OFFICE OF THE PARISH PRESIDENT

FISCAL YEAR 2020
BUDGET PRESENTATION

OCTOBER 22, 2019


ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
UNION • JUSTICE
CONFIDENCE
LOUISIANA

SUBMITTED TO THE COUNCIL:

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Jaclyn Hotard Gaudet	Councilwoman At Large, Division B
Kurt Becnel	Councilman, District I
Julia Remondet	Councilwoman, District II
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PREPARED AND SUBMITTED BY:

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ST. JOHN
THE BAPTIST PARISH

NATALIE ROBOTTOM
PARISH PRESIDENT

Office of the Parish President

1811 WEST AIRLINE HIGHWAY - LAPLACE, LOUISIANA 70068

BUDGET MESSAGE FROM THE PRESIDENT

October 22, 2019

Honorable Thomas Malik
St. John the Baptist Council Chairman
1811 West Airline Highway
LaPlace, LA 70068

Dear Mr. Malik:

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, 2020. 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 2020 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 2019 budgets, as amended to date. Once the budgets have been prepared, they are reviewed with each department director, and budget submissions requested from the Council. Finally, the budgets are presented to the Parish Council for final approval.

This 2020 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 "Summarized Data" portion of this Budget Presentation. Also included is a historical summary of revenues and expenditures. The individual budgets which show line by line information for revenue and expenses for each fund are identified in the "Actual Budget Schedules" portion of this Budget Presentation.

In keeping with my administration's budgetary philosophy, as well as the Parish's current cash flow needs and estimated future economic conditions, a conservative approach was used to compile the 2020 fiscal year budget. 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. One recommendation would be a

re-dedication of the Library millage to help sure up some of the funds, i.e. General Fund (6 mills needed to balance fund), Public Safety (.5 mills recommended), and Criminal Court (.5 mills recommended). Since 2012, Government Consultants, Inc. has served as Municipal Advisor to St. John the Baptist Parish. This partnership has resulted in eight (8) bond issues that benefited the citizens of the Parish. Of the eight (8) bond issues, three (3) were re-funding 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 of resources. Federal and state grants and bond issues have been utilized to make these improvements a reality. During 2019, over $6 million of construction in progress was completed or continued using Parish funds, with another $7.5 million of construction utilizing state and federal funds. This allowed St. John the Baptist Parish to make improvements throughout the Parish. Such projects completed during 2019 were:

- Final construction of the $10 million Government Complex and new permanent generator allowed all Parish services to be housed under one building, thereby making it easier for the citizens to transact business with the Parish. Additionally, the building provides security for both the employees and visitors as employees now have badge access to applicable areas and visitors are screened with metal detectors and security guards are on duty during business hours.

- Rehabilitation to the Woodland Drive Bridge in LaPlace at a cost of approximately $243,000. The bridge received a new guard rail, retaining wall, paving, pilings replaced, and fence and swing gate repaired and repainted. This was the fourth and final parish bridge project completed under this Administration's tenure.

- Construction of a Spray Park at the Juan Anthony Joseph Memorial Park in Edgard. This was the third and final spray park opened under this Administration's tenure.

- Redevelopment of the public housing site into the new Garyville Oaks Housing. The redevelopment consisted of 22 units of new construction in multiple two-story walk-up buildings with additional room for future expansion.

- Construction of a new Water Treatment Facility at Pleasure Bend to meet compliance standards. The $992 thousand project uses a Reverse Osmosis (RO) Unit to treat well water for distribution to Pleasure Bend residents and businesses. This will now allow this facility to service this area rather than having to purchase water from St. James Parish.

- Completed the Safe Routes to School Project where a total of 5,200 feet of sidewalks were constructed at LaPlace Elementary School and East St. John Preparatory Academy. Additionally, installation of ADA compliant handicapped ramps, crosswalk markings, striping and speed limit signs were completed at Greenwood, Evergreen, Ridgefield and Carrollwood Drives. The $617 thousand dollar project was completely funded through the DOTD Safe Routes Program.

- Completed approximately $800 thousand of asphalt improvements during this year's annual Asphalt Road Improvement Project.

- Completed more than $320,000 in concrete repairs.

- Completed the Shell Potable Waterline from Reserve to Garyville at a cost of $278,000 to improve connectivity and water pressure to the parish line.

- Completed the Feasibility Study and Conceptual Plan for a Passenger Rail and Multi-Modal Transit Center in LaPlace. This potential hub will serve as one of the stops from a prospective passenger rail transit system traveling from Baton Rouge to New Orleans.

Under this Administration, more than $9 million has been invested in the Parish's Road Improvement Program, with over 120 roads being repaired since 2010. Rather than relying solely on state projects and grants to complete road projects, the Parish's annual budget has included an allocation for road maintenance. This allocation was often supplemented with bond funding and grants to get the biggest bang for the bucks available. During 2019, approximately $800 thousand of Parish funds went toward road repairs. This does not include the millions of dollars in state and federally funded projects. Streets that were repaired during 2018 include the following:

- LaPlace: Actea, Ashley, Broussard, Bradford, Chickadee, Lark, Magpie, Marjorie, Martin, Milton, Robin
- Reserve: Cedar, East 5th, Hickory, West 3rd
- Garyville: Stout Street and Roccafort Avenue
- Edgard: Cox Court, West 8th, East 9th Turn around

Many projects are still underway and will continue into the upcoming years under the new administration, such as improvements to the water intake, treatment and distribution systems throughout the Parish, canal cleaning, restriping roads to include bike paths and the multimodal train station. Additional projects in which work is continuing include:

- Advanced Metering Infrastructure Installation Project. The new meters will have accurate readings, smart leak detection and software allowing for tracking of water usage on an hour-by-hour basis. Installation is expected to be complete by 2020 and is utilizing a $6 million LDEQ Clean Water State Revolving Fund (CWSRF) Loan.

- Working with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around Lake Pontchartrain.

- Continuing work on the Mississippi River Trail Phase IV, which will extend the multi-use trail to the St. James Parish line. Funding in the amount of $2.6 million is through RPC, DOTD and the Recreation Fund.

- Beginning the SCADA project which will utilize an outside company to perform maintenance on the water, waste water and drainage systems.

- Continuing upgrades to the Lions Water Plant which includes the RO Pilot and a new Intake structure totaling $1.5 million.

- Beginning construction on Phase II of the Reserve Drainage Project with a $3.2 million FEMA/GOSHEP Hazard Mitigation Grant which concentrates on areas historically known for flooding.

- Constructing the West Bank Public Safety Complex which is a $2 million joint venture between the Sheriff and Fire Department.

- Constructing the LaPlace Main Pump Station at a cost of $1 million.

- Construction a new 911 Tower at approximately $1million.

- Constructing a Safe Room for first responders at a cost of $2 million with partial funding from HMGP.

- Continuing work on Lucy Phase I ($361 thousand), Lucy Phase II ($105 thousand).

- Continuing long-term recovery from Hurricane Isaac and implementation of all Community Block Gants, to include 2.4 million FEMA grant for home elevations.

Other long-term projects approved during the 2019 year include:

- Beginning the Belle Terre Streetscape and Storm water Management Enhancements project which will feature green infrastructure to alleviate flooding and replenish groundwater. This project will be utilizing funds from the RESTORE Act.

- Moving forward with the $6 million grant recently awarded by LA Safe through the Office of Community Development for the Airline and Main Complete Streets Project which will add beautification, storm water management and overall flood risk reduction along Airline Highway between Tiffany Dr. and Main Street and Main St. to West 5th Street.

- Beginning design of a 9.5 million Shoreline Protection project along Lake Pontchartrain funded with GOMESA funds.

- Starting the Maurepas Diversion Project, which will construct a gated structure on the Mississippi River and five miles of conveyance channel near Hope Canal, to reconnect the river to the swamp. This $14.2 million-dollar project will improve the health and longevity of this ecosystem.

- In July 2018, Congressman Graves announced full funding will be provided for the West Shore Lake Pontchartrain Hurricane Risk Reduction Project. This project will include four (4) pump stations, two (2) drainage gates, and eighteen (18) miles of levee. In 2019, residents voted for a new 7 millage to raise the $50 million cost share for construction and maintenance of the project. Levee protection had been my number one priority since taking office and I am excited to say that it will begin in 2020 with an anticipated completion date of 2024.

We are always working to increase economic stability by attracting new businesses of all sizes to the Parish. One way in which this is accomplished is through the FastTrac Entrepreneurial Training Program. Beginning in 2013, 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 River Parishes Community College – Reserve Campus. With Xavier University, the Parish offers business counseling, training and mentoring to prospective and existing business owners. This year, seventeen (17) more graduates of this ten (10) week program joined the list, bringing the total number of graduates to one hundred seventy-four (174).

Other businesses that have opened during 2019 or have committed to locating in St. John are: Braggs Carpentry & Cement, Charge Up 36, Copperhead Plumbing & Repairs, LLC, Dollar General (Edgard), Easy Fix Auto Repair and Tire, E Z Stop, Fairfield Inn & Suites, Headline Studio, LaPlace Pet Shop & Grooming, LLC, Low Cost Vaccination, LLC, M 35 Enterprises, LLC, Megan Nails Bar, LLC, NOLA Wholesale Fireworks, Planet Fitness, Southern Self Storage, Studio Cuts, Waffle House and YABA's Café, LLC. Since January of 2019, 86 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 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. To date, 18 small businesses participated in this program and over $1.1 million has been awarded in financial allocations.

Also made possible by CDBG funds, a Place-based Loan Program is being implemented to assisted small business owners and non-profits with targeted redevelopment projects that create a positive visual impact and accelerated economic activity within the Parish. Such projects must be located within the Major Corridor Overlay District, or the LaPlace, Reserve, Garyville or River Road Historic Districts. Eligible projects include the following: replacement of commercial signs, refurbishment of parking lots for improved water management and façade improvements for historic structures. This loan program is in partnership with South Central Planning and Development and GCR, Inc. This program will provide 0% interest for $5,000 to $50,000 loans with 40% of the loans forgivable.

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 sixteenth year. For the sixth consecutive year, St. John the Baptist Parish Government was awarded a Distinguished Budget Presentation Award.

In late 2019, 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's projections are as follows:

	2019	**2020**	**Difference**
General Fund, Ending Fund Balance	2,108,945	1,051,527	(1,057,418)
All Funds, Ending Fund Balance	156,085,421	143,690,420	(12,395,001)

The approximate $1 million increase in the General Fund balance is directly related to a slight decrease in revenues, a decrease in anticipated transfers in from other funds as relevant capital projects have completed, as well as an increase in expenditures as necessitated as normal CPI increases. The approximate $12 million decrease in overall fund balance is directly related to a $12 million decrease in capital funds' fund balance, which is attributable to the draw down of bond monies as capital projects are being worked on and completed. Revenues generated from the Enterprise Funds have remained constant while costs have continue to increase with the times. This number is expected to further decrease in 2021 as current grants are expiring unless new grant opportunities present itself. All other revenues in total increased by $2 million as continual growth is anticipated across the Parish. Capital outlay decreased by $12.7 million as most major projects have been completed. All other expense categories decreased from last year by $2 million. However, even with decreasing expenses, it cost the Parish more to meet its obligations than what the Parish took in, the bulk of which was in the Capital Outlay Fund.

In closing, I would like to state, that in the nine and a half years I have served as Parish President, I have never met more dedicated employees, residents and business owners than those located within our Parish. I once again extend my thanks to my administrative staff and all St. John the Baptist Parish employees for their continued hard work and dedication to make this budget presentation possible. And I extend my best wishes to the future Parish President and Council members. The budget figures presented herein represent my best intentions to leave the future administration with a feasible working budget. Therefore, Chairperson Malik, 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 2020 budget. If there are any questions, concerns, or suggestions, please do not hesitate to contact Robert Figuero Jr., CFO, or myself.

Respectfully Submitted,

Natalie Robottom

Natalie Robottom
Parish President

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

NR/lhl

PARISH PROFILE



Bicentennial Logo by Edward Pastureau


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ST. JOHN THE BAPTIST PARISH
PARISH PROFILE

Parish History

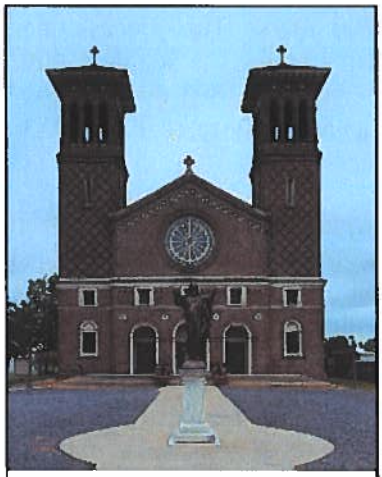
St John the Baptist Parish was the second permanent settlement in Louisiana. It was established in the early 1720's by a group of German immigrants, which gave rise to the area became known as "La Cote des Allemands" or "The German Coast."

The area was under French regime until 1768 when France ceded Louisiana to Spain after the Seven Years' War. During this period, the Acadians began arriving in South Louisiana after being exiled from Nova Scotia by the British. The first Acadian village was established in what is now the city of Wallace. Both the German and French cultures thrived, but French became the dominant language and the ensuing culture became known as "Cajun." The settlement was located at the point where the Mississippi River made a sharp right-angel. Do to this geometric shape, the land area came to be known as the "Bonnet Carré" which means square bonnet.

In 1751 sugar cane was introduced by the Jesuit Fathers and quickly took precedence over other industries. With the sugar cane, came wealthy planters who built elaborate houses and outbuildings. Many are still open for tours today and are listed in the table of Historic Places in St. John the Baptist Parish on page 41. Today, the Parish is home to the oldest continuously operating sugar cane refinery in the United States.

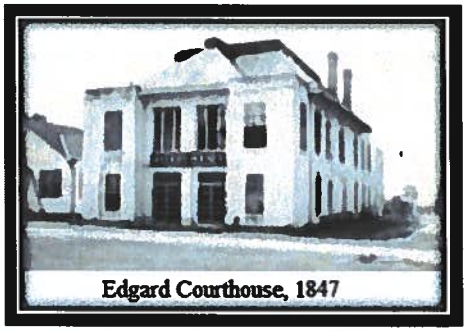


In 1807 the territory of Orleans was divided into twelve (12) counties, with The German Coast being one. Later, the counties were divided into nineteen (19) parishes. The Parish was named after Saint John the Baptist Catholic Church in Edgard, the original parish seat. That church was built in 1772 and has been rebuilt several times.



St. John the Baptist Church
Edgard, Louisiana

The town of Lucy was settled first in 1722, however the town did not adopt the name until 1876. The first courthouse in the Parish was built in Lucy but in 1845 the Parish seat was moved to Edgard. The first courthouse in Edgard was built in 1847. A saw mill and a brick factory began in 1878 along with several sugar plantations was the economic backbone of Edgard. In 1796 Pleasure Bend was first settled as a cattle ranch. People who subsequently moved there were commercial fishermen, hunters and trappers. The village of Wallace straddled the German Coast and Acadians communities. There was a rice mill and a cotton gin. During the Civil War a nail factory, brickworks and saw mill was added. In 1906 an ice factory was established. In the 1920s, a soft drink bottling company began.



Edgard Courthouse, 1847

The town of Reserve began starting in 1770. Godchaux's sugar plantation and refinery was the town's main economy. By 1883 Godchaux

centralized and mechanized the milling operation which produced the sugar in a much more efficient manner, and remained operational for almost 100 years. This process of refining the sugar then became the standard throughout the United States. In 1893 the St. Peter's Bottling Works opened only to close in 1933 due to the Great Depression.

In 1879, pharmacist and planter Basile LaPlace arrived from New Orleans and established a large plantation in the Bonnet Carré. In 1883 he allowed the *New Orleans and Baton Rouge Railroad* to cut through his land. The railroad's depot was named after LaPlace, then the post office, and eventually the town itself. LaPlace is now the parish seat, with the Government Complex being located on grounds of the former LaPlace Plantation. In the 1920's, St. Joan of Arc Catholic Church and Providence Baptist Churches were built.

Wooden barrels were needed to transport liquid or crystal sugar. This need caused Garyville to be founded in 1903 by the Lyon Lumber Company which milled cypress and pine. Eventually Garyville became the largest pine mill worldwide, peaking at about 1,200 employees. Dwindling forests and two fires ended the operations in the 1930s. In 1911 the Parish's first movie theater was opened in Garyville. Three railway stations were located here along with boarding houses, automobile dealership, ice cream parlors and other vestiges of a bustling town. Many Sicilians arriving in New Orleans from Italy came to Garyville to work in the lumber mill or the businesses nearby. Thus another culture was assimilated into the Parish.



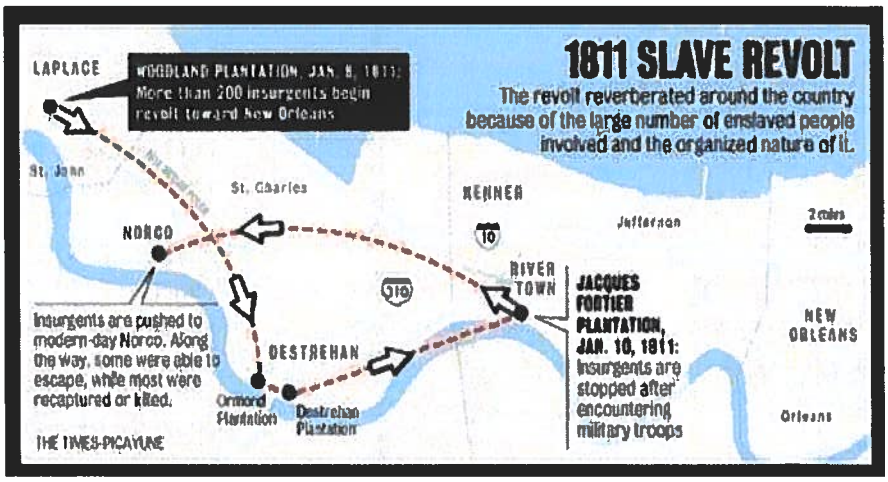
The Woodland Plantation in LaPlace changed hands many time between 1793 and 1898 before enjoying a prosperous period of 25 years as a sugar mill. After the mill burned down and the owners died, the property was surveyed and divided into 100 acre plots to sell. This occurred in 1923 and was the first time any amount of property could be bought in the LaPlace area. This marked the beginning of the growth of LaPlace. As LaPlace expanded, the newly created petro-chemical and refining facilities offered jobs to residents.

The Mississippi River was the main thoroughfare of the Parish, linking it with the French Market in New Orleans. Pirogues or skiffs would bring goods for sale up the river and supplies back down. By the mid 1800's hundreds of steamboats traveled between Baton Rouge and New Orleans bringing visitors and economic boom to businesses along the shoreline. River Road was the main non-water thoroughfare until Airline Highway was completed in 1933. The Highway was one of the first paved roads in Louisiana and cut the travel time between Baton Rouge and New Orleans in half, and it became the major land route. Established at the end of 1960 by the Louisiana Legislature was the Port of South Louisiana, which has allowed the Parish to continue to utilize the River and become one of the world's largest port districts.

As the population grew throughout the Parish towns, the need for education also grew. The first private schools were taught in French, and were established around 1869. Reserve boasted the fist private school, opened by Furatte du Bois, Duke of Cascaronne. He is credited with laying the phonetic foundation that was used in education throughout Louisiana. The first high schools were built in the cities of Edgard and Reserve in 1909. Today, the Parish contains thirteen (13) public schools, one (1) private school, four (4) parochial schools and one (1) technical college. The public schools are overseen by the St. John the Baptist Parish School Board, a separate entity, and is located in Reserve.

Another notable historical fact was in January 1811. This was the German Coast Uprising which had begun in the Parish. This was the largest slave insurrection in US history.

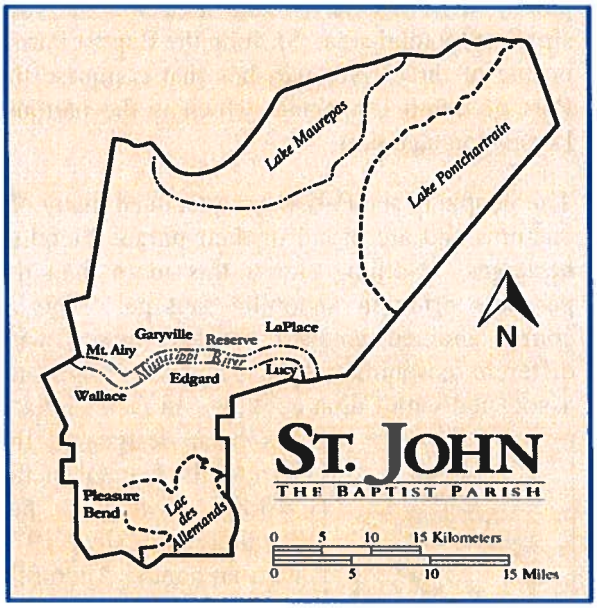
ST. JOHN THE BAPTIST PARISH
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In September, the New Orleans Hurricane of 1915, a Category 4, hit Ruddock and the nearby towns of Frenier and Wagram, destroying the lumbar towns and killing residents. Today, these towns are overgrown ghost towns, with Ruddock still marked on an I-55 exit sign. The Parish also suffered hurricane damage in 1947, 1965(Betsy), 1969 (Camille), 2008 (Gustave and Ike) and 2012 (Isaac).

Starting in the 1920's the demand for gasoline and related oil based products began. Petro-chemical facilities bought out the old retired plantations and now accounts for a significant number of the country's petro-chemical facilities. Such facilities include DuPont, Nalco and Marathon Petroleum Company.

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 still being the main crop. Industry lines the east bank of the river, including a chemical plant, grain elevators and an oil refinery.



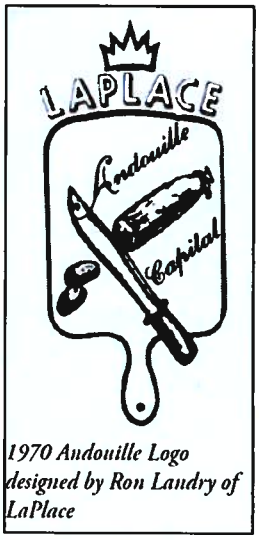
St. John the Baptist Parish is known as the "Heart of the River Parishes" because of its location in the center of those parishes which span both sides of the Mississippi River between New Orleans and Baton Rouge.

ST. JOHN THE BAPTIST PARISH
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The Parish covers 219 square miles, 39% of which is water. The Parish is the third smallest parish in Louisiana by land area and the fifth smallest by total area. St. John the Baptist Parish 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 blend of heritages. Nothing shows this more than the people's pride in andouille sausage. This is course grained smoked sausage mixed with different seasonings which is French in origin and associated with Cajun cooking. In fact, LaPlace has been designated the "Andouille Capital of the World" and has celebrated this since 1972 with an annual Andouille Festival. This festival includes a local pageant to crown the year's Miss Andouille Queen. The festival attracts local celebrities and musicians and thousands of people over a three-day weekend to dance, eat, ride and relax with family and friends.

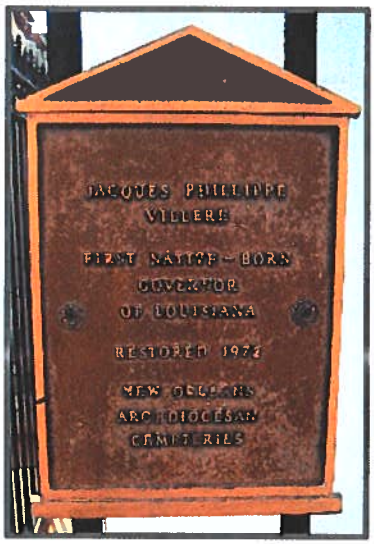


1970 Andouille Logo designed by Ron Landry of LaPlace

Notable Persons

Famous people with connections to St. John the Baptist Parish include the following:

- Alfred Antoine Verret lived in Garyville and became a world renown artist from his paintings of local swamp scenes.
- Charles Deslondes, was one of the leaders of the German Coast Uprising and was killed during the uprising.
- Caroline Deslonde, wife of Civil War General Beauregard, is buried in Reserve.
- Etienne X Hotard born in Lucy started the "jitney" service, a seven-passenger automobile which took passengers where they wanted. Eventually this grew into the Hotard Bus Line.
- Jacques Philppe Villeré, second governor of Louisiana (1816) and was the first Louisiana born (Lucy) Creole of pure European descent to hold that office. He oversaw the transfer of Louisiana from Spain to France and then to the United States. He served as a delegate to the Louisiana Constitutional Convention of 1811-1812.



- Jean Lafitte, the infamous pirate, often stayed at Edgard for social reasons.

- John Slidell, American diplomat, House of Representative and Senator, along with his wife, Mathilde Deslonde (sister of Caroline Deslonde), is buried in Reserve. The city of Slidell, Louisiana and the village Slidell, Texas were named in his honor.

- Leon Godchaux, dubbed the "Sugar King of Louisiana" and owner of the Reserve Plantation conceived the idea of centralization in processing sugar in 1860. *Gadchaux Sugars* remains a landmark.



- Etienne J. Care, businessman, pharmacists, planter and banker and was the Republican nominee for Governor in 1928. He operated his father's store built in 1850, located in downtown Edgard, originally known as *Caire's Landing*. In 2001 these buildings were added to the National Register of Historic Places.

- Wallace Lasseigne, founder of L'Observateur, a weekly newspaper originally printed half-French and half-English, was founded in 1913. He was the son of the original parish newspaper founder from 1860. and it is still the official paper of the Parish



- President William Howard Taft, the 27th president of the United States, made a speech from the House gallery at the Godchaux-Reserve House in October 1909 on his way to New Orleans. He was accompanied by more than 140 senators, congressmen, governors and diplomats (pictured above).



- Kid Ory, jazz musician, was born in an outbuilding of the Woodland Plantation in 1920. He was the first musician to codify the role of the trombone in classic three-part contrapuntual jazz improvisation. He played with King Oliver's Dixie Syncopators, Louis Armstrong and Jelly Roll Morton's Red Hot Peppers. He wrote *Muskrat Ramble* which became the LSU (Louisiana State University) fight song.

- Dave Bartholomew, born in Edgard, was inducted into the Rock and Roll Hall of Fame as "one of the greatest musicians and a true pioneer in the rock and roll revolution." Additionally, he partnered with Fats Domino and they wrote more than forty hits in the mid-1950s. He was inducted into the Rock and Roll Hall of Fame.

- Governor Edwin Edwards bestowed the title "Andouille Capital of the World" to LaPlace in October 1972.

Additional historical information may be found in the book entitled *Precious Gems From Faded Memories: A Pictorial History of St. John the Baptist Parish* by Gerald J. Keller Ph.D., Lisa Keller-Watson and Darroch Watson. This book can be found on the internet.

Education
The Parish contains eight (8) public and six (6) elementary/middle schools. Additionally there are two (2) public and two (2) private high schools. One (1) technical college is located in Reserve. Universities are located nearby in Hammond, New Orleans, and Baton Rouge. See a table showing the populations' educational attainment on page 24.

Climate
The climate is considered semi-tropical and permits year-round outdoor activity for businesses, fund-raisers, school events and recreational activities. On average, the Parish receives 63 inches of rain a year and is sunny for 209 days a year. Temperatures are warm, with the high being 91 degrees in July and the low of 43 degrees in January.

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. La R.S. 33:1236 gives the Council various powers in regulating and directing the affairs of the Parish and its inhabitants. The more notable of these are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges and its drainage system; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged and unemployed in the Parish.

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. The Parish President and each of the Council Members are elected for a four-year concurrent term.

Awards
St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for the sixteenth 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 sixth 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. Only 14 entities within Louisiana received this award, seven of which were parishes.

In 2019, Sheriff Mike Tregre gave four men the "Lifesaving Award" for their saving or prolonging another's life beyond reasonable expectation. These four gentlemen, Miles Bourgeois, Byron Gilcrease, Vince Lejeaune and Jeremy Zeringue, heroically rescued and removed a female driver from a burning car in the nick of time.

In 2019, for the third consecutive year, Reserve, Garyville and Wallace all placed in the state competition for the Cleanest City Contest. For the first year, Pleasure Bend and Edgard also placed.

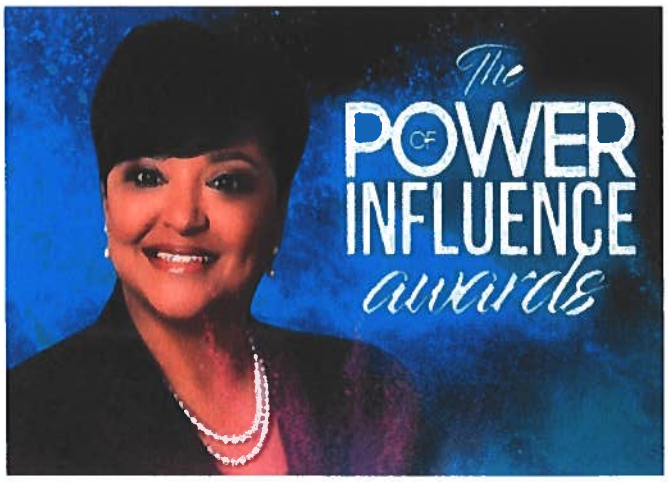
In 2018. St. John's Chief of Operations, Cain Dufrene, for the Fire Department received a Patriotic Employer Award for the support provided to a firefighter who is also enlisted in the Air Force. The Patriot Award reflects the efforts made to support citizen warriors through a wide-range of measures including flexible schedules, time off prior to and after deployment, caring for families, and granting leaves of absence if needed.

In 2018, St. John's Assistant Director of Public Safety, Colonel Travis Perrilloux, received a "Bring You're A-Game" award from Marathon Petroleum Company's Louisiana Refining Division. This award heralds that Travis not only coordinated the St. Charles Parish Sheriff Office personnel and bomb robot but also responded to the Refinery and worked hand in hand with Marathon personnel to safely execute the operation and bring the process unit to a safe state during a hazardous task.

In 2016 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. This competition has not been held since.

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.

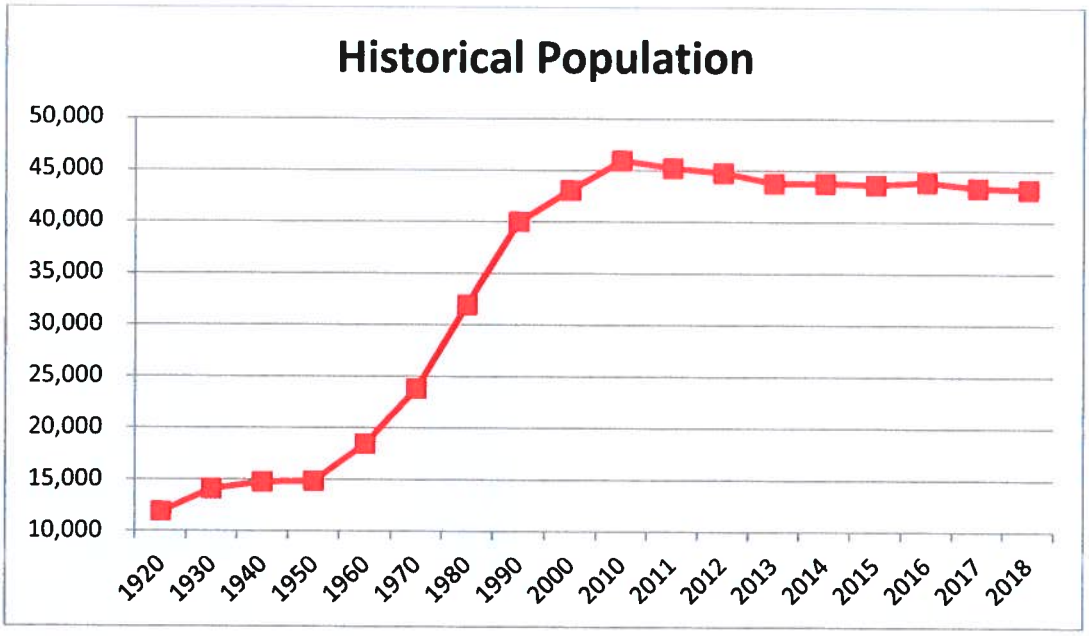


Also a first, President Natalie Robottom was elected President of St. John the Baptist Parish in May of 2010. She was the first female and the first African American to hold this position in the Parish. Additionally, for the first time in Parish history, in January 2016 Ms. Robottom was sworn in for a third consecutive term, making her the first person to serve as Parish President for ten years. Ms. Robottom participated in a panel discussion titled "A Seat at the Table, Women Influencing Policy" at the International Women's Day even hosted by the New Orleans Regional Leadership Institute in 2019. Ms. Robottom was honored as a Power of Influence Award recipient in 2018 by the Essence Fest. 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

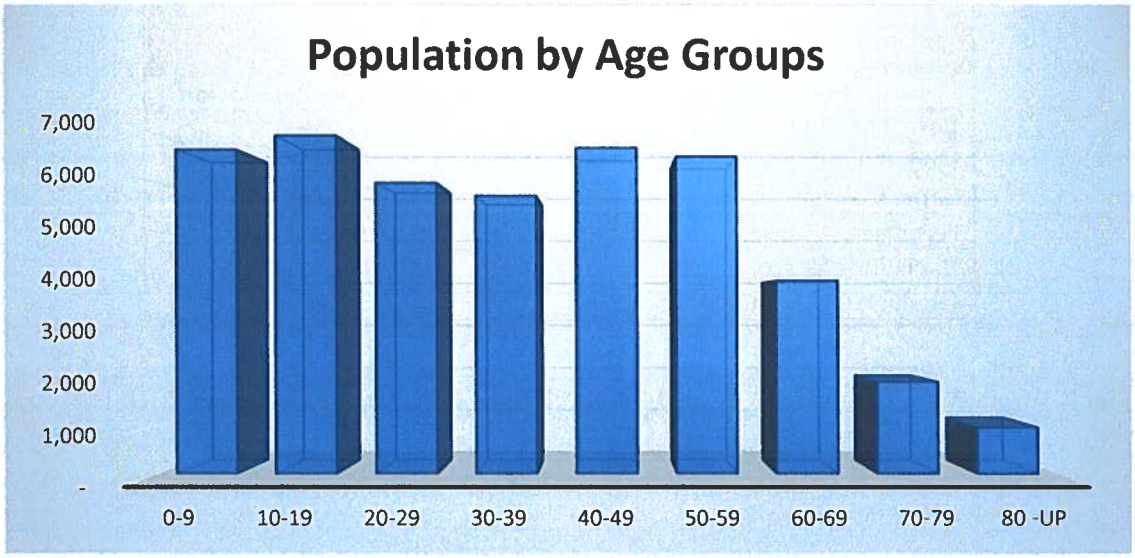
outstanding leadership in managing a crisis during Hurricane Isaac and spurring the recovery in the two years following the disaster. In 2013, Ms. Robottom received the U.S. Small Business Association's Phoenix Award for Outstanding Contributions to Disaster Recovery. Ms. Robottom was also honored as 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 (LaPACE), 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

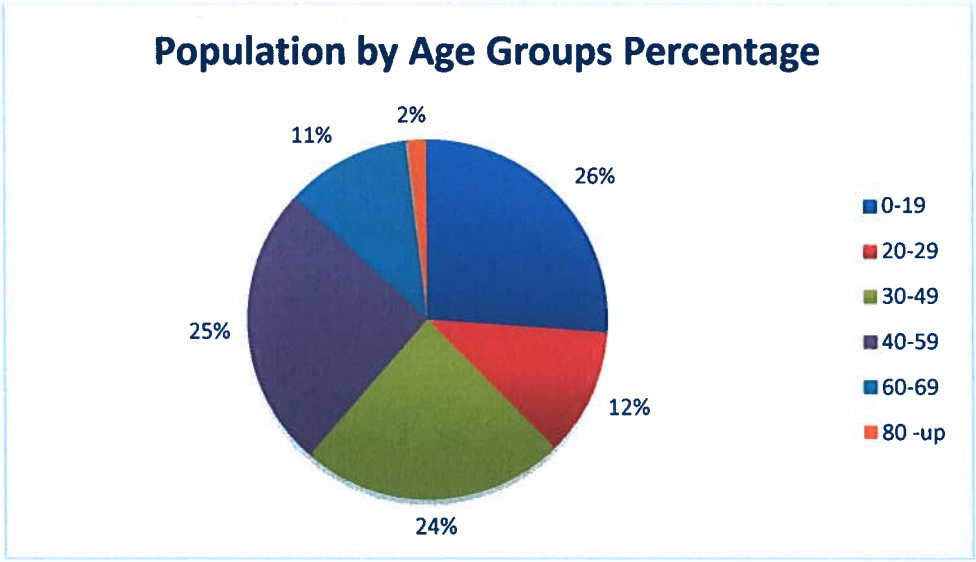
St. John the Baptist Parish is part of the New Orleans Metropolitan Statistical Area (MSA), which is the 45th largest MSA in the United States. St. John the Baptist Parish's population grew steadily from 1920 to 2010. According to the 2010 Census, there were 45,924 residents in St. John the Baptist Parish, making the Parish the 26th most populated parish in Louisiana. After reaching this peak, population numbers slightly declined in 2011 through 2015. Total population was 43,626 in 2015 and has remained virtually static in 2016 at 43,631. The population had a nice increase to 45,924 in 2017 and an estimated population of 48,000 by 2020. The Parish's historical population since 1920 is as follows:



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



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.

