - | - | (18,703) | - | -100.00% |
| 58 Transfer Out - General Fund (Adm Fees) | - | - | - | (9,621) | #DIV/0! |
| 59 Transfer Out GF-2007 CO (G) | (78,364) | (90,202) | (86,734) | - | -100.00% |
| 60 Transfer Out-General Fund Rev 2009 (W) | (53,513) | (52,163) | (50,700) | (54,125) | 6.76% |
| 61 Transfer Out-General Fund COI 2007A (W) | (24,465) | (24,509) | (24,510) | - | -100.00% |
| 62 Transfer Out-2009Bond (Safe Room) | - | - | (31,783) | - | -100.00% |
| 63 Total Operating Transfers In (Out) | 4,479,357 | (867,894) | (644,959) | (384,312) | -40.41% |
| 64 Excess Revenue/(Expense) | 3,810,395 | (859,696) | (269,354) | (1,412,788) | 424.51% |
| 65 Beginning Fund Balance | 2,530,518 | 6,399,394 | 5,539,698 | 5,270,344 | -4.86% |
| 66 Ending Fund Balance | 6,340,913 | 5,539,698 | 5,270,344 | 3,857,556 | -26.81% |

St. John the Baptist Parish Health Unit Fund

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---------------------------------------|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Ad Valorem Tax | 426,025 | 410,670 | 409,959 | 397,572 | -3.02% |
| 3 State Revenue Sharing | 15,695 | 14,914 | 16,000 | 16,000 | 0.00% |
| 4 Interest Income | 3,456 | 4,071 | 3,600 | 4,000 | 11.11% |
| 5 Total Revenues | 445,176 | 429,655 | 429,559 | 417,572 | -2.79% |
| 6 | | | | | |
| 7 EXPENDITURES | | | | | |
| 8 State Health Services - DHH | 52,500 | 87,500 | 70,000 | 70,000 | 0.00% |
| 9 Maintenance | 29,322 | 5,934 | 30,000 | 30,000 | 0.00% |
| 10 Equip Rentals/Rent | 10,442 | 9,680 | 12,000 | 12,000 | 0.00% |
| 11 Utilities | 33,916 | 22,268 | 36,000 | 30,000 | -16.67% |
| 12 Salaries | 61,074 | 62,125 | 63,500 | 63,500 | 0.00% |
| 13 Medicare | 1,027 | 1,423 | 1,000 | 920 | -8.00% |
| 14 Retirement | 8,423 | 5,982 | 8,000 | 7,300 | -8.75% |
| 15 H, D, & L Insurance | 35,009 | 17,419 | 21,400 | 18,505 | -13.53% |
| 16 Workers Compensation | 191 | 158 | 210 | 165 | -21.43% |
| 17 Travel | 139 | - | 500 | 350 | -30.00% |
| 18 Office Supplies & Uniforms | 15,091 | 9,302 | 9,000 | 7,000 | -22.22% |
| 19 Capital Outlay | 6,600 | - | 10,000 | 10,000 | 0.00% |
| 20 Pensions-Ad Valorem Tax | 17,541 | 16,628 | 16,900 | 18,288 | 8.21% |
| 21 Misc Property Tax Fees | 2,774 | 9,420 | 9,300 | 9,144 | -1.68% |
| 22 Professional Services | 7,500 | 33,137 | 20,000 | 35,000 | 75.00% |
| 23 Total Expenditures | 281,549 | 280,978 | 307,810 | 312,172 | 1.42% |
| 24 | | | | | |
| 25 Excess (Deficiency) of Revenues | 163,627 | 148,676 | 121,749 | 105,400 | -13.43% |
| 26 | | | | | |
| 27 Transfer Out-GF (Admin) | (51,940) | (51,174) | (52,920) | (56,515) | 6.79% |
| 28 | | | | | |
| 29 Total Operating Transfers In (Out) | (51,940) | (51,174) | (52,920) | (56,515) | 6.79% |
| 30 | | | | | |
| 31 Excess Revenue/(Expense) | 111,687 | 97,502 | 68,829 | 48,885 | -28.98% |
| 32 | | | | | |
| 33 Beginning Fund Balance | 1,032,911 | 1,144,599 | 1,242,101 | 1,310,930 | 5.54% |
| 34 | | | | | |
| 35 Ending Fund Balance | 1,144,598 | 1,242,101 | 1,310,930 | 1,359,815 | 3.73% |

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

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 Revenues | | | | | |
| 2 Land Use | 28,986 | - | - | - | #DIV/0! |
| 3 Housing | 24,250 | 2,250 | - | - | -1 |
| 4 Canals | 3,884 | - | - | - | #DIV/0! |
| 5 Generators | 586,888 | 1,010,657 | - | - | -1 |
| 6 Comp Resiliency | 11,051 | - | - | - | #DIV/0! |
| 7 Peavine Boat Launch | 7,647 | 248,419 | - | - | -1 |
| 8 Inflow/Infiltration | 10,058 | 1,500 | - | - | -1 |
| 9 Elevation Acquisition | - | - | 2,200,000 | - | #DIV/0! |
| 10 Foxwood Levee | 1,443,633 | 371,749 | - | 113,708 | -1 |
| 11 Total Revenues | 2,116,397 | 1,634,575 | 2,200,000 | 227,416 | 0.00% |
| 12 | | | | | |
| 13 Expenditures | | | | | |
| 14 Consulting Fees | 47,570 | - | - | - | #DIV/0! |
| 15 Consulting, Specs & Plans | 26,641 | 22,566 | - | - | -1 |
| 16 Generators - Grant Management | 8,803 | 70,477 | - | - | -1 |
| 17 Generators-Consulting Fee | - | - | - | - | #DIV/0! |
| 18 Generators - Construction | 580,467 | 680,073 | - | - | -1 |
| 19 Foxwood - Grant Management | 19,110 | 1,515 | - | - | -1 |
| 20 Foxwood - Land Acquisition | - | - | - | - | #DIV/0! |
| 21 Foxwood - Construction | 1,449,425 | 320,162 | - | - | -1 |
| 22 Foxwood - Tree Clearing | - | - | - | - | #DIV/0! |
| 23 I & I Manhole | 10,059 | 1,500 | - | - | -1 |
| 24 Peavine - Grant Management | 3,364 | 6,211 | - | - | -1 |
| 25 Peavine - Consulting | 4,282 | 23,637 | - | - | -1 |
| 26 Peavine - Construction | - | 250,572 | - | - | -1 |
| 27 Phase IV Land - Grant Management | 2,105 | - | - | - | #DIV/0! |
| 28 Elevation Acquisition | - | - | 2,200,000 | - | #DIV/0! |
| 29 | | | | | |
| 30 Total Expenditures | 2,217,892 | 1,376,712 | 2,200,000 | - | 0.00% |
| 31 | | | | | |
| 32 Excess (Deficiency) of Revenues | (101,495) | 257,863 | - | 227,416 | -1 |
| 33 | | | | | |
| 34 Operating Transfers In (Out) | | | | | |
| 35 Transfer Out - 2009 Bond (Foxwood) | - | - | - | (113,708) | #DIV/0! |
| 36 Transfer In - Public Works | - | - | - | - | |
| 37 Total Operating Transfers In (Out) | - | - | - | (113,708) | |
| 38 Excess Revenue/(Expense) | (101,495) | 257,863 | - | 113,708 | -1 |
| 39 | | | | | |
| 40 Beginning Fund Balance | (54,962) | (156,457) | 101,406 | 101,406 | -164.81% |
| 41 | | | | | |
| 42 Ending Fund Balance | (156,457) | 101,406 | 101,406 | 215,114 | -164.81% |

**St. John the Baptist Parish Council
Hurricane Isaac Federal Grant**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 Revenues | | | | | |
| 2 FEMA PW 34 Debris Removal Cat A | | | - | - | -100.00% |
| 3 FEMA PW 601 Fire Stations | - | 1,095 | 158,271 | - | -100.00% |
| 4 FEMA PW 1331 Drain Cleaning | 375,722 | - | 16,780 | - | -100.00% |
| 5 FEMA PW 650/1578 Cat F Lift Stations | 1,011,418 | 93,758 | 468,003 | - | -100.00% |
| 6 FEMA PW 1608 Donated Resources | | | | | |
| 7 Total Revenues | 1,845,507 | 134,199 | 643,054 | - | 1534.32% |
| 8 | | | | | |
| 9 Expenditures | | | | | |
| 10 Miscellaneous | - | - | - | - | -100.00% |
| 11 Total Expenditures | - | - | - | - | #DIV/0! |
| 12 | | | | | |
| Excess (Deficiency) of Revenues Over | | | | | |
| 13 Expenditures | 1,845,507 | 134,199 | 643,054 | - | #DIV/0! |
| 14 | | | | | |
| 15 Other Financing Sources (Uses) | | | | | |
| 16 | | | | | |
| 17 Trans Out - General Fund | (66,825) | (12,451) | - | - | #DIV/0! |
| 18 Trans Out - Wastewater | (43,320) | (54,874) | (347,647) | - | #DIV/0! |
| 19 Trans Out - Public Works | (441,768) | (5,902) | (16,780) | - | #DIV/0! |
| 20 Trans Out - 2014 Bond Issue | (77,183) | - | - | - | #DIV/0! |
| 21 Trans Out - 2010 Bond Issue | (1,190,685) | (942,883) | (120,356) | - | #DIV/0! |
| 22 Trans Out - Fire Depts | - | (1,095) | (158,271) | - | #DIV/0! |
| 23 Storm Clean-Up ARC | - | (26,896) | - | - | #DIV/0! |
| 24 Total Other Financing Sources(Uses) | (1,819,781) | (1,044,101) | (643,054) | - | 1534.30% |
| 25 | | | | | |
| 26 Excess Revenue/(Expense) | 25,726 | (909,901) | - | - | #DIV/0! |
| 27 | | | | | |
| 28 Beginning Fund Balance | (454,230) | (428,504) | (1,338,405) | (1,338,405) | #DIV/0! |
| 29 | | | | | |
| 30 Ending Fund Balance | (428,504) | (1,338,405) | (1,338,405) | (1,338,405) | #DIV/0! |

**St. John the Baptist Parish Council
Isaac Recovery CDBG Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|--------------------|--------------------|---------------------------|---------------------------|-------------------------------------|
| 1 Revenues | | | | | |
| 2 CDBG Administration | 87,326 | 19,536 | - | - | #DIV/0! |
| 3 CDBG Homeowners Rehabilitation | 1,291,970 | 3,167,390 | 6,952,525 | 1,028,750 | -85.20% |
| 4 CDBG Homebuyer Assistance | 399,557 | 151,308 | 985,475 | - | -100.00% |
| 5 CDBG Demolition and Clearance | 45,320 | 4,550 | - | - | #DIV/0! |
| 6 CDBG Small Rental Rehabilitation | 334,529 | 232,021 | 1,377,544 | 264,440 | -80.80% |
| 7 CDBG Elevation | 208,209 | 358,470 | 2,016,926 | 367,474 | -81.78% |
| 8 CDBG Small Business Grant | - | 1,022,182 | - | - | #DIV/0! |
| 9 TOTAL REVENUES | 2,366,911 | 4,955,457 | 11,332,470 | 1,660,664 | -99.22% |
| 10 | | | | | |
| 11 ADMINISTRATION | | | | | |
| 12 Administrative Fees | 7,588 | - | - | - | #DIV/0! |
| 13 Administrative Salary | 49,813 | 14,025 | - | - | #DIV/0! |
| 14 Total - Administration | 57,401 | 14,025 | - | - | -100.00% |
| 15 HOMEOWNER REHABILITATION | | | | | |
| 16 Intake Services | 947,710 | - | - | - | #DIV/0! |
| 17 Consulting Service | 281,254 | 296,680 | 296,680 | 83,416 | -71.88% |
| 18 Salaries Flood Plain Manager | 17,241 | 6,989 | - | - | #DIV/0! |
| 19 Title-Legal Services | 134,869 | 11,531 | 80,000 | - | -100.00% |
| 20 Notary Services | - | 1,975 | - | - | #DIV/0! |
| 21 Construction | - | 1,988,440 | 6,195,845 | 866,667 | -86.01% |
| 22 Inspection Service | 259,500 | 150,225 | 330,000 | 62,000 | -81.21% |
| 23 Salaries - Adm Assistant | 23,071 | 28,538 | 50,000 | 16,667 | -66.67% |
| 24 Total - Homewoner Rehabilitation | 1,663,645 | 2,484,378 | 6,952,525 | 1,028,750 | #DIV/0! |
| 25 HOMEBUYER ASSISTANCE | | | | | |
| 26 Intake Services | 267,356 | - | - | - | #DIV/0! |
| 27 Consulting Service | 65,383 | 42,731 | 56,975 | - | -100.00% |
| 28 Construction | - | - | 912,000 | - | -100.00% |
| 29 Inspection Service | - | - | 16,500 | - | -100.00% |
| 30 Educational Counseling | 12,025 | - | - | - | #DIV/0! |
| 31 Salaries Flood Plain Manager | 274 | - | - | - | #DIV/0! |
| 32 Total - Homewoner Assistance | 345,038 | 42,731 | 985,475 | - | #DIV/0! |
| 33 DEMOLITION AND CLEARANCE | | | | | |
| 34 Intake Services | - | - | - | - | #DIV/0! |
| 35 Consulting Service | 42,167 | 18,202 | - | - | #DIV/0! |
| 36 Construction | - | - | - | - | #DIV/0! |
| 37 Inspection Service | - | - | - | - | #DIV/0! |
| 38 Total - Demolition and Clearance | 42,167 | 18,202 | - | - | -100.00% |
| 39 SMALL RENTAL REHABILITATION | | | | | |
| 40 Intake Services | 37,065 | - | - | - | #DIV/0! |
| 41 Consulting Service | 148,744 | 158,942 | 158,945 | 33,340 | -79.02% |
| 42 Title-Legal Services | 15,025 | - | 5,400 | - | -100.00% |
| 43 Construction | - | - | 1,200,000 | 227,900 | -81.01% |
| 44 Inspection Service | 3,550 | 2,525 | 13,200 | 3,200 | -75.76% |
| 45 Salaries Flood Plain Manager | 255 | - | - | - | #DIV/0! |
| 46 Total - Small Rental & Rehabilitation | 204,639 | 161,467 | 1,377,545 | 264,440 | #DIV/0! |
| 47 ELEVATION | | | | | |
| 48 Intake Services | 127,282 | 134,727 | - | - | #DIV/0! |
| 49 Consulting Service | 133,772 | 132,925 | 132,925 | 24,249 | -81.76% |
| 50 Title-Legal Services | 10,400 | - | - | - | #DIV/0! |
| 51 Construction | - | - | 1,800,000 | 334,000 | -81.44% |
| 52 Inspection Service | 26,525 | 9,900 | 84,000 | 9,225 | -89.02% |
| 53 Salaries Flood Plain Manager | 31,739 | 10,560 | - | - | #DIV/0! |
| 54 Total - Elevation | 329,718 | 288,112 | 2,016,925 | 367,474 | #DIV/0! |
| 55 COMMERCIAL PROPERTY REHAB | | | | | |
| 56 Consulting Service | - | 8,821 | - | - | #DIV/0! |
| 57 Outreach Service | - | 24,000 | - | - | #DIV/0! |
| 58 Total - Commercial Property Rehab | - | 32,821 | - | - | #DIV/0! |
| 59 SMALL BUSINESS GRANT&LOANS | | | | | |
| 60 Small Business Loans | - | 873,471 | - | - | #DIV/0! |
| 61 Consulting Service | - | 0 | - | - | #DIV/0! |
| 62 Total - Small Business Grant & Loans | - | 873,471 | - | - | #DIV/0! |
| 63 WELCOME CENTER | | | | | |
| 64 Intake Services | 39,376 | - | - | - | #DIV/0! |
| 65 Consulting Service | 26,287 | - | - | - | #DIV/0! |
| 66 Total Welcome Center | 65,663 | - | - | - | #DIV/0! |
| 67 | | | | | |
| 68 TOTAL EXPENDITURES | 2,708,271 | 3,915,207 | 11,332,470 | 1,660,664 | -85.35% |
| 69 | | | | | |
| 70 Excess (Deficiency) of Revenues | (341,360) | 1,040,250 | - | - | #DIV/0! |
| 71 | | | | | |
| 72 Excess Revenue/Expense | (341,360) | 1,040,250 | - | - | #DIV/0! |
| 73 | | | | | |
| 74 Beginning Fund Balance | (1,102,328) | (1,443,688) | (403,438) | (403,438) | 0.00% |
| 75 | | | | | |
| 76 Ending Fund Balance | (1,443,688) | (403,438) | (403,438) | (403,438) | 0.00% |