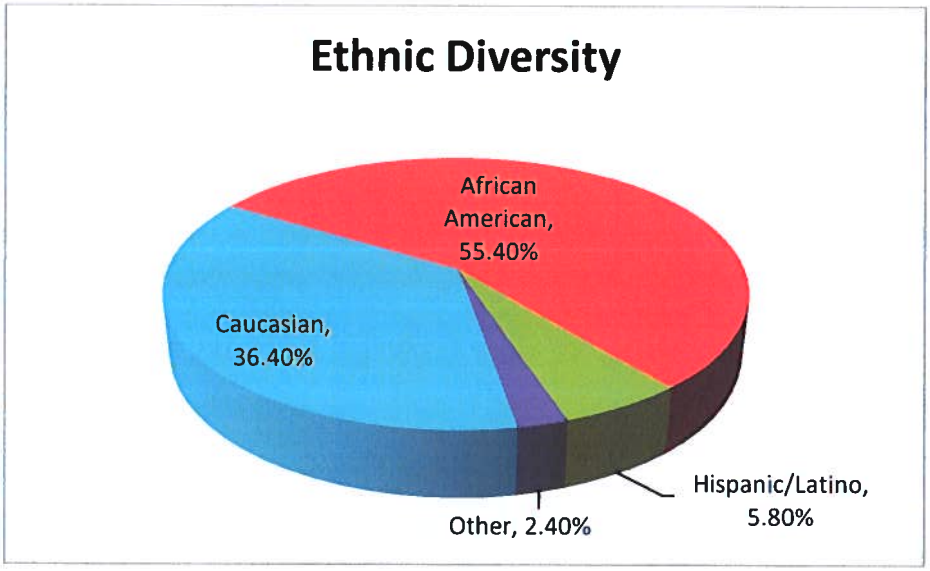


Of those age 25 or more, 37% have obtained a high school, or equivalent, diploma and 23% have obtained an Associate's degree or higher. The following table shows the educational attainments of the Parish's residents:

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Educational Attainment (25+ year olds)	
Education Level	**Percentage of Population**
Less than High School	17.1%
High School Grad (or equivalent)	36.5%
Some College	23.5%
Associate's Degree	6.0%
Bachelor's Degree	12.2%
Graduate/Professional Degree	4.7%

The ethnic diversity of the residents of St. John the Baptist Parish as of December 2018 is portrayed as follows:



Real Estate/Apartment Rents

The housing market in St. John the Baptist Parish is affordable and has the capacity to assume additional residents and employees. The average listed home price and average listed home price per square feet is below the state average, indicating the availability of affordable housing. The average home price for the parish in 2019 was $146,700, which was a slight decrease from the prior year. Units are presently selling above the average listed price, reflecting increased consumer demand and increased property value for housing in the parish.

The average listed rental price in St. John the Baptist Parish remains below state and national averages regardless of the unit size, indicating the availability of affordable rental options to assume additional residents. The average median rental price for the parish in 2019 was $869, reflecting 5% decrease since the prior year.

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Employment/Unemployment

As of October 2019, St. John the Baptist Parish's unemployment rate is 5.6%. The national and state unemployment rates were 4.5% and 3.6% respectively. The cost of living in the Parish is 11.1% lower than the national average.

Since 2013, St. John's unemployment has decreased 1.4% as a result of a decrease of 1,310 of the number of unemployed residents. Historical comparison of employment/unemployment rates against the other two parishes in the Tri-River Parish and as compared to the state and the federal are as follows:

Historical Employed / Unemployed and Unemployment Rates

	# of Residents		Unemployment Rates				
	Employed	Unemployed	St. John	Louisiana	Federal	St. Charles	St. James
2013	19,884	2,435	7.0%	6.7%	6.7%	6.3%	9.3%
2014	19,638	2,390	6.9%	6.4%	5.6%	6.1%	8.6%
2015	19,041	1,416	6.9%	6.4%	5.0%	5.7%	8.5%
2016	18,861	1,210	6.0%	6.2%	4.7%	5.3%	7.5%
2017	18,859	1,275	6.1%	5.3%	4.2%	4.5%	6.6%
2018	19,260	1,105	5.7%	4.9%	4.0%	4.4%	6.2%
Oct 2019	18,811	1,125	5.6%	4.5%	3.6%	4.2%	5.8%

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.

- Since 2012, there have been ten (10) companies which comprise over 50% of the total assessed value of properties taxed with in the Parish. The following table shows these companies over the past three years, as reported in the Parish's last audit report dated December 31, 2018:

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Principal Property Taxpayers						
	2018		2017		2016	
	Taxable Assessed Value	%age of Total Parish Taxable Assessed Value	Taxable Assessed Value	%age of Total Parish Taxable Assessed Value	Taxable Assessed Value	%age of Total Parish Taxable Assessed Value
Marathon Ashland, LLC	174,599,668	38.74%	155,194,180	36.32%	175,005,537	38.79%
Crowley Blue Water Par	11,290,240	2.51%	X	X	X	X
Entergy Louisiana	10,690,940	2.37%	13,047,750	3.05%	12,019,790	2.66%
Louisiana Machinery Company	10,210,809	2.27%	8,240,500	1.93%	5,017,394	1.11%
Nalco Chemical Company	9,501,380	2.11%	9,232,531	2.16%	9,203,610	2.04%
Arcelormital Laplace, LLC	8,828,387	1.96%	7,423,666	1.74%	7,312,264	1.62%
Evonik Materials Corp.	6,560,918	1.46%	5,751,773	1.35%	X	X
Cargill Incorporated	6,000,273	1.33%	4,826,298	1.13%	5,904,559	1.31%
Atmos Energy Corporation	5,448,900	1.21%	4,490,460	1.05%	4,655,910	1.03%
Bengal Pipeline Company	5,423,420	1.20%	5,959,600	1.39%	5,885,750	1.30%
E I DuPont DeNemours	X	X	4,756,196	1.11%	4,761,287	1.06%
DuPont Performance Elastomers	X	X	X	X	6,527,102	1.45%
Totals	248,554,935	55.16%	218,922,954	51.23%	236,293,203	53.37%

X -not applicable for this year

- Since 2007, the top ten (10) companies have employed on average almost 23% of the total number of parish employment. The following table shows these companies over the past three years, as reported in the Parish's last audit report dated December 31, 2018:

Principal Employers						
	2018		2017		2016	
	# of Employees	%age of Total Parish Employment	# of Employees	%age of Total Parish Employment	# of Employees	%age of Total Parish Employment
Marathon Oil	1,098	5.75%	985	5.22%	985	5.22%
St. John the Baptist School Board	1,062	5.56%	900	4.77%	900	4.77%
Denka	496	2.60%	509	2.70%	509	2.70%
Bayou Steel (1)	400	2.09%	400	2.12%	400	2.12%
St. John the Baptist Parish	285	1.49%	310	1.22%	210	1.11%
Nalco Chemical Company	243	1.27%	231	1.11%	231	1.22%
Louisiana Machinery Company	156	0.82%	156	0.86%	156	0.83%
Cargill Incorporated	140	0.73%	162	0.83%	162	0.86%
Dredging Supply	130	0.68%	130	0.69%	130	0.69%
Pinnacle Polymers	128	0.67%	120	0.64%	120	0.64%
Totals	4,138	22.66%	3,903	20.16%	3,803	20.16%

(1) Note that effective November 30, 2019, Bayou Steel has closed their plant. The Parish worked with the Louisiana Workforce Commission and brought in the LWC Mobile Unit to help find jobs for the displaced workers.

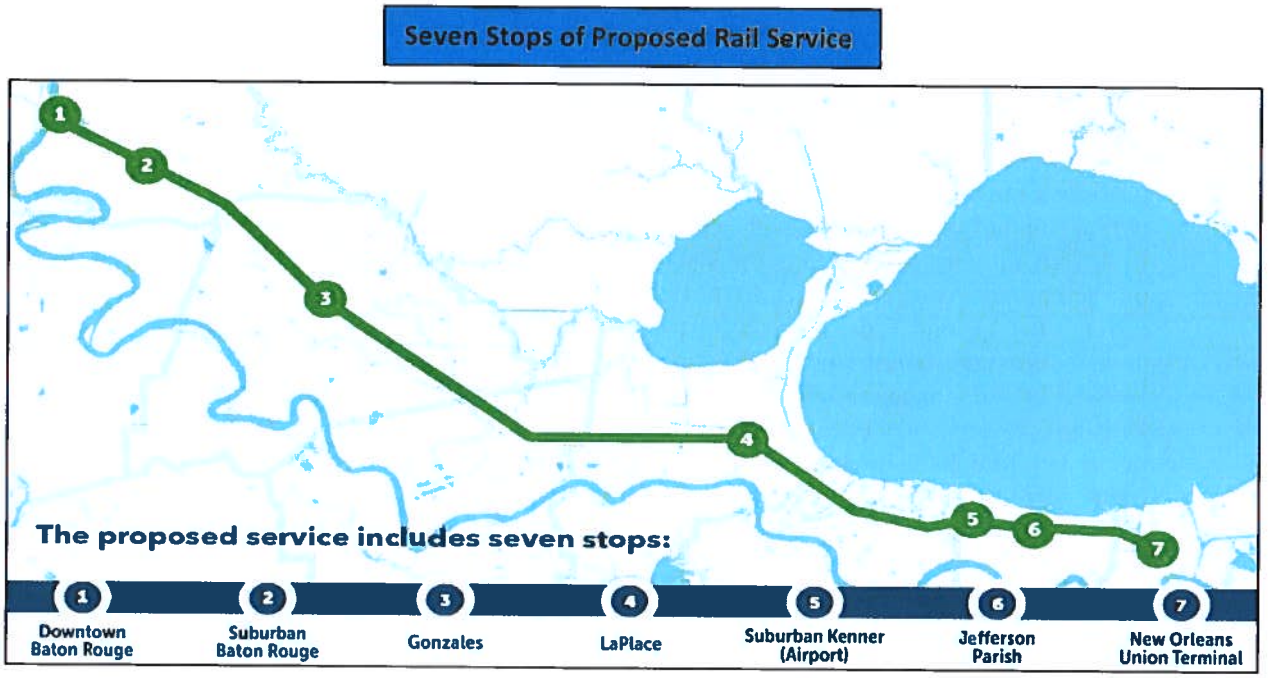
- St. John joined the Louisiana Intrastate Rail Compact at the end of 2013. The compact is a convening of leaders from around the region with goals of developing and improving an efficient, safe and well-maintained rail transit system between New Orleans and Baton Rouge. The group will focus on developing 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 has received $67 thousand for a Feasibility and Conceptual Plan for Passenger Rail & Multi-Modal Transit Center. In early 2018, the Feasibility Study and Conceptual Plan for a Passenger Rail and Multi-Modal Transit Center in LaPlace began. In June 2019, the LaPlace Multi-Modal Transportation Center Plan was prepared and presented to the citizens.

  The Feasibility Study and Conceptual Plan for a Passenger Rail and Multi-Modal Transportation Center in LaPlace was needed in order to reshape the LaPlace area to become more accommodating to development through a smarter regional transportation system and land use plan. The Feasibility Study and Conceptual Plan focuses on the area bound by Airline Highway, Main Street, Cardinal Street and the Kansas City Southern (KCS) owned railroad line as a potential location for a train station, and the surrounding area, including the historic Main Street corridor, between Airline Highway and West 5th Street, for potential development. This study and plan will ensure that St. John the Baptist Parish has the capacity to accommodate current and future residents in a safe and resilient manner while building on the unique character of the community.

  The goals for this project included:

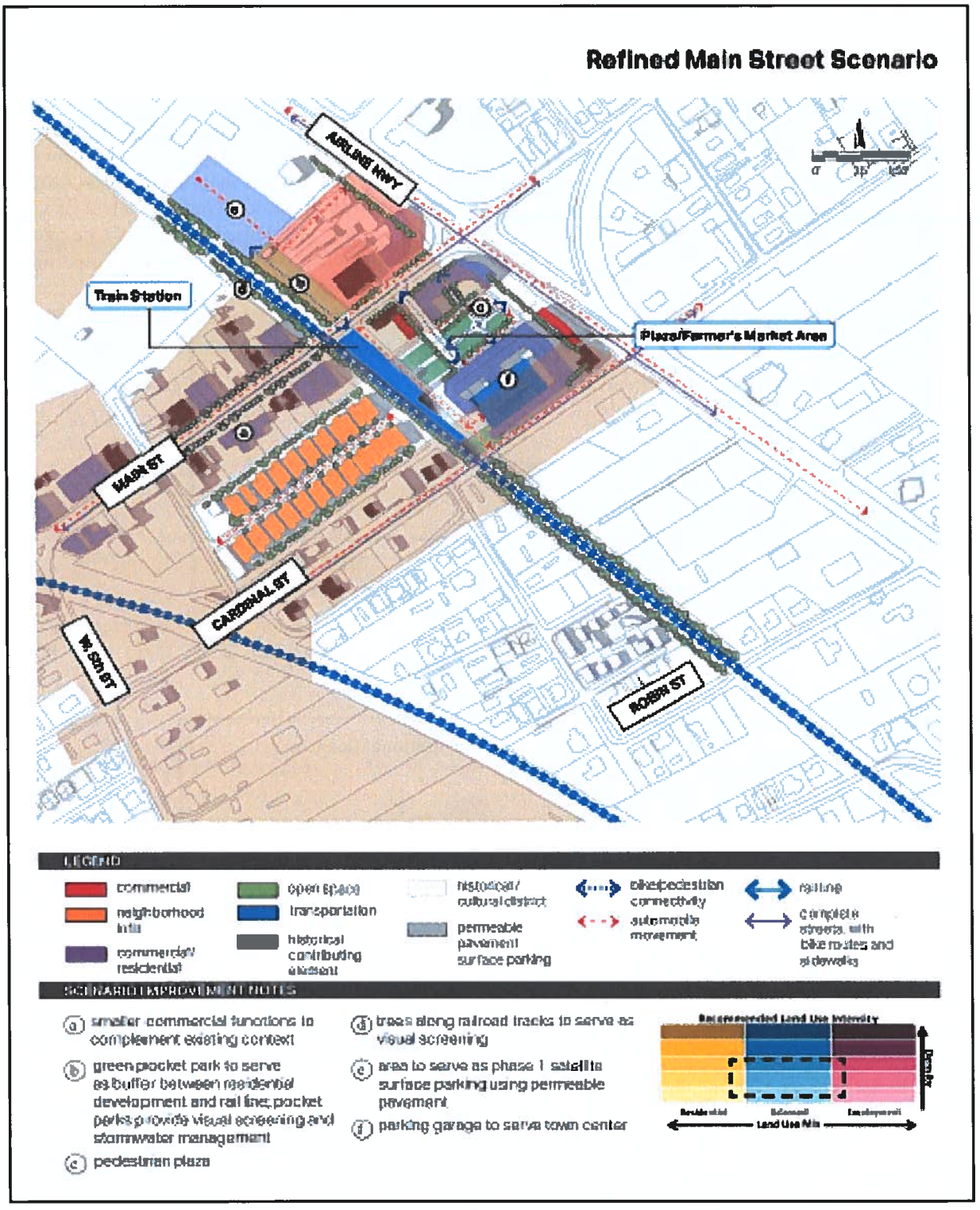
  - ✓ To plan for a multimodal transportation center that provides flexible space for multiple uses such as retail, public meetings and other civic uses, as well as a staging area and shelter during disaster events.
  - ✓ To determine a preferred location of the transit station, to best integrate with local transit service and provide public amenities, and to provide a conceptual plan for development of the station area.
  - ✓ To develop a long range plan for smart growth around the train station.

  As the State of Louisiana plans for passenger rail service between New Orleans and Baton Rouge, this study and plan will help demonstrate the need for passenger rail service and capacity for improved development along the planned corridor. This potential hub will serve as one of the stops from a prospective passenger rail transit system traveling from Baton Rouge to New Orleans. The seven proposed stops by the state are as follows:



The LaPlace Multi-Modal Transportation Center Plan focused on the potential location for a passenger train station in the area bound by Airline Highway, Main Street, Cardinal Street and the Kansas City Southern (KCS) owned railroad line. This plan also addresses the surrounding area, including the historic Main Street corridor, between Airline Highway and East 5th Street, for potential development. The study and plan ensure that St. John the Baptist Parish has the necessary capacity and guidance to accommodate current and future residents and businesses in a safe and resilient manner while building on the unique character of the community.

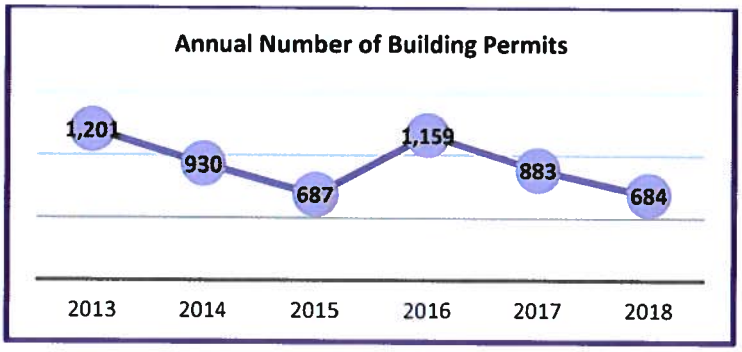
The resulting preferred scenario is entitled "Refined Main Street Scenario" and leverages recent Parish accomplishments including the establishment of the LaPlace Main Street Historic District. In the Main Street Scenario, development is focused along Main Street to create a walkable, mixed use corridor with a balance of residential and commercial uses. Mixed use development around the train station will include housing above retail, service, and dining. A public plaza to provide a flexible open space for community events. A parking lot adjacent to the train station can also be designed for use as a flexible space for events. This would also be used for an evacuation staging area. Following is a rendering of this proposed scenario:



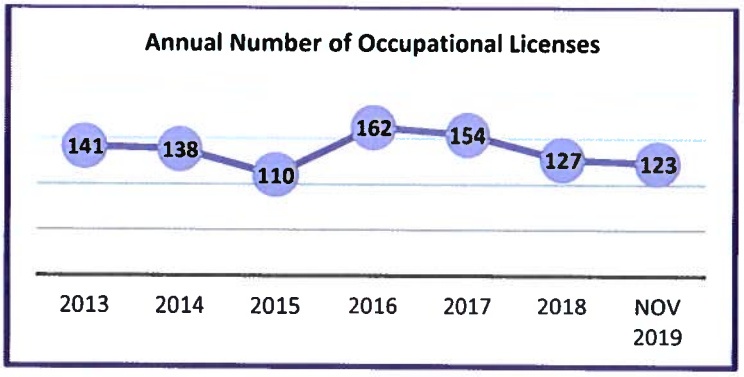
The plan in its entirety is located at: http://sjbparish.com/pdfs/LPMMTC%20-%20Full%20Document%206-6-2019.pdf

Economic Development

- 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 continually recruiting companies. 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 graph which shows the number of permits for construction, additions and renovations of residential and commercial structures.



- Another sign of the Parish's growth is in the number of new occupational licenses issued each year. These figures are shown in the following chart. As of September 30, 2019, there were 86 new occupational licenses issued.



- The Parish is actively engaging with Site Selection firms and potential business owners of all sizes to locate here. During 2019, 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. The department's website: *http://opportunitystjohn.com/*, which promotes the parish and provides information to the business community, residents and potential new venture continues throughout the year. In May of 2019, the Parish hosted its third St. John Economic Development Week. These events highlighted the parish's growing economy and also assisted with networking opportunities for local business owners.

- St. John the Baptist Parish is home to 2,421 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:

- **Place-Based Investment Loan Program**
  The Parish launch a new Place-Based Investment Loan Program in 2019 in partnership with South Central Planning and Development and GCR, Inc. This program will provide 0% interest for $5,000 to $50,000 loans with 40% of the loans forgivable, for targeted redevelopment projects that create a positive visual impact and accelerated economic activity within the Parish. Such projects must be located within the Major Corridor Overlay District or the LaPlace, Reserve, Garyville or River Road Historic Districts (which includes the Historic Towns of Edgard, Lucy and Wallace). Eligible projects include the following:

  - Replacement of commercial signs
    Example: Replacement of a pole sign with a monument sign with landscaping.
  - Green parking lots / Refurbishment of parking lot for improved water management
    Example: repave and reduce the total square footage of impervious pavement for preservation of green space and the installation of "green strategies" for improved storm water management.
  - Façade improvements for historic structures
    Example: repair of windows, doors, awnings, painting and provision of landscaping on a historic structure and site

  Program FAQs can be found at: http://sjbparish.com/pdfs/FAQs%20SJB%20Place-Based%20Investment%20Program_17July%202019_final.pdf

- **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. To date, the Parish received 1,504,819 and a total of 18 loans were administered through this program. In 2017 and 2018, no money was received from CDBG because the Parish was still working on the funds that were previously allocated. The program intake and application process is over, therefor the Parish does not expect to receive any more funding from CDBG for this program.

- **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.



- **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.

Business Training Center by the Numbers
# of One-on-One Counseling: 132
# of Business Consultations: 211
# of Business Plans Created: 10
# of Business Training Workshops Held: 54
(Dates: January 1 – October 31, 2019)

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
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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 New Venture 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 159 small business entrepreneurs have graduated from the FastTrac program.

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: 130 *

(Dates: January 1, 2018 – December 31, 2018
** January 1 – October 2019)

Additionally, the area offers a wide range of local, state and business incentives to those looking to start or expand business within the Parish. Such incentives include: Tax Abatement, Revolving Loan Fund, Veteran Initiative, Louisiana Quality Jobs Rebate, Industrial Tax Exemption Program (ITEP), Motion Picture/Musical and Theatrical Tax Credit and Enterprise Zone.

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.

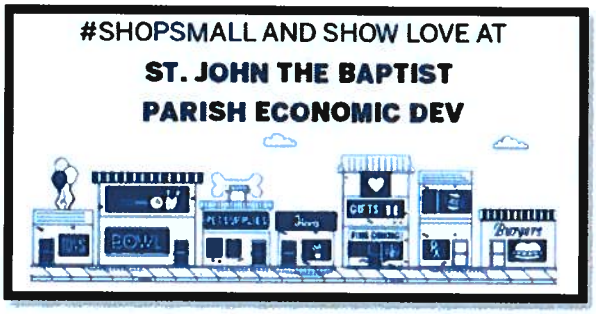
ST. JOHN THE BAPTIST PARISH
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- **Shop Local Shop St. John (Retail Development)**

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.



- **Farmers Market**



The Creole Farmers' Market opened in December 2014 and is located in Wallace near the foot of the Veterans Memorial Bridge. The Market is open year-round and 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. The facility meets the high level of soundstage decibel requirements. Additionally, newly vamped tax incentives in 2017 provide the filming industry an incentive to come and give the local businesses opportunities that would not otherwise exist.

The Parish has hosted several, large Louisiana productions, including feature films like *The Curious Case of Benjamin Button*, *D'jango Unchained*, *2 Guns*, *Eli*, *Hot Tub Time Machine*, *Highwaymen*, *Meet the Spartans*, *American Violet*, AMC's *Into The Badlands*, and *Tales from the Hood 2: Bedtime Stories*. TV or Netflix shows include *NCIS: New Orleans*, *Queen Sugar*, *Memphis Beat 1 and 2*, *Deadlier Than the Male*, *Preacher* and *OWN*. Several TV commercials, including Blue Cross Blue Shield of Louisiana, Subway Restaurants and Viking Range Corporation, have utilized the sound stage. Also, music videos have been shot on location. 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 a year 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. Participants receive garbage bags, gloves, t-shirts, masks and trash clamps. At the April 2019 Clean Sweep, more than 50 trash bags were filled. The fall event is scheduled for November 23rd. Afterwards, participants celebrated with jambalaya and drinks at the Thomas F. Daley Memorial Park.



- **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 adapt 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 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. In 2018, new "Welcome Signs" have been completed at Hwy 51 and Belle Terre Blvd.

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/recovery-residents-general.php?id=965/.

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.

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

Resident Assistance by the Numbers

Disaster Assistance: 186 families

LiHEAP Assistance Provided: 963 families

Food Distribution: 345 families *

Seasonal Basket Distribution: 28 families

Tax Returns Prepared: 117 *

Children in Summer Feeding Program: 1,800 *

(Dates: January 1, 2018 – December 31, 2018
* - January 1, 2019 – September 20, 2019)

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 many 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 will 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.

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 airnasium, 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 Biddy Basketball, Youth Baseball, Youth Soccer, Youth Football, and Cheerleading. The sports programs proudly hold multiple titles in the Biddy Basketball National Championships and Baseball World Series Championships. 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, sponsored by the American Red Cross and the Lake Pontchartrain Basin Foundation, and was expanded to a second facility in 2019.

Numerous adults and children enjoy the walking paths and park facilities throughout the Parish. The addition of 14 miles of multi-use paths on the Mississippi River Levee and the Timbermill Trail were great enhancements to the miles of walking paths in neighborhood parks. 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

⌂ *Historic Districts*

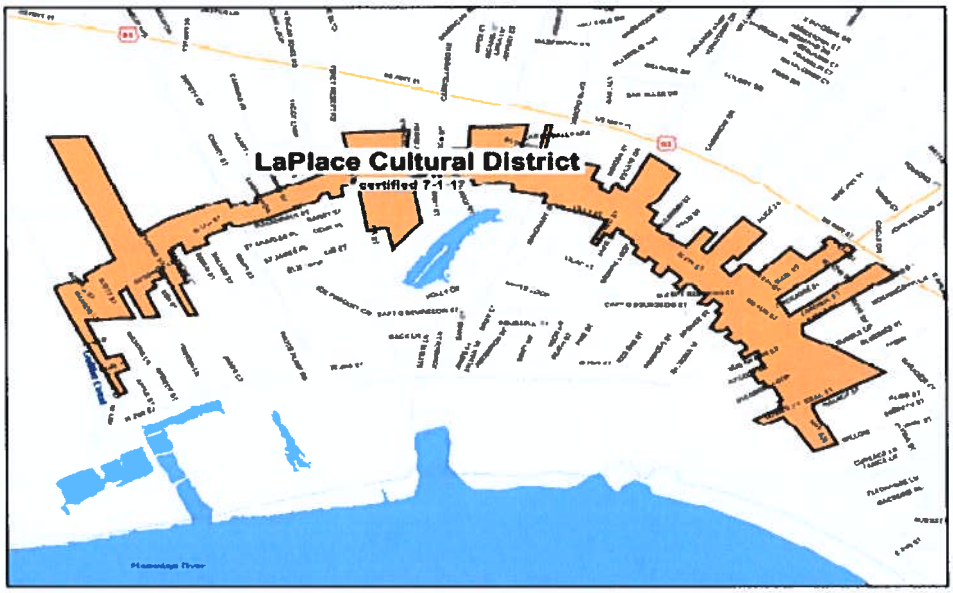
In July 2017, the Parish adopted Ordinance 17-27 which adopted Chapter 114 of the Parish's Code of Ordinances to establish local historic districts, designating local historic landmarks and establishing a Historic District Commission for their preservation and stewardship.

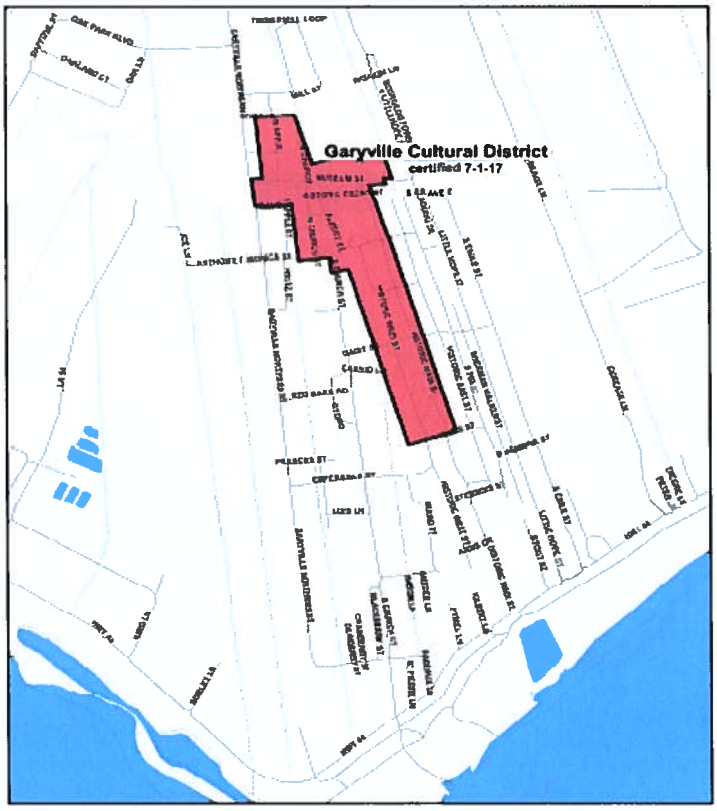
The Historic District Commission works to conserve and enhance historic buildings, sites and neighborhoods, and encourage compatible rehabilitation and new construction through the review and issuance of Certificates of Appropriateness within local historic districts and designated landmarks. Meetings ae held monthly.

During 2018, St. John Parish was designated a Certified Local Government by the joint administration of the National Park Service (NPS) and the State Historic Preservation Offices (SHPOs). This designation will allow the Parish's Planning and Zoning Department to have access to a broader range of federal and state grants for historic preservation. Then St. John entered into a partnership with the Louisiana Division of Historic Preservation, and utilizing grant funding from the National Park Service, entered into a contract with R. Christopher Goodwin and Associates, Inc. to survey 735 historic structures. These surveys further the Parish's Preservation Program, adhere to recently adopted Historic District Standards, and accomplishes an important step toward realizing the Parish's Main Street and Quality of Life goals throughout the Parish. Additionally, it will allow for citizens to complete their applications for historic rehabilitation tax credits.