St. John the Baptist Parish Juvenile Detention Fund

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Ad Valorem taxes | 443,828 | 419,225 | 427,041 | 414,138 | -3.02% |
| 3 Interest Income | 4,766 | 5,769 | 5,800 | 6,160 | 6.21% |
| 4 Total Revenues | 448,594 | 424,994 | 432,841 | 420,298 | -2.90% |
| 5 | | | | | |
| 6 EXPENDITURES | | | | | |
| 7 Juvenile Housing | 94,491 | 43,779 | 110,000 | 85,000 | -22.73% |
| 8 Furnitures,Fixtures & Equipment | 29,046 | - | - | - | #DIV/0! |
| 9 Maintenance | 42,834 | 6,372 | 15,000 | 12,000 | -20.00% |
| 10 Contr. Maint: Grass Cutting | - | 4,110 | 1,440 | 1,440 | 0.00% |
| 11 Pensions-Ad Valorem Tax | 18,193 | 17,321 | 17,590 | 19,050 | 8.30% |
| 12 Misc Property Tax Fees | 2,889 | 9,813 | 2,780 | 9,525 | 242.63% |
| 13 Utilities | 5,140 | 3,097 | 6,000 | 6,120 | 2.00% |
| 14 Miscellaneous | 9,424 | 3,757 | 5,000 | 5,100 | 2.00% |
| 15 Professional Fees | - | 29,806 | 12,500 | 21,000 | 68.00% |
| 16 Operating Supplies | 7,716 | 16,709 | 15,000 | 10,000 | -33.33% |
| 17 Vehicle Lease | - | - | 12,600 | 8,400 | -33.33% |
| 18 Overhead Expenses | - | - | 42,000 | - | -100.00% |
| 19 Total Expenditures | 209,733 | 134,764 | 239,910 | 177,636 | -25.96% |
| 20 | | | | | |
| 21 Excess (Deficiency) of Revenues | 238,861 | 290,229 | 192,931 | 242,662 | 25.78% |
| 22 | | | | | |
| 23 Operating Transfers In (Out) | | | | | |
| 24 Transfer Out-GF (Admin) | (39,558) | (40,337) | (39,560) | (46,745) | 18.16% |
| 25 Transfer Out-GF (Prob Ofc Salary) | - | (431,029) | (120,750) | (138,750) | 14.91% |
| 26 Transfer Out- Criminal Court (Prob Ofc Sal) | - | (721,586) | (140,000) | (144,715) | 3.37% |
| 27 Transfer Out-2009 Bond Issue | - | - | - | - | #DIV/0! |
| 28 Total Operating Transfers In (Out) | (39,558) | (1,192,952) | (300,310) | (330,210) | 9.96% |
| 29 | | | | | |
| 30 Excess Revenue/(Expense) | 199,303 | (902,723) | (107,379) | (87,548) | -18.47% |
| 31 | | | | | |
| 32 Beginning Fund Balance | 1,287,911 | 1,487,213 | 584,490 | 477,111 | -18.37% |
| 33 | | | | | |
| 34 Ending Fund Balance | 1,487,214 | 584,490 | 477,111 | 389,563 | -18.35% |

St. John the Baptist Parish Levee Protection Fund

| | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---------------------------------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | |
| 2 Ad Valorem taxes | - | 2,867,389 | #DIV/0! |
| 3 Fed Grant Revenue | - | - | #DIV/0! |
| 4 Other revenues | - | - | #DIV/0! |
| 5 Interest Income | - | - | #DIV/0! |
| 6 Total Revenues | - | 2,867,389 | #DIV/0! |
| 7 | | | |
| 8 EXPENDITURES | | | |
| 9 Pensions-Ad Valorem Tax | - | 131,900 | #DIV/0! |
| 10 Misc Property Tax Fees | - | 66,237 | #DIV/0! |
| 11 Professional Fees | - | - | #DIV/0! |
| 12 | | | |
| 13 Total Expenditures | - | 198,137 | #DIV/0! |
| 14 | | | |
| 15 Excess (Deficiency) of Revenues | - | 2,669,252 | #DIV/0! |
| 16 | | | |
| 17 Operating Transfers In (Out) | | | |
| 18 Transfer Out- | - | - | #DIV/0! |
| 19 | | | |
| 20 Total Operating Transfers In (Out) | - | - | #DIV/0! |
| 21 | | | |
| 22 Excess Revenue/(Expense) | - | 2,669,252 | #DIV/0! |
| 23 | | | |
| 24 | | | |
| 25 Beginning Fund Balance | - | - | #DIV/0! |
| 26 | | | |
| 27 | | | |
| 28 Ending Fund Balance | - | 2,669,252 | #DIV/0! |

**St. John the Baptist Parish
Public Safety Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Special Grant - Entergy | 67,500 | 168,750 | 135,000 | 135,000 | 0.00% |
| 3 SHSP Grant | - | 18,972 | - | 39,786 | #DIV/0! |
| 4 EMPG | 23,943 | 28,603 | 28,603 | 30,000 | 4.88% |
| 5 Interest Income | 2,560 | 2,561 | 2,500 | 2,630 | 5.20% |
| 6 Other Revenues | 1,590 | 1,510 | 2,000 | 2,000 | 0.00% |
| 7 GOHSEP Elevation Grant | - | - | - | 2,200,000 | #DIV/0! |
| 8 Cities Readiness Initiative | 17,669 | 18,754 | 18,754 | 18,754 | 0.00% |
| 9 Total Revenues | 113,262 | 239,149 | 186,857 | 2,428,170 | 1199.48% |
| 10 | | | | | |
| 11 EXPENDITURES | | | | | |
| 12 Salaries-Civil Defense | 101,280 | 139,826 | 107,000 | 132,308 | 23.65% |
| 13 Salary - Director | 83,456 | 88,356 | 85,635 | - | -100.00% |
| 14 Medicare/SS-Civil Defense | 2,919 | 5,005 | 2,780 | 2,228 | -19.86% |
| 15 Retirement-Civil Defense | 26,025 | 22,469 | 30,050 | 14,640 | -51.28% |
| 16 Hospitalization-Civil Defense | 49,906 | 61,644 | 89,030 | 67,434 | -24.26% |
| 17 Workman's Comp-Civil Defense | 558 | 549 | 500 | 344 | -31.20% |
| 18 Insurance | 2,284 | 8,320 | 8,000 | 8,800 | 10.00% |
| 19 Utilities | 16,004 | 16,471 | 26,000 | 25,000 | -3.85% |
| 20 Maintenance & Repair | 11,698 | 9,461 | 14,000 | 15,000 | 7.14% |
| 21 Professional Fees | 10,423 | 33,458 | 20,000 | 25,000 | 25.00% |
| 22 Operating Supplies | 9,711 | 4,833 | 8,000 | 8,000 | 0.00% |
| 23 Fuel | 381 | 919 | 500 | 2,000 | 300.00% |
| 24 Equip, Furn, & Fixtures | 7,591 | 34,367 | - | - | #DIV/0! |
| 25 Building/Ground Maintenance | - | 1,189 | 2,000 | 1,800 | -10.00% |
| 26 Hurricane Brochures | - | - | - | 7,000 | #DIV/0! |
| 27 Training/Travel | 20,629 | 18,615 | 20,000 | 15,000 | -25.00% |
| 28 Construction - GOHSEP Elevation | - | - | - | 2,200,000 | #DIV/0! |
| 29 Civil Defense Programs | 5,168 | 5,168 | 5,000 | 5,300 | 6.00% |
| 30 Salary-Fire Department | 47,414 | 50,449 | 48,700 | 48,714 | 0.03% |
| 31 Retirement-Fire Dept. | 6,851 | 6,431 | 6,100 | 5,602 | -8.16% |
| 32 Medicare-Fire Department | 680 | 724 | 706 | 706 | 0.00% |
| 33 Hospitalization-Fire Department | 14,418 | 18,511 | 15,630 | 15,625 | -0.03% |
| 34 Workman's Comp-Fire Department | 144 | 141 | 130 | 127 | -2.31% |
| 35 Total Expenditures | 417,540 | 526,907 | 489,761 | 2,600,628 | 431.00% |
| 36 | | | | | |
| 37 Excess (Deficiency) of Revenues | (304,278) | (287,757) | (302,904) | (172,458) | -43.07% |
| 38 | | | | | |
| 39 Operating Transfers In (Out) | | | | | |
| 40 Transfer Out-General Fund - Reim DA Sal | (3,375) | (3,375) | (3,375) | (3,375) | 0.00% |
| 41 Transfer Out - General Fund Finance System | - | (8,813) | (12,000) | - | -100.00% |
| 42 Transfer Out - General Fund Adm Fees | - | - | - | (9,621) | #DIV/0! |
| 43 Transfer In - Public Works | 19,223 | 19,220 | 14,403 | 8,389 | -41.76% |
| 44 Transfer In - Water | 19,223 | 19,220 | 14,403 | 8,389 | -41.76% |
| 45 Transfer In - Wastewater | 19,223 | 19,220 | 14,403 | 8,389 | -41.76% |
| 46 Transfer In - Animal Shelter | - | - | 10,186 | 4,195 | -58.82% |
| 47 Transfer In-Street Lights | 19,223 | 19,220 | 20,372 | 8,389 | -58.82% |
| 48 Transfer In- Fire Dept (Admin Fees) | 179,104 | 157,614 | 49,824 | 49,545 | -0.56% |
| 49 Transfer In - 911 (Adm Fees) | - | - | 70,423 | 22,544 | -67.99% |
| 50 Transfer In - Economic Development | 50,000 | 50,000 | 40,000 | 30,000 | -25.00% |
| 51 | | | | | |
| 52 Total Operating Transfers In (Out) | 302,621 | 272,306 | 218,639 | 126,844 | -41.98% |
| 53 | | | | | |
| 54 Excess Revenue/(Expense) | (1,657) | (15,451) | (84,265) | (45,614) | -45.87% |
| 55 | | | | | |
| 56 Beginning Fund Balance | 649,831 | 676,924 | 661,473 | 577,208 | -12.74% |
| 57 | | | | | |
| 58 Ending Fund Balance | 648,174 | 661,473 | 577,208 | 531,594 | -7.90% |