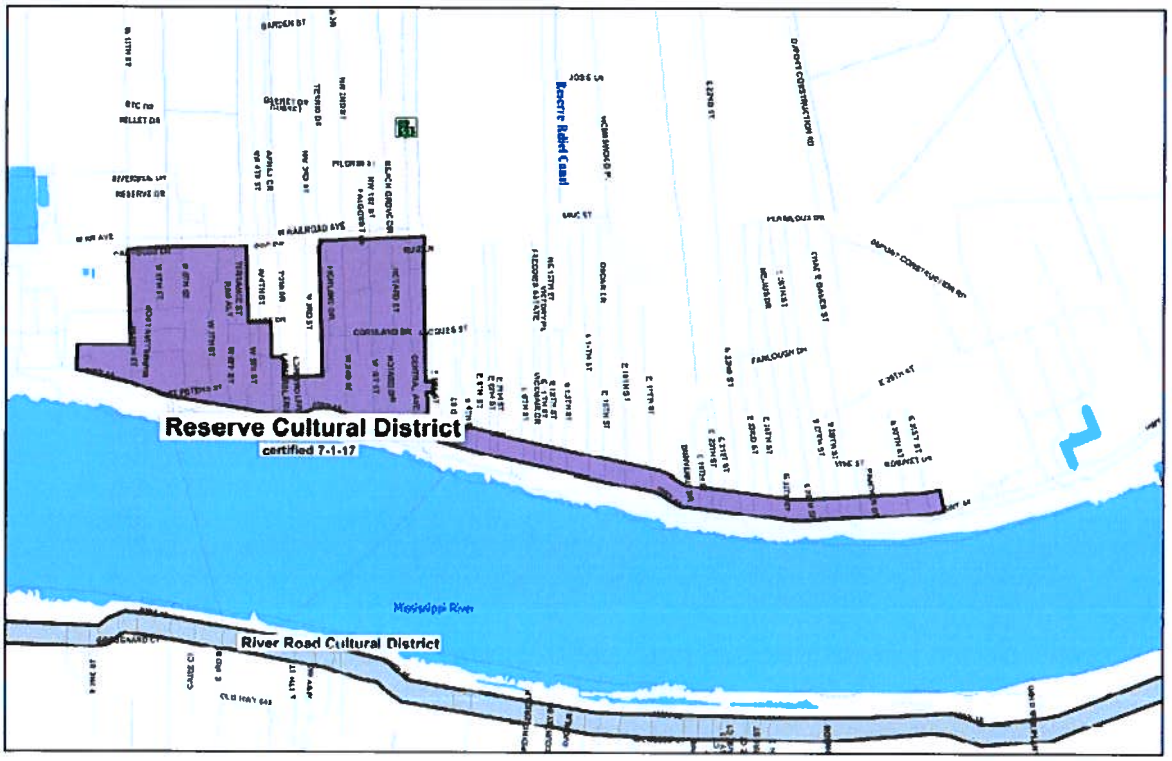
There are four historical districts located within the Parish: LaPlace Cultural District, Garyville Cultural District, Reserve Cultural District and River Road Cultural District. Maps of the historic districts are as follows:

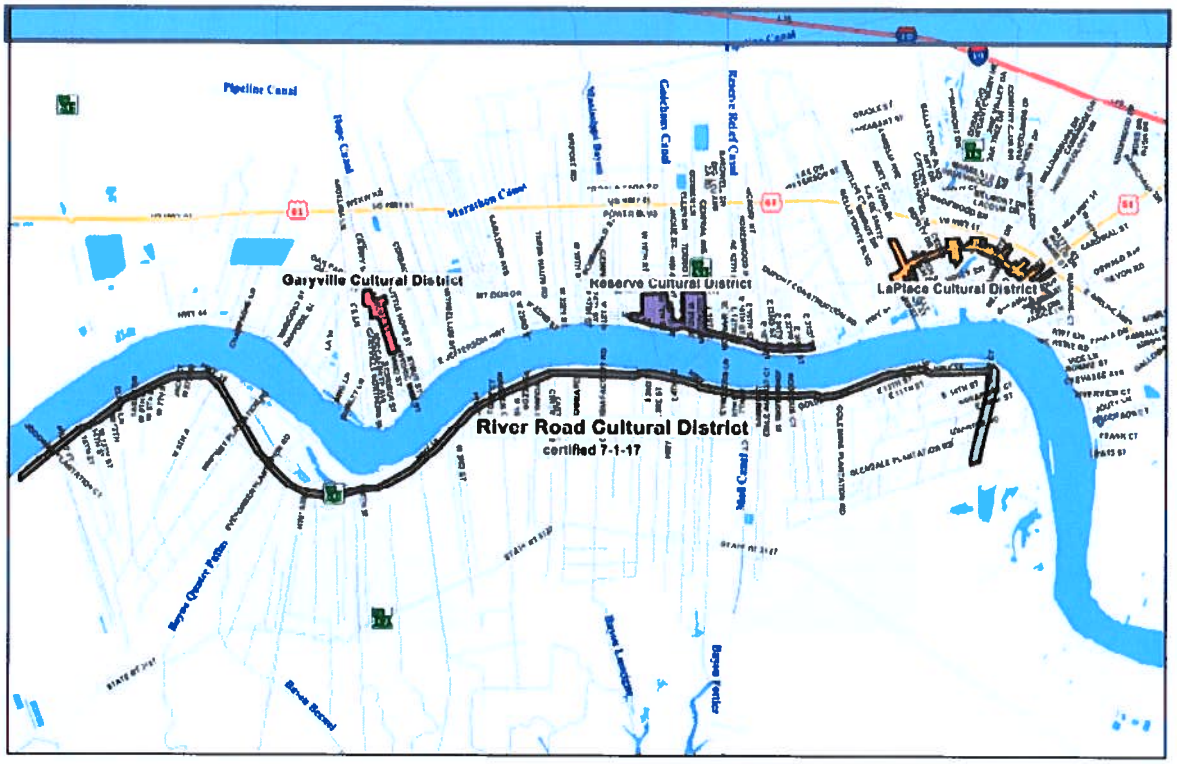
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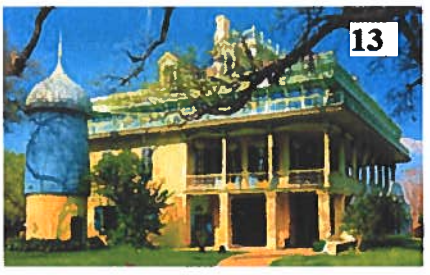
⌂ ***Historic Landmarks***

Located within the Parish are fifteen (15) properties and districts listed on the National Register of Historic Places, including two (2) National Historic Landmarks. These historic places have local, state and national significance are listed in the following table.

Historic Places in St. John the Baptist Parish			
Name	**City**	**Significance**	**Style**
1) Bacas House	Edgard	Local	Creole Cottage
2) Dugas House	Edgard	Local	Creole Cottage
3) E.J. Caire & Co. Stores	Edgard	Local	Greek Revival
4) Emilie Plantation House	Garyville	Local	Greek Revival
5) Graugnard House	Reserve	Local	Mixed
6) Hope Plantation House	Garyville	Local	Eastlake
7) Montegut Plantation House	LaPlace	Local	French Creole
8) Our Lady of Grace Church	Reserve	Local	n/a
9) Sorapuru House	Edgard	Local	Creole Cottage
10) Godchaux-Reserve Plantation House	Reserve	State	French Creole
11) Haydel-Jones House	Edgard	State	French Creole
12) Evergreen Plantation *	Wallace	National	Greek Revival
13) San Francisco Plantation House *	Reserve	National	Steamboat Gothic
14) Whitney Plantation Historic District	Edgard	National	French Creole
15) Woodland Plantation	LaPlace	National	French Creole
*National Historic Landmark			







⌂ *Heritage Trails*

Newly developed and marketed by the Louisiana Department of Tourism, is the African American Heritage Trail which spans the state and provides a historical glimpse into the lives of the African Americans who resided here. There are approximately forty (40) locations throughout the state and the Parish is proud that three of its locations have been recognized as being worthy for inclusion in this official state list. These are listed in the following table:

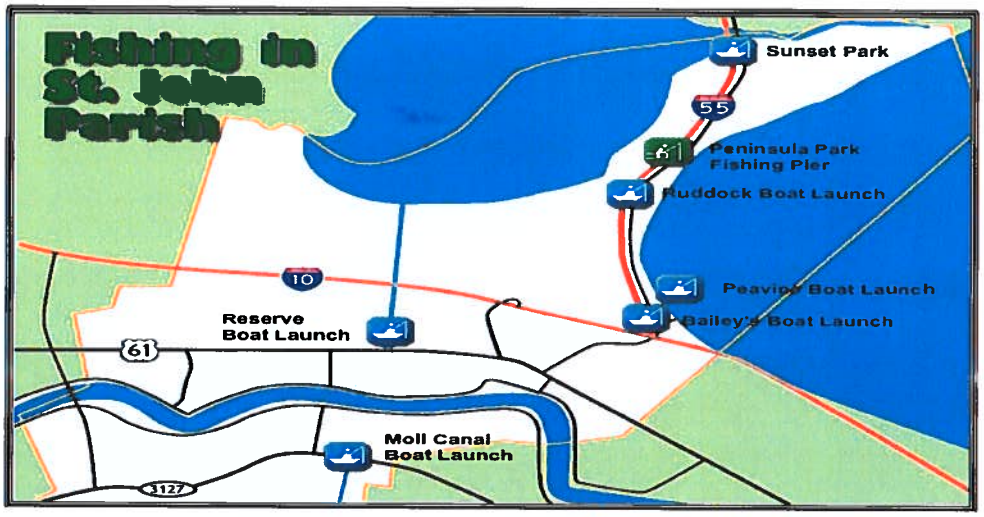
African American Heritage Trail Locations In St. John the Baptist Parish

Location	Date Built	City
Our Lady of Grace Historic Sanctuary	1930s	Reserve
San Francisco Plantation	1830	Garyville
Evergreen Plantation	1777	Edgard

⌂ *Outdoor Recreation*

Residents and visitors can enjoy swamp tours, camping, boating, biking, hunting, golf, tennis and swimming. There is also the soon to be completed Mississippi River Trail which will link St. Charles and St. John parishes. It is 14.6 miles long and begins at an altitude of 16 feet and offers peaceful surroundings and unique sceneries.

Fishing is an important pass time in the Parish. Local fish include: White Catfish, Yellow Bass and Flathead Catfish among others and can be found in the locations shown on the following map.



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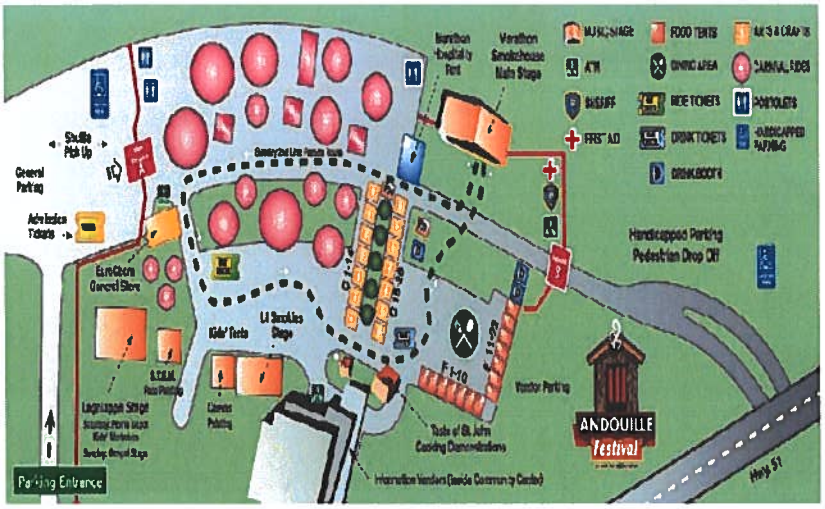
⌂ *Local Cultural*



Live Theater: The Parish also boasts of having a live-theater built in 1931 which is the "cultural and civic center of St. John the Baptist Parish." The theater and grounds were purchased by the Parish in 1980, but are run and maintained separately by their own Board of Directors and are therefore not included as part of the Parish financials. Summer musicals are produced along with various live music performances throughout the year and is the stage for the annual Andouille Pageant. Local high schools also use the facility for their school-produced shows.

Museums: Besides the museums located within the historical plantations listed above, there is the Garyville Timbermill Museum. This museum is dedicated to preserving the history and culture of Garyville, a former lumber town. The plantations and the Timbermill Museum offer events and festivals throughout the year.

Andouille Festival & Pageant: Founded in 1972 by the LaPlace Volunteer Fire Department, as a fundraiser to showcase the unique food of the andouille sausage. Since then, it is held annually on the third weekend in October. There is an annual commemorative poster created for sale. Food vendors, craft vendors, rides and local musicians are showcased over the three-day weekend. A map of the festival which utilizes the grounds next to the St. John Center is below:

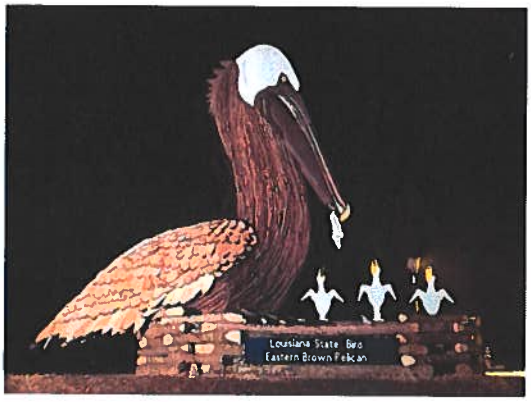




ST. JOHN THE BAPTIST PARISH
ANDOUILLE FESTIVAL

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Christmas Eve Bonfires: At 7pm along the Mississippi River levees, bonfires are lit. This is a centuries old tradition said to be a beacon to help direct Papa Noel down the Mississippi River into Cajun Country. This tradition has grown to include the surrounding towns and parishes, which include coordinating participation with the Festival of the Bonfires. Some of the pyres have become quite elaborate and have featured crawfish, snapping turtles and pelicans crafted by Blood, Sweat and Bonfires, as pictured below. For 2019, a 60-foot alligator with moving parts has been unveiled. Thousands of visitors travel from around the world to see this unique tradition.






Christmas Eve Bonfire





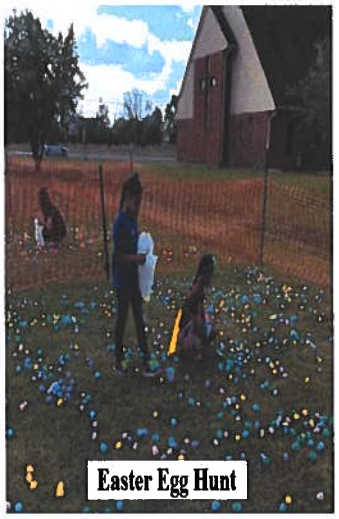


ST. JOHN THE BAPTIST PARISH
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Mardi Gras Parades: The Parish holds two parades the weekend before Mardi Gras. Towahpahsah rolls in Reserve and Krewe Du Monde rolls in LaPlace.


LaPlace DuMonde Parade

Other Parish Sponsored Events: Besides the Andouille Festival, the Economic Development hosts a series of events throughout the year where you can discover the Parish's heritage and its rich traditions. Additionally these events serve to build and maintain the residents' morale and to hand down traditions. Such events include: Veterans Day Parade, Veterans Luncheon, Easter Egg Hunts, July 4th/Independence Day Celebration and Martin Luther King Jr. Celebration.


Easter Egg Hunt

Special Events by the Numbers
Andouille Festival: 21,000 People
Andouille Pageant: 250 People
Veterans Luncheon: 600 People
Independence Day Celebration: 5,000 People
(Dates: last event hosted)


Independence Day Celebration

Strategic Planning



The Parish performs strategic planning by analyzing the current local environment, anticipated changes in that environment, and future needs of the Parish, its citizens and the businesses operating within and doing business with those located within the Parish. The planned development of major employers and the overall projected unemployment rate locally are considered, as well as changes projected in sales tax and ad valorem taxes or the passing of or expiration of millages. State and Federal factors affect future plans of the Parish, such as proposed or newly issued regulations and anticipated changes in grant funding. Other factors continually monitored by the Parish include weather – especially heavy rainfall, tropical storms and hurricanes as the Parish has been severely impacted but such events in the recent past.

Specific Factors Identified

Upon reviewing the strategic plan, the following changes in the operational environment have been identified which will have an effect on the budgeting process beginning in 2020:

- The expiration of ITEP (Industrial Tax Exemption Program), which will result in an anticipated annual increase of $17 million over current levels of ad valorem taxes. The ITEP expired in 2019, therefore, will be collected at the end of 2020, and will be considered available revenue in 2021. Ad Valorem taxes are broken down across the various funds as stipulated by law.
- Anticipate no further revenue or expenditures relating to the Hurricane Funds.
- Beginning major construction in the LaSAFE and RESTORE funds.
- Reviewing the CIP schedules showing time frame of work and expense of such work, as well as anticipations regarding new projects identified.
- No longer having to purchase water from other parishes.
- Approximately $1 million less in debt payments as a bond has been fully paid off.
- Expecting less grant revenues and related expenses as the grants are coming to a conclusion.
- Changes in debt: 2009 Revenue Bond was paid off in August 2019; and two Sales Tax Bond and one Certificate of Indebtedness will be paid off by February and April 2020, respectively. See table on page 66 showing outstanding debt by maturity.
- No major changes in population.
- Most projects have been completed.
- CPI has increased by 1% as of July 2019 in Louisiana, per the Bureau of Labor Statistics.

Once the above listed factors have been identified, strategic goals and priorities are built around the Parish's mission statement and the overall Parish Goal of being a good steward of the public's money.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE

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.

Strategic Goals and Priorities - Parishwide

As a result of the above explained strategic planning, strategic goals and priorities for the next fiscal year are decided upon. Besides running the daily operations of the Parish and providing the necessary services to the residents and businesses, these goals and priorities 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, most of which are considered capital projects, include:

- ✓ Continuing to increasing transparency and better communication between the Parish and residents and businesses.
- ✓ Maintaining our excellent bond ratings to allow for the issuance or re-issuance of the lowest cost debt for capital project financing.
- ✓ Constructing a new 911 Communications Tower in LaPlace to improve radio traffic.
- ✓ Meeting new safety requirements for governmental employees by:
  - Constructing a new $1.8 million public safety complex in Wallace. The building will house vital public safety services including fire, police and EMS.
  - Constructing a new $1.2 million HMGP Safe Room located in the East Bank's Emergency Operating Center. This room is designed to house over 100 personnel for 24 hours during weather and other emergency events.
  - Enhancing emergency procedures and training parish employees on those procedures.
- ✓ Continuing improvements in recreation for the citizens in the following ways:
  - Working with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around the Lake Pontchartrain.
  - Completing the Mississippi River Trail Phase IV which will extend the multi-use trail from West 10th Street to the Parish line. This project is funded through a Recreational Trails Grant and the 2014 Bond issue.
  - Continuing Lucy Trail Phase II.

✓ Continuing to invest in upgrades to roads and sidewalks through:

- Continuing the annual Asphalt Road Improvement project until all roads have been resurfaced. In 2020, $800 thousand has been budgeted for asphalt improvements and $200 thousand for concrete improvements.
- In 2020. $20 thousand has been budgeted for re-striping roads to include bike path sections.
- Beginning construction on the $6.1 million Streetscape Grant which will provide improvements along Airline Highway and Main Street (see pages 202-203 for details and diagrams).
- Beginning construction on the $4.3 million Belle Terre Streetscape and Storm Water Management Project (see pages 258 - 260 for details and diagrams).

✓ 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.

✓ Bidding for the Water Meter Project is scheduled to begin in 2020, followed by implementation of changing the water meters to electric ones throughout the Parish.

✓ 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.
- Hired firm to do maintenance on water and waste water systems (SCADA Project).

✓ Continuing construction on various Public Works projects, including:

- Haydel Canal project
- Vicknair Canal Pump Station

✓ Continuing construction on various drainage improvements, including:

- Marigold Street
- McReine Road
- Belle Pointe

✓ Continuing construction on various utilities projects and improvements, including:

- Water intake improvements at the Lions Water Treatment Plant.
- Reverse Osmosis (RO) piloting project at Lions/LaPlace plants.
- Replacement of filters at Lions Water Treatment Plant.
- West Bank Wastewater Treatment Plant rehabilitations.

- LaPlace Main Waste Water Pump Station rehabilitations.
- Replacement of controls at the River Road Waste Water Treatment Effluent Pump Station.
- Tertiary filter rehabilitation at the Woodland Waste Water Treatment Plant.
- Replacement of Sludge Processing at the Woodland Waste Water Treatment Plant.
- Installation of emergency generator at the Belle Terre Lift Station.
- Installation of generator at Ned Duhe Lift Station.

✓ Continuing with Phase II of the Reserve Drainage Project which will install a subsurface drainage system to help alleviate flooding. This $3.2 million project is fully funded through FEMA/GOSHEP.

✓ 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.

✓ Working with the Corps of Engineers whose goal is to move the Westshore Lake Pontchartrain Levee Project forward. This project will protect the east bank of St. John Parish with a completion date of 2024.

✓ Continuing planning and design for a new rail system located in LaPlace near Main Street, utilizing grant funds from the Southern Rail Commission (see page __ for details and diagrams).

✓ Exploring opportunities to save the Parish funds, such as refinancing debt.

✓ Continuing with the Maurepas Diversion Project, which will reintroduce Mississippi River water into the Maurepas Swamp to help restore a vital buffer that protects the Parish from tidal surge.

✓ Working to promote historic preservation throughout the Parish. Since receiving in May 2018 the federal Certified Local Government (CLG) Program, the Parish now has access to a broader range of state and federal grants. The Parish has already identified and created 4 Historic Districts and will look for ways to perform rehabilitation and preservation and promotion for these districts.

✓ Repairing the St. John Theater.

✓ Improving this Budget Presentation to further the Parish's overall goals of communication and transparency.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE

Departmental Goals and Priorities Identified

Annually the Parish meets with the department heads to determine what their individual goals and priorities are for the upcoming year. These identified goals are included in each individual department/fund, beginning on page 118, and is entitled "Specific Next Year's Goals." Throughout the year, monthly meetings are held to determine if these goals and priorities are being met and the reasons as to why or why not. If they are not being met, follow-up planning is ensued to determine a new course of action, whether the plan needs to be revised in some way, postponed or even discontinued. These meetings often give rise to budget amendments which are then brought forth to the Council for approval.

Additionally, the Parish hosts several public meetings in which information is both provided to the citizens as well as requesting input from the citizens. Such input has been done through round-table discussions, on-line surveys or in-person surveys. The Parish also works with several citizen interest groups on local projects. One such continuing project is the bike trail to extend around Lake Pontchartrain.

Future Budgetary Plans

Part of the Parish's strategic planning process includes developing and maintaining a five-year budget plan. This is done by keeping the above specific factors in mind along with strategic goals and priorities of the Parish, Funds, and Departments, projected budgets are prepared for the next five years. Utilizing these figures, allows management to better plan the feasibility of wanted projects or to identify long-range cost savings, or the necessity of identifying new/increased sources of revenues. Depending on how the 5 year plan looks, the current year budget can be changed in order to either meet future economic needs or to move a planned project up as the available monies look optimistic.

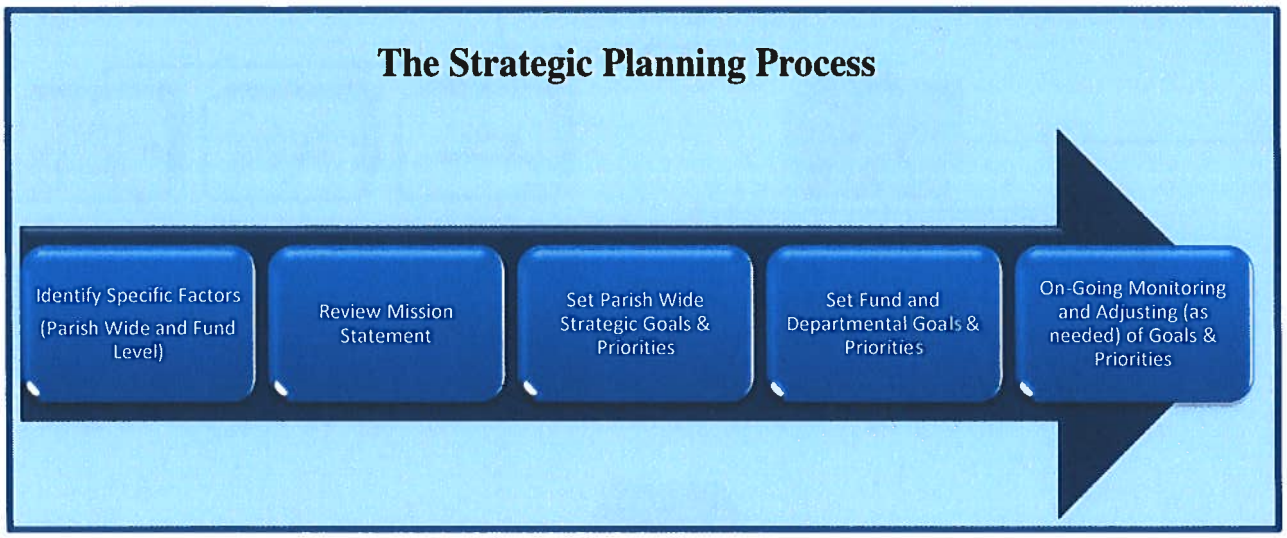
Additionally, the Parish considers the effect of debt on its long range plans. While the Parish tracks each debt individually and combines their payments into the tables on pages 71-72 for current year budget planning, seeing the total debt payments which will be released in future years, as seen on page 73 ("Outstanding Debt by Year of Maturity") assists with long range planning. Besides having less debt to repay, many of these debts were secured with sales taxes or millages that would then be relinquished and can be utilized to meet other needs within the Parish.

Lastly, the Parish considers the effect of capital projects on its long range plans. While the Parish tracks each capital project individually, seeing those projects tallied as a whole with remaining estimated costs and estimated year of completion assists with long range planning. The tables starting on page 310 showing CIP (Construction in Progress) by major function is what is used. In addition, the change in costs surrounding a completed project is considered. For example, replacing or rehabilitating facilities/systems may decrease overall repairs and maintenance or may affect the number of personnel needed. Likewise creating a new facility or system will increase costs for the parish overall and offsetting revenues may need to be considered.

As identified on page 79, the use of fund balances for many funds seems to be required beginning in 2021 in the five year plan. However, most of the funds have an extremely healthy fund balance and can be used

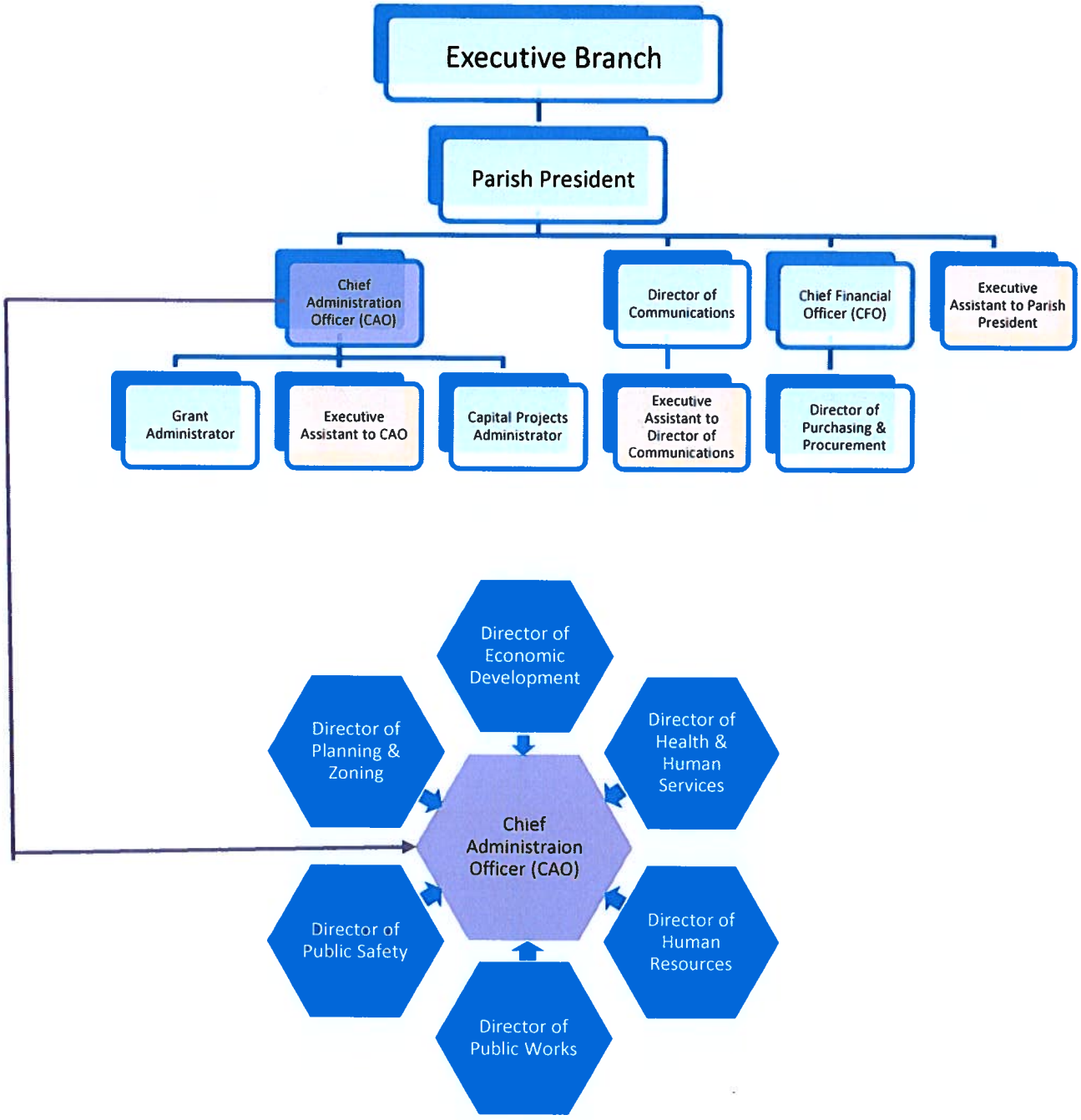
for a while. Additionally, as the sales tax figures for 2019 are just now coming in, there seems to be an unexpected 18% increase in sales tax collections from the prior year. Neither the 2019, 2020 or future budgets include such a large influx in their calculations as the budget has already been submitted for approval prior to this knowledge coming to light. The new administration will need to follow this development closely and plan for it and the ITEP funds closely as continual reliance upon fund balances is not recommended.

The summarized 5 year budget forecasts are included in this budget presentation and are located at Appendix 3, beginning on page 469.



ST. JOHN THE BAPTIST PARISH
PARISH PROFILE

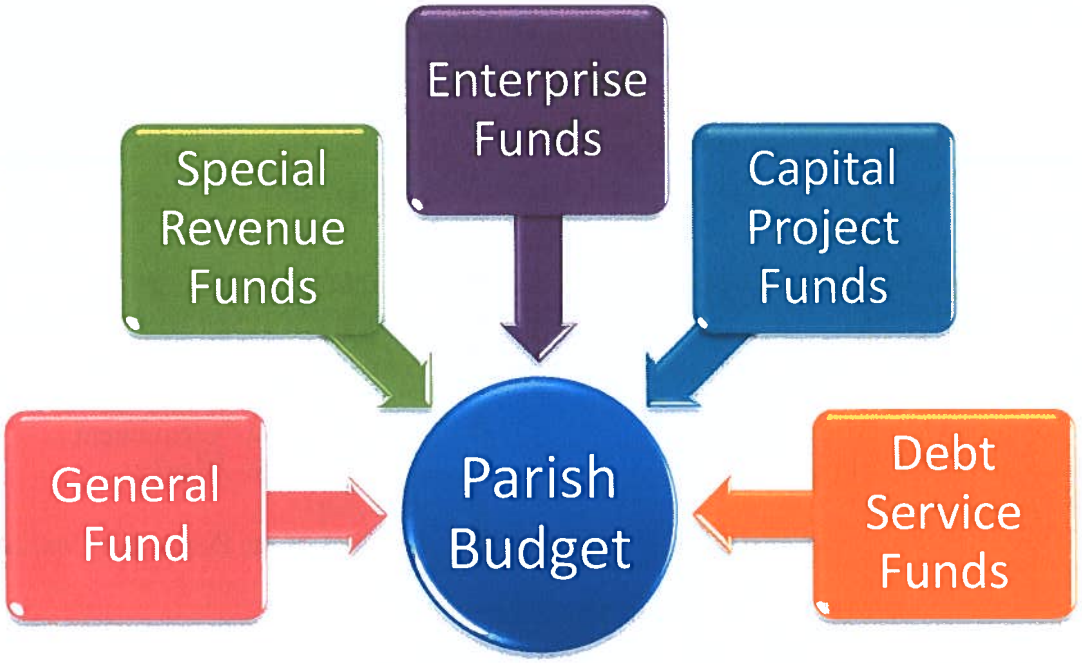
The top level of the Parish's organization chart is as follows. Individual charts are included as applicable for each department or fund in their respective sections.



See each Director's organization chart under the applicable Department or Fund.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE

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



General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Debt Service Funds
The General Fund (GF) is the general operating fund of the Parish. It accounts for all financial resources and Parish departments not specifically required to be accounted for in other funds. The GF 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. The GF finances a greater diversity of activities than do all other Parish funds. There are 16 departments that operate within the general fund.	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, 57% of the revenues collected are derived from this fund; with 41% being the average of all expenditures. Most of the services provided by the Parish fall beneath the Special Revenue Funds. There are 24 such funds.	Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private businesses. On average, 26% of the revenues collected are derived from this fund; with 24% being the average of all expenditures. 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. There are 4 such funds.	Capital Projects Funds are used to account for the proceeds from the calling of bonds for specific capital construction projects. On average, 3% of the revenues collected are derived from this fund; with 12% being the average of all expenditures. 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. Currently, there are 6 such 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. On average, 8% of the revenues collected are derived from this fund; with 10% being the average of all expenditures. Currently there are 5 such funds.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE

The General Fund is comprised of the sixteen (16) departments 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

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

Special Revenue Funds

- Airport Authority (closed 2018)
- Ambulance
- Animal Shelter
- ARC Maintenance
- 911 Communication District
- Community Center
- Criminal Court
- Department of Health & Human Services
- Economic Development
- Fire Departments
- GOMESA
- Health Unit
- Hurricane Ike/Gustav CDBG
- Hurricane Isaac (closed 2015)
- Hurricane Isaac Recovery CDBG
- Juvenile Detention Center
- LaSAFE (new)
- Levee Protection
- Public Safety
- Public Works
- Recreation
- RESTORE (new)
- 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

The Capital Project Fund is comprised of six (6) funds, as follows.

Capital Projects Fund

- Parish-wide Sewerage Construction Phase II
- 2009 General Obligation Bond
- 2010 Sewer Construction Bond
- 2014 General Obligation Bond
- 2015 General Obligation Bond
- 2015 Sales Tax Bond

The Debt Services Funds are comprised of five (5) independent funds, listed below.

Debt Service Funds

- Parish-wide Sewerage Sales Tax Reserve
- Parish-wide Sewerage Sales Tax Sinking
- Fire Departments Sales Tax Sinking
- Fire Departments Sales Tax Reserve
- 1992 General Obligation Sinking

The function of each fund is included in the fund structure and fund summary graphics on page 53. Additionally, departmental descriptions begin on page 126.

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 2020 budget year are:

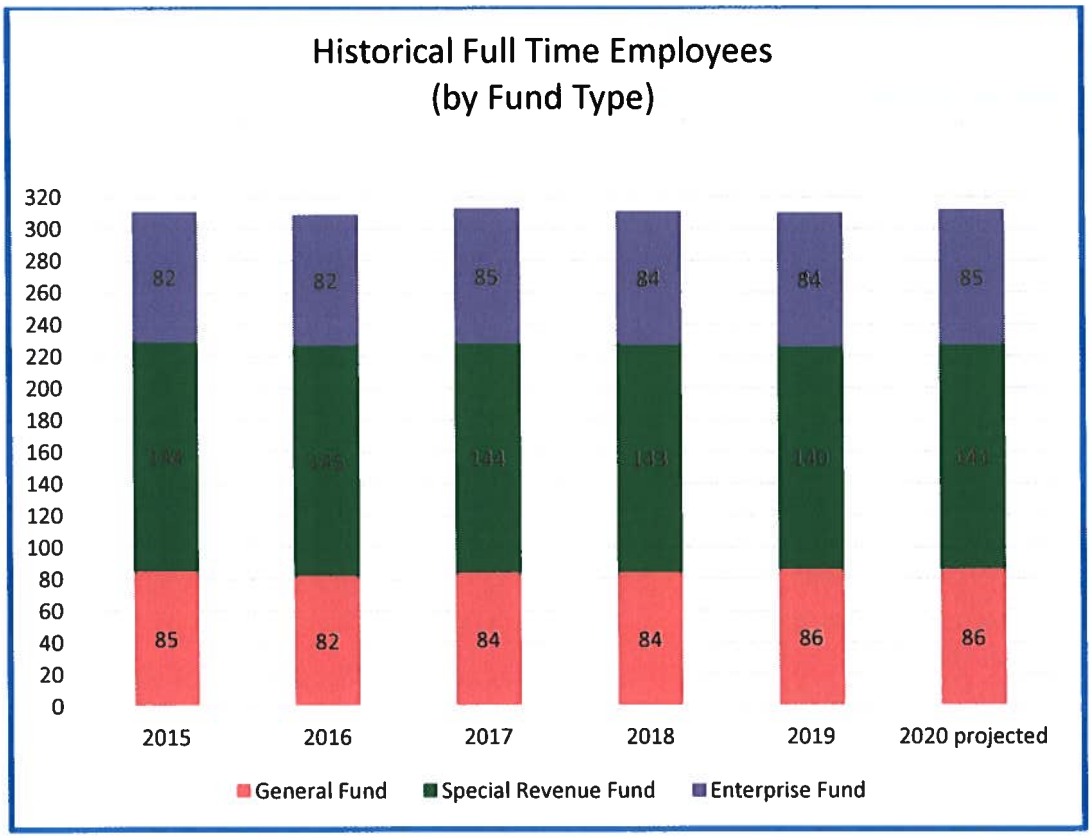
- General Fund
- Public Works Fund
- Sales Tax District Fund
- 2014 General Obligation Bond

All other funds are considered non-major funds.

Employee Information

Historical Number of Full Time Employees

For the entire Parish, since 2015, the number of full time employees (FTE) have remained consistent, varying by only 2 over the years, with a range of 309 to 311. 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. The historical change in employees by fund is depicted in the following stacked bar chart. Note the following: 1) The Police is a separate entity and are not included in the St. John the Baptist Parish information. 2) The Fire Departments are a special revenue fund and are contracted with the Parish directly. 3) In 2015, 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 the following chart.



Current Number of Full Time Employees

The number of full time employees by department can be seen in the table on the following page. Note that departments or funds which do not have any employees are excluded from this table.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE

Number of Full Time Employees (FTE) by Department				
Department	Actual 2017 # of Employees	Actual 2018 # of Employees	Budgeted 2019 # of Employee	Projected 2020 # of Employees
GENERAL FUND				
Legislative	12	12	12	12
District Attorney	2	2	2	2
Probation Officer	3	4	4	4
Executive & Administrative	18	21	21	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	4	5	5
Communication	3	3	4	4
Coroner	4	4	4	4
J.P. & Constables	14	14	14	14
Total General Fund	84	84	86	86
SPECIAL REVENUE FUNDS				
Animal Shelter	5	5	5	5
Communication District	0	0	0	0
Department of Health & Human Services	7	7	7	7
Economic Development	4	4	4	4
Fire Departments	43	43	45	45
Health Unit	2	2	2	2
Public Safety	4	3	3	4
Public Works	67	66	63	63
Recreation	9	9	8	8
Street Lighting	3	4	3	3
Total Special Revenue Funds	144	143	140	141
ENTERPRISE FUNDS				
Water Distribution System	45	46	46	45
Waste Water	40	38	38	40
Total Enterprise Funds	85	84	84	85
TOTAL ALL FUNDS	313	311	310	312
Net Change	0	-2	-1	2

Current Year Change in Employees

As depicted in the table above, for 2020, two (2) new positions have been added and one employee transferred between departments. Therefore, there is an overall projected change of two (2) in the number of employee from the prior year in the Parish as a whole. The following table and legend below shows the changes between departments and which positions were changed within the Parish.

Current Year Change in Employees					
	# of Employees				
Department	Transferred Out	Transferred In	New Position	Decreased Position	Positions (New/Additional)
Public Safety (A)	0	0	1	0	Director
Water Distribution System (B)	1	0	0	0	
Waste Water (C)	0	1	1	0	
Totals	1	1	2	0	Service Technician

Net Change in Employees is calculated as follows:
New Employees 2 + Transferred In 1 - Transferred Out 1 - Decreased Positions 0= 2

A. The Public Safety Department did not have a Director for the past two years. This budget is reflecting the addition of a Director for the new administration.

B. One employee transferred from Water to Waste Water.

C. One additional service technician is needed in order to better meet the needs of the Parish and facilitate scheduling needs of the department.


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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 forty-one (41) 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 53 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 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. To date, compensated absences has been so nominal that they have not been accrued for but are recorded upon being paid.

- The component units noted below are included in the Parish's reporting entity as either blended component units or as discretely presented component units because of the significance of their operation or financial relationship with the Parish:

    - Criminal Court Fund – Blended Component Unit
    - Library – Discretely Presented Component Unit

Basis of Budgeting

The basis of budgeting used are as follows:

- General and Special Revenue Fund budgets are done on a modified accrual basis of accounting.

- Enterprise, Capital and Debt Service Fund budgets are adopted on an accrual basis.

None of the component units are included for budgeting purposes, but are included in the GAAP financial statements.

The budgeting process utilizes the financial policies outlined below. Some of the policies were formally adopted by the Council. For more on the budgeting process, see the "Overview of the Budgeting Process" which begins on page 89.

Financial Policies

St. John the Baptist Parish recognizes the importance of having written financial policies, as these policies are crucial to a strategic, long-term approach to financial management. By having formal policies, sound financial management is promoted through stability and continuity for the Parish through multiple administrations. Such policies clarify the intent of financial management, define how the Parish will utilize its resources, define limits the Parish must operate within and support the Parish's continual endeavor to maintain a good bond rating. The following are the financial policies adopted by the Parish.

- **Internal Controls**

    - The Parish shall maintain an environment conducive to good internal control.

    - Internal Control comprises the plan of organization and all the coordinated methods and measures adopted by the Parish to safeguard its assets, check the accuracy and reliability of its assets, check the accuracy and reliability of its accounting data, promote operational efficiency and encourage adherence to prescribed managerial policies.

    - Accounting and financial reporting systems will be maintained in accordance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING

- **Financial Reporting Policies**

    - Accounting and financial reporting systems will be maintained in accordance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

    - Monthly reports are provided to the Council which shows budget, current actual, and remaining balance for each account for each Fund.

    - An independent public accounting firm will perform an annual audit of the Parish's books, and render an opinion. The audit will be completed by June 30th of the following year, as prescribed by Louisiana Revised Statutes. The audit opinion will be included in the Parish's published Comprehensive Annual Financial Report (CAFR). The CAFR will be submitted to the Louisiana State Legislative Auditor (LLA) in accordance with state law requirements.

    - An annual Progress Report will be published to inform the citizens of the progress made on projects in the prior year.

    - The annual Budget Presentation will be published for the Council, the citizens and submitted to the GFOA for consideration in their Distinguished Budget Presentation Award program.

- **Revenue Policies**

Those revenues considered susceptible to accrual include sales and use tax revenues, federal and state grants and certain franchise fees.

    - 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.

- **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.

  - 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.

  - Transfers are primarily used to move funds from:

    - The Sales Tax Fund to other funds in connection with the operations, capital improvements and maintenance of the Parish's Public Works and Sewer Funds.
    - The Economic Development Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.
    - To transfer grant funding to funds in which the expenditures were recorded.

- **Investment Policies**

The Parish is to invest in public funds in a manner which maximizes security and provides maximum return in preserving and protecting funds while meeting the daily cash flow demands and conforming to all applicable federal, state or local status.

  - 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.

ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING

- **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.

- **Grant Policies**

  - The Parish is aware that there are many local, state and federal opportunities which would provide funding, matching funding or other assets that may be used or expended for a specified purpose or activity. The grants department is responsible for identifying and applying for grant opportunities that would benefit the Parish, the residents and the businesses of St. John.

  - Prior to applying for a grant, a cost-benefit analysis must be performed. Such items to consider include what expenses would the Parish incur should the grant be awarded. Such expenses would include both short-term, such as employee hours, contractors, building materials etc., as well as long-term expenses such as continual employee hours, maintenance or matching funds. This would include comparing utilizing both in-house and external vendors to achieve the grant's goals. A budget, cash-flow, procurement requirements, financial reporting, compliance requirements and how the grant would further the Parish's mission must all be thoroughly reviewed with the Parish President, CFO and the department/fund director affected.

  - The grants department monitors and tracks all grants from award to close and is responsible for all adhering to all reporting requirements associated with the grant.

- **Debt Management 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 retain copies of all outstanding deb issuances to ensure that all reserve/sinking requirements are met. The CFO is responsible for making any required transfers to sinking/reserve funds on a monthly basis and monitoring these account balances for compliance with the official issuances.

  - The Parish will comply with LA R.S. 39:1438, requiring issuers of municipal securities to comply with the continuing disclosure rules of the Securities Exchange Commission (SEC). The CFO will ensure that the above requirements are being met by annually reviewing the MSRB's Electronic Municipal Market Access (EMMA) website to determine that all of the required disclosures are included for all of the Parish's relevant bonds.

- The Parish will seek to maintain, and if possible, improve, the current bond rating in order to minimize borrowing costs.

- The Parish will review its existing debt to maintain a level of debt per capita that is consistent with the guidelines set forth by the rating agencies for local governments of comparable demographics or with similar credit rating. Proposed new debt will be looked at to determine that these ratios are being maintained.

- The Parish will review outstanding debt periodically to determine the feasibility of refunding all or a portion of particular issues.

- 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.

- The use of derivatives is prohibited.

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

Long-Term Debt

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. Long-term debt will be self-supporting whenever possible.

Types of long-term debt are as follows:

- **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.

Short-Term Debt

The Parish my 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.

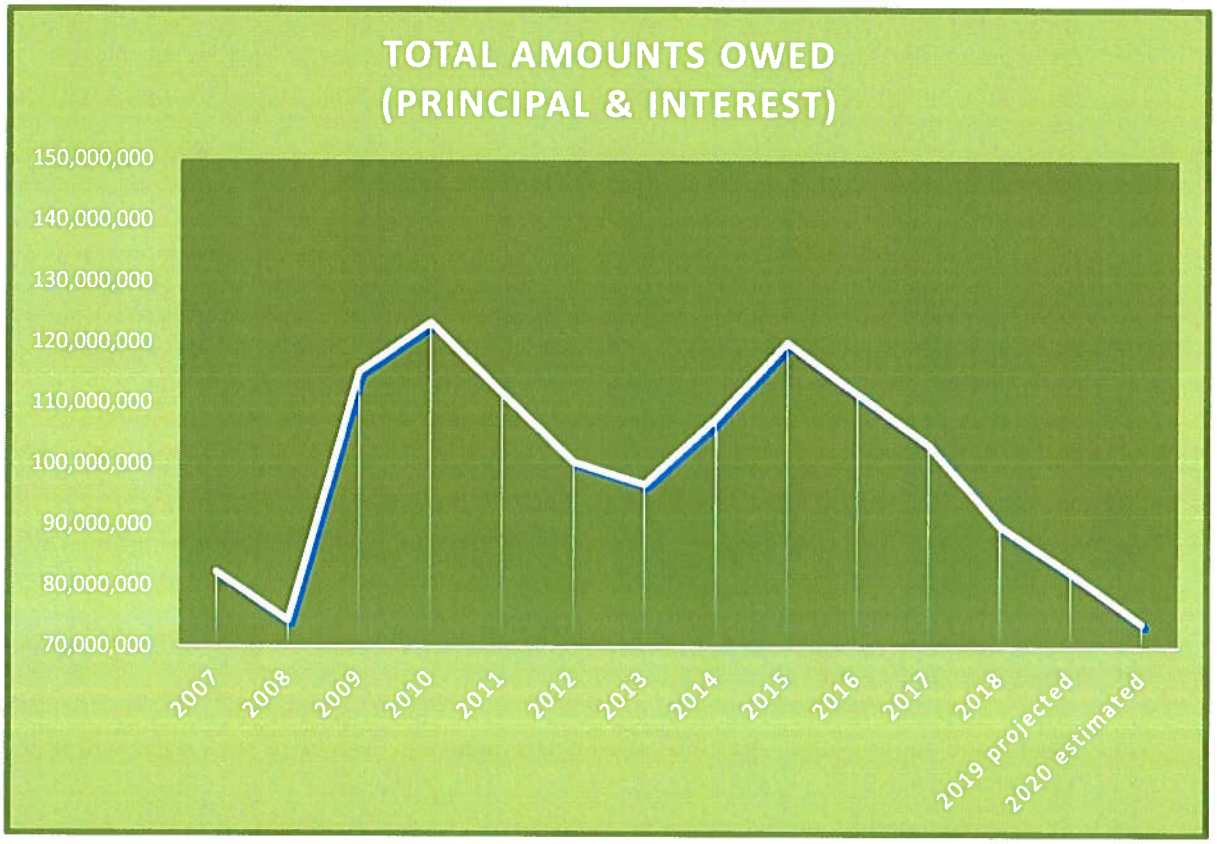
- Tax or Revenue Anticipation Notes – may be issued to meet short-term operating needs in the Enterprise Funds only.

- Bond Anticipation Notes – may be issued when financing a project if such notes will result in a financial benefit.

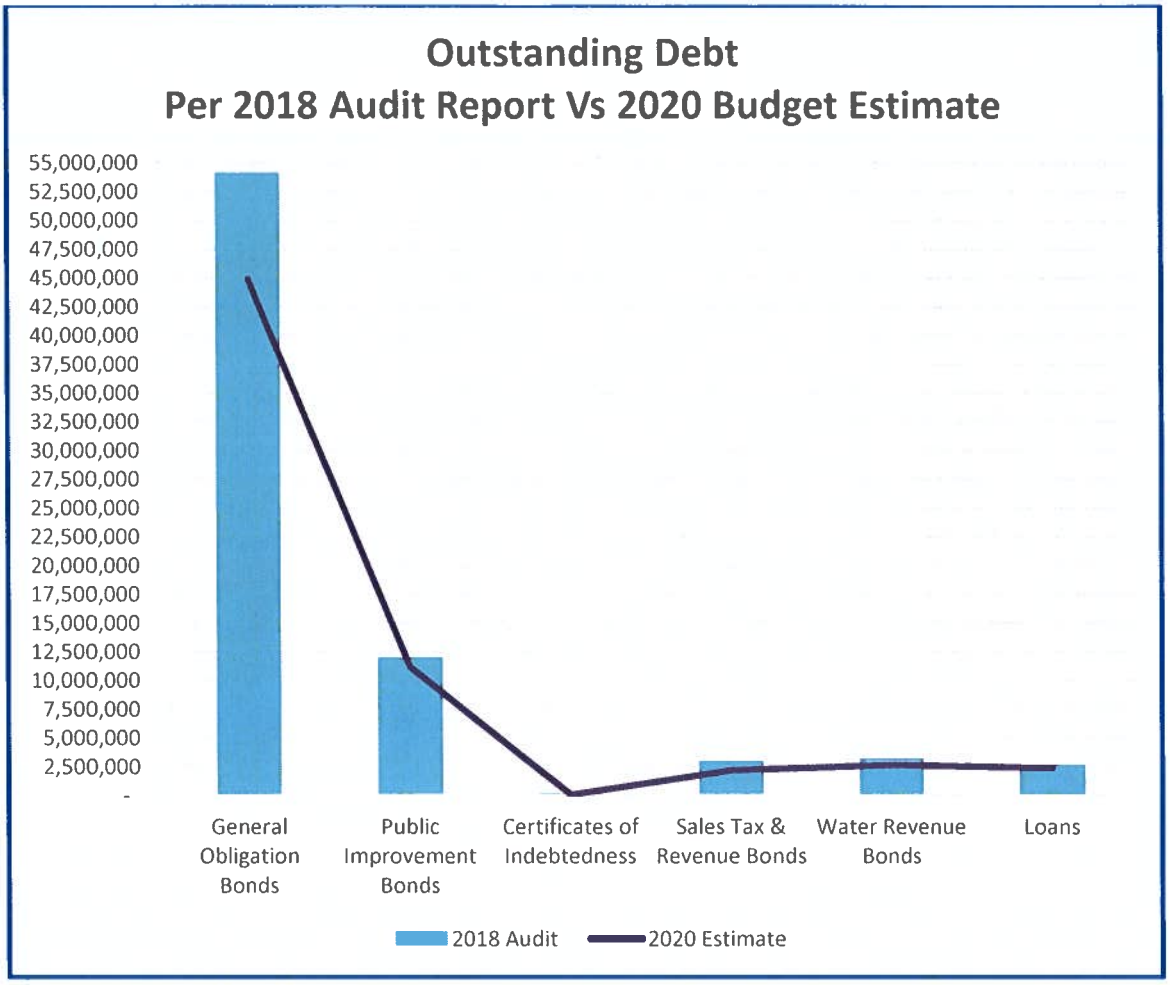
- Tax-Exempt Commercial Paper or Variable Rate Demand Notes – may be used when their use is judged prudent and advantageous.

Parish 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:



As can be seen, total debt is on a continual decline since the year 2015. The following chart shows the outstanding debt per the latest audit report (2018) as compared to where the Parish anticipates total debt to be by the end of 2020.



Following are schedules of outstanding debt and interest by type.

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	5,007,000	3,695,000	2,903,411	89,402,411
2017	59,110,000	12,785,000	194,000	3,993,000	3,430,000	2,774,719	82,286,719
2018	54,175,000	11,980,000	135,000	2,930,000	3,160,000	2,633,172	75,013,172
2019 projected	49,625,000	11,980,000	71,000	2,505,000	2,880,000	2,484,172	69,545,172
2020 estimated	44,925,000	11,135,000	0	2,120,000	2,590,000	2,332,172	63,102,172

ST. JOHN THE BAPTIST PARISH
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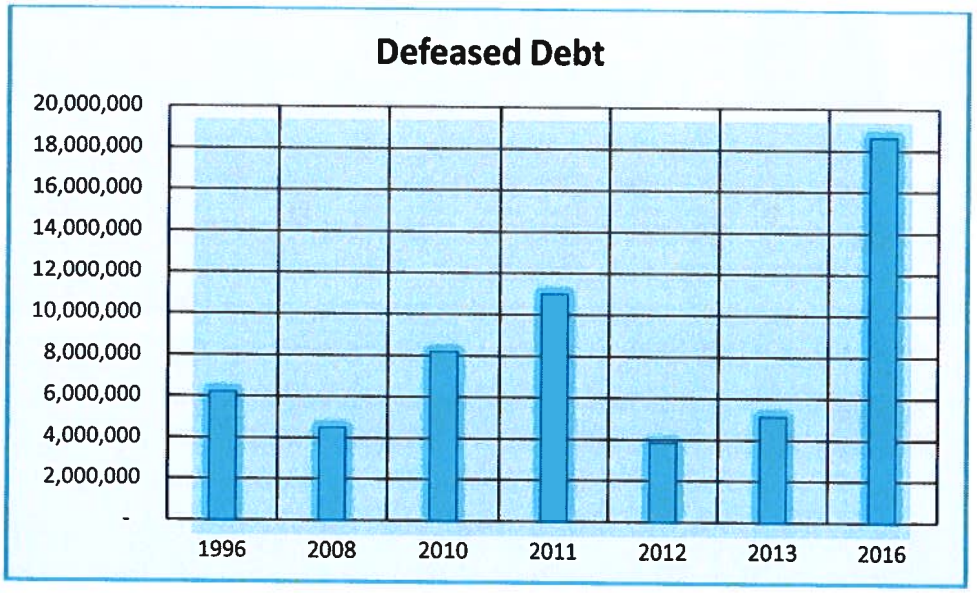
Outstanding Interest Debt by Type							
	General Obligation Bonds	Public Improvement Bonds	Certificates of Indebtedness	Sales Tax & Revenue Bonds	Water Revenue Bonds	Loans	Total
2007	11,000,401	3,354,024	1,938,699	614,590	3,506,361	-	20,414,075
2008	9,399,618	2,545,918	1,613,917	528,500	3,090,051	-	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	10,572,051	3,143,281	5,617	259,059	511,983	497,129	14,989,120
2019 projected	9,087,934	2,660,725	1,434	186,873	425,160	439,130	12,801,256
2020 estimated	7,756,365	2,211,969	0	129,658	345,058	384,201	10,827,251

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The following is a schedule showing in total the amounts of principal and interest owed as of the last audit report, December 31, 2018, and the year of maturity for those debts.

Outstanding Debt by Year of Maturity			
Year of Maturity	Principal Outstanding	Interest to Maturity	Total Owed
2019	50,000	2,125	52,125
2020	505,000	22,236	527,236
2023	4,140,000	407,900	4,547,900
2024	3,910,000	273,825	4,183,825
2025	2,510,000	240,315	2,750,315
2028	3,160,000	511,983	3,671,983
2029	33,280,000	5,767,246	39,047,246
2032	2,633,172	497,129	3,130,301
2034	14,400,000	3,792,375	18,192,375
2035	10,425,000	3,473,986	13,898,986
Total	75,013,172	14,989,120	90,002,292

Note that the amounts in the above debt tables and charts 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. The trusts account for all assets, liabilities and expenses of each defeased bond, and therefore are not included in the Parish's financial statements. A history of the defeasance of debts is as follows both as a chart and with specific bullets:



- 2016, $18,615,000 of GO Bonds 2009 were defeased through issuance of GO 2016
- 2013, $5,125,000 of GO Bonds 2004 were defeased through issuance of GO 2013
- 2012, $356,000 of Water Revenue Refunding Bonds 1997A and $3,500,000 of Water Revenue Utility Bonds 1999 were defeased through issuance of Water Revenue Bonds 2012
- 2011, $4,130,000 of GO Bonds 2002 and $6,845,000 GO Bonds 2003 were defeased through issuance of GO Series 2011
- 2010, $2,010,000 of PIB 1996, $845,000 of PIB 1996 and $5,325,000 PIB 1999 were defeased through issuance of PIB 2010
- 2008, $4,485,000 GO Refunding Bonds 1998 were defeased through issuance of GO 2008
- 1996, $6,200,000 of PIB 1990 were defeased through issuance of PIB 1996.

As of December 31, 2018, $30,142,575 of bonds outstanding was considered defeased.

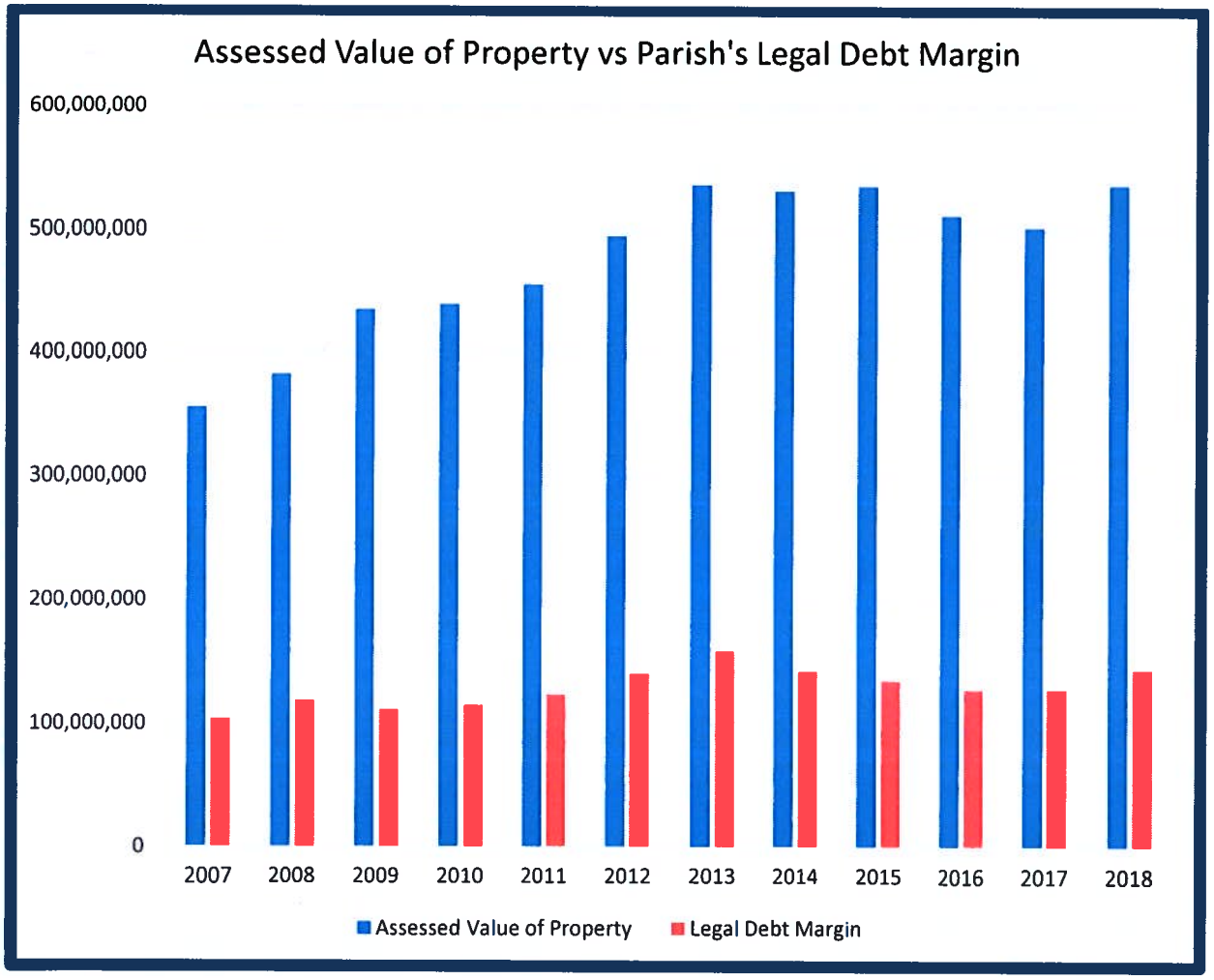
Legal Debt Limits

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:

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%
2017	502,061,347	175,721,471	48,339,805	127,381,666	27.51%
2018	535,852,715	187,548,450	44,529,790	143,018,660	23.74%

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



- **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, and buildings, a separate plan will be developed which includes prioritizing the projects, estimating costs and expected sources of debt and revenue funding.

- Capital projects which will be financed through the issuance of debt will include the proposed source of repayment of the debt, to ensure the revenue stream is sufficient.

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.

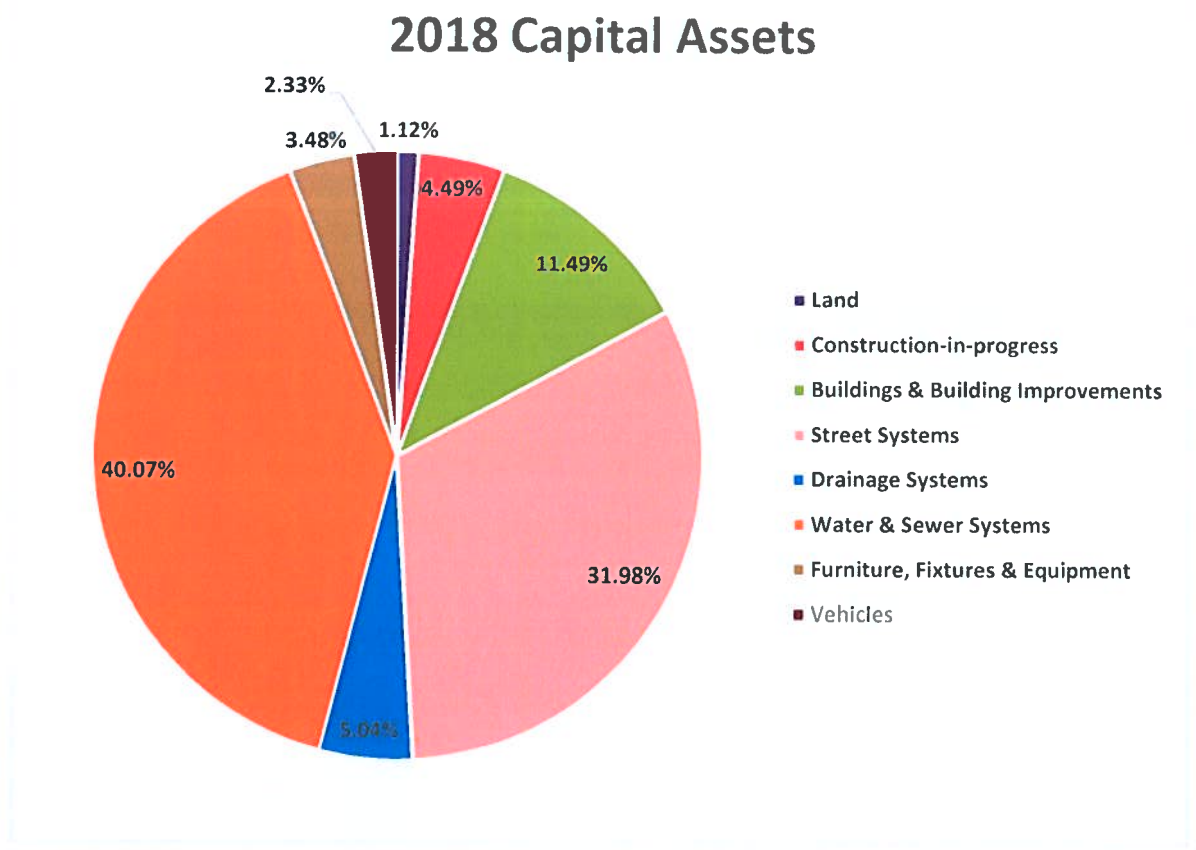
The costs of normal maintenance and repairs that do not add to the value or materially extend the life of the asset are not capitalized. Depreciation on all capital assets, excluding land and construction-in-progress, is calculated on the straight-line method over the following estimated useful lives:

Depreciable Life	
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, 2018, the Parish's capital assets are as follows:

Capital Assets by Fund Type			
	Governmental Activities	Business Type Activities	Total
Land	4,493,876	1,719,347	6,213,223
Construction-in-progress	24,496,799	381,103	24,877,902
Buildings & Building Improvements	49,093,394	14,560,541	63,653,935
Street Systems	177,151,942	-	177,151,942
Drainage Systems	27,943,834	-	27,943,834
Water & Sewer Systems	-	221,991,051	221,991,051
Furniture, Fixtures & Equipment	14,720,358	4,535,642	19,256,000
Vehicles	11,961,241	931,861	12,893,102
Total	309,861,444	244,119,545	553,980,989
Accumulated Depreciation	(194,321,149)	(125,205,811)	(319,526,960)
Net Governmental Assets	115,540,295	118,913,734	234,454,029

The following pie chart shows the breakdown by percentage of all of the capital assets held by the Parish by type.



The change in assets from 2017 to 2018 have increased $6.2 million or 1.1%. Since 2012, total assets have increased by $77.8 million or 16.3%. As a percentage of total capital, each area of capital assets have remained fairly consistent as can be seen in the following table:

Total Capital Categories as a Percentage of Total Capital

Year	Land	Construction in Progress	Buildings & Building Improvements	Street Systems	Drainage Systems	Water & Sewer Systems	Furniture, Fixtures& Equipment	Vehicles
2012	1.12%	1.23%	9.87%	35.51%	4.12%	42.98%	2.96%	2.21%
2013	1.17%	1.06%	9.92%	35.27%	4.39%	42.68%	3.18%	2.33%
2014	1.13%	2.64%	9.69%	34.82%	4.29%	41.70%	3.40%	2.33%
2015	1.09%	4.37%	10.07%	33.74%	4.14%	40.54%	3.35%	2.71%
2016	1.06%	2.71%	11.09%	33.02%	4.64%	41.29%	3.53%	2.67%
2017	1.03%	3.09%	11.62%	32.26%	4.57%	40.31%	4.50%	2.62%
2018	1.12%	4.49%	11.49%	31.98%	5.04%	40.07%	3.48%	2.33%

- **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.

See further construction in progress information starting at page 310.

- **Fund Balance Policies**

Fund balance is defined as the difference between the assets and liabilities of a governmental fund. The primary objection of the fund balance is to maintain adequate resources to cope with contingencies. To this

end, the Parish 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. Therefore, the Parish goal is to have at a minimum of two (2) months of operating expenses in its total unrestricted fund balance at year end for the General, Special Revenue and Enterprise Funds. Debt Service Funds should maintain as a minimum an amount to pay the next principal and interest installment. Capital Project Funds often depend on grants and bond issuances and therefore the annual ending fund balance reflects the point in time of December 31st.

When both restricted and unrestricted resources are available for use, the Parish will use the restricted resources first, then unrestricted. When unrestricted resources are available for use, the Parish will use committed resources first, then assigned, then unassigned, as needed. See the next table for explanations regarding these fund balance components.

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 2019 budget most funds have at least periodically relied upon their fund balance to meet operational needs. Beginning in 2015 through the current 2020 budget, the following funds have had to consistently rely upon their fund balance (which includes interfund transfers in and out): Fire Departments, Juvenile Detention, Public Safety, Waste Water and Water. Beginning in 2017 through the current 2020 budget, the following funds have had to consistently rely upon their fund balances: General Fund, and Street Lighting. The five year future projections beginning with 2021 show that the following funds will have to consistently rely upon their fund balances: General Fund, Ambulance, Animal Shelter, ARC Maintenance, Criminal Court, Department of Health and Human Services, Economic Development, Fire Departments, Juvenile Detention, Public Safety, Public Works, Recreation, Sales Tax, Street Lighting, Mosquito, Solid Waste, Waste Water, and Water.

The Fund Structure and Fund Summaries section, beginning at page 117, 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:

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 are excluded from this table. Total ending fund balance for 2018 was $64,021,672.