**St. John the Baptist Parish
Public Works Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Sales Tax Revenue | 4,133,159 | 3,637,247 | 3,650,000 | 3,650,000 | 0.00% |
| 3 Parish Transportation | 497,606 | 513,374 | 525,000 | 538,100 | 2.50% |
| 4 GOMESA-ST. Revenue Share | 6,088 | 754 | 3,000 | 1,000 | -66.67% |
| 5 DOTD Grant - EB Multi Trail | - | - | 9,717 | - | -100.00% |
| 6 DOTD Grant - Safe Route (ESJE) | - | - | - | 298,960 | #DIV/0! |
| 7 DOTD Grant - Safe Route (LPE) | - | - | - | 317,580 | #DIV/0! |
| 8 HMGP Reserve Drainage -Phase II | - | - | - | 3,165,012 | #DIV/0! |
| 9 FEMA - HURRICANE IKE | - | - | 26,550 | - | #DIV/0! |
| 10 Grant CIAP - Pleasure Bend Shoreline - Phs II | - | 141,848 | 802,544 | - | -100.00% |
| 11 Zoning Demolition/Grass Cutting | 95,529 | 39,442 | 100,000 | 160,000 | 60.00% |
| 12 Culvert / Permit Fees | 1,225 | 1,300 | 2,200 | 1,500 | -31.82% |
| 13 DOPS Settlement Fees | 63,060 | 60,480 | 63,500 | 63,500 | 0.00% |
| 14 Expressway Commission | 50,000 | 50,000 | 50,000 | 50,000 | 0.00% |
| 15 Interest Income | 2,436 | 3,728 | 4,800 | 4,000 | -16.67% |
| 16 Rent Royalty | 863 | 594 | 500 | 600 | 20.00% |
| 17 Miscellaneous Income | 97,861 | 107,247 | 139,000 | 110,000 | -20.86% |
| 18 Total Revenues | 5,225,175 | 4,557,145 | 5,376,811 | 8,360,252 | 56.26% |
| 19 | | | | | |
| 20 EXPENDITURES | | | | | |
| 21 Salaries | 2,490,652 | 2,768,598 | 2,674,100 | 2,619,136 | -2.06% |
| 22 Salary - Director | 91,266 | 92,273 | 93,627 | 93,627 | 0.00% |
| 23 Medicare | 50,948 | 55,711 | 50,000 | 46,370 | -7.26% |
| 24 Retirement | 357,337 | 351,002 | 346,000 | 312,000 | -9.83% |
| 25 H,D,L Insurance | 892,820 | 930,640 | 1,036,600 | 1,115,000 | 7.56% |
| 26 Workmans Compensation | 178,521 | 233,402 | 200,000 | 200,000 | 0.00% |
| 27 Utilities-Entergy & Water | 31,374 | 41,205 | 46,000 | 40,000 | 5.26% |
| 28 Telephone | 53,996 | 50,122 | 35,000 | 52,000 | 48.57% |
| 29 Equipment Rental | 101,407 | 86,899 | 70,000 | 90,000 | 28.57% |
| 30 Zoning Violations | 110,677 | 128,835 | 115,000 | 105,000 | 23.53% |
| 31 Maint./Bldg. & Grounds | 457,158 | 322,205 | 350,000 | 370,000 | 5.71% |
| 32 Maint./Equipment & Vehicles & Parts | 294,636 | 253,088 | 310,000 | 350,000 | 16.67% |
| 33 Street Maintenance | 537,497 | 145,461 | 250,000 | 170,000 | -32.00% |
| 34 Capital Outlay - STREETS | 1,139,074 | 749,678 | 831,000 | 800,000 | -3.73% |
| 35 Concrete Contract | - | 200,163 | 460,000 | 200,000 | -56.52% |
| 36 Striping | - | 16,539 | 25,000 | 30,000 | -33.33% |
| 37 Grass Cutting Contract | - | 167,085 | 164,463 | 165,000 | 0.33% |
| 38 Uniform Expense | 30,933 | 26,911 | 32,000 | 32,000 | 0.00% |
| 39 Professional Services | 371,527 | 169,719 | 160,000 | 162,000 | 15.71% |
| 40 Engineering Services | 68,576 | 91,325 | 50,000 | 50,000 | -50.00% |
| 41 Claim/Litigation Settlements | - | - | 70,000 | 50,000 | -28.57% |
| 42 Insurance (general) | 286,825 | 283,787 | 300,000 | 300,000 | 0.00% |
| 43 Office Supplies | 29,505 | 31,776 | 34,000 | 34,000 | 0.00% |
| 44 Miscellaneous expense | 13,176 | 3,566 | 5,000 | 5,000 | 0.00% |
| 45 Fuel / Oil | 248,383 | 262,960 | 250,000 | 270,000 | 8.00% |
| 46 Street Signs | 18,523 | 12,151 | 20,000 | 20,000 | 0.00% |
| 47 Culverts | 61,091 | 45,236 | 44,000 | 45,800 | 4.09% |
| 48 Travel & Training | 2,056 | 1,098 | 4,000 | 4,000 | 0.00% |
| 49 Capital Outlay | 320,805 | 400,180 | 220,000 | 350,000 | 59.09% |
| 50 Capital Outlay -Pleasure Bend Shoreline - Phs II | - | - | 802,544 | - | -100.00% |
| 51 Drainage Projects | 278,233 | 250,241 | 375,000 | 363,000 | -3.20% |
| 52 Code Enforcement - Salaries | 88,403 | 90,400 | 91,970 | 91,970 | 0.00% |
| 53 Grant expenditures | | | | | |
| 54 CIAP - Wes Lac Des Alleman | - | 141,848 | - | - | #DIV/0! |
| 55 DOTD Grant - Safe Route (ESJE) | - | - | - | 298,960 | #DIV/0! |
| 56 DOTD Grant - Safe Route (LPE) | - | - | - | 317,580 | #DIV/0! |
| 57 HMGP Reserve Drainage -Phase II | - | - | - | 3,165,012 | #DIV/0! |
| 58 Grant DOTD - EB Multi Trail | - | - | 10,229 | - | -100.00% |
| 59 Total Expenditures | 8,658,865 | 8,555,654 | 9,528,532 | 12,317,455 | 29.28% |
| 60 | | | | | |
| 61 Excess (Deficiency) of Revenues | (3,433,690) | (3,998,509) | (4,151,721) | (3,957,203) | -5.27% |
| 62 | | | | | |

**St. John the Baptist Parish
Public Works Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 63 Operating Transfers In (Out) | | | | | |
| 64 | | | | | |
| 65 Transfer In-STD | 4,600,000 | 2,775,000 | 4,691,000 | 4,300,000 | -8.34% |
| 66 Transfer In- WasteWater (Mechanic's Salary) | 143,241 | 138,580 | 144,011 | 144,035 | 0.02% |
| 67 Transfer In- Water (Mechanic's Salary) | 143,241 | 138,580 | 144,011 | 144,035 | 0.02% |
| 68 Transfer In- Street Lights (Dir/Asst Dir Salary) | 57,680 | 55,290 | 57,500 | 57,095 | -0.70% |
| 69 Transfer In-Land Escrow | - | - | - | - | #DIV/0! |
| 70 Transfer In-Fire Services (Vehicle Foreman Salary) | 66,178 | 83,149 | 82,616 | 87,102 | 5.43% |
| 71 Transfer In - Land Escrow | - | - | - | - | #DIV/0! |
| 72 Transfer In-Hurricane Isaac | 441,768 | 5,902 | 108,827 | - | -100.00% |
| 73 Transfer In-Hurricane Isaac CDBG | - | - | - | - | #DIV/0! |
| 74 Transfer In-Hurricane Katrina | - | 8,490 | - | - | |
| 75 Transfer In-Hurricane Gustav | - | - | - | - | |
| 76 Transfer In-Recreation-(Boat Launch) | - | - | 62,886 | - | -100.00% |
| 77 Transfer Out-General Fund (Administrative Fee) | (577,466) | (570,825) | (557,334) | (615,101) | 10.36% |
| 78 Transfer Out-General Fund-DA Sal reim | (16,875) | (16,875) | (16,875) | (16,875) | 0.00% |
| 79 Transfer Out - General Fund-Finance System | - | (33,049) | (45,000) | (22,500) | -50.00% |
| 80 Transfer Out - General Fund-(LIDAR) | - | - | (9,352) | - | -100.00% |
| 81 Transfer Out - Animal Shelter | (15,000) | (15,000) | (15,000) | (20,000) | 33.33% |
| 82 Transfer Out - Public Safety (Admin) | (19,223) | (19,220) | (14,403) | (8,389) | -41.76% |
| 83 Transfer Out - Street Lights (Electrician) | (27,858) | - | - | (19,370) | #DIV/0! |
| 84 Transfer Out - Water (Xerox Exp on WB) | (25,990) | (27,040) | 11,287 | - | #DIV/0! |
| 85 Transfer Out - 2009 Bd Issue (Foxwood) | - | - | - | (37,000) | #DIV/0! |
| 86 Transfer Out - 2014 Bond -Haydel Canal | - | - | - | - | -100.00% |
| 87 Trans Out - 2009Bnd - EBGC | - | - | (400,000) | (400,000) | remove |
| 88 Transfer-Group Ins. | - | - | - | - | #DIV/0! |
| 89 Total Operating Transfers In (Out) | 4,558,606 | 2,522,982 | 4,244,174 | 3,593,032 | -6.45% |
| 90 | | | | | |
| 91 Excess Revenue/(Expense) | 1,124,916 | (1,475,527) | 92,453 | (364,171) | 8.25% |
| 92 | | | | | |
| 93 Beginning Fund Balance | 1,742,500 | 2,833,266 | 1,357,739 | 1,021,308 | -24.78% |
| 94 | | | | | |
| 95 Ending Fund Balance | 2,867,416 | 1,357,739 | 1,450,192 | 657,137 | -35.66% |

**St. John the Baptist Parish
Recreation Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Video Poker | 599,424 | 596,621 | 650,000 | 650,000 | 0.00% |
| 3 Ad Valorem Tax | 980,624 | 963,602 | 960,842 | 931,810 | -3.02% |
| 4 Concessions | 10,438 | 14,901 | 18,000 | 15,000 | -16.67% |
| 5 Gym Admission fees | 6,195 | 9,368 | 6,000 | 10,000 | 66.67% |
| 6 Football Fees | - | 8,660 | 7,000 | 9,000 | 28.57% |
| 7 Soccer Fees | - | 1,070 | 5,000 | 1,100 | -78.00% |
| 8 Baseball Fees | 4,985 | 3,083 | 5,000 | 4,000 | -20.00% |
| 9 Basketball Fees | 4,605 | 6,130 | 5,000 | 6,500 | 30.00% |
| 10 Basketball League Entry fees | - | - | 2,700 | - | -100.00% |
| 11 Pool Fees | 2,412 | 2,309 | 2,300 | 2,400 | 4.35% |
| 12 Summer Camp Fees | 23,405 | 32,616 | 34,000 | 36,500 | 7.35% |
| 13 Interest Income | 5,319 | 5,154 | 6,000 | 6,000 | 0.00% |
| 14 Park/Gym Rental | 900 | 10,587 | 7,000 | 10,000 | 42.86% |
| 15 Miscellaneous | 8,829 | 7,186 | 5,000 | 7,200 | 44.00% |
| 16 FHWA Recreational Trails-Lucy Levee Trail | - | - | - | 301,000 | #DIV/0! |
| 17 Total Revenues | 1,657,011 | 1,698,287 | 1,713,842 | 1,990,510 | 16.14% |
| 18 | | | | | |
| 19 EXPENDITURES | | | | | |
| 20 Salaries | 364,471 | 423,112 | 336,000 | 339,760 | 1.12% |
| 21 Salary - Director | 61,654 | 75,966 | 75,548 | 77,977 | 3.22% |
| 22 Salaries - Car Allowance | - | 2,400 | 4,800 | 4,800 | 0.00% |
| 23 Summer Rec Salaries | 360 | 74,654 | 55,000 | 50,000 | -9.09% |
| 24 Employee Benefits | | | | | |
| 25 Retirement Contributions | 45,864 | 56,253 | 51,200 | 47,500 | -7.23% |
| 26 Fica | 6,701 | 8,626 | 9,000 | 8,895 | -1.17% |
| 27 Life/Health Ins. | 60,852 | 143,772 | 146,245 | 132,000 | -9.74% |
| 28 Workmen's Comp./Unempl. | 13,641 | 17,434 | 12,000 | 10,000 | -16.67% |
| 29 Medicare | 4,772 | 6,597 | 4,200 | 5,600 | 33.33% |
| 30 General Insurance | 53,229 | 60,471 | 62,000 | 65,100 | 5.00% |
| 31 Claim/Litigation Settlement | - | - | 5,000 | 5,000 | 0.00% |
| 32 Advertising | 6,177 | 2,970 | 6,000 | 5,000 | -16.67% |
| 33 Utilities | 112,783 | 97,023 | 110,000 | 112,500 | 2.27% |
| 34 Telephone | 9,933 | 11,441 | 24,000 | 10,000 | -58.33% |
| 35 Rentals | 1,063 | 608 | 3,000 | 1,000 | -66.67% |
| 36 Vehicle Lease | - | - | - | - | #DIV/0! |
| 37 Furniture,Fixtures,Equip. | 56,885 | 72,927 | 40,000 | 10,000 | -75.00% |
| 38 Park & Equipment Maint. | 299,249 | 111,761 | 75,000 | 75,000 | 0.00% |
| 39 Contr. Maint: Grass Cutting | - | 159,697 | 205,100 | 205,100 | 0.00% |
| 40 Pool Maintenance | 35,406 | 20,152 | 36,000 | 25,000 | -30.56% |
| 41 Operating Supplies | 49,915 | 40,073 | 58,000 | 50,000 | -13.79% |
| 42 Food, Drink & Concession Supplies | - | 6,761 | 7,500 | 7,900 | 5.33% |
| 43 Travel & Training | 2,500 | - | 3,600 | 3,600 | 0.00% |
| 44 CEA Aquatics Program | - | - | 5,600 | - | -100.00% |
| 45 Pensions - Ad Valorem Tax | 41,113 | 38,972 | 39,600 | 42,863 | 8.24% |
| 46 Misc Prop Tax Fees | 6,501 | 22,079 | 6,200 | 21,432 | 245.67% |
| 47 CIP Garyville Trail Ph II | - | 40,609 | - | - | #DIV/0! |
| 48 CIP Miss Trail Ph III | - | 46,336 | 69,677 | - | -100.00% |
| 49 CIP Miss Trail Ph IV | - | 34,437 | 150,000 | 146,000 | -2.67% |
| 50 CIP Lucy/Edgard Trail | - | - | 100,000 | - | -100.00% |
| 51 CIP Lucy Levee Trail | - | - | - | 318,384 | #DIV/0! |
| 52 Summer Camp | 42,522 | 40,152 | 45,000 | 35,000 | -22.22% |
| 53 Professional Fees | 136,489 | 67,618 | 75,000 | 75,000 | 0.00% |

**St. John the Baptist Parish
Recreation Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 54 Sports Programs | | | | | |
| 55 Baseball | 65,035 | 42,773 | 40,000 | 35,000 | -12.50% |
| 56 Basketball | 32,935 | 58,373 | 50,000 | 37,000 | -26.00% |
| 57 Cheerleading | - | 4,233 | 6,000 | 5,000 | -16.67% |
| 58 Football | 1,852 | 72,755 | 30,000 | 30,000 | 0.00% |
| 59 Soccer | - | 5,231 | 6,500 | 4,500 | -30.77% |
| 60 Special Needs | - | - | 3,000 | 3,000 | 0.00% |
| 61 Senior Program | - | 169 | 2,500 | 2,500 | 0.00% |
| 62 Zumba | 3,000 | - | 3,000 | - | -100.00% |
| 63 Total Expenditures | 1,514,902 | 1,866,434 | 1,961,270 | 2,007,411 | 2.35% |
| 64 | | | | | |
| 65 Excess (Deficiency) of Revenues | 142,109 | (168,147) | (247,428) | (16,901) | -93.17% |
| 66 | | | | | |
| 67 Operating Transfers In (Out) | | | | | |
| 68 Transfer OUT-General Fund -Admin. | (175,560) | (164,655) | (160,843) | (161,425) | 0.36% |
| 69 Transfer OUT-Public Works (Boat Launch) | - | - | 62,886 | - | -100.00% |
| 70 Transfer OUT-2014 Bond Fund MS River Ph III | - | - | (9,601) | - | -100.00% |
| 71 Transfer Out - General Fund Finance System | - | (22,033) | (32,000) | - | -100.00% |
| 72 Total Operating Transfers In (Out) | (175,560) | (186,688) | (139,558) | (161,425) | 15.67% |
| 73 | | | | | |
| 74 Excess Revenue/(Expense) | (33,451) | (354,835) | (386,986) | (178,326) | -53.92% |
| 75 | | | | | |
| 76 Beginning Fund Balance | 1,796,664 | 1,783,557 | 1,428,722 | 1,041,736 | -27.09% |
| 77 | | | | | |
| 78 Ending Fund Balance | 1,763,213 | 1,428,722 | 1,041,736 | 863,410 | -17.12% |

**St. John the Baptist Parish
Sales Tax District Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 REVENUES | | | | | |
| 2 Sales Tax | 10,513,671 | 9,171,541 | 9,150,000 | 9,150,000 | 0.00% |
| 3 Interest Income | 21,839 | 22,670 | 20,000 | 21,000 | 5.00% |
| 4 Total Revenues | 10,535,510 | 9,194,211 | 9,170,000 | 9,171,000 | 0.01% |
| 5 | | | | | |
| 6 EXPENDITURES | | | | | |
| 7 Professional Fees | 789 | 775 | 1,500 | 1,500 | 0.00% |
| 8 Total Expenditures | 789 | 775 | 1,500 | 1,500 | 0.00% |
| 9 | | | | | |
| 10 Excess (Deficiency) of Revenues | 10,534,721 | 9,193,436 | 9,168,500 | 9,169,500 | 0.01% |
| 11 | | | | | |
| 12 Operating Transfers In (Out) | | | | | |
| 13 Trans Out - Pub. Imp. Bonds-STD | (1,285,465) | (1,298,348) | (1,310,356) | (1,319,756) | 0.72% |
| 14 Transfer OUT - Water Distribution | (1,600,000) | (1,700,000) | (1,700,000) | (1,700,000) | 0.00% |
| 15 Transfer OUT- Waste Water Fund | (1,900,000) | (2,300,000) | (2,368,745) | (2,300,000) | -2.90% |
| 16 Transfer OUT- Public Works | (4,600,000) | (2,775,000) | (4,691,000) | (4,300,000) | -8.34% |
| 17 Transfer OUT- PWS Const. | (600,000) | (275,000) | (750,000) | (625,000) | -16.67% |
| 18 Transfer OUT- PWS Sinking | - | - | - | - | |
| 19 Total Operating Transfers In (Out) | (9,985,465) | (8,348,348) | (10,820,101) | (10,244,756) | -5.32% |
| 20 | | | | | |
| 21 Excess Revenue/(Expense) | 549,256 | 845,088 | (1,651,601) | (1,075,256) | -34.90% |
| 22 | | | | | |
| 23 Beginning Fund Balance | 7,161,441 | 7,710,698 | 8,555,786 | 6,904,185 | -19.30% |
| 24 | | | | | |
| 25 Ending Fund Balance | 7,710,697 | 8,555,786 | 6,904,185 | 5,828,929 | -15.57% |

**St. John the Baptist Parish
Senior Citizens Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 REVENUES | | | | | |
| 2 Ad Valorem Tax | 439,317 | 423,503 | 422,771 | 409,997 | -3.02% |
| 3 Interest Income | 220 | 218 | 400 | 300 | -25.00% |
| 4 Total Revenues | 439,537 | 423,721 | 423,171 | 410,297 | -3.04% |
| 5 | | | | | |
| 6 EXPENDITURES | | | | | |
| 7 Council of Aging | 414,000 | 420,000 | 400,000 | 370,000 | -7.50% |
| 8 Flood Insurance | 2,695 | 3,013 | 2,750 | 3,300 | 20.00% |
| 9 Capital Outlay | - | - | 5,100 | - | -100.00% |
| 10 Maintenance | - | - | - | 5,000 | #DIV/0! |
| 11 Pensions-Ad Valorem Tax | 18,089 | 17,148 | 17,400 | 18,860 | 8.39% |
| 12 Misc Property Tax Fees | 2,861 | 9,715 | 2,700 | 9,430 | 249.26% |
| 13 Total Expenditures | 437,645 | 449,876 | 427,950 | 406,590 | -4.99% |
| 14 | | | | | |
| 15 Excess (Deficiency) of Revenues | 1,892 | (26,155) | (4,779) | 3,707 | -177.57% |
| 16 | | | | | |
| 17 Beginning Fund Balance | 432,255 | 434,146 | 407,991 | 403,212 | -1.17% |
| 18 | | | | | |
| 19 Ending Fund Balance | 434,147 | 407,991 | 403,212 | 406,919 | 0.92% |

**St. John the Baptist Parish
Street Lights Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| REVENUES | | | | | |
| 1 Ad Valorem Tax | 1,647,192 | 1,622,590 | 1,536,958 | 1,536,958 | 0.00% |
| 2 Interest Income | 8,832 | 9,634 | 10,000 | 10,000 | 0.00% |
| 3 State Revenue Sharing | 19,911 | 5,751 | 20,000 | 5,000 | -75.00% |
| 4 FEMA Gustav | - | 135 | - | - | #DIV/0! |
| 5 Total Revenues | 1,675,935 | 1,638,110 | 1,566,958 | 1,551,958 | -5.82% |
| 6 | | | | | |
| EXPENDITURES | | | | | |
| 8 Salaries | 112,099 | 117,552 | 131,000 | 167,320 | 27.73% |
| 9 Medicare/SS | 1,874 | 4,202 | 4,400 | 2,426 | 27.68% |
| 10 Retirement | 15,409 | 10,232 | 11,400 | 19,240 | 17.32% |
| 11 H,D,L Insurance | 23,573 | 19,984 | 39,150 | 55,052 | 40.62% |
| 12 Workers Compensation | 3,617 | 3,472 | 3,900 | 5,800 | 48.72% |
| 13 Electricity - Street Lights | 746,873 | 699,842 | 750,000 | 765,000 | 2.00% |
| 14 Maintenance | 125,261 | 177,326 | 450,000 | 300,000 | -33.33% |
| 15 Pensions Ad Valorem Tax | 69,332 | 65,634 | 70,700 | 70,700 | 6.00% |
| 16 Miscellaneous | 15,643 | 28,854 | 25,000 | 25,000 | 0.00% |
| 17 Misc. Property Tax Fees | 11,066 | 37,583 | 35,350 | 35,504 | 238.13% |
| 18 Professional Services | 29,315 | 33,472 | 36,000 | 40,000 | 11.11% |
| 19 Capital Outlay | 128,745 | - | 100,000 | 180,000 | 80.00% |
| 20 Capital Improvement - Lighting Projects | - | - | - | 75,000 | 0.00% |
| 21 Total Expenditures | 1,282,807 | 1,198,154 | 1,656,900 | 1,741,042 | 2.08% |
| 22 | | | | | |
| 23 Excess (Deficiency) of Revenues | 393,128 | 439,956 | (89,942) | (189,084) | 227.83% |
| 24 | | | | | |
| 25 Operating Transfers In (Out) | | | | | |
| 26 | | | | | |
| 27 Transfer Out-Gen Fund (Admin Fees) | (238,085) | (242,095) | (229,205) | (228,506) | -0.30% |
| 28 Transfer Out-Gen Fund (Finance Sys) | - | (18,361) | (30,000) | (12,500) | -58.33% |
| 29 Transfer Out - Public Safety (Admin Fees) | (19,223) | (19,220) | (20,372) | (8,389) | -58.82% |
| 30 Transfer Out - Public Works (Dir/Asst Dir Sal) | (57,680) | (55,290) | (57,514) | (57,095) | -0.73% |
| 31 Transfer Out-2009 Bond - EBGC | - | - | - | (300,000) | 0.00% |
| 32 Transfer In - Public Works (Electrician) | 27,858 | - | - | 19,370 | #DIV/0! |
| 33 Transfer In - Hurricane Isaac | - | - | - | - | |
| 34 Total Operating Transfers In (Out) | (287,130) | (334,966) | (337,091) | (587,120) | -7.84% |
| 35 | | | | | |
| 36 Excess Revenue/(Expense) | 105,998 | 104,990 | (427,033) | (776,204) | 11.72% |
| 37 | | | | | |
| 38 Beginning Fund Balance | 3,113,893 | 3,254,198 | 3,359,188 | 2,664,419 | -20.68% |
| 39 | | | | | |
| 40 Ending Fund Balance | 3,219,891 | 3,359,188 | 2,932,155 | 1,888,215 | -29.13% |

**St. John the Baptist Parish
Mosquito Abatement Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---------------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 REVENUES | | | | | |
| 2 Fee Revenue | 531,330 | 539,240 | 550,000 | 540,000 | -1.82% |
| 3 Interest Income | 532 | 638 | 200 | 300 | 50.00% |
| 4 Ad Valorem Taxes | 213,033 | 205,335 | 204,980 | 198,786 | -3.02% |
| 5 | | | | | |
| 6 Total Revenues | <u>744,895</u> | <u>745,213</u> | <u>755,180</u> | <u>739,086</u> | <u>-2.13%</u> |
| 7 | | | | | |
| 8 EXPENDITURES | | | | | |
| 9 Contractual Service | 787,082 | 791,413 | 818,800 | 795,500 | -2.85% |
| 10 Pensions-Ad Valorem Tax | 8,770 | 8,314 | 8,400 | 9,144 | 8.86% |
| 11 Misc Property Tax Fees | 1,387 | 4,710 | 1,300 | 4,572 | 251.70% |
| 12 | | | | | |
| 13 Total Expenditures | <u>797,239</u> | <u>804,437</u> | <u>828,500</u> | <u>809,216</u> | <u>-2.33%</u> |
| 14 | | | | | |
| 15 Excess (Deficiency) of Revenues | <u>(52,344)</u> | <u>(59,224)</u> | <u>(73,320)</u> | <u>(70,130)</u> | <u>-4.35%</u> |
| 16 | | | | | |
| 17 Operating Transfers In (Out) | | | | | |
| 18 | | | | | |
| 19 Transfer In-Economic Develop. | 55,000 | 50,000 | 20,000 | 30,000 | 50.00% |
| 20 Transfer Out-GF (Administration) | (12,953) | (12,891) | (15,165) | (23,300) | 53.64% |
| 21 | | | | | |
| 22 Total Operating Transfers In (Out) | <u>42,047</u> | <u>37,109</u> | <u>4,835</u> | <u>6,700</u> | <u>38.57%</u> |
| 23 | | | | | |
| 24 Excess Revenue/(Expense) | <u>(10,297)</u> | <u>(22,115)</u> | <u>(68,485)</u> | <u>(63,430)</u> | <u>-7.38%</u> |
| 25 | | | | | |
| 26 Beginning Fund Balance | <u>484,521</u> | <u>474,223</u> | <u>452,108</u> | <u>383,623</u> | <u>-15.15%</u> |
| 27 | | | | | |
| 28 Ending Fund Balance | <u>474,224</u> | <u>452,108</u> | <u>383,623</u> | <u>320,193</u> | <u>-16.53%</u> |

St. John the Baptist Parish Solid Waste Fund

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|------------------|------------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Garbage Collection Charges | 3,879,643 | 3,894,700 | 3,900,000 | 3,934,700 | 0.89% |
| 3 Interest Income | 2,942 | 3,166 | 3,000 | 3,000 | 0.00% |
| 4 Recycle Income | 39 | - | 800 | - | -100.00% |
| 5 Bio-Mass Waste Revenue | - | 312 | - | - | #DIV/0! |
| 6 | | | | | |
| 7 Total Revenues | 3,882,624 | 3,898,178 | 3,903,800 | 3,937,700 | 0.87% |
| 8 | | | | | |
| 9 EXPENDITURES | | | | | |
| 10 Contractual Service | 3,464,946 | 3,446,162 | 3,600,000 | 3,481,400 | -3.29% |
| 11 Commission Fees | 23,027 | 23,010 | 23,000 | 23,200 | 0.87% |
| 12 Professional Fees | | 13,500 | 13,500 | 13,800 | 2.22% |
| 13 Bio-Mass Waste Contract | 168,000 | 168,000 | 168,000 | 168,000 | 0.00% |
| 14 Total Expenditures | 3,655,973 | 3,650,672 | 3,804,500 | 3,686,400 | -3.10% |
| 15 | | | | | |
| 16 Excess (Deficiency) of Revenues | 226,651 | 247,506 | 99,300 | 251,300 | 153.07% |
| 17 | | | | | |
| 18 Other Financing Uses | | | | | |
| 19 Transfer Out - General Fund (Admin) | - | - | (16,740) | (26,125) | 56.06% |
| 20 Total Other Financing Sources (Uses) | - | - | (16,740) | (26,125) | 56.06% |
| 21 | | | | | |
| 22 Excess Revenue/(Expense) | 226,651 | 247,506 | 82,560 | 225,175 | 172.74% |
| 23 | | | | | |
| 24 Beginning Fund Balance | 2,547,785 | 2,729,542 | 2,977,048 | 3,059,608 | 2.77% |
| 25 | | | | | |
| 26 Ending Fund Balance | 2,774,436 | 2,977,048 | 3,059,608 | 3,284,783 | 7.36% |