Historical Fund Balance Classification

	2011	2012	2013	2014	2015	2016	2017	2018
General Fund								
Non-spendable	45,426	47,076	45,599	48,645	49,838	697,399	388,980	57,521
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	1,921,296	2,128,087	2,134,318	1,959,864	2,153,689	2,179,512	2,370,480	2,941,162
Total	1,966,722	2,175,163	2,179,917	2,008,509	2,203,527	2,876,911	2,759,460	2,998,683
All other Governmental Funds								
Non-spendable	85,404	89,645	92,261	101,937	422,520	4,441,961	2,937,515	172,352
Restricted	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546	29,358,079	40,917,906	44,030,699
Committed	28,608,152	27,193,481	13,929,430	35,361,074	47,177,482	41,585,547	26,682,138	18,125,138
Assigned	-	-	-	-	-	-	-	-
Unassigned	(40,000)	-	(121,003)	-	-	-	(3,180,717)	(1,305,200)
Total	72,134,444	71,985,794	70,456,877	79,379,601	85,378,548	75,262,498	67,356,842	61,022,989
Total All Governmental Fund Balances	74,101,166	74,160,957	72,636,794	81,388,110	87,582,075	78,262,498	70,116,302	64,021,672
Total Enterprise Funds Net Assets	126,160,401	129,699,910	126,969,615	120,075,325	121,819,492	127,218,417	123,809,327	109,953,198

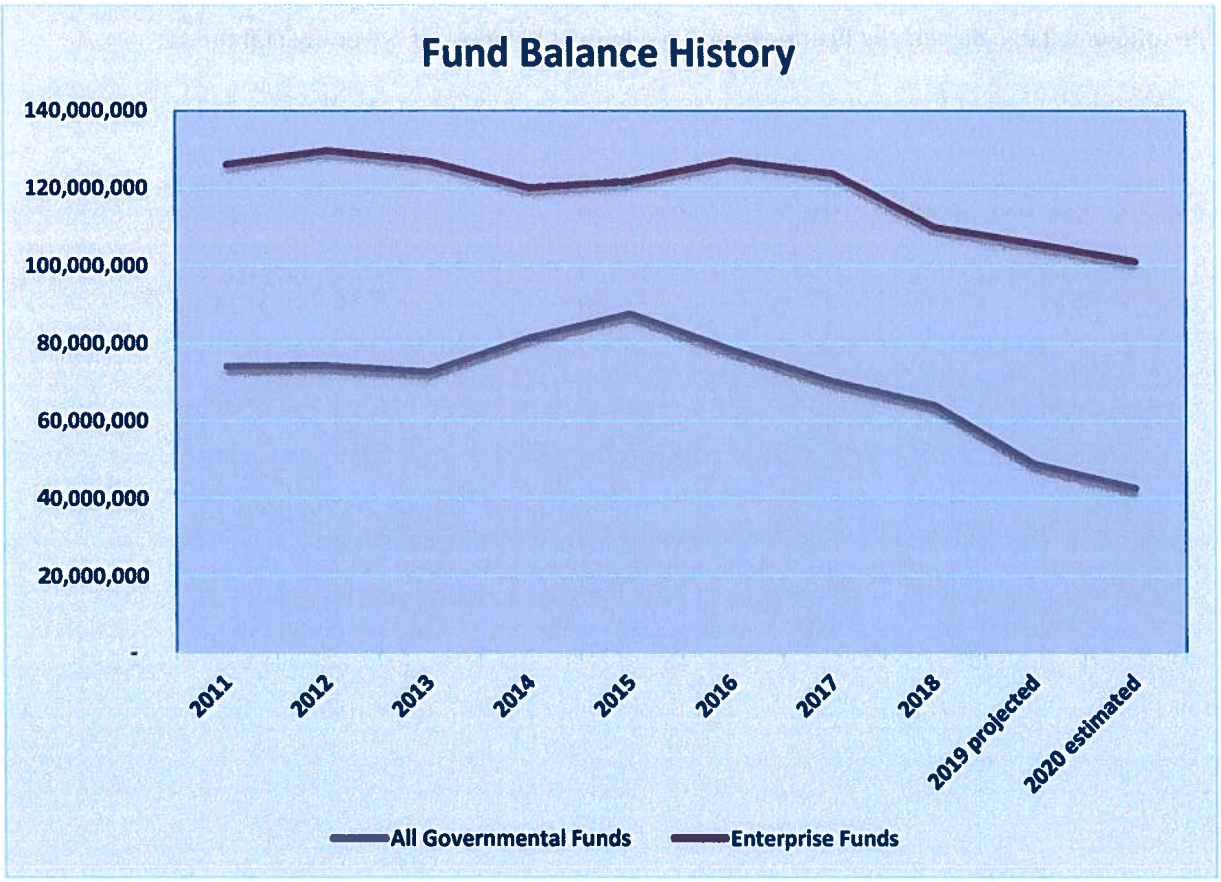
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Ending Fund Balances/ Net Assets for 2019 and 2020 are projected to be as follows:

Projected Fund Balances		
	2019	**2020**
General Fund	2,108,945	1,051,527
All Other Governmental Funds	46,724748	41,519,520
Total All Governmental Fund Balances	48,833,693	42,571,047
Total Enterprise Net Assets	105,751,794	101,139,373

This represents a decrease in overall governmental fund balance of $6,262,646. This is directly related to a $12 million decrease in capital project funds' fund balance, which is attributable to the draw down of bond monies as capital projects are being worked on and completed. This represents a decrease in enterprise fund balance of $4,612,421. This is directly relatable to a decrease of $1 million transferred in from the Sales Tax District to the WasteWater fund as the Waste Water's ending fund balance is quite healthy at over $50 million. Also, revenues generated from the enterprise funds have remained constant while costs have continue to increase with the times.

The following line chart depicts the history of the Ending Fund Balance/Net Assets by year:



ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING

Beginning in 2006 the Parish starting receiving a large influx in Federal and State Grant monies relating to storm damage associated with Hurricane Katrina and other named weather events. In 2015, $6.6 million of Federal grants related to Hurricanes Ike, Gustave, and Isaac were received. In later years, these monies are being paid out to vendors and residents for the completion of work. Additionally, final construction utilizing bond monies has been spent in the last few years. These expenditures with no new influx of grant or bond monies explains the continual decrease in governmental fund balance since 2015. However, with increased sales and ITEP collections, the governmental fund balance is expected to begin a slow increase beginning in 2021.

Regarding the Enterprise Funds, consumer charges have remained static for years, coupled with massive overhauls in the Waste Water and Water Distribution Systems has led to a steady decline in the fund balance. However, the net assets for the Enterprise Funds is quite healthy and is projected as being approximately $72 million by the year 2025. We do recommend the new administration look to increase consumer fees so that the costs of providing the services do not continue to fall under the fees charged for the services.

Note that the forecasted fund balances / net assets for the next five years can be seen at Appendix 3 on page 471.

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

ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING



ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING

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	700,593	799,472	1,035,103	495,849	410,420	611,404
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	-	-	-	-	226,597	-
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	(12,614,436)	(13,346,592)	(12,889,036)	(14,737,507)	(14,830,128)	(18,632,504)
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	(5,969,431)	7,062,561	37,147,322	5,072,088	(16,774,358)	59,791

Historical Changes in Fund Balances of Governmental Funds (continued)

	2013	2014	2015	2016	2017	2018
Revenues						
Taxes	34,056,260	32,347,331	37,448,829	34,000,922	37,074,124	37,731,051
Licenses & Permits	1,757,425	1,800,738	1,880,771	1,999,399	1,883,871	1,949,283
Intergovernmental	4,585,266	7,379,926	8,998,138	9,548,775	14,643,634	6,148,668
Service Fees	1,412,427	1,352,465	1,442,661	1,589,666	1,644,124	1,803,847
Fines & Forfeitures	1,684,621	2,030,242	2,213,460	1,926,942	1,756,690	1,950,252
Interest	239,854	244,899	231,939	214,646	332,633	375,358
Other Revenues	649,371	642,889	786,127	936,802	783,014	812,577
Total Revenues	44,385,224	45,798,490	53,001,925	50,217,152	58,118,090	50,771,036
Expenditures						
General Government	10,768,500	10,458,833	10,937,016	10,920,801	10,719,250	9,384,540
Public Safety	6,746,676	7,525,299	7,553,489	7,242,898	7,567,131	8,862,175
Public Works	149,400	1,085,701	2,746,432	3,915,207	10,475,866	2,272,699
Health & Welfare	1,638,555	1,658,735	1,707,560	1,654,638	1,558,968	1,672,920
Economic Development	1,195,997	1,298,031	1,406,030	1,389,267	1,504,209	1,710,549
Transportation	8,808,728	8,270,322	8,276,187	8,358,891	7,895,910	7,349,327
Culture & Recreation	1,205,806	1,287,468	1,724,142	1,895,377	1,690,680	1,482,127
Capital Outlay	4,651,361	12,330,083	17,210,267	12,582,241	13,799,259	12,595,093
Debt Service:						
Principal	6,133,702	6,472,478	6,269,162	7,048,858	6,894,403	7,124,802
Interest	2,841,556	2,582,076	2,801,833	3,048,913	2,503,921	2,270,048
Bond Issuance Costs	-	-	-	-	-	-
Total Expenditures	44,140,281	52,969,026	60,632,118	58,093,091	64,609,597	54,724,280
Excess (Deficiency) [Revenues – Expenditures]	244,943	(7,170,536)	(7,630,193)	(7,875,939)	(6,491,507)	(3,953,244)
Other Financing Sources (Uses)						
Sale of Capital Assets	-	-	-	-	-	-
Proceeds of Debt Issued	265,514	18,546,182	15,437,140	370,346	430,454	-
Issuance of Refunding Bonds	6,050,000	-	-	30,390,000	-	-
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	14,610,503	17,843,554
Transfers Out	(16,483,938)	(18,103,383)	(23,664,010)	(16,350,516)	(16,695,646)	(19,901,523)
Total Other Sources (Uses)	(1,769,106)	15,921,852	13,816,201	(1,502,118)	(1,654,689)	(2,057,969)
Net Change in Fund Balances	(1,524,163)	8,751,316	6,186,008	(9,378,057)	(8,146,196)	(6,011,213)


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OVERVIEW OF THE BUDGET PROCESS




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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. Summaries of the five year budgets are located at Appendix 3, beginning on page 469.

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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 2020 budget, the actual audited numbers for the years 2014 through 2018 and the year-to-date actual figures, plus any significant changes, for the current 2019 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 (2019) and subtracting it by the earlier year (2018) and dividing that difference by the earlier year's amount (2018). 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 (2020). 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 (2019) 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:

- How does the change over the past two (2) actual years (2017 - 2018) and the actual year-to-date for the current year (2019) 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)

- Is any debt expiring or is any new debt expected to be incurred?

- 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 balance budget is one is 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.

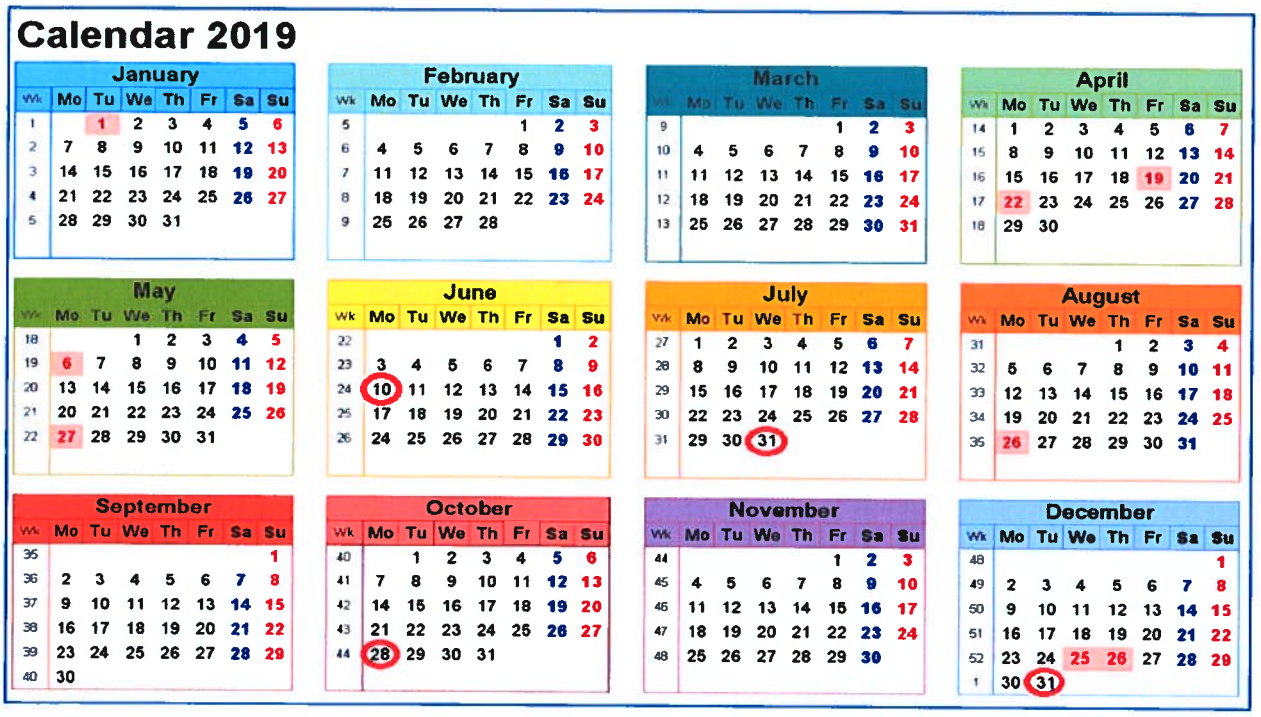
Note that whether it is the original budget or a budget amendment, the Parish follows the guidelines as laid out in the Louisiana Revised Statutes. The budget/amendments must be published in the official journal, *L'Observateur*, stating that they are available for public inspections, the date and time of the public hearing and adopt it at a public hearing.

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

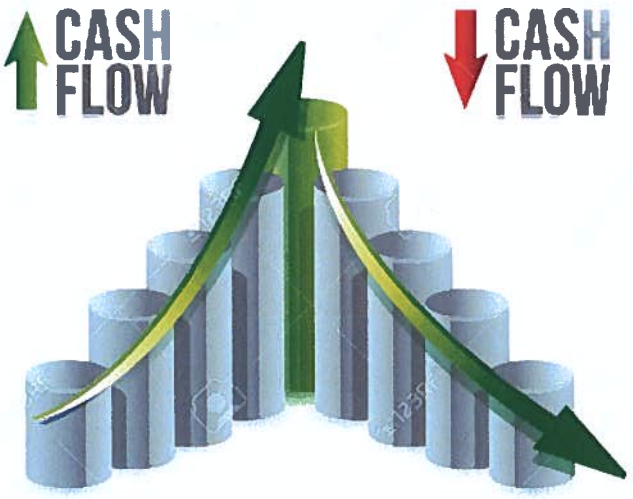
ST. JOHN THE BAPTIST PARISH
OVERVIEW OF THE BUDGET PROCESS

Budget Calendar	
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	Parish 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
January – March	Update Budget Presentation to reflect any changes made by the Council prior to adoption
March 31	Deadline for submission of Budget Presentation to GFOA for consideration in the Budget Awards Program

* 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.



CURRENT YEAR'S FINANCIAL OVERVIEW




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ST. JOHN THE BAPTIST PARISH
CURRENT YEAR'S FINANCIAL OVERVIEW

Definitions

Ad Valorem Taxes
Are levied each November 15th on the assessed value listed as of the prior January 1st for all real property located in the Parish.

Sales & Use Taxes
Taxes charged to all consumers of tangible personal property that is used, consumed or stored within the Parish.

Service Fees
Fees charged for services rendered by the Parish, the most significant of which are associated with garbage collecting, water sales and related charges, sewage and mosquito control charges.

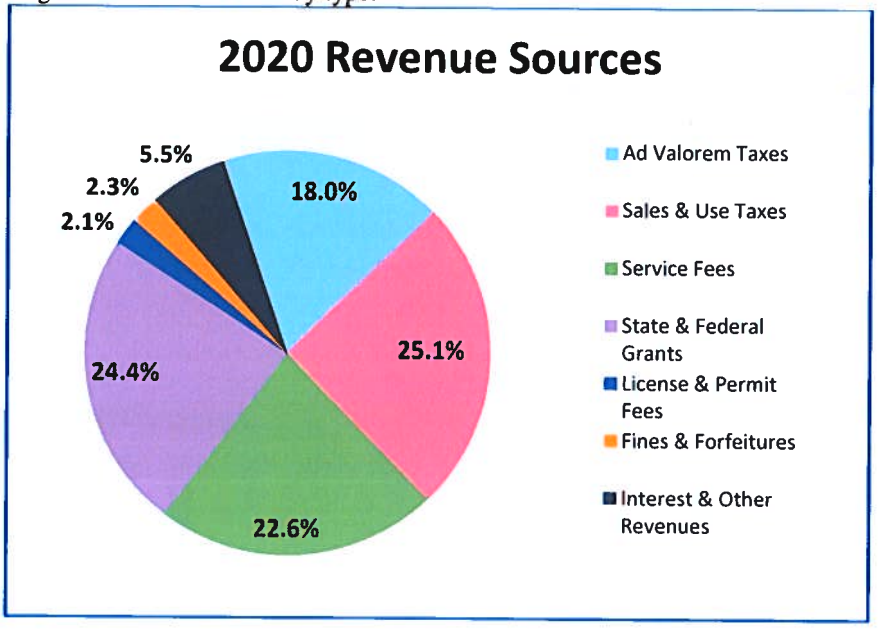
State & Federal Grants
Grant monies received from the state of Louisiana and the Federal Government through Pass-Through Grantors. The largest of such grantors include: Department of HUD, US Corp of Engineers, US Environmental Protection Agency and the Department of Homeland Security.

License & Permit Fees
Significant sources include charges for occupational licenses, building permits and alcoholic beverage licenses.

Fines & Forfeitures
These charges relate to the Criminal Court department and include court fines and forfeitures and court costs.

Where the Money Comes From

The funding received by the Parish in order to provide services to the residents and businesses located within St. John the Baptist Parish come from a variety of sources at the local, state and federal levels. The chart below presents a summary of governmental revenues by type.



Revenue Source	2020
Ad Valorem Taxes	16,310,500
Sales & Use Taxes	22,759,000
Service Fees	20,508,090
State & Federal Grants	22,138,441
License & Permit Fees	1,951,200
Fines & Forfeitures	2,117,380
Interest & Other	4,974,845
Totals	90,759,456

See the section entitled *Overall Budget Summary and Historical Highlights* for the changes in revenues between the years and other pertinent historical data.

Below is a summary of the authorized and levied ad valorem taxes. Note that currently all authorized amounts are fully levied.

Current Millage Rate			
Tax Use	**Rate**	**Expiration**	**Origination**
Road Lighting District No.1	3.83	12/31/21	4/21/12
Recreation Facilities	2.25	04/21/21	4/21/12
Animal Control Facilities	0.75	04/21/21	4/21/12
Public Buildings & ARC Maintenance	0.97	12/31/22	4/21/12
Senior Citizens Center	0.99	12/31/23	4/21/12
Courthouse & Jail	1.00	12/31/25	5/2/15
Library	9.94	12/31/27	4/9/16
Public Health	0.96	12/31/27	4/9/16
Mosquito Abatement	0.48	12/31/28	7/9/08
Juvenile Detention Center	1.00	12/31/29	3/27/10
Flood Protection Levee	7.00	12/31/46	4/29/17
General Obligation Bonds	12.50	Various	Various
Parish-wide	4.09	Permanent	N/A
Total	**45.76**		

St. John the Baptist Parish
Current Year's Financial Overview

Definitions

Salaries & Employee Benefits
Is comprised of the 309 full time employees' (FTE) salaries, taxes, health insurance, pension plan, and post-retirement benefits.

General Government
Consists of normal expenses associated with all general administrative office-type expenses for all departments.

Public Safety
The expenses associated with the 4 fire departments, ambulance fund, animal shelter, criminal court, 911 communications, the district attorney/court, prisoner related expenses & the coroner.

Health & Welfare
Costs of running the department of health and human services, the health unit and the senior citizens centers. Also includes grant monies spent for the citizens, such as Summer Feed, CDBG and LiHEAP programs.

Economic Development
All costs associated with the ECD programs detailed in the economy section: business outreach, recruitment and development, community development and beautification efforts of the Parish.

Public Transportation
Costs of the public works and street lighting funds.

Recreation
The expenses to maintain the park grounds, other recreational facilities and the summer youth program.

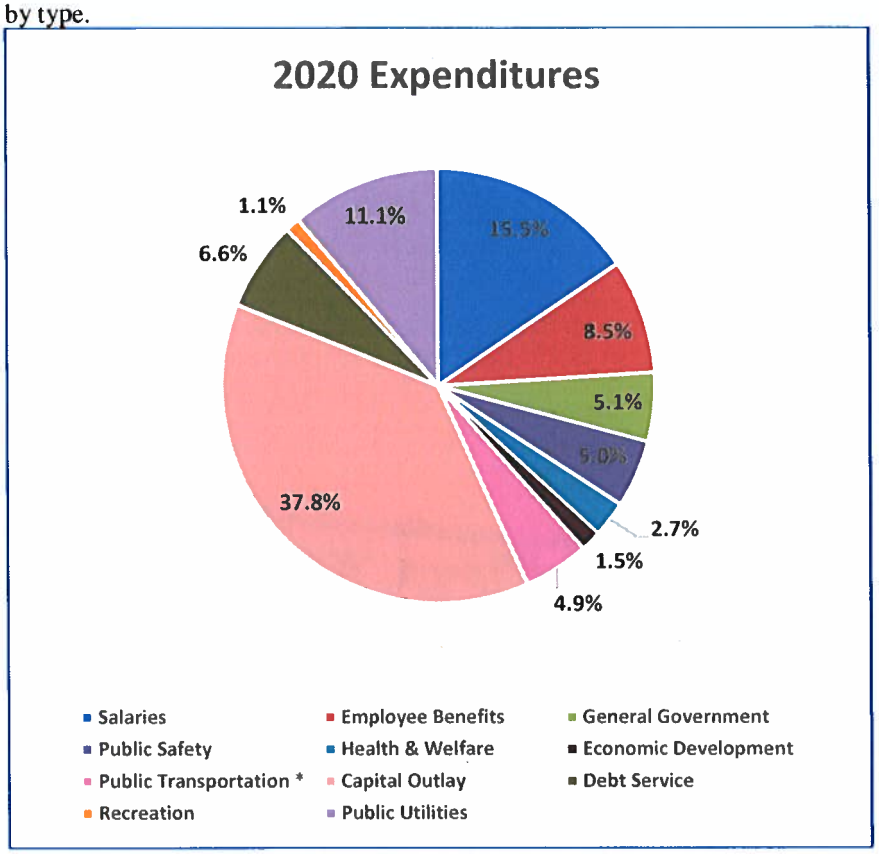
Capital Outlay
Costs associated with purchasing fixed assets, which are of significant value and a useful life of several years.

Debt Service
Accounts for the monies transferred to various sinking and reserve funds to meet bond requirements.

Public Utilities
The costs of running the 3 water plants, 2 water wells, 7 waste water plants & providing garbage collection services.

Where the Money Goes

The expenses paid by the Parish are comprised mostly of the costs to run the various departments and offices in order to provide services to the residents and businesses located within the Parish. Additional expenses include capital outlay and debt service. The chart below presents a summary of governmental expenses by type.



See the section entitled *Overall Budget Summary and Historical Highlights* for the changes in revenues between the years and other pertinent historical data.

Expenditures	2020
Salaries	15,165,866
Employee Benefits	8,273,080
General Government	5,023,846
Public Safety	4,922,171
Health & Welfare	2,637,501
Economic Development	1,503,748
Public Transportation	4,744,070
Capital Outlay	36,906,783
Debt Service	6,482,468
Recreation	1,067,650
Public Utilities	10,871,273
Other	6,000
Totals	97,604,456


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OVERALL BUDGET SUMMARY AND HISTORICAL HIGHLIGHTS


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

Revenues

Overall funds for the 2020 fiscal year includes revenues and other financing sources of $107 million, plus estimated fund balances carried over from 2019 (beginning fund balances) of $156 million. The percentages of revenue sources (excluding beginning fund balances and interfund transfers of $16.3 million) can be seen in the pie chart on page 98. These percentages can be seen in the table below which shows historically the percentage of each revenue source compared to all of the revenues earned for the year. The table after that shows the dollar value of the revenues by year. The breakdown of anticipated revenues by percentage has primarily increased in the area of grants. These changes are explained below the two tables.

Historical Percentages of Revenue					
Revenue Sources	2017 Actual	2018 Actual	2019 Projected	2020 Estimated	Difference (2020-2019)
Ad Valorem Taxes	19.2%	23.2%	16.1%	18.0%	1.9%
Sales & Use Taxes	28.8%	31.4%	22.7%	25.1%	2.4%
Service Fees	25.3%	28.4%	20.7%	22.6%	1.9%
State & Federal Grants	18.0%	7.3%	31.1%	24.4%	-6.7%
License & Permit Fees	2.3%	2.8%	2.0%	2.1%	0.1%
Fines & Forfeitures	2.2%	2.8%	2.2%	2.3%	0.1%
Interest & Other Revenues	4.1%	4.2%	5.1%	5.5%	0.4%
Overall Change					0.1%

The 2020 projection indicates an approximate revenue increase of $6.6 million, or seven percent (7%), from the prior year's budget projections as is depicted below:

Historical Dollars of Revenues						
Revenue Sources	2017 Actual	2018 Actual	2019 Projected	2020 Estimated	Difference (2020-2019) Increase / (Decrease)	%age Change
Ad Valorem Taxes	14,993,662	16,149,503	15,715,725	16,310,500	594,775	3.8%
Sales & Use Taxes	22,404,202	21,858,227	22,136,638	22,759,000	622,362	2.8%
Service Fees	19,680,477	19,774,502	20,192,850	20,508,090	315,240	1.6%
State & Federal Grants	14,118,538	5,091,692	30,345,324	22,138,441	(8,206,883)	-27.0%
License & Permit Fees	1,822,403	1,944,611	1,907,800	1,951,200	43,400	2.3%
Fines & Forfeitures	1,702,009	1,924,238	2,095,000	2,117,380	22,380	1.1%
Interest & Other Revenues	3,183,059	2,932,766	5,005,720	4,974,845	(30,875)	-0.6%
Totals	77,904,350	69,675,540	97,399,057	90,759,456	(6,639,601)	-6.8%

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

Most revenue areas are expected to increase in 2020, by a total of $1.6 million.

The most significant of the increase revenues are:

- Ad Valorem Taxes are projected to increase by approximately $595 thousand, or four percent (4%). The expiration of ITEP (Industrial Tax Exemption Program), which will result in an anticipated annual increase over current levels of ad valorem taxes. The ITEP expired in 2019, therefore, will be collected at the end of 2020, and will be considered available revenue in 2021. Ad Valorem taxes are broken down across the various funds as stipulated by law.

- Sales & Use Taxes are projected to increase by approximately $622 thousand, or three percent (3%). New businesses and increased spending across the Parish is expected to continue into 2020.

These increases are offset by virtually the only decrease of $8 million of grant revenues. Grant revenues has decreased as the Parish has substantially completed all of the grant projects, therefore grant monies have been received.



Parish employees fill Christmas baskets



St. John Clean Sweep

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

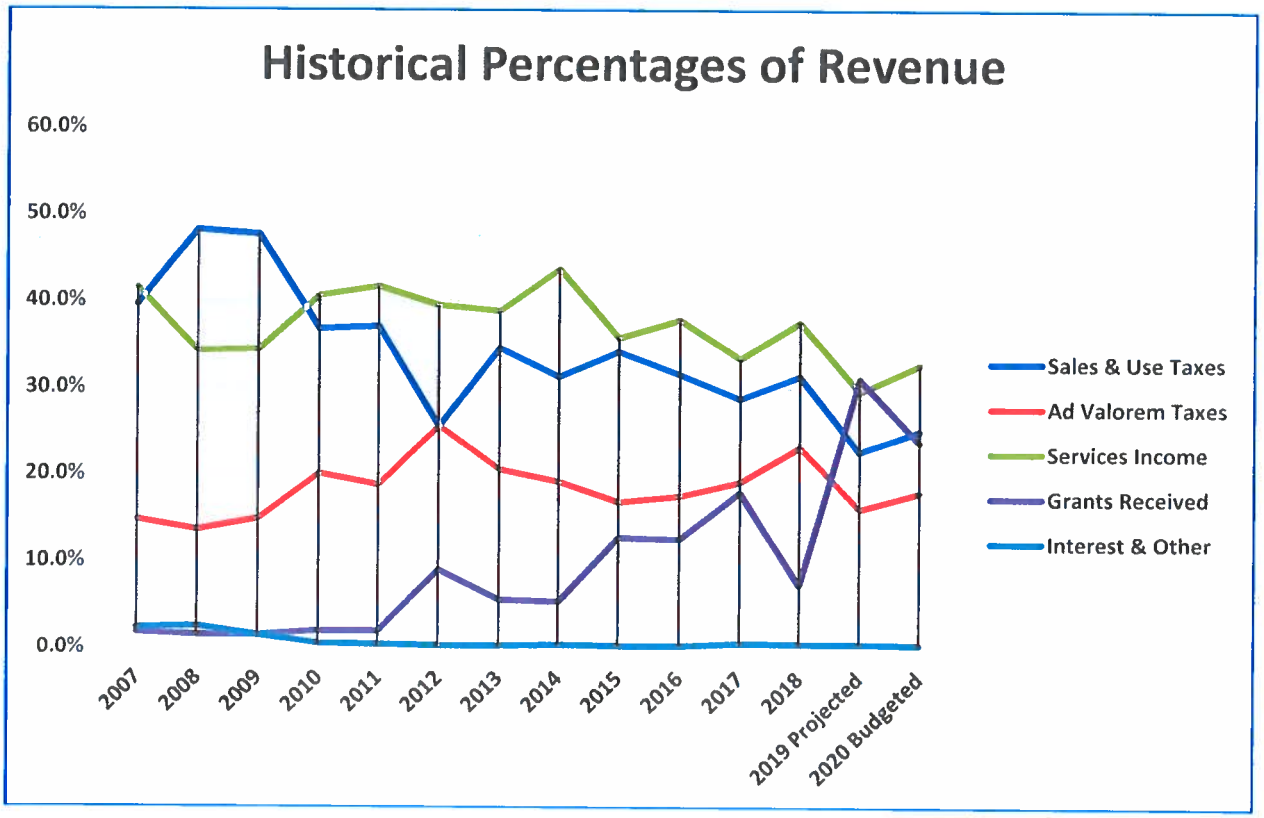
Historical Primary Revenue Sources

Total sources of revenues for the Parish are summarized into five (5) primary areas, with taxes comprising on average 52% of all revenues collected per year and projected to be 43% in 2020. A comparison showing the percentage of revenues by source for each year is as follows: (Note that interfund transfers are excluded.)

Historical Primary Revenue Sources								
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	2018	2019 Projected	2020 Estimated
Sales & Use Taxes	34.2%	31.6%	28.8%	31.4%	22.7%	25.1%
Ad Valorem Taxes	16.9%	17.6%	19.2%	23.2%	16.1%	18.0%
Service Fees Income	35.8%	37.9%	33.4%	37.6%	29.6%	32.0%
Grants Received	12.8%	12.6%	18.0%	7.3%	31.1%	24.4%
Interest Income	0.3%	0.3%	0.6%	0.5%	0.5%	0.5%

Following is a line chart showing how these revenue areas as a percentage of all revenues have changed over time. Seeing this view helps visually when working with trend analysis and seeing where the levels have been and what they are expected to be.



Following are more details about each of the five areas presented above.

✓ Ad Valorem Taxes

Ad valorem taxes (aka property taxes) are levied each November 15th on the assessed value listed of the prior January 1st for all real property located in the Parish. The ad valorem tax is due and becomes an enforceable lien on property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commission (December 1st). The tax is delinquent thirty days after the due date. The tax is billed and collected by the Sheriff's Office.

See page 98 for a breakdown of what currently comprises the current millage (property tax rate). Property tax rates have increased 8.70% since 1998, and is currently 45.76%. Historical total parish millages are as follows:

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



Fiscal Year	Total Parish Millage
1998	37.06
1999	39.57
2000	40.27
2001	40.03
2002	40.03
2003	39.34
2004	38.95
2005	38.95
2006	40.15
2007	40.06
2008	38.89
2009	38.89

Fiscal Year	Total Parish Millage
2010	38.89
2011	38.89
2012	38.76
2013	38.76
2014	38.76
2015	38.76
2016	38.76
2017	45.76
2018	45.76
2019	45.76
2020	45.76

Industrial Tax Exemption Program (ITEP):

The Louisiana Economic Development (LED) is a Department of the State of Louisiana and administers many development oriented incentives, including the Industrial Tax Exemption Program (ITEP). Under the ITEP, tax abatements are negotiated for a variety of economic development purposes, including job creation, business relocation, retention and expansion. The typical term of these agreements are for ten years.

As of December 2018, six (6) industrial companies are currently under the ITEP. The amount of abated ad valorem taxes during 2018 was $476 thousand. One of the exemptions will expire at the end of 2019. Therefore, the assessment on this plant will come onto the tax roll at the end of 2020 and will be collected for the 2021 year. Beginning in 2021, the Parish is anticipating an approximate annual increase of $17 million.

Pledged Ad Valorem Revenue:

- The Parish has 12.5 mills of unlimited ad valorem taxes to secure $63,885,000 of General Obligation Bonds issued for the purpose of constructing and improving public buildings and infrastructure. This debt service millage has been approved by the voters of the Parish through March 1, 2024.

✓ Sales and Use Tax

Sales and Use taxes are collected by an independent contractor through the St. John the Baptist Parish School Board, a separate entity. Total Parish sales tax is levied at 5.25% of taxable purchases. Of this, 2.25% of the taxes collected are remitted to the Parish Council; 0.50% are remitted to the Sheriff's Office; 2.50% stays with the School Board. The costs of collecting the taxes are shared proportionately between the three entities who receive the taxes.

Parish sales tax rates directly attributed and collected for the Parish have been 2.25% since 2004. Prior to 2004 the Parish's portion of the tax rate was 2.00%.

Pledged Sales and Use Tax Revenue:

- The Parish has pledged revenues from 1% of the 2.25% remitted to the Parish for the purposes of constructing, maintaining and improving the Parish wide Waterworks Treatment and Distribution System. These revenues secure $13,500,000 in Public Improvement Bonds issued for the purpose of constructing, acquiring, extending and improving the sewers and sewerage disposal facilities of the Parish. This tax levy was approved and rededicated in perpetuity by the voters of the Parish in 2010.

- The Parish has pledged revenues from 0.25% of the 2.25% remitted to the Parish for the purposes of providing fire protection throughout the Parish. These revenues secure $3,585,000 in Sales Tax Bonds issued for the purpose of acquiring fire-fighting equipment, lands, and machinery for the Volunteer Fire Departments of the Parish. This tax levy was approved perpetuity by the voters of the Parish in 1984.

✓ Service Fee

Service fees encompasses all fees charged for services rendered by the Parish. They are grouped together for summary level purposes. Those groups and the primary revenue generating sources are as follows:

Licenses & Permits

- Alcoholic beverage license
- Building permits
- Cable television
- Chain store tax
- Occupational license

Other Revenues

- Rental of facilities
- Video poker

Service Fees

- Coroner fees
- Court fees
- Fair grounds
- Garbage collection
- Juvenile fees
- Mosquito control charges
- Sewage charges
- Water sales and related fees
- Zoning fees

Fines & Forfeitures

- Court fines & forfeitures

Pledged Service Fee Revenue:

- The Parish has pledged revenues for a portion of income and revenues derived by the Parish from the operation of the waterworks system of the Parish. These revenues secure $4,972,000 in Revenue Bonds issued for the purpose of constructing, maintaining and improving the waterworks system of the Parish. These bonds mature on December 1, 2028, at which point, the revenues of the waterworks system will no longer be pledged for debt service.

✓ Grants Received

Grant monies received from the state of Louisiana and the Federal Government through pass-through grantors. Such grantors included the following in 2018: Department of Housing and Urban Development (HUD), Department of Health and Human Services (DHHS), Department of Agriculture, United States Department of the Interior, United States Environmental Protection Agency (EPA), Department of Homeland Security, and Department of Transportation (DOTD).