**St. John the Baptist Parish
Wastewater Operating Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|-----------------------------------|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Sewer Charges | 4,728,868 | 5,233,510 | 4,950,000 | 5,127,200 | 3.58% |
| 3 Sewer Permits | 143,554 | 153,563 | 150,000 | 155,000 | 3.33% |
| 4 Interest Income | 1,194 | 1,501 | 2,600 | 1,500 | -42.31% |
| 5 Misc Income | 84,140 | 93,625 | 115,000 | 100,000 | -13.04% |
| 6 Fema-Katrina | - | 11,736 | 221,407 | - | -100.00% |
| 7 Fema-Gustav | - | 30,364 | - | - | |
| 8 Non-Domestic Sewer Charges | 819,870 | 970,131 | 950,000 | 1,150,000 | 21.05% |
| 9 NCE Revenue (Pension) | - | 53,797 | - | - | 0.00% |
| 10 Total Revenues | 5,943,260 | 6,548,227 | 6,389,007 | 6,533,700 | 2.26% |
| 11 | | | | | |
| 12 EXPENDITURES | | | | | |
| 13 River Road Plant | | | | | |
| 14 Chemicals | 107,686 | 88,401 | 105,000 | 150,000 | 42.86% |
| 15 Utilities | 367,949 | 508,782 | 500,000 | 559,100 | 11.82% |
| 16 Mechanical Maintenance | 64,479 | 56,192 | 75,000 | 95,000 | 26.67% |
| 17 Electrical Maintenance | 22,882 | 22,344 | 30,000 | 40,000 | 33.33% |
| 18 Supplies | 30,627 | 25,612 | 25,000 | 26,300 | 5.20% |
| 19 Sludge Removal | 34,432 | 47,812 | 60,000 | 60,000 | 0.00% |
| 20 Permits | 11,630 | 13,892 | 12,000 | 15,500 | 29.17% |
| 21 Total River Road Plant | 639,685 | 763,035 | 807,000 | 945,900 | 17.21% |
| 22 | | | | | |
| 23 Woodland Plant | | | | | |
| 24 Chemicals | 24,539 | 32,434 | 36,000 | 38,000 | 5.56% |
| 25 Utilities | 63,293 | 131,114 | 135,000 | 150,000 | 11.11% |
| 26 Mechanical Maintenance | 16,396 | 4,054 | 15,000 | 22,000 | 46.67% |
| 27 Electrical Maintenance | 11,865 | 27,568 | 21,000 | 40,000 | 90.48% |
| 28 Supplies | 15,958 | 25,250 | 20,000 | 29,300 | 46.50% |
| 29 Sludge Removal | 20,467 | 27,686 | 14,000 | 30,000 | 114.29% |
| 30 Permits | 6,507 | 6,307 | 7,000 | 7,000 | 0.00% |
| 31 Total Woodland Plant | 159,675 | 254,413 | 248,000 | 316,300 | 27.54% |
| 32 | | | | | |
| 33 Belle Point Plant | | | | | |
| 34 Chemicals | 3,102 | 1,298 | 2,800 | 2,800 | 0.00% |
| 35 Utilities | 8,608 | 16,250 | 24,000 | 24,000 | 0.00% |
| 36 Mechanical Maintenance | 4,247 | 112 | 8,000 | 8,000 | 0.00% |
| 37 Electrical Maintenance | 1,041 | 755 | 2,400 | 1,900 | -20.83% |
| 38 Supplies | 3,719 | 4,262 | 4,400 | 4,600 | 4.55% |
| 39 Sludge Removal | 1,500 | - | 1,200 | 1,200 | 0.00% |
| 40 Permits | 1,309 | 964 | 1,200 | 1,300 | 8.33% |
| 41 Total Belle Point Plant | 23,526 | 23,641 | 44,000 | 43,800 | -0.45% |
| 42 | | | | | |
| 43 Garyville Plant | | | | | |
| 44 Chemicals | 3,713 | 3,594 | 6,000 | 5,000 | -16.67% |
| 45 Utilities | 12,166 | 29,133 | 36,000 | 33,500 | -6.94% |
| 46 Mechanical Maintenance | 6,799 | 5,350 | 9,000 | 9,000 | 0.00% |
| 47 Electrical Maintenance | 4,443 | 749 | 6,000 | 6,000 | 0.00% |
| 48 Supplies | 17,258 | 9,427 | 15,000 | 16,100 | 7.33% |
| 49 Sludge Removal | 5,580 | 3,539 | 12,500 | 7,500 | -40.00% |
| 50 Permits | 5,596 | 5,596 | 6,000 | 6,300 | 5.00% |
| 51 Total Garyville Plant | 55,555 | 57,389 | 90,500 | 83,400 | -7.85% |
| 52 | | | | | |
| 53 Edgard Tigerville Plant | | | | | |
| 54 Chemicals | 2,408 | 1,897 | 4,000 | 4,000 | 0.00% |
| 55 Utilities | 27,702 | 41,928 | 42,000 | 44,700 | 6.43% |
| 56 Mechanical Maintenance | 400 | 27,438 | 24,000 | 27,500 | 14.58% |
| 57 Electrical Maintenance | 3,729 | 2,829 | 5,000 | 5,000 | 0.00% |
| 58 Supplies | 4,388 | 4,506 | 5,000 | 5,100 | 2.00% |
| 59 Sludge Removal | - | - | 3,000 | - | -100.00% |
| 60 Permits | 964 | 964 | 2,200 | 1,500 | -31.82% |
| 61 Total Tigerville Plant | 39,591 | 79,562 | 85,200 | 87,800 | 3.05% |
| 62 | | | | | |
| 63 Edgard Central Plant | | | | | |
| 64 Chemicals | 1,607 | 1,697 | 3,600 | 1,900 | -47.22% |
| 65 Utilities | 9,989 | 10,407 | 12,000 | 23,000 | 91.67% |
| 66 Mechanical Maintenance | 6,610 | 3,091 | 6,000 | 6,000 | 0.00% |
| 67 Electrical Maintenance | - | - | 2,000 | 1,000 | -50.00% |
| 68 Supplies | 3,702 | 4,412 | 4,000 | 5,000 | 25.00% |
| 69 Sludge Removal | - | - | 1,700 | 1,000 | -41.18% |
| 70 Permits | 414 | 414 | 1,200 | 1,200 | 0.00% |
| 71 Total Central Plant | 22,322 | 20,022 | 30,500 | 39,100 | 28.20% |

**St. John the Baptist Parish
Wastewater Operating Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|-------------------------------------|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 72 | | | | | |
| 73 Reserve Oxidation Pond | 190 | 45 | | | |
| 74 Permits | - | - | 7,500 | 8,500 | 13.33% |
| 75 Total Reserve Oxidation Pond | 190 | 45 | 7,500 | 8,500 | 13.33% |
| 76 | | | | | |
| 77 Collection System | | | | | |
| 78 Excavation & Plumbing | 67,357 | 27,797 | 100,000 | 150,000 | 50.00% |
| 79 Utilities | 678,527 | 362,148 | 420,000 | 410,000 | -2.38% |
| 80 Mechanical Maintenance | 583,098 | 561,608 | 550,000 | 575,000 | 4.55% |
| 81 Electrical Maintenance | 82,494 | 87,484 | 96,000 | 96,000 | 0.00% |
| 82 Supplies | 40,197 | 21,694 | 30,000 | 31,500 | 5.00% |
| 83 Miscellaneous | 500 | - | 2,000 | 2,000 | 0.00% |
| 83 Permits | - | - | - | 3,000 | #DIV/0! |
| 84 Rentals | 77,092 | 47,172 | 80,000 | 80,000 | 0.00% |
| 86 Total Collection System | 1,529,720 | 1,107,903 | 1,278,000 | 1,347,500 | 5.44% |
| 87 | | | | | |
| 88 Wallace Plant | | | | | |
| 89 Chemicals | 1,604 | 1,098 | 2,500 | 2,200 | -12.00% |
| 90 Utilities | 6,815 | 7,685 | 18,000 | 9,000 | -50.00% |
| 91 Mechanical Maintenance | 1,000 | 634 | 2,400 | 2,000 | -16.67% |
| 92 Electrical Maintenance | - | 25 | 2,400 | 1,000 | -58.33% |
| 93 Supplies | 5,065 | 5,317 | 6,000 | 6,300 | 5.00% |
| 94 Sludge Removal | - | - | 1,800 | 1,800 | 0.00% |
| 95 Permits | 759 | 414 | 3,000 | 1,100 | -63.33% |
| 96 Total Wallace Plant | 15,243 | 15,173 | 36,100 | 23,400 | -35.18% |
| 97 | | | | | |
| 98 General & Administrative | | | | | |
| 99 Salary - Director | 109,295 | 95,208 | 95,481 | 95,481 | 0.00% |
| 100 Salaries - Plant | 689,939 | 751,404 | 762,000 | 736,690 | -3.32% |
| 101 Salaries - Collections | 759,983 | 761,021 | 770,000 | 734,275 | -4.64% |
| 102 Salaries - Admin & Clerical | 370,059 | 338,677 | 311,000 | 311,200 | 0.06% |
| 103 Car Allowance | 4,000 | 2,800 | 4,800 | 4,800 | 0.00% |
| 104 Employee Benefits | | | | | |
| 105 Life/Health Insurance | 708,864 | 763,646 | 737,000 | 750,000 | 1.76% |
| 106 Workman's Compensation | 176,516 | 198,478 | 190,000 | 191,600 | 0.84% |
| 107 Retirement Contributions | 257,444 | 235,103 | 230,000 | 204,500 | -11.09% |
| 108 Medicare | 27,086 | 27,269 | 27,000 | 25,775 | -4.54% |
| 109 Social Security | 7,471 | 7,951 | 5,000 | 7,400 | 48.00% |
| 110 GASB 68 & 71 Pension Exp | - | 113,220 | - | - | 0.00% |
| 111 Office Supplies | 14,379 | 12,046 | 32,600 | 30,000 | -7.98% |
| 112 Audit Services | 24,000 | 17,000 | 24,000 | 24,000 | 0.00% |
| 113 Training | 13,449 | 5,183 | 19,400 | 15,000 | -22.68% |
| 114 Bad Debt | - | - | 73,200 | 76,900 | 5.05% |
| 115 Litigation Settlement | - | - | 50,000 | 20,000 | -60.00% |
| 116 Telephone | 6,398 | 41,134 | 11,600 | 12,200 | 5.17% |
| 117 Utilities Commission | 36,680 | 36,950 | 39,900 | 39,900 | 0.00% |
| 118 Uniforms | 16,488 | 15,881 | 20,700 | 18,000 | -13.04% |
| 119 Professional Services | 536,016 | 529,732 | 506,600 | 547,100 | 7.99% |
| 120 Contr. Maint. Grass Cutting | - | 23,210 | 31,320 | 32,300 | 3.13% |
| 121 Postage | - | - | - | 6,000 | #DIV/0! |
| 122 Miscellaneous | 86,107 | 38,137 | 109,300 | 20,000 | -81.70% |
| 123 Liability & Casualty Insurance | 196,376 | 207,306 | 243,100 | 220,000 | -9.50% |
| 124 Vehicle Expense | | | | | |
| 125 Gas & Oil | 42,307 | 15,092 | 45,500 | 45,500 | 0.00% |
| 126 Maintenance | 70,175 | 74,558 | 87,000 | 90,000 | 3.45% |
| 127 Total General & Administrative | 4,153,032 | 4,311,004 | 4,426,501 | 4,258,621 | -3.79% |
| 128 | | | | | |
| 129 Storm Related | | | | | |
| 130 Severe Weather Event (Tornado) | - | 24,005 | - | - | #DIV/0! |
| 131 Total Storm Related | 64,980 | 24,005 | - | - | #DIV/0! |
| 132 | | | | | |
| 133 Total Expenditures | 6,703,519 | 6,656,191 | 7,053,301 | 7,154,321 | 1.43% |
| 134 | | | | | |
| 135 Excess (Deficiency) of Revenues | (760,259) | (107,964) | (664,294) | (620,621) | -6.57% |
| 136 | | | | | |
| 137 Depreciation | 2,760,534 | 2,847,193 | 2,894,970 | 3,000,000 | 3.63% |
| 138 | | | | | |
| 139 Excess Revenue/(Expense) | (3,520,793) | (2,955,157) | (3,559,264) | (3,620,621) | 1.72% |
| 140 | | | | | |

**St. John the Baptist Parish
Wastewater Operating Fund**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 141 Operating Transfers In (Out) | | | | | |
| 142 Capital contributions | 1,258,733 | 5,438,366 | - | - | |
| 141 Transfer Out-2010 GO Bond (WB WW Tank) | - | - | (68,745) | (68,745) | 0.00% |
| 142 Transfer Out-Gen.Fund (Rev Bond - 2006) | (330,102) | (330,918) | (332,169) | (333,324) | 0.35% |
| 145 Transfer Out-Gen.Fund DA reimb | (16,875) | (16,875) | (16,875) | (16,875) | 0.00% |
| 146 Transfer Out-Gen.Fund (Admin) | (456,480) | (453,055) | (441,930) | (515,120) | 16.56% |
| 147 Transfer Out-Gen.Fund Finance System | - | (44,065) | (63,000) | (22,500) | -64.29% |
| 148 Transfer Out - Water (Billing Clerks Salary) | (165,542) | (174,972) | (175,358) | (174,900) | -0.26% |
| 149 Transfer Out - Public Works (Mechanic's Sal) | (143,241) | (138,580) | (144,011) | (144,035) | 0.02% |
| 150 Transfer Out - Public Safety (Admin Fees) | (19,223) | (19,220) | (14,403) | (8,389) | -41.76% |
| 151 Transfer IN - Sales Tax District | 1,900,000 | 2,300,000 | 2,368,745 | 2,300,000 | -2.90% |
| 152 Transfer IN - Water (Dir & Billing Clerk Sal reim) | 183,446 | 197,645 | 191,400 | 190,041 | -0.71% |
| 153 Transfer IN - Hurricane Isaac | 43,320 | 54,874 | 347,647 | - | -100.00% |
| 154 Transfer IN - PWS Res. Fund | - | 10,000 | 10,000 | 10,000 | 0.00% |
| 155 Transfer IN - ISAAC CDBG | - | - | - | - | #DIV/0! |
| 156 Total Operating Transfers In (Out) | 2,254,036 | 6,823,200 | 1,661,301 | 1,216,153 | -26.80% |
| 157 | | | | | |
| 158 Excess Revenue/(Expense) | (1,266,757) | 3,868,043 | (1,897,963) | (2,404,468) | 26.69% |
| 159 Capital Contributions | | - | - | - | |
| 160 | | | | | |
| 161 Beginning Net Assets | 68,234,532 | 67,373,309 | 71,241,352 | 69,343,389 | -2.66% |
| 162 | | | | | |
| 163 Ending Net Assets | 66,967,775 | 71,241,352 | 69,343,389 | 66,938,921 | -3.47% |

**St. John the Baptist Parish
Water Distribution System Fund**

| | Actual 2015 | Actual 2016 | Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|------------------|------------------|------------------|---------------------------|-------------------------------------|
| 1 REVENUES | | | | | |
| 2 Water Sales | 6,619,924 | 7,275,401 | 6,900,000 | 7,300,200 | 5.80% |
| 3 Port of S. LA Commission | 9,250 | - | 9,250 | - | -100.00% |
| 4 Discounts Forfeited | 187,085 | 218,174 | 185,000 | 194,300 | 5.03% |
| 5 Tapping Fees | 79,791 | 78,057 | 75,000 | 75,000 | 0.00% |
| 6 Reconnect Charges | 67,600 | 57,000 | 80,000 | 60,000 | -25.00% |
| 7 Commissions on Billings -Sewer Collections | 36,680 | 36,949 | 40,000 | 38,500 | -3.75% |
| 8 Commissions on Billings -Refuse Collections | 23,027 | 23,010 | 23,000 | 23,600 | 2.61% |
| 9 Interest Income | 8,330 | 8,898 | 8,000 | 8,400 | 5.00% |
| 10 LA. LGAP Grant funds | - | 112,141 | 36,651 | - | -100.00% |
| 11 NSF Charges | 5,200 | 5,400 | 4,000 | 5,500 | 37.50% |
| 12 Rental Fees | 71,106 | 81,028 | 52,000 | 80,000 | 53.85% |
| 13 Tech Fees - FR Perm Clr | 32,615 | 31,490 | 30,000 | 32,000 | 6.67% |
| 14 Forgive-LDHH WAT Loan | 480,127 | 164,597 | 200,000 | - | -100.00% |
| 15 NCE Revenue (Pension) | - | 49,159 | - | - | 0.00% |
| 16 Miscellaneous Income | - | 87,479 | 97,000 | 87,000 | -10.31% |
| 17 TOTAL REVENUES | 7,861,048 | 8,228,783 | 7,739,901 | 7,904,500 | 2.13% |
| 18 | | | | | |
| 19 EXPENDITURES | | | | | |
| 20 Water Purchase | | | | | |
| 21 From St. Charles Parish | 5,902 | 24,624 | 400 | 25,000 | 6150.00% |
| 22 From St. James Parish | 231,512 | 150,634 | 150,000 | 150,000 | 0.00% |
| 23 Total Water Purchase | 237,414 | 175,259 | 150,400 | 175,000 | 16.36% |
| 24 | | | | | |
| 25 Purification Expense | | | | | |
| 26 Purification Supplies | 417,432 | 437,501 | 425,000 | 507,500 | 19.41% |
| 27 Salaries - Operators | 632,972 | 655,421 | 750,000 | 748,000 | -0.27% |
| 28 Plants-Enterpy Purchase | 490,981 | 477,310 | 500,000 | 490,000 | -2.00% |
| 29 Water Seminar Fees | 9,424 | 1,511 | 10,000 | 10,000 | 0.00% |
| 30 LDHH Interest Loan | 24,656 | 54,909 | 75,000 | 75,000 | 0.00% |
| 31 Water Analysis | 195,238 | 232,209 | 190,000 | 220,000 | 15.79% |
| 32 LGAP Warehouse Storage | - | 3,300 | - | - | #DIV/0! |
| 33 CWF Grant - Lions Raw Water | - | 8,107 | - | - | #DIV/0! |
| 34 Plant Maintenance | 314,333 | 148,042 | 350,000 | 200,000 | -42.86% |
| 35 Parts | 219,060 | 168,769 | - | 175,000 | #DIV/0! |
| 36 Total Purification Expense | 2,305,696 | 2,187,078 | 2,300,000 | 2,425,500 | 5.46% |
| 37 | | | | | |
| 38 Transmission & Distribution | | | | | |
| 39 Salaries - Servicemen | 804,761 | 758,807 | 815,000 | 811,000 | -0.49% |
| 40 Pump Equip Maintenance | 4,850 | - | - | - | #DIV/0! |
| 41 Use of Inventory Items | - | - | - | 20,000 | #DIV/0! |
| 42 Water Serv. Maintenance | 112,614 | 140,389 | 151,800 | 157,300 | 3.62% |
| 43 Fire Hydrant Maintenance | 55,736 | 2,862 | 30,000 | 30,000 | 0.00% |
| 44 Total Transmission & Distribution | 977,961 | 902,057 | 996,800 | 1,018,300 | 2.16% |
| 45 | | | | | |
| 46 Billing & Collections | | | | | |
| 47 Cash Over/Short | 2,835 | 1,403 | 2,000 | 2,000 | 0.00% |
| 48 Provision for Uncollectable | - | 209,840 | 100,000 | 150,000 | 50.00% |
| 49 Salaries - Billing | 358,975 | 444,551 | 490,000 | 482,000 | -1.63% |
| 50 Total Billing & Collections | 361,810 | 655,794 | 592,000 | 634,000 | 7.09% |
| 51 | | | | | |
| 52 General & Administrative | | | | | |
| 53 LDHH Administrative Fees | 4,179 | 9,307 | 5,000 | 10,000 | 100.00% |
| 54 Insurance | 357,622 | 372,157 | 367,700 | 401,900 | 9.30% |
| 55 Claim/Litigation Settlement | - | - | 20,000 | 20,000 | 0.00% |
| 56 Ineligible CDBG Expenses | - | - | 4,054 | - | -100.00% |
| 57 Telephone | 66,177 | 60,345 | 69,000 | 69,000 | 0.00% |
| 58 Postage | 100,128 | 102,154 | 105,000 | 107,200 | 2.10% |
| 59 Utilities - Gas & Water | 4,163 | 3,415 | 7,500 | 6,000 | -20.00% |
| 60 Rentals | 28,390 | 15,644 | 25,000 | 25,000 | 0.00% |
| 61 Office Maintenance | 6,471 | 1,846 | 4,800 | 5,800 | 20.83% |
| 62 Office Supplies | 60,860 | 63,357 | 80,000 | 80,000 | 0.00% |
| 63 Vehicle Maintenance | 39,716 | 23,908 | 36,000 | 60,000 | 66.67% |
| 64 Mileage | 4,325 | 3,372 | 4,800 | 5,300 | 10.42% |

**St. John the Baptist Parish
Water Distribution System Fund**

| | Actual 2015 | Actual 2016 | Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|--------------------|-------------------|--------------------|---------------------------|-------------------------------------|
| 65 Fuel | 51,339 | 12,916 | 48,000 | 48,000 | 0.00% |
| 66 T&WE Maintenance | 19,290 | 4,833 | 6,000 | 6,300 | 5.00% |
| 67 T&WE Supplies | 36,532 | 46,538 | 50,000 | 56,200 | 12.40% |
| 68 Cont. Maint: Grass Cutting | - | 29,310 | 41,340 | 32,200 | -22.11% |
| 69 Professional Services | 354,233 | 275,940 | 300,000 | 275,000 | -8.33% |
| 70 Audit & Accounting | - | - | 24,000 | 24,000 | 0.00% |
| 71 Computer System Agreement | 15,960 | 16,487 | 15,000 | 20,000 | 33.33% |
| 72 Programming Changes | 1,650 | 1,500 | 2,100 | 2,100 | 0.00% |
| 73 Bank Service Charges | 87,158 | 91,099 | 96,000 | 102,000 | 6.25% |
| 74 Use of Inventory Items | 12,217 | 186,468 | 10,000 | 10,000 | 0.00% |
| 75 Miscellaneous | 85,707 | 77,801 | 90,000 | 90,000 | 0.00% |
| 76 Uniforms | 23,515 | 18,248 | 20,000 | 20,800 | 4.00% |
| 77 WSD Advisory Board Attendees | - | - | 340 | - | -100.00% |
| 78 Employee Benefits | | | | | |
| 79 GASB 68 & 71 Pension Expense | - | 103,459 | - | - | #DIV/0! |
| 80 Workman's Compensation | 176,517 | 198,478 | 180,000 | 190,000 | 5.56% |
| 81 Life/Health Insurance | 749,959 | 769,911 | 825,000 | 833,000 | 0.97% |
| 82 Retirement Contributions | 233,808 | 215,283 | 257,000 | 234,000 | -8.95% |
| 83 Medicare | 24,994 | 26,014 | 30,000 | 30,500 | 1.67% |
| 84 Social Security | 9,809 | 11,039 | 6,500 | 8,000 | 23.08% |
| 85 Total General & Administrative | 2,554,719 | 2,740,829 | 2,730,134 | 2,772,300 | 1.54% |
| 86 | | | | | |
| 87 Storm Related | | | | | |
| 88 Hurricane Isaac | - | 2,811 | - | - | #DIV/0! |
| 89 Severe Weather Event (Tornado 2-23) | - | 4,994 | - | - | #DIV/0! |
| 90 Flood Event (Aug 2016) | - | 313 | - | - | #DIV/0! |
| 91 Total Storm Related | - | 8,119 | - | - | #DIV/0! |
| 92 | | | | | |
| 93 Total Expenditures | 6,437,600 | 6,669,136 | 6,769,334 | 7,025,100 | 5.25% |
| 94 | | | | | |
| 95 Excess (Deficiency) of Revenues | 1,423,448 | 1,559,647 | 970,568 | 879,400 | -9.39% |
| 96 | | | | | |
| 97 Depreciation Expense | 2,517,099 | 2,538,228 | 2,604,400 | 2,670,000 | 2.52% |
| 98 | | | | | |
| 99 Excess Revenue/(Expense) | (1,093,651) | (978,581) | (1,633,832) | (1,790,600) | 9.60% |
| 100 | | | | | |
| 101 NON-OPERATING REVENUES (EXPENSES) | | | | | |
| 102 2012 Water Revenue Bonds Interest | (108,355) | (103,765) | (98,598) | (93,033) | -5.64% |
| 103 LDHH Interest Loan | - | - | - | - | #DIV/0! |
| 104 NET NON-OPERATING INCOME(EXPENSES) | (108,355) | (103,765) | (98,598) | (93,033) | -5.64% |
| 105 | | | | | |
| 106 Operating Transfers In (Out) | | | | | |
| 107 Capital Contributions | - | 22,000 | - | - | #DIV/0! |
| 108 Transfer IN - Sales Tax District | 1,600,000 | 1,700,000 | 1,700,000 | 1,700,000 | 0.00% |
| 109 Transfer IN - Waste Water (Billing Clerks Sal) | 165,542 | 174,972 | 175,368 | 174,900 | -0.27% |
| 110 Transfer IN - Public Works (Xerox Exp on WB) | 25,990 | 27,040 | - | - | #DIV/0! |
| 111 Transfer Out - General Fund (RevBond2006&A) | (330,102) | (330,918) | (332,169) | (333,324) | 0.35% |
| 112 Transfer Out - General fund (Administration) | (515,056) | (498,767) | (489,464) | (555,240) | 13.44% |
| 113 Transfer Out - General fund - (DA Sal Reim) | (16,875) | (16,875) | (16,875) | (16,875) | 0.00% |
| 114 Transfer Out- General Fund - (Finance System) | - | (44,065) | (63,000) | (70,000) | 11.11% |
| 115 Transfer Out - Public Works (Mechanic's Sal) | (143,241) | (138,580) | (144,011) | (144,035) | 0.02% |
| 116 Transfer Out - Public Safety (Admin Fees) | (19,223) | (19,220) | (14,403) | (8,389) | -41.76% |
| 117 Transfer Out -WasteWater (Dir & Billing Clk Sal) | (183,446) | (197,645) | (191,400) | (190,041) | -0.71% |
| 118 Total Operating Transfers In (Out) | 583,589 | 677,942 | 624,046 | 556,996 | -10.74% |
| 119 | | | | | |
| 120 | | | | | |
| 121 Excess Revenue/(Expense) | (618,417) | (404,404) | (1,108,384) | (1,326,637) | 19.69% |
| 122 | | | | | |
| 123 Beginning Net Assets | 52,221,474 | 51,866,520 | 51,462,116 | 50,204,167 | -2.44% |
| 124 | | | | | |
| 125 Ending Net Assets | 51,603,057 | 51,462,116 | 50,353,732 | 48,877,530 | -2.93% |

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

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 Revenues | | | | | |
| 2 DOTD - LA 637 | 973,778 | - | - | - | #DIV/0! |
| 3 DEQ Loan Proceeds | 80,884 | 8,987 | 200,000 | 200,000 | 0.00% |
| 4 Misc Revenue - Port | - | 24,871 | - | - | #DIV/0! |
| 5 Interest Income-DEQ loan | 5 | - | - | - | #DIV/0! |
| 6 Interest Income | 1,004 | 337 | 240 | 300 | 25.00% |
| 7 Total Revenues | 1,055,671 | 34,195 | 200,240 | 200,300 | 0.03% |
| 8 | | | | | #DIV/0! |
| 9 Expenditures | | | | | #DIV/0! |
| 10 Misc Sewer Projects | 10,300 | 111,300 | 100,000 | 250,000 | 150.00% |
| 11 Infiltration Repairs | 11,916 | - | 250,000 | 100,000 | -60.00% |
| 12 Telemetry | 942,873 | 56,593 | 325,000 | 200,000 | -38.46% |
| 13 DEQ loan-Interest | 4,255 | 4,199 | 3,900 | 4,500 | 15.38% |
| 14 DEQ loan-Admin.Fees | 4,728 | 4,666 | 4,400 | 5,000 | 13.64% |
| 15 DEQ loan-Principal | 50,000 | 51,000 | 64,000 | 64,000 | 0.00% |
| 17 DEQ - WB Coll System Rehab | | | 200,000 | 200,000 | 0.00% |
| 18 Wastewater Line Rehab. | - | - | - | - | #DIV/0! |
| 18 Wastewater Manhole Rehab. | 89,871 | - | - | - | #DIV/0! |
| 19 Sewer Force Main - 3 Exten. | - | - | - | - | #DIV/0! |
| 20 Water Line Relocation - LA637 | 858,136 | - | - | - | #DIV/0! |
| 21 Total Expenditures | 1,972,079 | 227,758 | 947,300 | 823,500 | -13.07% |
| 22 | | | | | #DIV/0! |
| 23 Excess (Deficiency) of Revenues | (916,408) | (193,563) | (747,060) | (623,200) | -16.58% |
| 24 | | | | | #DIV/0! |
| 25 Operating Transfers In (Out) | | | | | #DIV/0! |
| 26 Trans In - 2010 Bond Issue | 300,000 | - | - | - | #DIV/0! |
| 27 Trans In - Sales Tax District | 600,000 | 275,000 | 750,000 | 625,000 | -16.67% |
| 28 | | | | | #DIV/0! |
| 29 Total Transfers | 900,000 | 275,000 | 750,000 | 625,000 | -16.67% |
| 30 | | | | | #DIV/0! |
| 31 Excess (Deficiency) | (16,408) | 81,437 | 2,940 | 1,800 | -38.78% |
| 32 | | | | | #DIV/0! |
| 33 Beginning Fund Balance | 43,394 | 26,988 | 108,425 | 111,365 | 2.71% |
| 34 | | | | | #DIV/0! |
| 35 Ending Fund Balance | 26,986 | 108,425 | 111,365 | 113,165 | 1.62% |