✓ Interest Income

Interest received on cash held in general operating accounts. Note that not all funds are held in interest bearing accounts as grant funds received typically have the stipulation that they be held in a non-interest bearing account. Additionally, the Parish does not hold investments or securities, therefore, there is no interest to be earned.

ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HISTORICAL 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 seventeen (17) year history of these collections.

Historical Primary Revenue Collections

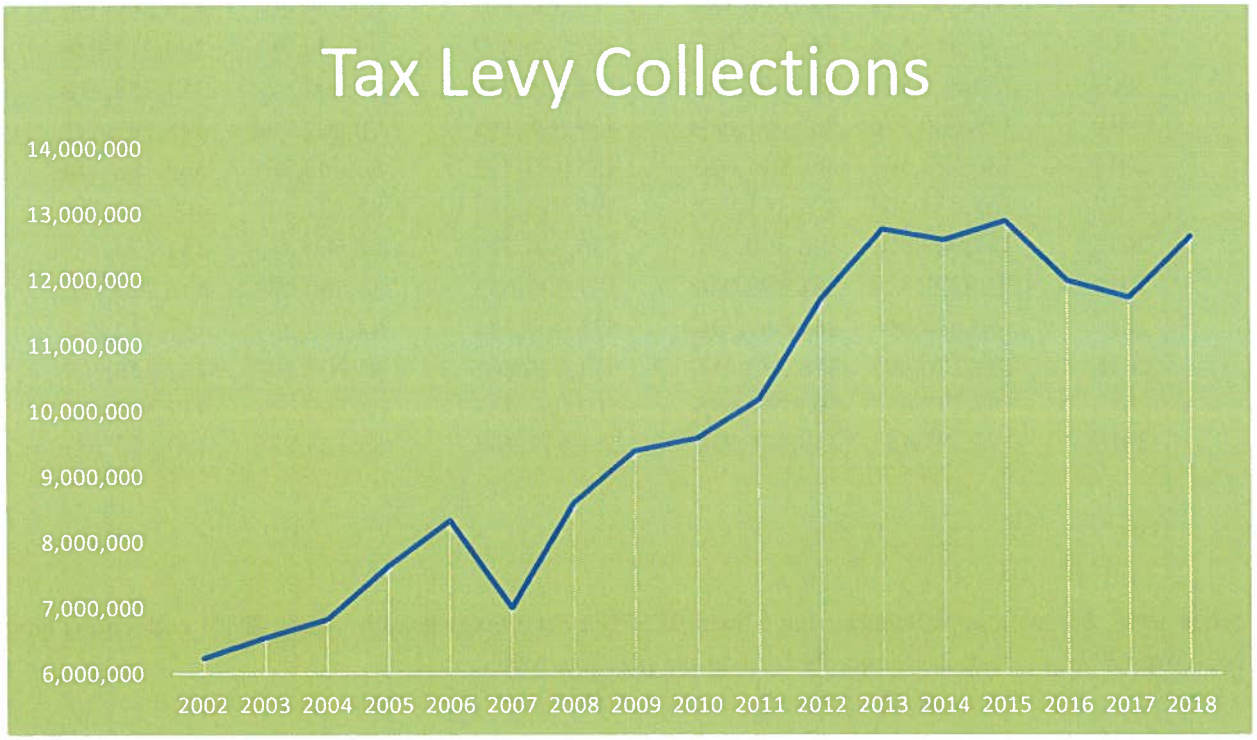
		Sales & Use Tax		Ad Valorem Tax		Service Fees	
Year		Amount	%age Change	Amount	%age Change	Amount	%age Change
2003	Actual	9,939,608		4,924,583		13,924,463	
2004	Actual	13,110,732	24.2%	5,516,443	10.7%	14,341,830	2.9%
2005	Actual	16,445,407	20.3%	6,103,785	9.6%	29,600,153	51.5%
2006	Actual	17,801,087	7.6%	6,954,957	12.2%	16,222,107	-82.5%
2007	Actual	18,051,847	1.4%	7,826,488	11.1%	15,628,342	-3.8%
2008	Actual	30,345,420	40.5%	8,215,378	4.7%	24,160,685	35.3%
2009	Actual	30,989,873	2.1%	9,562,605	14.1%	18,235,467	-32.5%
2010	Actual	18,691,071	-65.8%	9,425,335	-1.5%	20,559,951	11.3%
2011	Actual	17,885,038	-4.5%	10,007,266	5.8%	22,003,551	6.6%
2012	Actual	20,642,496	13.4%	11,049,835	9.4%	17,888,991	-23.0%
2013	Actual	20,891,882	1.2%	12,559,687	12.0%	17,495,193	-2.3%
2014	Actual	19,642,496	-6.4%	12,129,200	-3.5%	17,230,918	-1.5 %
2015	Actual	24,290,875	19.1%	12,558,530	3.4%	17,700,195	2.7%
2016	Actual	21,295,703	-14.1%	12,108,598	-3.7%	19,649,134	9.9%
2017	Actual	21,610,483	1.5%	14,993,665	19.2%	19,194,457	-2.4%
2018	Actual	21,102,762	-2.4%	16,012,821	7.3%	18,906,500	-1.5%
2019	Projected	22,136,638	4.7%	15,715,725	-1.9%	20,192,850	6.4%
2020	Budgeted	22,759,000	2.7%	16,310,500	3.6%	20,508,090	1.5%

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

Historical Tax Levy and Property Values

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.

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 HISTORICAL HIGHLIGHTS

Historical Total Assessments and Taxable Assessed Property Values

Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2002	25,698,735	213,311,804	239,010,539	66,995,819	172,014,720
2003	26,291,242	216,130,028	242,421,270	67,444,625	174,976,645
2004	28,889,702	237,168,743	266,058,445	73,278,332	192,780,113
2005	29,871,639	255,812,283	285,683,922	75,088,592	210,595,330
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935
2013	187,963,803	348,320,707	536,284,510	84,560,433	451,724,077
2014	190,057599	341,282,054	531,339,653	84,560,433	446,779,220
2015	190,634,898	344,669,376	535,304,274	84,172,237	451,132,037
2016	193,176,606	318,270,255	511,446,861	84,200,102	427,246,759
2017	193,777,652	308,283,695	502,061,347	84,680,707	417,380,640
2018	197,207,452	338,464,544	535,671,996	85,123,231	450,548,765

Since 1998, the average collections have been 97.97% of the taxes levied. Since 2015, collections have been over 99% per year, averaging 99.64 over the past four years.

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

Expenditures
Overall expenditures and other financing uses for the 2019 fiscal year are projected to be $123 million. The percentages of expenditures incurred, excluding interfund transfers of $17 million. The percentages of expenditures can be seen in the pie chart on page 99. These percentages can be seen in the table below which shows historically the percentage of each expenditure type compared to all of the expenditures for the year. The table after that shows the dollar value of the expenditures by year.

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

Historical Percentages of Expenditures					
Expenditures	2017 Actual	2018 Actual	2019 Projected	2020 Estimated	Difference (2020-2019)
Salaries	17.1%	19.3%	13.2%	15.5%	2.3%
Employee Benefits	9.6%	10.1%	7.2%	8.5%	1.3%
General Government	5.2%	5.3%	4.2%	5.1%	1.0%
Public Safety	4.8%	6.8%	4.4%	5.0%	0.6%
Health & Welfare	2.8%	3.4%	2.3%	2.7%	0.4%
Economic Development	1.7%	2.0%	1.4%	1.5%	0.1%
Public Transportation	5.1%	5.5%	4.5%	4.9%	0.4%
Capital Outlay	28.0%	20.5%	45.0%	37.8%	-7.2%
Debt Service	11.2%	11.7%	6.7%	6.6%	0.0%
Recreation	1.2%	1.1%	0.8%	1.1%	0.2%
Public Utilities	13.3%	14.5%	10.1%	11.1%	1.0%
Other Expenses	0.1%	0.0%	0.3%	0.0%	-0.3%
Overall Change					0.0%

The 2020 estimated budget indicates an approximate decrease in expenditures of approximately $14 million, or twelve (12%), from the prior year's budget projections which is depicted in the following table:

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

Historical Dollars of Expenditures						
Expenditures	2017 Actual	2018 Actual	2019 Projected	2020 Estimated	Difference (2020-2019) Increase/(Decrease)	%age Change
Salaries	14,282,152	14,052,424	14,697,561	15,165,866	468,305	3.2%
Employee Benefits	7,980,475	7,345,338	7,971,002	8,273,080	302,078	3.8%
General Government	4,366,780	3,838,571	4,630,070	5,023,846	393,776	8.5%
Public Safety	4,002,939	4,924,079	4,913,111	4,922,171	9,060	0.2%
Health & Welfare	2,369,384	2,441,876	2,564,720	2,637,501	72,781	2.8%
Economic Development	1,427,285	1,483,590	1,588,843	1,503,748	(85,095)	-5.4%
Public Transportation	4,229,012	3,995,923	4,949,233	4,744,070	(205,163)	-4.1%
Capital Outlay	23,347,389	14,924,164	50,040,199	36,906,783	(13,133,416)	-26.2%
Debt Service	9,310,388	8,490,255	7,416,619	6,482,468	(934,151)	-12.6%
Recreation	1,005,142	821,363	941,170	1,067,650	126,480	13.4%
Public Utilities	11,111,249	10,553,341	11,220,741	10,871,273	(349,468)	-3.1%
Other Expenses	54,312	0	285,300	6,000	(279,300)	-97.9%
Totals	83,486,507	72,870,925	111,218,569	97,604,456	(13,614,113)	-12.2%

The most significant of these decreases are as follows:

- Capital Outlay costs are projected to decrease by approximately $13 million, or twenty-six percent (26%). Such decrease is attributable to increased completions of capital projects over the last few years.

- Debt Service costs are projected to decrease by approximately $930 thousand, or thirteen percent (13%). Such decrease is attributable to several bonds being completely paid off by the end of 2019.

These increases are offset by the following significant increase:

- Salaries and Employee Benefits together is expected to increase by almost $770 thousand, or seven percent (7%). This relates to increasing salaries by 4% which in turn increases employee benefits expenditures.

Historical Annual Expenditures

Following are total expenditures per year, excluding interfund transfers.

Historical Annual Expenditures		
2010	Actual	$61 Million
2011	Actual	$60 Million
2012	Actual	$60 Million
2013	Actual	$62 Million
2014	Actual	$72 Million
2015	Actual	$78 Million
2016	Actual	$73 Million
2017	Actual	$84 Million (includes $25 million of capital projects from bonds)
2018	Actual	$73 Million (includes $17 million of capital projects from bonds)
2019	Projected	$111 Million (includes $49 million of capital projects from bonds)
2020	Budgeted	$98 Million (includes $37 million of capital projects from bonds)

The following section breaks down each fund and explains the fund structures and fund summaries.


ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
UNION · JUSTICE
CONFIDENCE
LOUISIANA

FUND STRUCTURE AND FUND SUMMARIES


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

Overall Analysis of All Funds



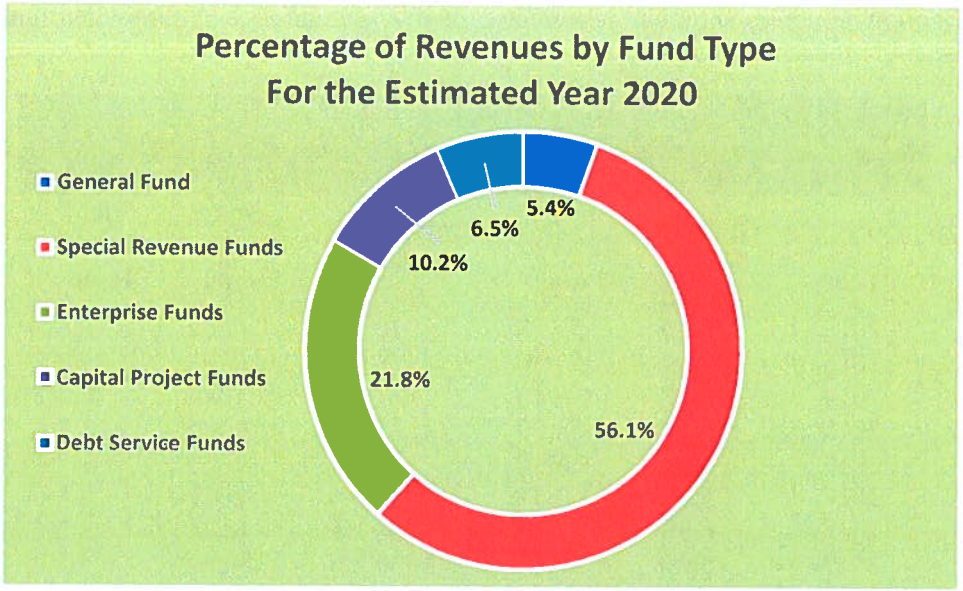
The budget for St. John the Baptist Parish includes various funds that are budgeted and accounted for separately. The fund types are: General, Special Revenue, Enterprise, Capital Project and Debt Service Funds. The following tables show the percentages of revenue and expenditures each fund type has in relation to the entire budget as a whole.

Year	General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Debt Service Funds
2012	6.7%	57.9%	26.5%	0.3%	8.6%
2013	7.2%	54.9%	28.4%	0.5%	9.0%
2014	6.9%	5.4%	27.4%	1.9%	8.4%
2015	6.6%	58.5%	25.4%	1.8%	7.7%
2016	6.6%	56.3%	27.7%	1.7%	7.7%
2017	5.7%	60.6%	24.8%	2.1%	6.8%
2018	6.8%	57.2%	27.1%	0.7%	8.2%
2019	5.0%	59.4%	20.2%	9.5%	5.9%
Projected 2020	5.4%	56.1%	21.8%	10.2%	6.5%
Estimated **Average %age**	6.3%	57.4%	25.5%	3.2%	7.6%

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

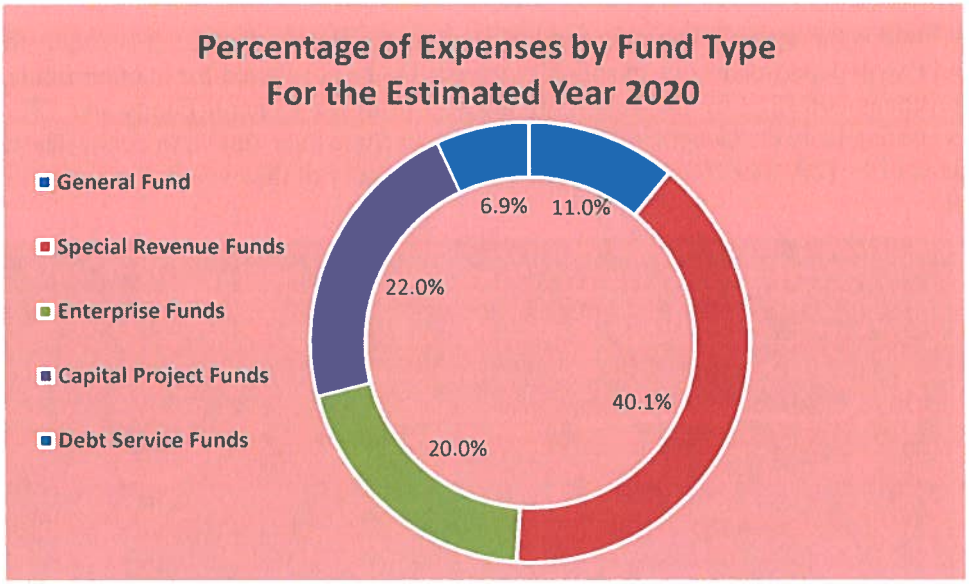
Percentage of Expenses by Fund Type – Overall Budget					
Year	**General Fund**	**Special Revenue Funds**	**Enterprise Funds**	**Capital Project Funds**	**Debt Service Funds**
2012	13.4%	43.5%	29.5%	0.6%	13.0%
2013	15.1%	40.7%	29.8%	2.4%	12.0%
2014	13.7%	42.0%	25.9%	8.0%	10.4%
2015	13.5%	39.9%	22.6%	14.4%	9.6%
2016	13.9%	39.6%	23.5%	11.0%	12.0%
2017	12.5%	40.7%	23.1%	13.3%	10.4%
2018	13.9%	34.1%	24.9%	15.3%	11.8%
2019 Projected	9.3%	43.6%	17.8%	22.7%	6.6%
2020 Estimated	11.0%	40.1%	20.9%	22.0%	6.9%
Average %age	12.9%.	40.5%	24.1%	12.2%	10.3%

As in prior years, most revenue for 2020 is derived from the Special Revenue Funds and the Enterprise Funds. This is depicted in the graph below.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

As in prior years, most expenses for 2020 is related to Special Revenue Funds, Capital Project Funds and the Enterprise Funds. This is depicted in the graph below. Note that for 2019 and 2020 years, the Capital Project Funds comprise a slightly larger portion of overall expenses than Enterprise Funds. This is specifically related to the many capital projects, most of which are funded from various grants, are being completed. Expectations are that Enterprise Funds will be larger than Capital Project Funds in 2021, which is how historically the percentage of expenditures have been.



Each fund type and its related funds are explained in this section. All historical summaries referred to below are for the 2007 year (when applicable) through the current proposed budget. Each specific fund's budget is included in the budgeting section at Appendix 2 of this Presentation, beginning at page 441. The specific funds are then gathered into schedules by fund and then totaled together for the 2020 year and is included in the "Budget Summaries" in Appendix 1 of this Presentation, beginning at page 341. Additionally, "Summarized Five Year Budget Forecasts" is located at Appendix 3 beginning on page 469.

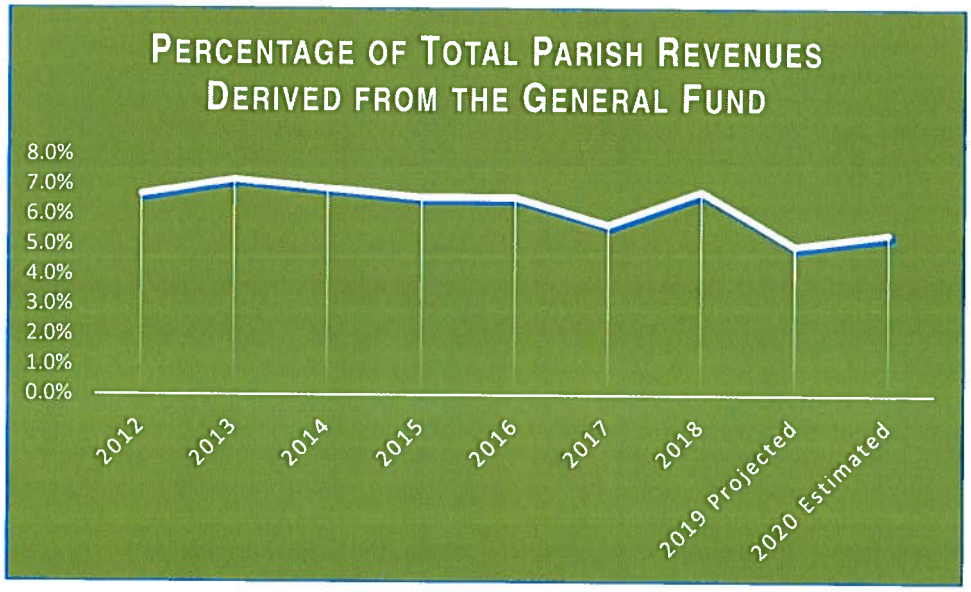


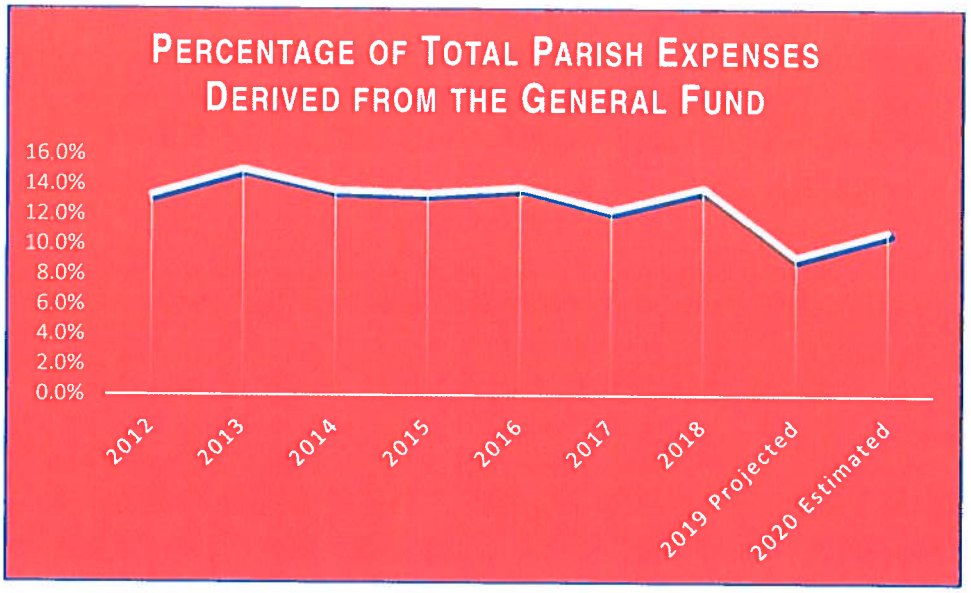
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

General Fund – Overall Fund

➢ ***Overall Fund Narrative***

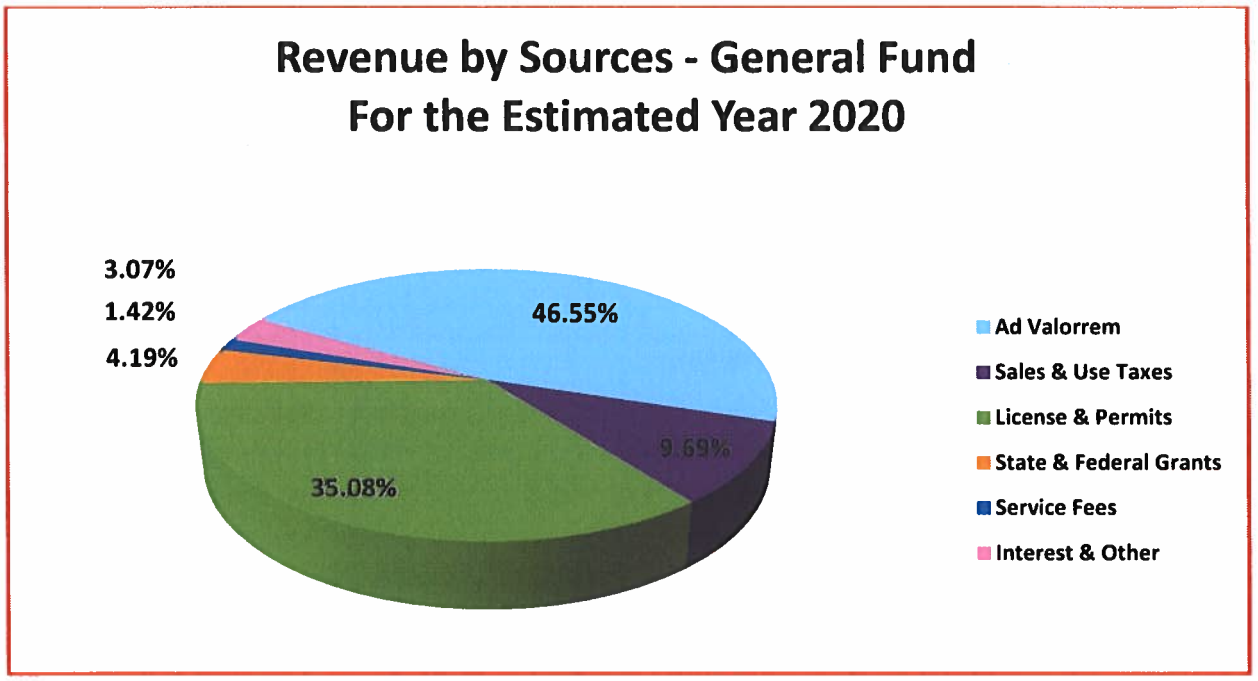
The General Fund is the general operating fund of St. John the Baptist Parish. It accounts for all financial resources and Parish departments not specifically required to be accounted for in other funds. On average, 6% of the revenues collected by the Parish are derived from the General Funds and 13% of all Parish expenditures coming from the General Fund (both figures exclude inter-fund transfers). The table depicting this in on pages 119 - 120. The following graphs show the history of the overall percentages of the General Fund overall.

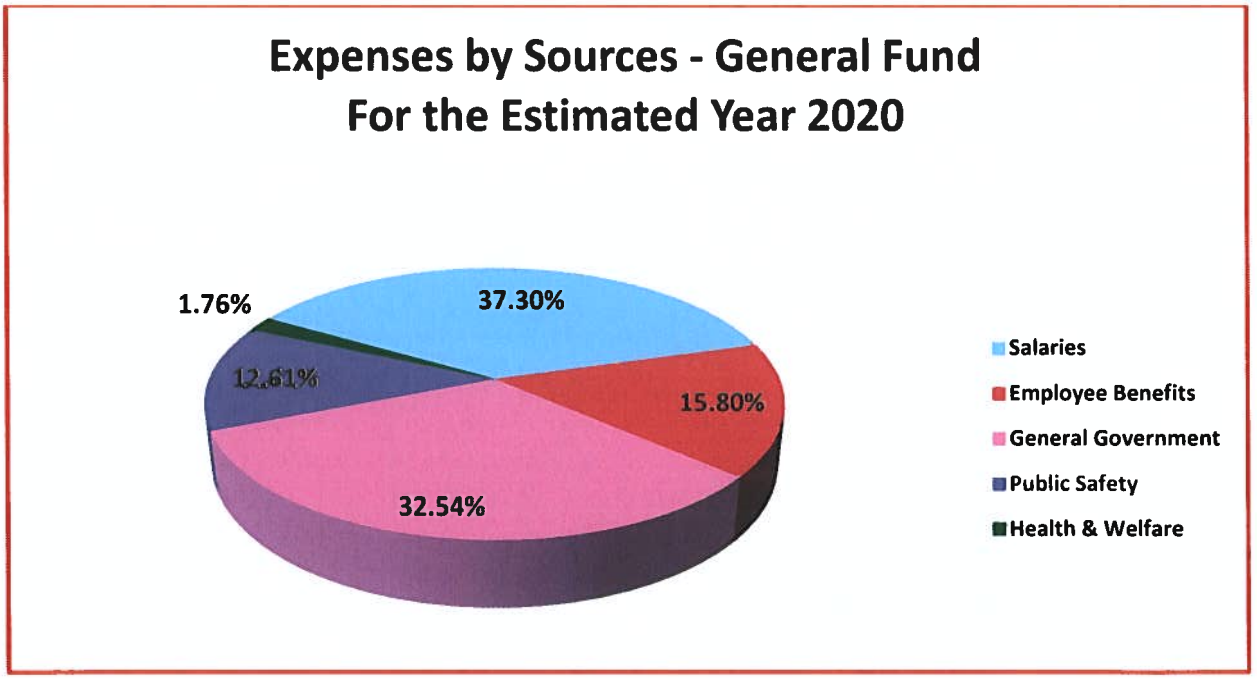




ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Within the General Funds, revenues and expenditures are related to a variety of areas. The following pie charts depict which areas revenue are generated from and where the money is expensed. As in prior years, most revenue for 2020 is from ad valorem taxes, licenses and permits and service fees and most expenditures are for general government, salaries and employee benefits expenditures.





ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

The General Fund finances a greater diversity of activities than do all other Parish funds. There are numerous departments that operate within 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

➢ *Historical Summary – Overall General Fund*

Historically, an average of 38% 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 38% 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:

At a Glance

Funded By:
- Ad Valorem
- Sales/Use Tax
- ✓ License & Permits
- ✓ Grants
- ✓ Service Fees
- o Fines & Forfeitures
- ✓ Interest

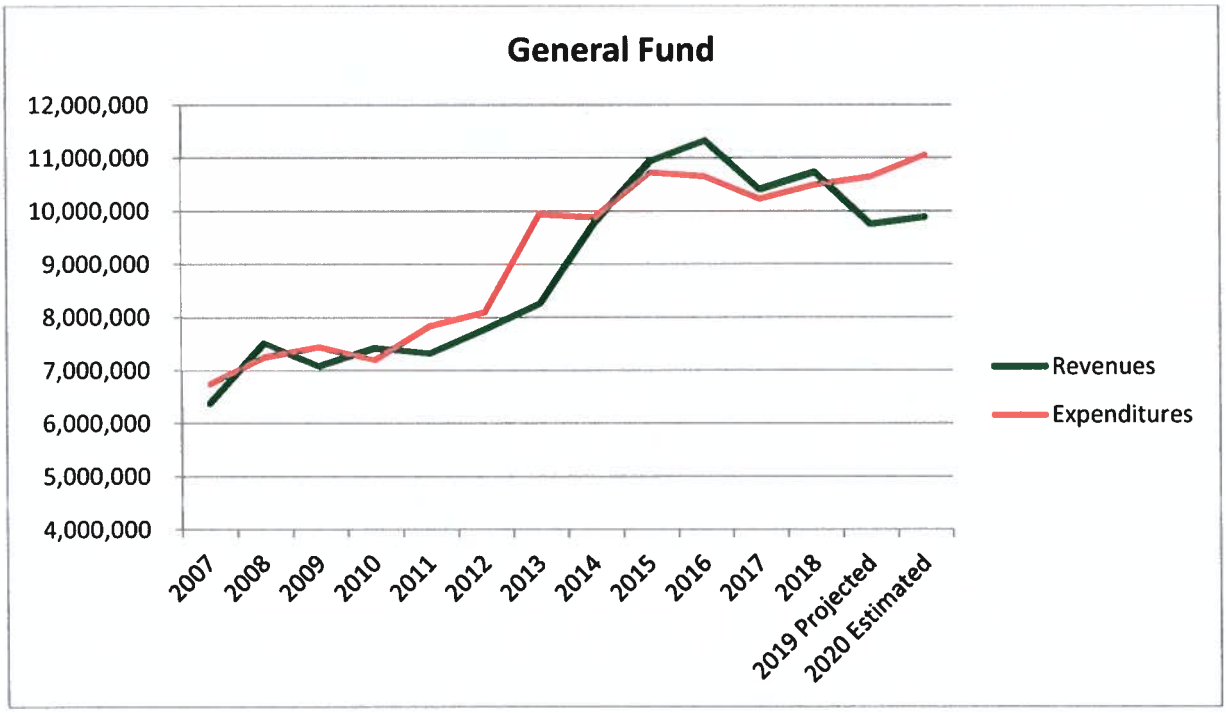
Spent On:
- ✓ Salaries
- o Employee Benefits
- ✓ Gen'l Government
- o Public Safety
- o Public Transportation
- o Health & Welfare
- o Economic Develop.
- o Recreation
- o Public Utilities
- o Capital Projects
- o Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

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	10,406,622	10,223,818	98.2%
2018	10,731,043	10,491,818	97.8%
2019 Projected	9,750,522	10,640,263	109.1%
2020 Estimated	9,886,451	11,048,949	111.8%

Note, revenues and expenditures include interfund transfers. Historical fund balance is shown at page 83.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Overall Current Budget Summary

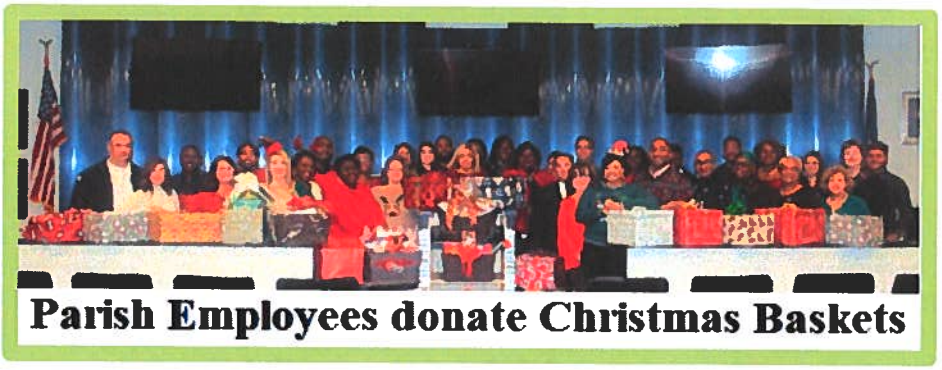
Budgeted revenues are based upon reasonable estimates and expected expenditures relating to the annual costs to run the Parish Government. There is a 20% decrease in revenues beginning in 2019 which reflect the decreasing transfers to the General Fund from other funds as special projects and support services have been completed, such as for the new general ledger software and construction of the new governmental complex.



Parish Employees support Heart Health Month



Parish Employees support Men's Health



Parish Employees donate Christmas Baskets

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

General Fund - Departmental

➢ *General Fund – Departmental Explanations*

As listed previously, there are sixteen (16) 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 138.

Legislative Department

➢ *Department Narrative*

The legislative department refers to the actual legislative offices of the Parish. As stipulated in the Home Rule Charter, the governing authority is the St. John the Baptist Parish Council and consists of nine (9) members.

The Parish Council may enact any ordinance necessary, requisite or proper to promote, protect and preserve the general welfare, safety, health, peace and good order of the Parish, not inconsistent with the Constitution of the state of Louisiana or denied by general law or by the Home Charter. Such authority includes:

- Levy and collect taxes, special assessments, service charges, license charges, fees and other revenues, and borrow money in such manner and subject to such limitation as may be provided by law.
- Make appropriations for all parish purposes.
- Require periodic and special reports from all parish officers concerning the affairs of their respective departments, offices, agencies or special districts.
- Make investigation of parish affairs and make inquiries into the conduct of any department, office, agency, or special district of the parish.
- Create/abolish/consolidate parish departments, offices, agencies or advisory boards.
- Enter into contracts with other governmental units.
- Establish, merge, reorganize, consolidate and/or abolish special districts within which may be provided fire protection, recreation, police protection, water, streets, drainage, sidewalks, street lighting, waste and garbage collection and disposal, sewerage disposal systems and other similar facilities and services.
- Provide penalties for the violation of the Home Charter or of Parish ordinances.