**St. John the Baptist Parish
2002 General Obligation Construction**

| | Actual 2015 | Actual 2016 | Budget 2017 | Budget 2018 | Percentage Change (2018-2017) |
|---|------------------------|------------------------|------------------------|------------------------|--|
| 1 Revenues | | | | | |
| 2 | | | | | |
| 3 Interest Income | - | - | - | - | #DIV/0! |
| 4 | | | | | |
| 5 Total Revenues | - | - | - | - | #DIV/0! |
| 6 | | | | | |
| 7 Expenditures | | | | | |
| 8 Regala Park/Gym | - | - | - | - | 0.00% |
| 9 Miscellaneous | (8,718) | - | - | - | #DIV/0! |
| 10 | | | | | |
| 11 Total Expenditures | (8,718) | - | - | - | #DIV/0! |
| 12 | | | | | |
| 13 Excess (Deficiency) of Revenues | 8,718 | - | - | - | #DIV/0! |
| 14 | | | | | |
| 15 Operating Transfers In (Out) | | | | | |
| 16 | | | | | |
| 17 Trans Out - GOB Series 2009 | - | - | - | - | #DIV/0! |
| 18 | | | | | |
| 19 Total Transfers | - | - | - | - | |
| 20 | | | | | |
| 21 Excess (Deficiency) | 8,718 | - | - | - | |
| 22 | | | | | |
| 23 Beginning Fund Balance | (8,718) | - | - | - | #DIV/0! |
| 24 | | | | | |
| 25 Ending Fund Balance | - | - | - | - | #DIV/0! |

**St. John the Baptist Parish
2009 General Obligation Bond**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 Revenues | | | | | |
| 2 FEMA - Saferoom | - | - | 830,250 | - | -100.00% |
| 3 Interest Income | 23,143 | 18,389 | 18,000 | 3,000 | -83.33% |
| 4 Total Revenues | 23,143 | 18,389 | 848,250 | 3,000 | -99.65% |
| 5 | | | | | |
| 6 Expenditures | | | | | |
| 7 Foxwood - PHASE II | | | | | |
| 8 Costruction | - | - | - | 150,708 | #DIV/0! |
| 9 East Bank Complex (A) | | | 9,296,396 | | |
| 10 Engineer | 206,229 | 282,786 | - | 211,547 | #DIV/0! |
| 11 Construction | - | 1,022,036 | - | 4,248,671 | #DIV/0! |
| 12 Miscellaneous-Testing/Inspections | - | 24,199 | - | - | #DIV/0! |
| 13 West Bank Senior Center | | | | | |
| 14 Engineer | 36,740 | 22,964 | - | - | #DIV/0! |
| 15 Construction | - | 202,877 | 649,078 | - | -100.00% |
| 16 Animal Shelter Expansion | | | | | |
| 17 Engineer | 15,666 | 13,800 | - | - | #DIV/0! |
| 18 Construction | - | 85,660 | - | - | #DIV/0! |
| 19 HMGP Saferoom | | | | | |
| 20 Engineer | 42,110 | - | - | - | #DIV/0! |
| 21 Construction | - | - | 1,236,340 | - | -100.00% |
| 22 Miscellaneous | - | 28,550 | - | - | #DIV/0! |
| 23 | | | | | |
| 24 Total Expenditures | 1,160,191 | 1,886,739 | 11,181,814 | 4,610,926 | -58.76% |
| 25 | | | | | |
| 26 Excess (Deficiency) of Revenues | (1,137,048) | (1,868,350) | (10,333,564) | (4,607,926) | -55.41% |
| 27 | | | | | |
| 28 Operating Transfers In (Out) | | | | | |
| 29 | | | | | |
| 30 East Bank Government Complex Buiding (A) | | | | | |
| 31 Transfer In - EBGC - Public Works | - | - | 400,000 | 400,000 | 0.00% |
| 32 Transfer In - EBGC - Street Lighting | - | - | 300,000 | 300,000 | 0.00% |
| 33 Transfer In - EBGC - Economic Development | - | 300,000 | - | - | #DIV/0! |
| 34 Transfer In - EBGC - 2010 General Obligation Bond | - | - | 225,000 | 225,000 | 0.00% |
| 35 Transfer In - EBGC - 2015 General Obligation Bond | - | - | 5,250,000 | 5,250,000 | 0.00% |
| 36 | | | | | |
| 37 Safe Room | | | | | |
| 38 Transfer In -S.Rm - Office of Fire Services | - | - | 31,783 | - | -100.00% |
| 39 Transfer In - S.Rm - Communications | - | - | 158,917 | - | -100.00% |
| 40 Transfer In S. Rm - 2015 Bond | - | - | 105,945 | - | -100.00% |
| 41 | | | | | |
| 42 Foxwood - Phase II | | | | | |
| 43 Transfer in - Gustav/IKE CDGB | - | - | - | 113,708 | #DIV/0! |
| 44 Transfer in - Public Works | - | - | - | 37,000 | #DIV/0! |
| 45 | | | | | |
| 46 Parish Wide Drainage | | | (357,654) | | |
| 47 Trans Out - 2014 GO Bond (Haydel Canal) | - | - | - | (300,000) | #DIV/0! |
| 48 Trans Out - 2014 GO Bond (Reserve Drainage III) | - | - | - | (57,654) | #DIV/0! |
| 49 | | | | | |
| 50 Total Transfers | - | 300,000 | 6,113,991 | 5,968,054 | -2.39% |
| 51 | | | | | |
| 52 Excess (Deficiency) | (1,137,048) | (1,568,350) | (4,219,573) | 1,360,128 | -132.23% |
| 53 | | | | | |
| 54 Beginning Fund Balance | 7,049,873 | 4,875,044 | 3,346,041 | (873,532) | -126.11% |
| 55 | | | | | |
| 56 Ending Fund Balance | 5,912,825 | 3,306,694 | (873,532) | 486,596 | -155.70% |

**St. John the Baptist Parish
2010 General Obligation Bonds**

| | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|-------------------|---------------------------|---------------------------|-------------------------------------|
| 1 Revenues | | | | |
| 2 Bond Proceeds | - | - | - | |
| 3 EPA Grant -Oxidation Pond | 37,074 | 856,886 | - | |
| 4 EPA Grant -WB Tank Rehab | - | - | - | |
| 5 LPRP Grant - Main Lift Station | - | 71,960 | - | |
| 6 LGAP Grant | - | - | - | 0.00% |
| 7 FEMA WWC Generators | - | - | 300,936 | |
| 8 Interest Income | 46,725 | 55,000 | 20,000 | 0.00% |
| 9 Total Revenues | <u>83,799</u> | <u>983,846</u> | <u>320,936</u> | <u>1504.68%</u> |
| 10 | | | | |
| 11 Expenditures | | | | |
| 12 | | | | |
| 13 Lift Stations Rehab | | - | | |
| 14 Engineering | 165,500 | - | - | #DIV/0! |
| 15 Phase I | 81,182 | - | - | |
| 16 Phase II | 160,387 | - | - | |
| 17 Oxidation Pond | | - | | |
| 18 Engineering | 18,990 | 411,476 | 41,350 | #DIV/0! |
| 19 Construction | - | 1,600,000 | 6,500,000 | |
| 20 Inspection, Testing, Sampling | - | - | - | |
| 21 Ecological Study | 53,535 | - | - | #DIV/0! |
| 22 WW Clarifier Upgrade | 28,936 | - | - | #DIV/0! |
| 23 Laplace Main Lift | | - | | |
| 24 Engineering | - | 65,000 | 36,960 | |
| 25 Construction | - | - | 1,000,000 | |
| 26 WB Tank Rehab | | - | | |
| 27 Engineering | - | - | 128,745 | |
| 28 Construction | - | - | 1,141,744 | |
| 29 WWC Permanent Generator | | - | | |
| 30 Engineering | - | - | 75,373 | #DIV/0! |
| 31 Construction | - | - | 325,875 | #DIV/0! |
| 32 Garyville Plant Tank Rehabilitation | | - | | |
| 33 Engineering | - | - | 100,000 | #DIV/0! |
| 34 Construction | - | - | 1,000,000 | #DIV/0! |
| 35 | | | | |
| 36 Bond Costs | 825 | - | - | #DIV/0! |
| 37 Total Expenditures | <u>509,354</u> | <u>2,076,476</u> | <u>10,350,047</u> | <u>398.44%</u> |
| 38 | | | | |
| 39 Excess (Deficiency) of Revenues | (425,556) | (1,092,630) | (10,029,111) | 817.89% |
| 40 | | | | |
| 41 Operating Transfers In (Out) | | | | |
| 42 Transfer In-Waste Water (WB WW Tank) | | - | 68,745 | #DIV/0! |
| 43 2009 General Obligation Bond (EBGC) | | - | (225,000) | #DIV/0! |
| 44 Hurrican Isaac Federal Grant | 942,883 | 120,356 | - | -100.00% |
| 45 | | - | - | #DIV/0! |
| 46 Total Transfers | <u>942,883</u> | <u>120,356</u> | <u>(156,255)</u> | <u>-229.83%</u> |
| 47 | | | | |
| 48 Excess (Deficiency) | 517,327 | (972,274) | (10,185,366) | 947.58% |
| 49 | | | | |
| 50 Beginning Fund Balance | <u>12,021,187</u> | <u>12,538,514</u> | <u>2,526,186</u> | <u>-79.85%</u> |
| 51 | | | | |
| 52 Ending Fund Balance | <u>12,538,514</u> | <u>11,566,240</u> | <u>(7,659,180)</u> | <u>-166.22%</u> |

Began tracking this fund in 2016.

**St. John the Baptist Parish
2014 General Obligation Bonds**

| | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Change (2018-2017) |
|--|------------------|---------------------------|---------------------------|-----------------------|
| 1 Revenues | | | | |
| 2 Bond Proceeds | - | - | - | |
| 3 HMGP - Electrical Components - Ruddock | 48,695 | - | 1,635,862 | 320657.25% |
| 4 HMGP - Bar Screen Cleaners | 37,500 | - | 3,147,722 | 617100.39% |
| 5 HMGP - Airport Pump Station | 6,000 | - | 342,901 | 67135.49% |
| 6 HMGP - River Forest Canal | 18,187 | - | 391,292 | 76623.92% |
| 7 HMGP - LaPlace Heights | 55,117 | - | 1,040,086 | 203838.43% |
| 8 HMGP - Belle Pointe Drainage | 47,940 | - | 1,070,502 | 209802.35% |
| 9 HMGP - Marigold Drainage | 42,956 | - | 789,771 | 154757.06% |
| 10 Miss Trail III - DOTD | 694,379 | 569,631 | - | -100.00% |
| 11 Garyville Trail Grant | 87,596 | 91,581 | - | -100.00% |
| 12 Interest Income | 5,521 | 20,000 | 8,000 | 1468.63% |
| 13 Total Revenues | <u>1,043,891</u> | <u>681,212</u> | <u>8,426,136</u> | <u>1652083.53%</u> |
| 14 | | | | |
| 15 Expenditures | | | | |
| 16 Vicknair Canal | | | | |
| 17 Construction | - | - | 4,085,000 | 800880.39% |
| 18 Engineering | 59,598 | 91,583 | 54,526 | 10591.37% |
| 19 Sidewalk Repairs - Westbank | 168,300 | - | - | -100.00% |
| 20 HMPG Projects | | | | |
| 21 HMGP Electrical Components - Ruddock | | | | |
| 22 Construction | - | - | 2,095,013 | 410686.86% |
| 23 Engineering | - | 212,162 | 86,136 | 16789.41% |
| 24 HMGP Bar Screen Cleaners | | | | |
| 25 Construction | - | - | 4,025,899 | 789291.96% |
| 26 Engineering | - | - | 171,063 | 33441.76% |
| 27 HMGP Airport Pump Station | | | | |
| 28 Construction | - | - | 404,515 | 79216.67% |
| 29 Engineering | - | - | 52,686 | 10230.59% |
| 30 HMGP River Forest Canal | | | | |
| 31 Construction | - | - | 445,969 | 87344.90% |
| 32 Engineering | - | - | 75,753 | 14753.53% |
| 33 HMGP Laplace Heights | | | | |
| 34 Construction | - | - | 1,299,880 | 254778.43% |
| 35 Engineering | 54,266 | - | 86,901 | 16939.41% |
| 36 HMGP Belle Pointe Drainage | | | | |
| 37 Construction | - | - | 1,301,828 | 255160.39% |
| 38 Engineering | 69,953 | 11,443 | 125,508 | 24509.41% |
| 39 HMGP Marigold Drainage | | | | |
| 40 Construction | - | - | 1,003,898 | 196742.75% |
| 41 Engineering | 93,586 | 12,103 | 49,130 | 9533.33% |
| 42 Woodland Bridge | | | | |
| 43 Construction | - | - | 253,676 | 49640.39% |
| 44 Fairway Bridge | | | | |
| 45 Construction | 529,848 | - | - | -100.00% |
| 46 Engineering | 43,834 | - | - | -100.00% |
| 47 Miss Trail III | 896,622 | 522,990 | - | -100.00% |
| 48 Garyville Trail PH II | 270,195 | 156,903 | - | -100.00% |
| 49 Haydel Canal | | | | |
| 50 Construction | - | - | 800,000 | 156762.75% |
| 51 Engineering | - | - | - | -100.00% |
| 52 Reserve Drainage III | | | | |
| 53 Construction | 1,006,185 | 1,617,450 | - | -100.00% |
| 54 Engineering | 95,827 | 90,000 | - | -100.00% |
| 55 Total Expenditures | <u>3,800,832</u> | <u>2,714,634</u> | <u>16,417,381</u> | <u>3218994.31%</u> |
| 56 | | | | |

**St. John the Baptist Parish
2014 General Obligation Bonds**

| | Actual 2016 | Budget 2017 | Budget 2018 | Change (2018-2017) |
|---|------------------------|------------------------|------------------------|-------------------------------|
| 57 Excess (Deficiency) of Revenues | (2,756,942) | (2,033,422) | (7,991,245) | -1567010.78% |
| 58 | | | | |
| 59 Operating Transfers In (Out) | | | | |
| 60 Transfers In - Elec Comp 2015 Go Bond | - | - | 300,000 | 58723.53% |
| 61 Transfers In - Haydel Canal (Roads&Bridges) | - | - | - | -100.00% |
| 62 Transfers In - 2009 GO Bond (Haydel Canal) | - | - | 300,000 | 58723.53% |
| 63 Transfers In - 2009 GO Bond (Reserve Drainage III) | - | - | 57,654 | 11204.71% |
| 64 Transfers In - Recreation Fund MS River Ph III | - | 9,601 | - | -100.00% |
| 65 Total Transfers | - | 9,601 | 657,654 | 128851.76% |
| 66 | | | | |
| 67 Excess (Deficiency) | (2,756,942) | (2,023,821) | (7,333,591) | -1438059.02% |
| 68 | | | | |
| 69 Beginning Fund Balance | 11,432,967 | 8,676,424 | 14,561,098 | 2855017.25% |
| 70 | | | | -1 |
| 71 Ending Fund Balance | 8,676,025 | 6,652,603 | 7,227,507 | 14170.58235 |

Began tracking this fund in 2016.