2020 Economic Glance

Spent On:
- ✓ Salaries
- ○ Employee Benefits
- ✓ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

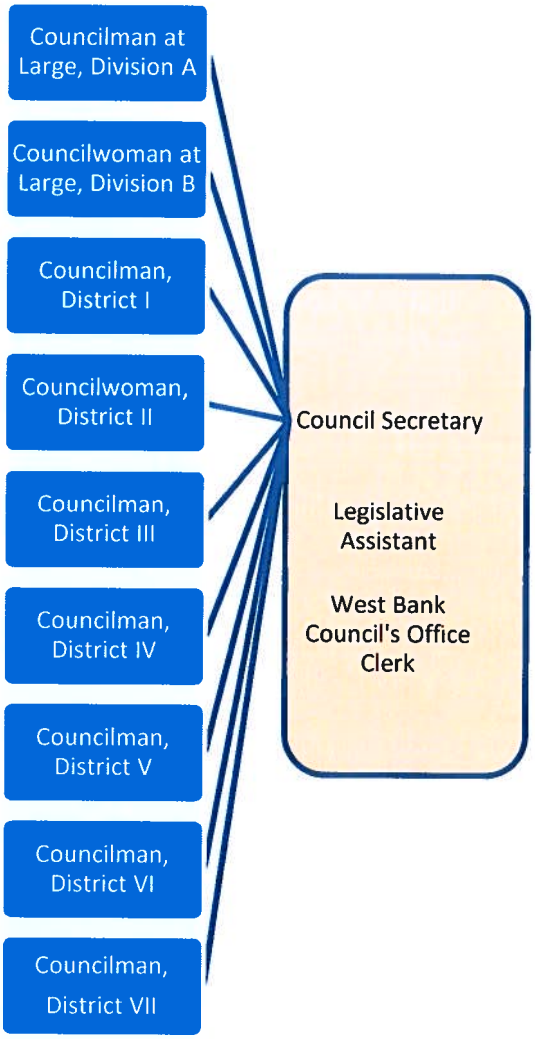
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

- Provide budgetary, fiscal and other controls over all special boards, commissions, agencies, districts or any device having governmental functions.

- Perform any other acts consistent with state law deemed to be for the best interest of the people of St. John the Baptist Parish.

Also included is this department is the legislative assistants to the Parish Council. 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 processes expense forms.

➢ ***Organization Chart***



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
12	12	12	12	12	12

➢ *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.

➢ *Specific Next Year's Goals*

Work with the new Parish President and new Council Members as they acclimate to their new roles and develop plans for the upcoming year and future years.

➢ *Current Year Accomplishments*

- Adopting Ordinance 19-03 which amends the St. John Code of Ordinances, Chapter 20 – Health and Sanitation, to align with the Louisiana Smoke Free Air Act (La R.S. 40:1291). This ordinance prohibits smoking in all portions of Parish owned buildings and within 50 feet of any exterior door of any Parish owned building.
- Adopting 4 amendments to the 2019 budget in order to facilitate an accurate accounting for the Parish's activities.
- Adopting a resolution to proceed with issuing bonds worth $9.5 million to address Coastal Restoration and other projects.
- Adopting 2020 budget prior to the end of the year.

➢ *Historical Accomplishments*

- Adopting 2018 and 2019 budgets prior to the end of the year.
- Adopting 16 amendments to the 2018 budget in order to facilitate an accurate accounting for the Parish's activities.
- In 2012, amending the Parish's Travel Policy to provide the Councilpersons a monthly travel stipend between $300-$400 in lieu of submitting reimbursement requests.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

District Attorney Department

➢ *Department Narrative*

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.

The mission of the St. John the Baptist Parish District Attorney's Office is to pursue truth and engage in the fair administration of justice. To serve the public in a professional and competent manner, advocate on behalf of victims, foster a work environment that allows all employees the opportunity to achieve their greatest potential and to make St. John the Baptist Parish a safer community for all of its residents.



➢ *Organization Chart*



2020 Economic Glance

Spent On:

- ✓ Salaries
- ✓ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
4	2	2	2	2	2

➢ *Functions and Goals*

The District Attorney is a separate entity and has its own budget.

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.
- Main goal is to work with their criminal justice partners, community leaders and school systems to deter youth from a destructive life of crime through mentoring, rehabilitative efforts, positive reinforcement and crime prevention programs.

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

➢ *Specific Next Year's Goals*

- Hold quarterly classes for the "St. John P.R.O.U.D." initiative.
- Hold the annual "Walk a Mile in Their Shoes."

➢ *Current Year Accomplishments*

- Held quarterly classes for the "St. John P.R.O.U.D." initiative.
- Hosted the 2nd annual "Walk a Mile in Their Shoes."



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Accomplishments*

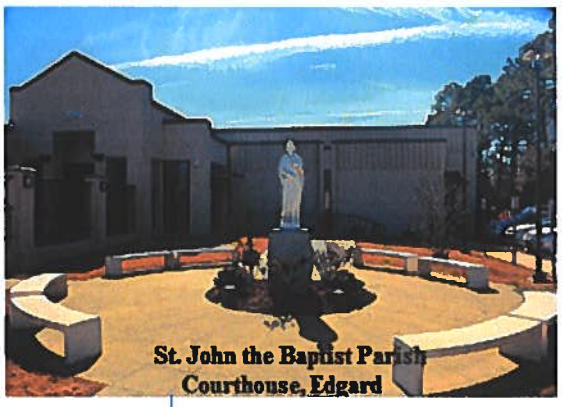
- In 2018, launched "St. John P.R.O.U.D." with former Sheriff Wayne L. Jones. This is a crime preventative initiative aiding the transition from high school to the local workforce. It stands for Providing Resources and Opportunities for Upflow and Development. It begins with 20 hours of classroom sessions and ends in lucrative employment. It is a free program and classes will run quarterly. Participants must be 17-25, have a high school diploma, and reside within the Parish.

- In 2018, began the annual walk in solidarity for the victims of crime entitled "Walk a Mile in Their Shoes" in order to support crime victims and remember survivors.
- In 2018, the offices moved to Reserve.
- Hosted Fresh Start Initiatives at local public libraries to inform the public on expungement and removal of arrest records.



Follow the District Attorney's Office on Facebook at:
https://www.facebook.com/St-John-the-Baptist-District-Attorneys-Office-536236596715469/

District Court Department


St. John the Baptist Parish Courthouse, Edgard

➢ ***Department Explanation***

The District Court is part of the Parish's Office of Juvenile Services, which is described in detail under the Probation Officer Department on page 139. The District Court is a separate fund and has its own budget. The Parish assists by providing funding for the specific areas listed in its budget on the General Fund.

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. As a case works its way through the system, it moves through the following statuses:

- **Pre-Trail Probation Status**: Juveniles that have been arrested or issued a misdemeanor summons by St. John the Baptist Sheriff's Department
- **Active Probation Status**: Juveniles that have been arrested and adjudicated delinquent by the 40th Judicial District Court
- **Informal Adjustment Agreement Status**: Juveniles that has enter into an Agreement of Diversion, in lieu of Adjudication, with the 40th Judicial District Court
- **FINS (Families In Need of Services) Status:**
    - **Informal:** Referrals that are received from our School System, Sheriff Department, Juvenile Courts, Other Social Service Agencies, and Parents, which are given to the FINS Coordinator of the 40th JDC, to Process, Assess, and Monitored for Services.
    - **Formal:** Referrals that receive a Formal Petitions to the 40th Judicial District Court for non-compliance by the FINS Coordinator.

➢ ***Organization Chart***

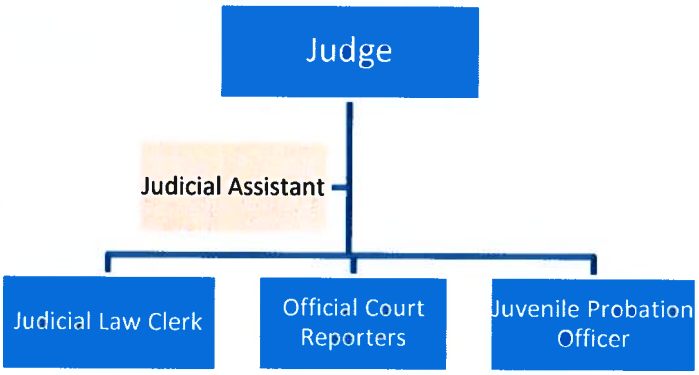
There are three (3) judges (one for each division) which rotate the duty of serving monthly as the "Duty Judge." The organizational chart for each judge is as follows:

2020 Economic Glance

Spent On:

- ✓ Salaries
- O Employee Benefits
- O General Government
- ✓ Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



➢ *Historical Number of Full Time Employees*

Not applicable as the District Court is a separate entity.

In addition, each judge has the following Division Assignments:

- Bailiff
- Civil Minute Clerk
- Juvenile Minute Clerk
- Criminal Minute Clerk
- Felony Assistant District Attorney
- Misdemeanor Assistant District Attorney
- Juvenile Assistant District Attorney
- Felony Public Defenders
- Misdemeanor Public Defender
- Juvenile Public Defender

➢ *Functions and Goals*

The general purpose of the Office of Juvenile Services is to provide assistance, support and monitoring to the youth and their families, through the assessment, coordination, cohesiveness, alignment and measurement of all available services and programs that promote "positive" development, prevention, treatment and diversion from the Juvenile Justice System.

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.

In addition, the judges engage in judicial outreach programs for the benefit of the community.

The overall mission statement of the District Court is:

> *To create an environment whereas youth and families of St. John the Baptist Parish can request, receive and establish supporting services that will promote, support, strengthen and empower families while fostering productive citizenship for juveniles.*

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Specific Next Year's Goals*

- Holding the annual CHARM school for juvenile girls.
- Continued judge participation in the "Judges in the Classroom" program.
- Continued judge participation in the annual Law Day in conjunction with local schools.
- Re-Establish the mandated 40th Judicial District Court Children and Youth Services Planning Board.
- Establish a FINS (Families in Need of Services) Advisory Board.

➢ *Current Year's Accomplishments (as of September 2019)*

- Holding annual CHARM school for juvenile girls.
- All judges participate in the "Judges in the Classroom" program sponsored by the Louisiana District Judges Association.
- All judges participate in annual Law Day in conjunction with local schools.

Below is the breakdown of the 330 total juvenile cases held during 2019, as of September 30, 2019:

- FINS, Informal – 130
- FINS, Formal – 79
- Pre Trial Probation – 45
- Active Probation – 10
- IAA: Informal Adjustment Agreement – 66

➢ *Historical Accomplishments*

- In 2005, established CHARM School for juvenile girls.

Following is a chart showing the number of FINS Petitions. Note that formal FINS Petitions includes all status offenses (curfew, truancy, runaways, ungovernable, liquor law and substance abuse violations, etc. Also note, due to repeat offenders among juveniles, some cases may be counted in more than one category. These figures were not tracked/maintained until 2018.

Historical Number of FINS Petitions						
	FINS					
Year	Formal	Informal	Pre-Trial Probation	Active Probation	IAA: Informal Adjustment Agreement	Total
2018	200	111	84	16	43	424

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. There are two locations, LaPlace on the Eastbank and Edgard on the Westbank.

2020 Economic Glance

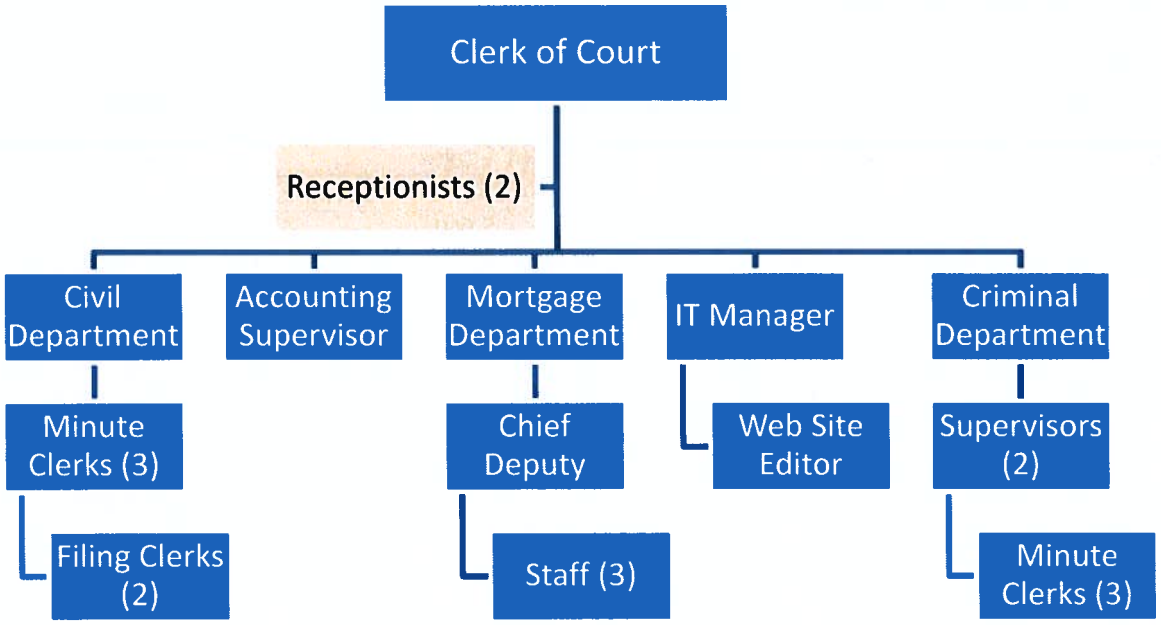
Spent On:

- ○ Salaries
- ○ Employee Benefits
- ✓ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Organization Chart*



➢ *Historical Number of Full Time Employees*

Not applicable as the District Court is a separate entity.

➢ *Functions and Goals*

The Clerk of Court is a separate entity and has its own budget. This portion of the General Fund's budget is comprised of book binding and court attendance costs.

The overall mission statement of the Clerk of Court is:

> *To serve the public effectively, efficiently and professionally. The main goal is to always meet the needs of the public and to provide the service necessary to do so.*

➢ *Specific Next Year's Goals*

- Strive to continue meeting the public's needs.
- To keep the new website and Facebook updated with latest relevant news.

➢ *Current Year's Accomplishments*

Started a new website, https://stjohnclerkonline.org/ which is more modern and allows the citizens to more clearly find needed forms, calendar of events, jury duty information and contact information.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Accomplishments*

Following is a chart showing the number of cases

Historical Number of Cases					
Year	Civil	Criminal	Traffic	Juvenile	Total
2007	2,305	2,114	5,601	620	10,640
2008	2,210	2,830	13,171	506	18,717
2009	2,488	2,771	22,601	945	28,805
2010	2,297	2,898	25,199	570	30,964
2011	1,890	1,884	16,156	875	20,805
2012	1,714	1,465	10,972	492	14,643
2013	1,951	1,936	17,787	318	21,992
2014	1,636	1,990	16,575	328	20,529
2015	1,662	2,054	19,803	302	23,821
2016	1,584	1,919	16,129	318	19,950
2017	1,615	1,780	13,435	393	17,223
2018	1,766	1,571	17,071	353	20,761

Follow the Clerk of Court on Facebook at:
https://www.facebook.com/St-John-the-Baptist-Parish-Clerk-of-Court-167917580003819/

Probation Officer Department

2020 Economic Glance

Spent On:

- ✓ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

➢ *Department Explanation*

The Parish has an Office of Juvenile Services which is broken into various parts for budgeting and administrative purposes. The general purpose of the Office of Juvenile Services, in and for the Parish of St. John the Baptist, is to provide assistance, support and monitoring to the youth and their families, through the assessment, coordination, cohesiveness, alignment and measurement of all available services and programs that promote "positive" development, prevention, treatment and diversion from the Juvenile Justice System.

The overall mission statement of the Office of Juvenile Services is:

> *To create an environment whereas youth and families of St. John the Baptist Parish can request, receive and establish supporting services that will promote, support, strengthen and empower families while fostering productive citizenship for juveniles.*

➢ *Organization Chart*

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.

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
3	3	3	4	4	4

➢ *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.

➢ ***Specific Next Year's Goals***

- Continue to work with the Parish Administrators to create the first ever "Department of Juvenile Services."

➢ ***Current Year's Accomplishments***

This department acts together with the District Court Department and its accomplishments relate to the FINS accomplishments listed there.

➢ ***Historical Accomplishments***

This department acts together with the District Court Department and its accomplishments relate to the FINS accomplishments listed there.

Executive and Administrative Department

➢ *Department Explanation*

This department is comprised of the following areas:

- Finance Department
  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.

- Grants Department
  The grants department is responsible for identifying and applying for grant opportunities that would benefit the Parish, the residents and the businesses of St. John. Additionally, the grants department monitors and tracks all grants from award to close.

2020 Economic Glance

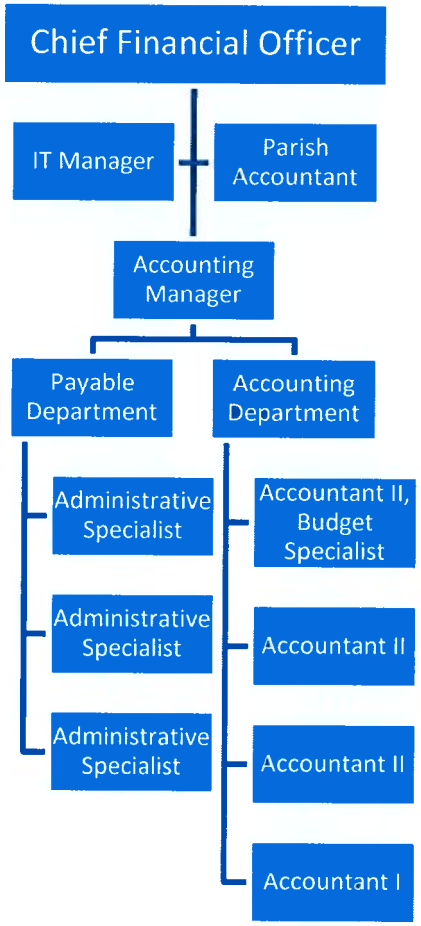
Spent On:

- ✓ Salaries
- ○ Employee Benefits
- ✓ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

- ***Finance Department Organization Chart***



- ***President and Administrative Staff Organization Chart***

The organization chart is the main one for the Parish and is located at page 52.

- ***Grants Department Organization Chart***



- ***Historical Number of Full Time Employees***

2015	2016	2017	2018	2019	2020 projection
19	19	18	21	21	21

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Functions and Goals*

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. Next year's goal is to verify all fixed assets on the books and import them into the new financial software for future accounting and depreciation calculations
- Maintaining records of the Parish's indebtedness.
- Maintaining records of the Parish's capital projects.
- Preparing various monthly and annual financial reports for the Parish President and the Parish Council.

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 Grants Department works closely with the Chief Administrative Officer and has the following responsibilities:

- To identify and apply for grant programs that will provide development, growth, restoration, resiliency for the Parish's neighborhoods, commerce and for the Parish itself.
- Administrating and managing of all grants programs from inception to close-out, including writing correspondence and grants to prospective foundations, organizations, and government-funding agencies.
- Monitoring all grants to ensure that terms and conditions associated with the funding is being met.
- Serving as a resource to all departments of the Parish on the state and federal funding programs, provide information, research, analysis and written reports as needed.

➢ *Specific Next Year's Goals*

Finance Department:

- Continuing to receive unqualified audit opinion on the external audit.
- Continuing to receive the Certificate of Achievement for Excellence in Financial Reporting.
- Continuing to receive the Distinguished Budget Presentation Award.
- Continuing to train employees on the new general ledger accounting system and streamline reports and processes.

- Verifying all fixed assets on the books and import them into the new financial software for future accounting and depreciation calculations

President and Administrative Staff:

- The specific goals of the President is the ones for the Parish which begins on page 42.

Grants Department:

- To close out the currently open grants that are nearing completion.
- To search for and apply for new grant opportunities for the Parish and citizens within the Parish.

➢ *Current Year's Accomplishments*

Finance Department:

- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the fifteenth year. See page 20 for more details.
- Awarded the Distinguished Budget Presentation Award from the GFOA for the fifth consecutive year. See page 20 for more details.
- Continued to have an unqualified opinion on the external audit of the Parish's Financial Statements.
- Purchased and trained staff throughout the Parish on a new state of the art financial reporting system which went live January 1, 2019.
- Maintained Standard and Poor's Bond Rating of AAA.
- New policies for Credit Card Usage and Ethics were written and adopted.
- Updates to existing polices for Purchasing and Procurement, Travel and Financial Management.

President and Administrative Staff:

- Hosted the ninth annual luncheon to honor academic achievements. The luncheon honors Valedictorians, Salutatorians, students, teachers and principals of the year in both public and private schools. Besides lunch, each attendee receives a Certificate of Achievement and keepsake photograph. This luncheon was begun by President Robottom who recognizes that education is the key to all future successes.
- Had the annual meeting and ride along with leaders from the LA DOTD to receive updates on state owned roadways, lighting, grass, signage, traffic signals, drainage and beautification throughout the Parish. This is done to identify problem areas which are maintained by the state and to create a plan of action to address problem areas as well as propose short and long-term solutions for drainage and other safety issues.

Grants Department

- Completion of the redevelopment of the public housing site into the new Garyville Oaks Housing. The redevelopment consisted of 22 units of new construction in multiple two-story walk-up buildings with additional room for future expansion. The funding utilized was $5.3 million of the $32 million in Hurricane Isaac CDBG funds.

➢ *Historical Accomplishments*

Finance Department:

- In 2018, new policies for Record Retention, Ethics and Credit Card Usage were written and adopted as well as updates to existing polices for Travel, Financial Management and Purchases & Procurement.
- In 2018, issued 11,213 non-payroll checks.
- In 2018, brought IT in-house to maintain the Parish's computer systems, at a cost saving of approximately $100 thousand per year over outsourcing.

President and Administrative Staff:

- In 2018, moved into the new Governmental Complex which provides access to all Parish services under one building. The new building also provides security for employees and citizens as security guards, metal detectors and employee badge access is required to enter the buildings and departments.
- Parish President Natalie Robottom prestigiously served as a speaker in the 2018 National Planning Conference in New Orleans for the session titled "Leadership Along a Disappearing Coast." She discussed St. John's input and role in the State coastal Master Plan process, interagency collaboration with regards to state and federal grants and regulatory entities and local administrative strategies to address flooding.

Grants Department

- In 2018, the Parish was included in the federal Certified Local Government (CLG) Program. This will provide the Parish with access to a broader range of federal and state grants. Such grants may include funding for surveys, rehabilitation work, design guidelines, structural assessments and a number of other preservation related activities.



Registrar of Voters Department

➢ ***Department Explanation***

The Registrar of Voters is where parishioners sign up to vote and is located in the Parish's Courthouse locations in the LaPlace Complex on the East Bank and in the Edgard Courthouse on the West Bank. 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.



➢ ***Organization Chart***



2020 Economic Glance

Spent On:

- ✓ Salaries
- ○ Employee Benefits
- ✓ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
3	3	3	3	3	3

➢ *Functions and Goals*

The office of the Registrar of Voters is responsible for the registration of eligible voters in St. John the Baptist Parish. 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.

➢ *Specific Next Year's Goals*

To hold the 2021 Presidential election.

➢ *Current Year's Accomplishments*

- Conducted voter registration drives during the first week of September.
- Held the 2019 Gubernatorial and local election.

Civil Service Department

2020 Economic Glance

Spent On:
- ✓ Salaries
- O Employee Benefits
- O General Government
- ✓ Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay

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. The Civil Service Board hears all employee grievances and rules on them.

Organization Chart

This position falls under the Director of Human Resources and is included in that organization chart on page 154.

Historical Number of Full Time Employees

2015	2016	2017	2018	2019	2020 projection
1	1	1	1	1	1

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.

Specific Next Year's Goals

- Continue to monitor workplace practices to ensure compliance with established Civil Service Rules and Regulations.
- Holding annual CHARM school for juvenile girls.

Current Year's Accomplishments

Circulated the revised Civil Service Rules and Regulations adopted by the Civil Service Board and Parish Council to employees and posted them on the Parish's website.

Historical Accomplishments

These figures were not tracked/maintained until 2017.

Historical Civil Service Board Accomplishments		
Year	# of Grievances Heard	Outcome (Affirmed/Denied)
2017	1	Affirmed
2018	0	n/a

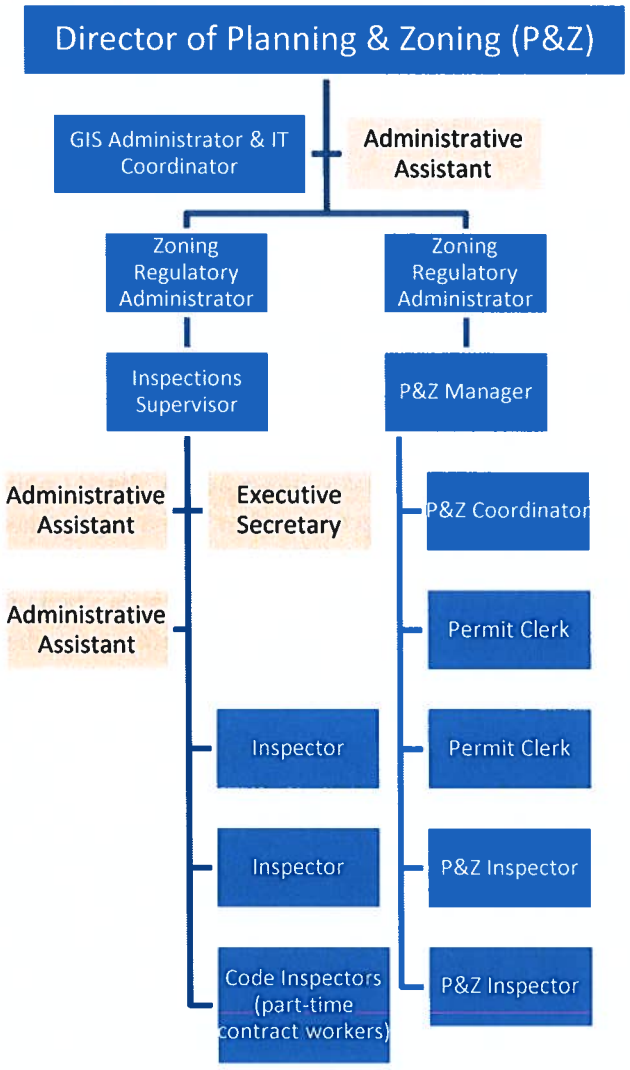
Planning and Zoning Department

St. John the Baptist
Comprehensive Land Use Plan
One Parish, One Future

➢ ***Department Narrative***

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.

➢ ***Organization Chart***



2020 Economic Glance

Spent On:

- ✓ Salaries
- ○ Employee Benefits
- ✓ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
11	11	11	11	11	11

➢ *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.
- Sitting on the Coastal Zone Advisory Committee.
- 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. Building permits issued include: cell tower, commercial, demolition, dirt pit/pond, mobile home placement, subdivision/re-subdivision and residential permits.

The Division of Code Enforcement is dedicated to providing fair and equal enforcement of Parish codes to protect the community's general health, safety and welfare. Upon both complaint and observation, Code Enforcement Inspectors conduct investigations of properties to determine whether alleged nuisance and zoning code violations are occurring within the Parish. If an alleged violation is confirmed, the Division will notify the property owner and provide him/her with the opportunity to correct said violation within a specified time frame. If the property owner does not correct the violation within the prescribed time frame, the Parish may schedule the case for an Administrative Hearing or have the work performed at the property owner's expense, depending on the nature and extent of the violation.

In cases that involve direct abatement by the Parish, such as a high grass violation, the property owner will be billed for the work performed and a lien placed against the property if the costs are not satisfied within the prescribed time frame. In cases that involve Administrative Hearings, should the Hearing Officer issue a judgment that recognizes the alleged violation, property owners will be assessed Administrative fees, court costs, and associated penalties; as well as be given a time frame to correct the violation. Should the violation remain uncorrected, the Parish may abate the violation at the property owner's expense and a lien placed against the property.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Specific Next Year's Goals*

Community Out-Reach Goals:

- Creating and providing flow charts and other materials to the public to streamline the permit/enforcement process.
- Increasing outreach to the public for awareness of the Department and its role through an improved website and additional media.

Departmental Goals:

- Increasing staff capacity through trainings and other professional development opportunities.
- Encouraging staff attainment of specific certifications or professional certificates.
- Recommending Code Amendments to increase efficiency in ordinance administration.
- Developing new internal systems for quality control of inspections and data collection.

➢ *Current Year's Accomplishments (as of September 2019)*

- # of Violations closed: 833
- # of Violations opened: 902
- Value of liens: $62,660
- Oversaw over $34 million in development investment in the Parish.
- Adopted the *St. John the Baptist Parish Adaption Strategy* for climate resilience.
- Began a study to allow mobile vendors to encourage start-up businesses with low capital investment in key commercial corridors.
- Established an Environmental Conservation Zoning District to protect critical wetlands from development.
- Developed site design standards for historic districts to ensure compatibility with historic and cultural resources.
- Completed the LaPlace Multi-Modal Transportation Center Plan to revitalize Main Street in LaPlace and prepare for regional rail service.
- Adopted commercial construction site requirements to prevent sediment and pollutants from entering into vital drainage canals and waterways.
- Called Mobile Vendor Study to encourage start-up businesses with low capital investment in key commercial corridors.
- Entered into contract to design the Airline and Main Complete Streets resilient streetscape project.
- Received approval to begin design of the Belle Terre Streetscape and Storm water Enhancements project from the RESTORE Fund.
- Began process to design the Lake Pontchartrain Shoreline Protection project funded through GOMESA dollars.
- Entered into contract to develop and implement a Low Impact Development program.
- Staff members received certifications as a Master Code Enforcement Professional, Certified Floodplain Manager and National Green Infrastructure Certified Professional.
- Issued purchase orders to demolish 6 hazardous and unsafe structures.

- Received an increase in the Building Code Effectiveness Grading for the Property Insurance Association of Louisiana.

➢ ***Historical Accomplishments***

Following is a chart showing the number open and closed violations and the value of the liens placed on violators. These figures were not tracked/maintained until 2016.

Historical Violations & Lien Values			
	Number of Violations		
Year	Closed	Opened	$ Value of Liens
2016	1,422	1,363	102,790
2017	1,526	1,310	141,181
2018	1,297	1,250	200,789

- In 2018, the following items were accomplished:
  - Created and adopted a complete overhaul of Parish-wide parking regulations.
  - Designated a Certified Local Government by the joint administration of the National Park Service (NPS) and the State Historic Preservation Offices (SHPOs). This designation will allow the Parish's Planning and Zoning Department to have access to a broader range of federal and state grants for historic preservation.
  - Adopted Housekeeping Study to update Parish development regulations.
  - Completed historic structure survey of 3 local historic districts.
  - Received grant to establish Low-Impact Development Program.
  - Began implementation of Local Coastal Zone Management Program.
  - The Planning and Zoning Director served as a speaker in the 2018 National Planning Conference in New Orleans for the session titled "Drafting Content Neutral Sign Codes" and discussed St. John's approach to successfully updating Codes in the wake of the Supreme Court Ruling in "Reed vs Gilbert."
  - St. John's Planning and Zoning Poster entitled "Promoting Inclusiveness in Preservation Planning" detailed recent progress made toward the Parish's Historic Revitalization Initiative and was on display for the week of the 2018 National Planning Conference in New Orleans.
- In 2017, had established four (4) local historic districts and a Historic District Commission.
- In 2016, had prepared a *Coastal Zone Management Plan* which sets forth guidelines and procedures for the regulations of certain uses that impact the water quality and coastal resources of the Parish. This plan was developed in order to be consistent with the State of Louisiana Coastal Zone Management Plan (CZMP) and can be viewed at: http://sjbparish.com/pdfs/Program%20Document-%20CZMP.pdf.
- Since 2016, the following standards have been updated and adopted: occupational license procedures, live entertainment uses, junked vehicles and signage.

Health and Human Services Department

ST. JOHN THE BAPTIST PARISH
HEALTH AND HUMAN SERVICES DEPARTMENT

Department Narative

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 ages 4 to 18 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. There are four locations throughout the Parish: 1 in Edgard, 1 in Reserve and 2 in LaPlace, with bus transportation provided.

2020 Economic Glance

Spent On:

- ✓ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ✓ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service



➢ *Organization Chart*

As this only accounts for some of the expenditures, see page 200 where the DHHS is discussed at length and for the organization chart and number of employees.

➢ *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.

➢ *Specific Next Year's Goals*

- To continue providing necessary funds for the DHHS to achieve their goals as listed under their fund on page 201.
- To continue the Summer Food Program.

➢ *Current Year's Accomplishments*

- 1,800 children fed healthy, nutritional meals during the summer.

➢ *Historical Accomplishments*

Year	Number of Children Fed in the Summer Food Services Program
2015	1,241
2016	1,209
2017	1,024
2018	2,077

Human Resources Department

2020 Economic Glance

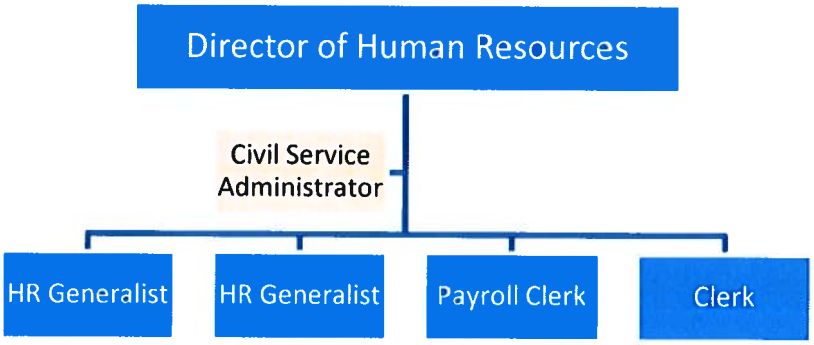
Spent On:

- ✓ Salaries
- O Employee Benefits
- ✓ General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

Department Narrative

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. The list of job openings is located at: http://sjbparish.com/human_general.php?id=152

Organization Chart



Historical Number of Full Time Employees

2015	2016	2017	2018	2019	2020 projection
5	5	5	5	5	5

Functions and Goals

The Human Resources Department main goal is to maintain a drug-free, non-discriminatory (race, sex, faith, etc.) workplace. Additionally, the goal is to provide unbiased guidance to management as well as employees to foster an understanding and observance of regulatory requirements for all employees.

Core functions of these goals include:

- Developing and interpreting administration policies.
- Maintaining employee records.
- Recruiting applicants for jobs and aiding department heads with pre-employment screening and selection.
- Overseeing maintaining all areas of salaries and employee benefits.
- Overseeing pre-employment physicals, drug screens and back ground checks upon offers of employment.

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.

- ***Specific Next Year's Goals***
  - 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.
  - Providing employees with a quarterly newsletter.

- ***Current Year's Accomplishments***
  - Provided employees with a quarterly newsletter.
  - Tracked monthly safety meetings held by each department.
  - Held quarterly "all-staff meetings" which 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.
  - Placed job posting internally on job boards as well as on the Parish website, government access channel and social media.
  - Provided a kiosk in the lobby of the Government Complex which will allow employees to access their ADP accounts for payroll information, apply for Parish job openings and complete webinars for annual training in Ethics and Sexual Harassment.
  - Managers completed a five-session, three-month training course on workplace dynamics, covering interpersonal communication, conflict and anger management, performance enhancement and sexual harassment prevention. Instruction in team-building, overcoming communication barriers, counseling and evaluating performance was also provided.

- ***Historical Accomplishments***
  - In 2014, outsourced the payroll function which allowed for employees' paychecks to be direct deposited.