**St. John the Baptist Parish
2015 General Obligation Bonds**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|---|----------------|----------------|---------------------------|---------------------------|-------------------------------------|
| 1 Revenues | | | | | |
| 2 EDA Grant | - | - | - | - | |
| 3 CWEF Reimbursement - Pleasure Bend | - | - | - | 65,135 | #DIV/0! |
| 4 CDBG Reimb Edgard Clarifier | - | - | - | 450,000 | #DIV/0! |
| 5 Interest Income | 2,097 | 5,969 | - | 25,000 | #DIV/0! |
| 6 Total Revenues | 12,010,053 | 5,969 | - | 540,135 | #DIV/0! |
| 7 | | | | | |
| 8 Expenditures | | | | | |
| 9 Bond Costs | 74,429 | - | - | - | #DIV/0! |
| 10 | | | | | |
| 11 Parishwide Drainage | - | - | 1,500,000 | 1,500,000 | 0.00% |
| 12 Transfer in - 2009 Bond | - | - | 357,654 | - | -100.00% |
| 13 | | | | | |
| 14 Pleasure Bend Water Facility | | | | | |
| 15 Construction | - | - | - | 773,000 | #DIV/0! |
| 16 Engineering | - | - | - | 32,655 | #DIV/0! |
| 17 Professional Services | - | - | - | - | #DIV/0! |
| 18 | | | | | |
| 19 Lions/Laplace RO Pilot | | | | | |
| 20 Engineering (Study) | - | - | - | 200,000 | #DIV/0! |
| 21 | | | | | |
| 22 Edgard Clarifier Rehab | | | | | |
| 23 Construction | - | - | - | 459,690 | #DIV/0! |
| 24 Engineering | - | - | - | 31,328 | #DIV/0! |
| 25 Professional Services | - | - | - | - | #DIV/0! |
| 26 | | | | | |
| 27 | | | | | |
| 28 Total Expenditures | 74,429 | - | 1,857,654 | 2,996,673 | 61.31% |
| 29 | | | | | |
| 30 Excess (Deficiency) of Revenues | 11,935,624 | 5,969 | (1,857,654) | (2,456,538) | 32.24% |
| 31 | | | | | |
| 32 Operating Transfers In (Out) | | | | | |
| 33 Transfer out - 2014 GO Bond HMGP Elec Comp -Ru | - | - | (300,000) | (300,000) | 0.00% |
| 34 Transfer out - 2009 G. O. Bond (EBC) | - | - | (5,250,000) | (5,250,000) | 0.00% |
| 35 Transfer out - Fire Services (Safe Room) | - | - | (105,945) | (118,385) | 11.74% |
| 36 Transfer in - 2009 G O Bond (West Shore) | - | - | 357,654 | - | -100.00% |
| 37 | | | | | |
| 38 Total Transfers | - | - | (5,298,291) | (5,668,385) | 6.99% |
| 39 | | | | | |
| 40 Excess (Deficiency) | 11,935,624 | 5,969 | (7,155,945) | (8,124,923) | 13.54% |
| 41 | | | | | |
| 42 Beginning Fund Balance | - | 11,935,624 | 11,941,593 | 4,785,648 | -59.92% |
| 43 | | | | | |
| 44 Ending Fund Balance | 11,935,624 | 11,941,593 | 4,785,648 | (3,339,275) | -169.78% |

Began tracking this fund in 2015.

**St. John the Baptist Parish
2015 Sales Tax Bonds**

| | Actual 2015 | Actual 2016 | Adopted Budget 2017 | Adopted Budget 2018 | Percentage Change (2018-2017) |
|--|------------------------|------------------------|------------------------------------|------------------------------------|--|
| 1 Revenues | | | | | |
| 2 Bond Proceeds | 3,000,000 | - | - | - | |
| 3 Interest Income | 4,485 | 4,296 | - | - | #DIV/0! |
| 4 Total Revenues | 3,004,485 | 4,296 | - | - | #DIV/0! |
| 5 | | | | | |
| 6 Expenditures | | | | | |
| 7 Fire Station #51 - Hemlock | | - | - | - | #DIV/0! |
| 8 Construction | 970,147 | 1,926,268 | - | - | #DIV/0! |
| 9 Engineering | - | - | - | - | #DIV/0! |
| 10 Legal Fees | 46,275 | - | - | - | #DIV/0! |
| 11 Miscellaneous | 15 | - | - | - | #DIV/0! |
| 12 Total Expenditures | 1,016,437 | 1,926,268 | - | - | #DIV/0! |
| 13 | | | | | |
| 14 Excess (Deficiency) of Revenues | 1,988,048 | (1,921,972) | - | - | #DIV/0! |
| 15 | | | | | |
| 16 Operating Transfers In (Out) | | | | | |
| 17 Transfer In - Office of Fire Services | - | - | - | - | #DIV/0! |
| 18 Total Transfers | - | - | - | - | #DIV/0! |
| 19 | | | | | |
| 20 Excess (Deficiency) | 1,988,048 | (1,921,972) | - | - | #DIV/0! |
| 21 | | | | | |
| 22 Beginning Fund Balance | - | 1,988,048 | 66,076 | - | -100.00% |
| 23 | | | | | |
| 24 Ending Fund Balance | 1,988,048 | 66,076 | 66,076 | - | -100.00% |

GLOSSARY
INDEX OF CHARTS, TABLES & GRAPHS

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GLOSSARY

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**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

| | |
|--------------------------------|---|
| Accrual Basis: | The basis of accounting under which revenues and expenses are recognized when they occur, rather than when collected or paid. |
| Ad Valorem: | Tax based on the Assessed Valuation of property. Also referred to as Property Taxes. |
| Appropriation: | Legal authorization granted by Parish Council to make expenditures and incur obligations up to a specific dollar amount. |
| Assessed Valuation: | Basis for determining property taxes. Assessor determines assessed valuation of real property by using a value percentage of the property's actual value. The percentage is determined by the State of Louisiana. |
| Asset: | Resources owned or held by the Parish which have monetary value. |
| Balanced Budget: | The Parish's budget is considered balanced when recurring revenue sources meet operating expenditures. |
| Benchmark: | A comparison of the service provided with parishes providing a like service, a national standard, or an accepted best practice. Used as one element of performance measures. |
| Benchmarking: | The comparison of actual performance achieved against an accepted best practice. |
| Bond: | Written promise to pay a specified sum of money, called the face value of principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. |
| Bonded Debt: | The portion of indebtedness represented by outstanding bonds. |
| Budget: | Plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed revenue estimates of financing them. Upon approval by Council, the budget appropriation ordinance is the legal basis for expenditures in the budget year. |
| Budget Message: | A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. It should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period. |
| Budgeting for Outcomes: | A system driven by goals and performance, to provide information that compares budgeting, planning and outputs/results. |

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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| Callable Bonds: | A bond issue in which the issuer, under specified conditions, may redeem all or part of the bond before maturity. |
| Capital Assets: | Long-lived tangible assets including land and land improvements, buildings, equipment with a unit cost of \$5,000 or more and a useful life of at least two years, and infrastructure assets (streets, roads, runways, bridges, canals, and sewer and drainage systems). |
| Capital Expenditures: | Expenditures for the acquisition of capital assets. |
| Capital Outlay / Assets: | Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets. |
| Capital Project: | Projects involving the purchase or construction of capital assets. Often a capital project encompasses the purchase of land and the construction of a building or facility, or major street construction or reconstruction. Design, engineering or architectural fees are often a part of a capital project. |
| Capital Projects Funds: | <p>A fund created to account for financial resources and the payment of the acquisition or construction of capital assets such as public facilities, streets, etc.</p> <p>Accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). Funds of this type are generally not included in the Annual Operating Budget because of various timing and legal requirements of the bond issues that usually support capital projects. These budgets are submitted to the Council separately and are adopted on a project-length basis. Currently there is one fund included in the budget.</p> |
| Construction In Progress (CIP): | The cost of construction work undertaken but not yet completed. Upon completion, capitalized costs are transferred to a fixed asset classification. |
| Consumer Price Index (CPI): | A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e.: economic inflation). |
| Contractual Services: | Expenses that are usually incurred by entering into a formal agreement or contract with another party. |
| Debt Service: | Payment of principal and interest related to long-term debt. Outlays in the form of debt principal payments, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods. There are seven debt service funds in the Parish (see page 31). |

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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| Defeased Bond: | A defeased bond is one where the proceeds from a bond are put into an irrevocable trust to provide for all future debt service payments of the bond. |
| Deficit: | An excess of expenditures of a fund over its revenue during the year. |
| Depreciation: | Expiration in the service life of a capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. |
| Designated Fund Balance: | That portion of a fund balance that has been set aside for a specific purpose by the Parish Council. |
| Employee Benefits: | Expenditures relating to benefits given to employees such as health insurance and pension plans. |
| Encumbrance: | A commitment of funds against an appropriation, it may be in the form of a purchase order or a contract; until such time as the goods or service are received, the commitment is referred to as an encumbrance. |
| Enterprise Funds: | Funds established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. There are four Enterprise funds in the Parish (see page 32). |
| Expenditures: | Monies spent for goods or services received. |
| Fiscal Year: | A 12-month period to which the annual operating budget applies. The Parish's fiscal year is January 1 through December 31. |
| Fixed Asset: | See Capital Outlay / Assets. |
| Full-Time Employee (FTE): | The hourly equivalent of a full-time employee, whose total hours equal at least 30 hours a week. |
| Fund: | An accounting entity with revenues and expenditures which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. |
| Fund Balance: | The balances remaining in a fund after expenditures have been subtracted from revenues. The fund balance is reported in one of five ways: Non-Spendable, Restricted, Committed, Assigned or Unassigned. See page 39 for definitions of each. |

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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| General Fund: | The fund used to account for all financial resources except those required to be accounted for in another fund. This is the primary fund of St. John the Baptist Parish and is comprised of sixteen agencies (see page 31). |
| General Obligation Bond: | Bonds which the full faith and credit of the issuing government are pledged for payment. |
| GAAP: | Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles. |
| GASB: | Governmental Accounting Standards Board. |
| Grants: | Contributions or gifts of cash or other assets from another government or agency to be used or expended for a specified purpose or activity. |
| Infrastructure: | The physical assets of the Parish, such as: streets, drainage, buildings and parks. |
| Interfund Transfers: | The movement of monies between funds of the same governmental entity. |
| Intergovernmental Revenue: | Revenue from other governments (i.e., County, State, Federal) in the form of grants, entitlements or shared revenues. |
| Millage: | The percentage of value that is used in calculating taxes. A mill is 1/10 th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation. |
| Mill Levy: | Rate applied to Assessed Valuation of property to determine property taxes. |
| Modified Accrual Basis of Accounting: | An accounting method used to recognize revenues in the accounting period in which they become available (collectible) and measurable (known), and to recognize expenditures in the accounting period when the liability is incurred regardless of when the receipt or payment of cash takes place. |
| Net Assets: | Net assets represent the difference between assets and liabilities. |
| Obligations: | Amounts which the Parish is legally required to pay. This includes not only actual liabilities, but encumbrances not yet paid. |
| Operating Expenditures: | These are comprised of the daily operating costs. |

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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|-----------------------------------|---|
| Ordinance: | A formal legislative enactment by the Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the Parish. |
| Par: | The amount of principal that must be paid at maturity. The par value is also referred to as the "face amount" of a security. |
| Refunding Bonds: | Bonds issued to replace bonds that are already outstanding. These exchanges are generally done to decrease interest expense. |
| Revenues: | Increases in net current assets from sources other than expenditure refunds and residual equity transfers. Types of revenues include taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous revenues. General long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. |
| Special Revenue Funds: | Accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes or required for sound financial administration. There are twenty-one independent funds that are determined to be special revenue funds (see page 32). |
| State Revenue Sharing: | A system of reimbursement for the State of Louisiana. |
| Taxes: | Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments. |
| TBD: | To Be Determined, as in the item is uncertain right now but will be determined some time in the future. |
| Undesignated Fund Balance: | A portion of a fund balance that has not been designated or reserved for any specific use. |
| User Fees: | The payment of a fee for direct receipt of a public service by the party benefiting from the service. |

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