Purchasing and Procurement Department

➢ *Department Narrative*

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, as per La R.S. 44.1.

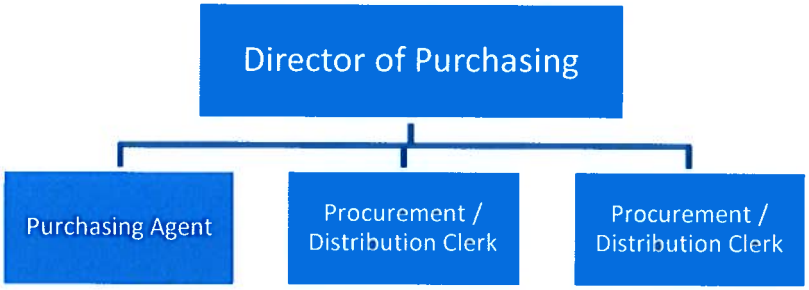
CENTRALBIDDING
FROM CENTRAL AUCTION HOUSE

2020 Economic Glance

Spent On:

- ✓ Salaries
- ○ Employee Benefits
- ✓ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

➢ *Organization Chart*



➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
8	8	8	4	5	5

➢ *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.

➢ ***Specific Next Year's Goals***

For the Warehouse, goals are as follows:

- Balance the inventory with the General Ledger Accounts.
- Place location codes on all inventory items in the General Ledger System (MUNIS).
- Verify monthly inventory transactions in preparation for a successful audit.
- Complete minimum/maximum on all inventory items.

For the staff, goals are as follows:

- Create desk guides and procedures.
- Cross train staff.

➢ ***Current Year's Accomplishments (as of September 2019)***

- Responded to 105 public information requests.
- 70 new contracts.
- 265 new vendors.
- 4 requests for proposals
- 15 sealed bids
- 4 requests for qualifications

➢ ***Historical Accomplishments***

Historical Purchasing & Procurement Accomplishments							
# of:	**Public Information Requests Answered**	**New Contracts**	**New Vendors**	**Request for Proposals**	**Sealed Bids**	**Request for Qualifications**	**Purchase Orders Issued**
2016	Not Available	Not Available	Not Available	5	17	4	Not Available
2017	93	68	48	9	16	4	Not Available
2018	143	62	42	13	20	1	1,000

- In 2018, 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.

Public Safety - Sheriff Department

Department Narrative

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.

The overall mission statement of the St. John the Baptist Parish Sheriff's Office is:

> *To improve the quality of the life in our Parish. We will protect life and property through the partnership with our communities. We respect the rights of all citizens by upholding the U.S. Constitution and the Law of Louisiana. We will perform our duties by adhering to our core beliefs: Integrity, Respect and Professionalism.*

Organization Chart

The Sherriff's Office is a separate entity and its organizational chart is not applicable to this budget document.

2020 Economic Glance

Spent On:

- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ✓ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

Historical Number of Full Time Employees

2015	2016	2017	2018	2019	2020 projection
14	14	14	14	14	14

Functions and Goals

The Sherriff's Office is a separate entity and has its own budget. This portion of the General Fund's budget is comprised of the feeding, providing medical care, transportation and court attendance costs of the prisoners of the Lt. Sherman R. Walker Correctional Facility.

Specific Next Year's Goals

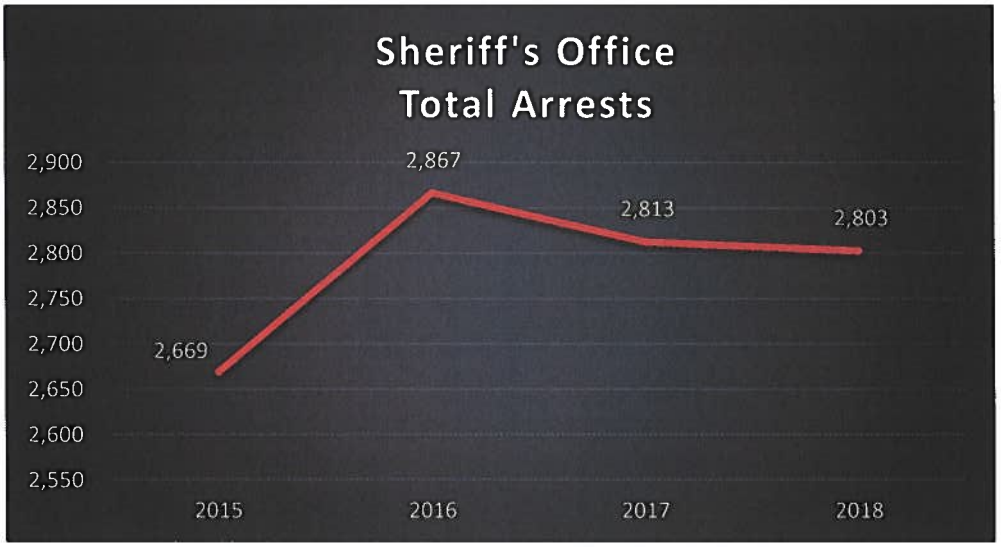
- Completing renovation in the old Percy Hebert building to consolidate all of the Sherriff's offices in one building.
- Continuing building a $6 million, 36,000 square foot state-of-the-art training center in LaPlace, which is expected to be completed in the summer of 2021.
- Continue to offer free safety seat installations and inspections.
- Continue the P.O.P.S. (Protecting Our Precious Seniors) program in which a deputy will routinely stop by to make sure everything is in order.
- Hold the annual SJBPSO Citizen's Academy.

- Host the annual Night Out Against Crime.

➢ ***Current Year's Accomplishments (as of September 2019)***

- 2,084 total arrests
- Jointly sponsored and hosted annual Self Defense Workshop for Women, with approximately 50 attendees.
- Acquired a therapy dog, named Finn, to help calm crime victims and first responders.
- Trained officers to recognize an opioid overdose and how to use NARCAN nasal spray to counteract the overdose and save lives.

➢ ***Historical Accomplishments***



- In seven major categories of crime from May 1, 2016 through March 31, 2019, convictions were obtained from 86% of the arrests made. During this same time period, the felony drug arrest conviction rate was 96%.
- Has nearly 300 camera units recording and preserving activity throughout the Parish.
- Annually attend local career days to discuss jobs in law enforcement.
- Holds an annual class (since 2016) of the SJBPSO Citizen's Academy for those 21 and older to learn how the office operates.



Follow the Sheriff's Office on Facebook at:
https://www.facebook.com/StJohnParishSheriff/

Coroner Department

➢ *Department Narrative*

Pursuant to La R.S. 13:5713, 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.

Coroner services are provided 24 hours a day for 365 days a year. Such services includes death pronouncements, emergency psychiatric evaluation, interventions for substance abuse, coordination of exams for sexual abuse and examinations for confirmation of emergency in-patient psychiatric evaluations.

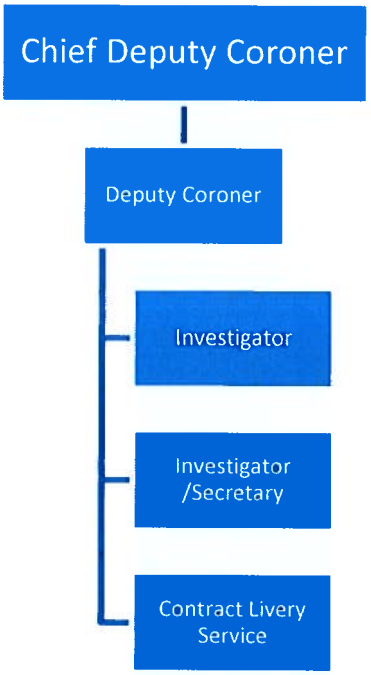
The only budget provided to this department is for nominal salaries and a fee for service.

2020 Economic Glance

Spent On:

- ✓ Salaries
- ○ Employee Benefits
- ○ General Government
- ✓ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

➢ *Organization Chart*



➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
4	4	4	4	4	4

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *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 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. Through these investigations and subsequent findings, a coroner is empowered to make recommendations aimed at improving public health and safety.

The Coroner's Office is open 24 hours a day, 7 days a week to provide the residents death pronouncements, emergency psychiatric evaluation, interventions for substance abuse, coordination of exams for sexual abuse and examinations for confirmation of emergency in-patient psychiatric treatments in the Parish.

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

➢ *Specific Next Year's Goals*

To continue providing coroner services around the clock as needed.

➢ *Current Year's Accomplishments (as of September 2019)*

- Investigated 300 deaths
- Performed 488 emergency psychiatric evaluations/interventions

➢ *Historical Accomplishments*

Over the past five (5) years, there has been an 8-10% increase in the number of cases handled.

Beginning in 2017, the Coroner's Department has been called on to provide second opinion exams on emergency in-patient psychiatric admissions to River Place hospital at a level of approximately 250 exams per month.

Following is a chart showing the number of deaths investigated and emergency psychiatric evaluations/interventions performed. These figures were not tracked/maintained until 2016.

Historical Number of Cases Handled		
Year	Deaths Investigated	Emergency Psychiatric Evaluations / Interventions
2016	330	350
2017	336	425
2018	400	650

Justices of the Peace and Constables Department

➢ *Department Narrative*

The budgeted amounts allow for the forms and training conferences necessary for the Justices of the Peace and Constables. The Parish has no authority over the Justice of the Peace and Constables and is unable to ascertain what their specific goals are for next year, their current year's accomplishments or their historical accomplishments.

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.

➢ *Organization Chart*

There are seven (7) districts in St. John the Baptist Parish. Each district has an elected Justice of the Peace and an elected Constable to represent it.

➢ *Functions and Goals*



2020 Economic Glance

Spent On:

- ✓ Salaries
- ○ Employee Benefits
- ○ General Government
- ✓ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

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.

To timely file financial statements with the Legislative Auditor as required by La R.S. 24:513-514.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Communications / Public Relations Department

➢ ***Department Narrative***

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. SJTV is also the designated emergency information channel. Channel 15 on Comcast and RTC and channel 99 on U-verse maintains Parish updates.

During times of emergency, the Director of Communications serves as the Public Information Officer.

➢ ***Department Organization Chart***

The organization chart is the main one for the Parish and is located at page 52.

2020 Economic Glance

Spent On:

- ✓ Salaries
- O Employee Benefits
- ✓ General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
3	2	3	3	4	4

➢ *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 and posting all Parish related pictures.
- This department coordinates Parish events, meetings, ribbon cuttings and ground breaking.
- Serves as Master of Ceremonies to many large events, including the Independence Day fireworks show.
- During times of emergency, the Director of Communications serves as the Public Information Officer.
- Mass notification is maintained through the following media: phone texts, email, Facebook, Twitter, Blackboard Connect, Parish website and SJTV (St. John television). All photos taken of events throughout the Parish are done by this department.

➢ *Specific Next Year's Goals*

- Completely overhaul the Parish website.
- Utilize the newly overhauled website to incorporate the data into a St. John smart phone app.

➢ *Current Year's Accomplishments (as of September 2019)*

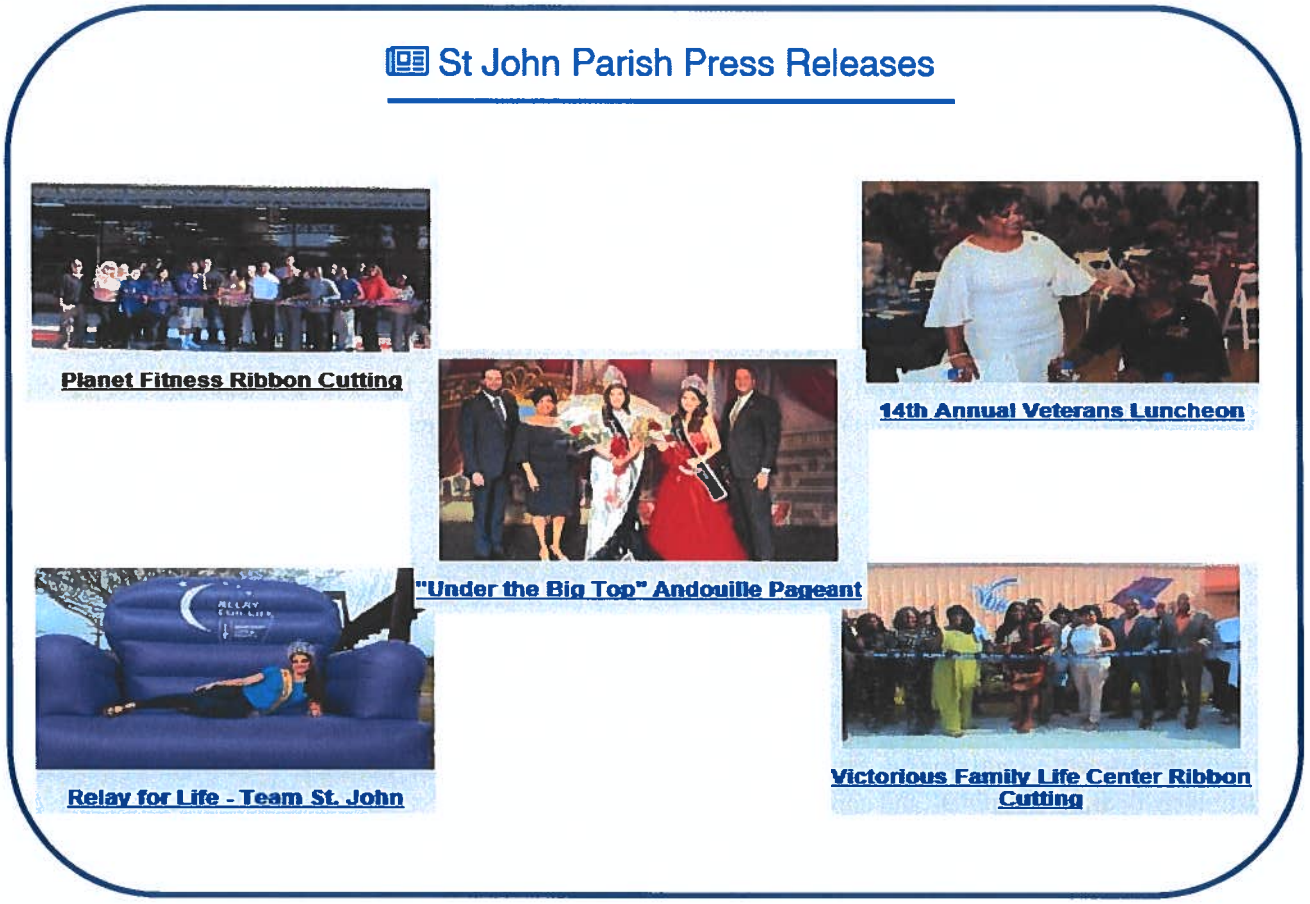
- Issued 429 press releases.
- Organized more than 53 ribbon cuttings / groundbreaking events.
- The Director of Communications spoke at the Fall graduate class at LSU, her alma mater, and shared her experiences regarding disaster communications.
- Led the initiative to upgraded the government access channel, transforming the system into a high-definition video and audio communications outlet to spread Parish news.
- Participated in state and local training by Waterford 3, Governor's Office of Homeland Security and Emergency Preparedness and LA Emergency Preparedness Association.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Accomplishments*

Historical Communications Accomplishments		
	Number of	
Year	Issued Press Releases	Ribbon Cutting / Groundbreaking Events
2017	488	40
2018	429	53

- In 2018, the green room was outfitted for the Communications Department in the new Government Complex in order to be able to hold press conferences and media interviews in the same space with adequate sound, lighting and seating.
- In 2018, the Communications Director graduated from the New Orleans Regional Leadership Instititute (NORLI).
- In 2018, a three year contract was awarded to Global Media South, LLC for videography of all Council Meetings and videos for the government access channel.



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Twitter at: https://twitter.com/SJBPgov

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

General Fund - 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. Accordingly, the areas of Organizational Chart, Functions and Goals, Specific Next Year's Goals, Current Year's and Historical Accomplishments aren't applicable to theses departments. The Non-Departments are as follows:

Employee Benefits

➢ *Non-Departmental Narrative*

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

Debt Repayment

➢ *Non-Departmental Narrative*

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

General Administration

➢ *Non-Departmental Narrative*

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 Narrative*

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 138.

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

2020 Economic Glance

Spent On:
- ○ Salaries
- ✓ Employee Benefits
- ✓ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ✓ Debt Service

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	422,771	566,608	386,687	72,764	67,478	1,643,840	166,226	80,828
2018	411,661	638,486	377,156	43,822	100,532	1,741,138	92,664	81,572
2019 Projected	452,684	616,800	408,965	53,000	103,135	1,746,674	147,218	83,903
2020 Estimated	451,511	616,800	405,045	51,000	106,242	1,960,484	215,838	86,845
Average $	471,247	456,982	375,979	68,463	62,744	1,272,834	116,613	71,038
Average %age	5.27%	5.11%	4.21%	0.77%	0.70%	14.24%	1.30%	0.79%

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

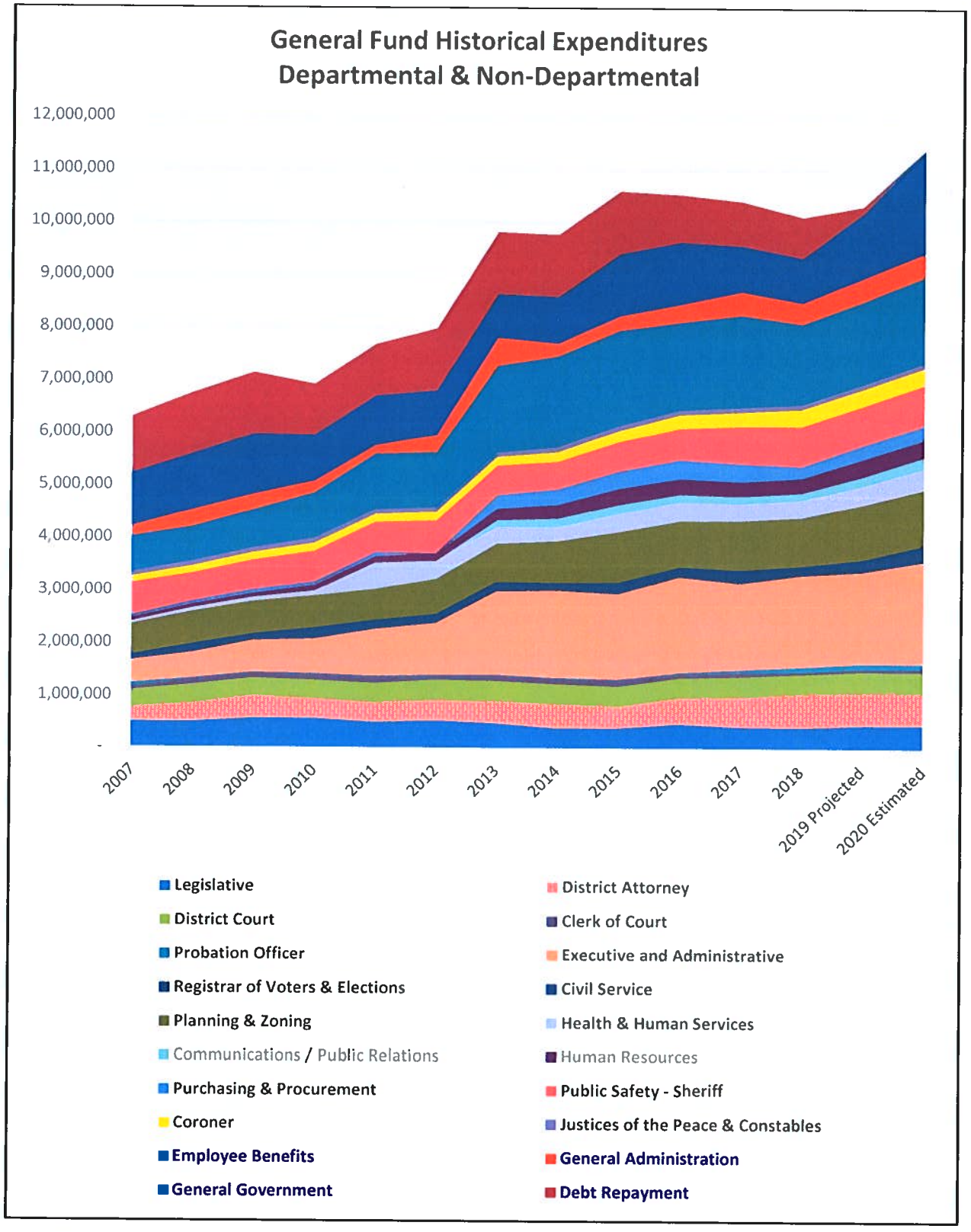
General Fund – Departmental (continued)								
Year	Planning & Zoning	Health & Human Services	Commun-ications / Public Relations	Human Resources	Purchasing & Procurement	Public Safety – Sheriff	Coroner	Justices of the Peace & Constables
2007	577,042	54,472	-	58,163	56,831	617,323	124,639	84,304
2008	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	935,798	333,503	135,717	274,976	342,307	714,137	273,585	87,803
2018	918,465	341,404	136,913	277,400	221,129	767,476	325,605	86,105
2019 Projected	1,041,351	363,540	176,116	328,368	262,120	749,000	324,200	87,100
2020 Estimated	1,074,263	423,259	222,287	331,243	283,689	772,000	330,680	121,700
Average $	782,365	281,994	90,189	201,996	192,929	625,298	212,803	88,860
Average %age	8.75%	3.16%	1.01%	2.26%	2.16%	7.00%	2.38%	0.99%

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	1,743,550	450,481	871,011	837,000	10,407,070
2018	1,527,709	399,685	855,896	762,000	10,106,818
2019 Projected	1,569,247	454,965	1,230,069	120,308	10,318,763
2020 Estimated	1,641,044	453,820	1,306,199	0	10,853,949
Average $	1,310,811	336,526	1,014,802	902,605	8,937,077
Average %age	14.67%	3.77%	11.35%	10.10%	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

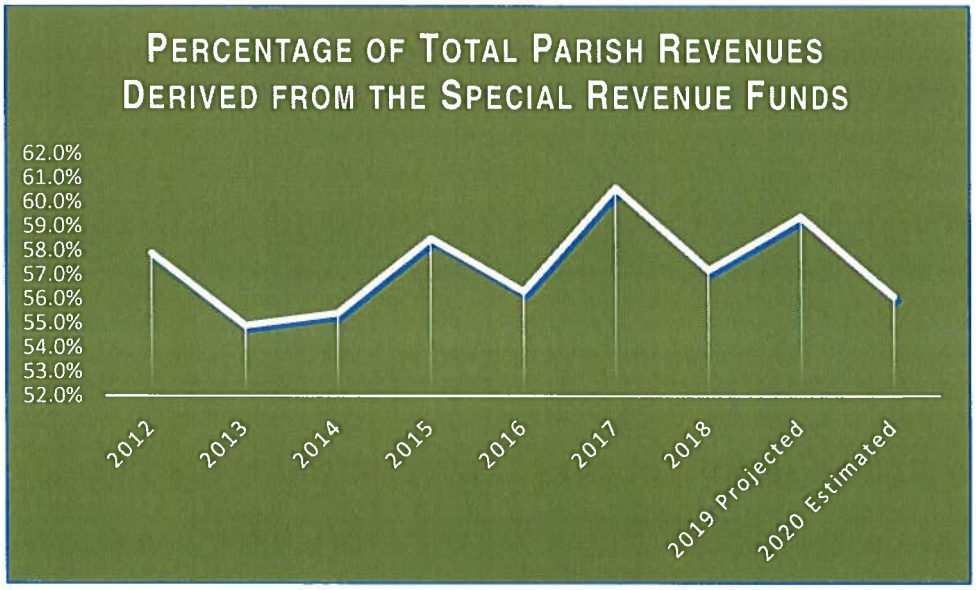


Note: Purple text denotes non-departmental divisions.

Special Revenue Funds

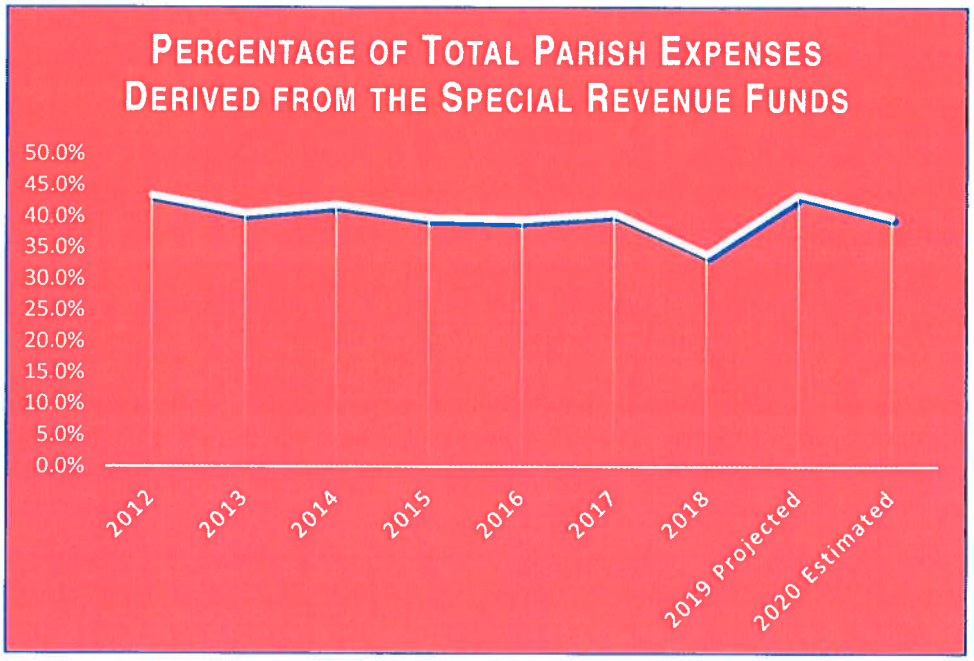
➢ *Overall Fund Narrative*

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Currently there are 24 such funds (active). On average, 57% of the revenues collected by the Parish are derived from the Special Revenue Funds and 41% of all Parish expenditures coming from these funds (both figures exclude inter-fund transfers). The tables depicting this in on pages 119 - 120. The following graphs show the history of the overall percentages of these funds overall.

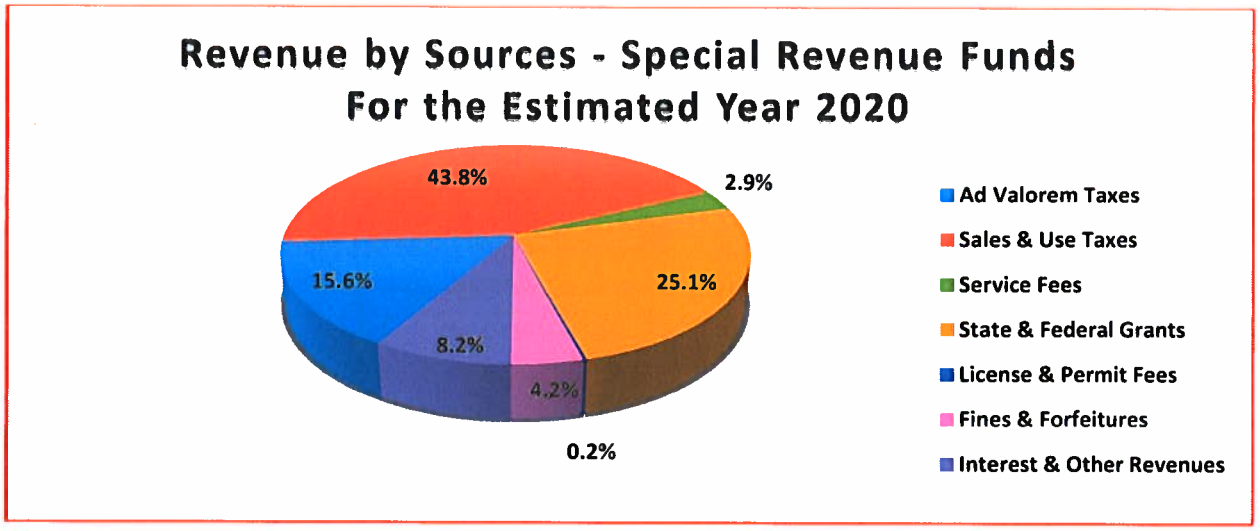


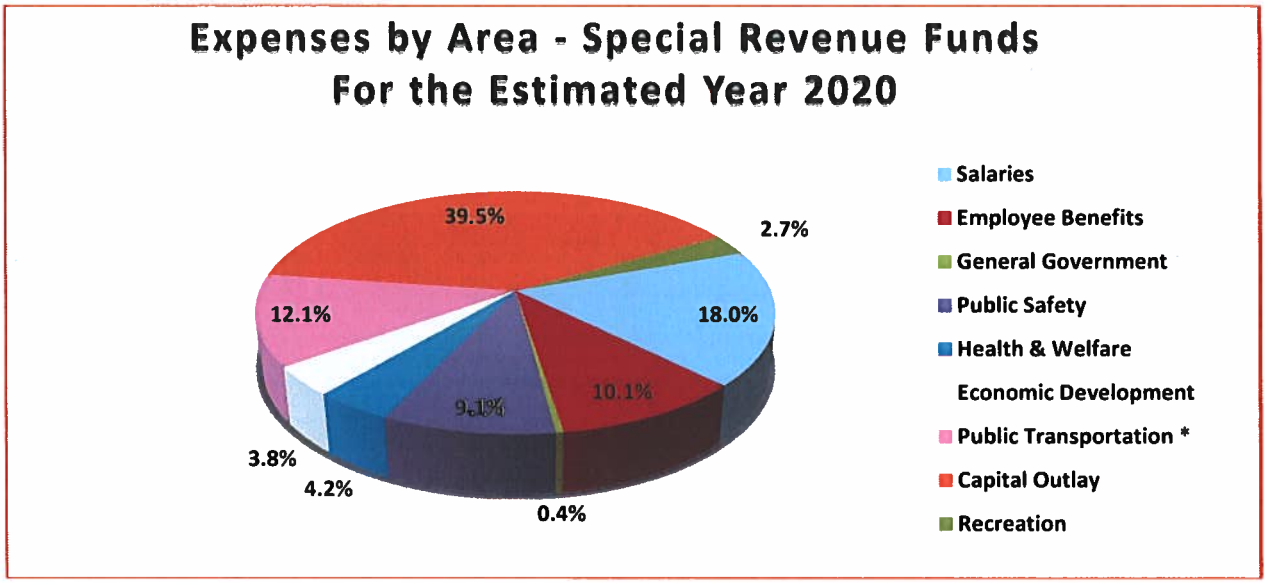
Within the Special Revenue Funds, revenues and expenditures are related to a variety of areas. The following pie charts depict which areas revenue are generated from and where the money is expensed. As in prior years, most revenue for 2020 is from sales and use taxes and grants and most expenditures are for capital outlay expenditures.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



Within the Special Revenue Funds, revenues and expenditures are related to a variety of areas. The following pie charts depict which areas revenue are generated from and where the money is expensed. As in prior years, most revenue for 2020 is from sales and use taxes and grants and most expenditures are for capital outlay expenditures.





➢ ***Historical Summary – Overall Special Revenue Funds***

Total historical revenues by category for the Special Revenue Fund overall as a percentage of total revenues are as follows. Note that this information was not tracked at the overall level prior to 2012.

Total Revenue Categories as a Percentage of Total Revenue Special Revenue Funds – Overall							
Year	Ad Valorem	Sales & Use Taxes	Licenses & Permits	Grants	Service Fees	Fines & Forfeitures	Interest & Other
2012	23.8%	43.0%	0.6%	14.6%	3.2%	5.5%	9.2%
2013	13.9%	61.7%	0.3%	8.1%	3.6%	4.7%	7.6%
2014	12.9%	55.2%	0.2%	7.5%	3.4%	5.5%	15.3%
2015	11.1%	57.4%	0.2%	17.8%	3.0%	5.0%	5.4%
2016	11.6%	55.0%	0.1%	19.3%	3.4%	5.0%	5.6%
2017	15.6%	46.5%	0.2%	25.9%	3.0%	3.6%	5.1%
2018	20.0%	53.8%	0.3%	11.6%	3.9%	4.8%	5.5%
2019 Projected	13.1%	37.4%	0.2%	36.1%	2.5%	3.6%	7.2%
2020 Estimated	15.6%	43.8%	0.2%	25.1%	2.9%	4.2%	8.2%

Total historical expenses by category for the Special Revenue Fund overall as a percentage of total expenses are as follows. Note that this information was not tracked at the overall level prior to 2012.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Total Expense Categories as a Percentage of Total Expense Special Revenue Funds – Overall										
Year	Salaries	Employee Benefits	General Government	Public Safety	Health & Welfare	Economic Development	Public Transportation	Capital Outlay	Recreation	Other
2012	24.1%	12.1%	0.0%	14.3%	5.6%	4.2%	36.4%	0.8%	1.1%	1.3%
2013	23.5%	12.4%	0.0%	16.6%	5.3%	5.0%	29.2%	4.5%	2.2%	1.2%
2014	20.9%	10.9%	0.0%	16.4%	3.8%	4.5%	30.7%	5.2%	2.2%	5.4%
2015	21.9%	11.1%	0.0%	16.3%	3.6%	4.9%	17.8%	12.7%	2.9%	8.8%
2016	23.1%	11.9%	0.0%	14.2%	4.8%	4.7%	15.3%	21.9%	3.8%	0.3%
2017	20.3%	10.8%	0.6%	8.2%	4.2%	4.2%	12.4%	36.4%	2.7%	0.2%
2018	26.3%	14.8%	0.6%	14.5%	6.0%	6.0%	16.1%	12.4%	3.3%	0.0%
2019 Projected	14.3%	7.9%	0.4%	7.4%	3.3%	3.3%	10.2%	51.3%	1.9%	0.0%
2020 Estimated	18.0%	10.1%	0.4%	9.1%	4.2%	3.8%	12.1%	39.5%	2.7%	0.0%

➢ ***Organization Chart***

Not applicable at the overall Special Revenue Fund level.

The following pages in this section includes all of the Special Revenue Funds with explanations for each.

Airport Authority Fund



2020 Economic Glance

Fund Closed 2018

- ***Fund Narrative***

St. John's airport is located in Reserve and consists of 8 hangers which handle air cargo, business aircraft and intermodal transfer. The airport also offers rental cars, public telephones, vending machines and wireless internet access.

This fund accounted for the annual operation of the Airport.

- ***Organization Chart***

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

- ***Functions & Goals***

Not applicable as this fund was closed in 2018.

- ***Specific Next Year's Goals***

Not applicable as this fund was closed in 2018.

- ***Current Year's Accomplishments***

Not applicable as this fund was closed in 2018.

- ***Historical Accomplishments***

  - In 2004, the airport was recognized as an Outstanding Louisiana Airport by the Federal Aviation Administration.
  - In 2013, the 1,151 foot runway extension was completed.

- ***Historical Summary***

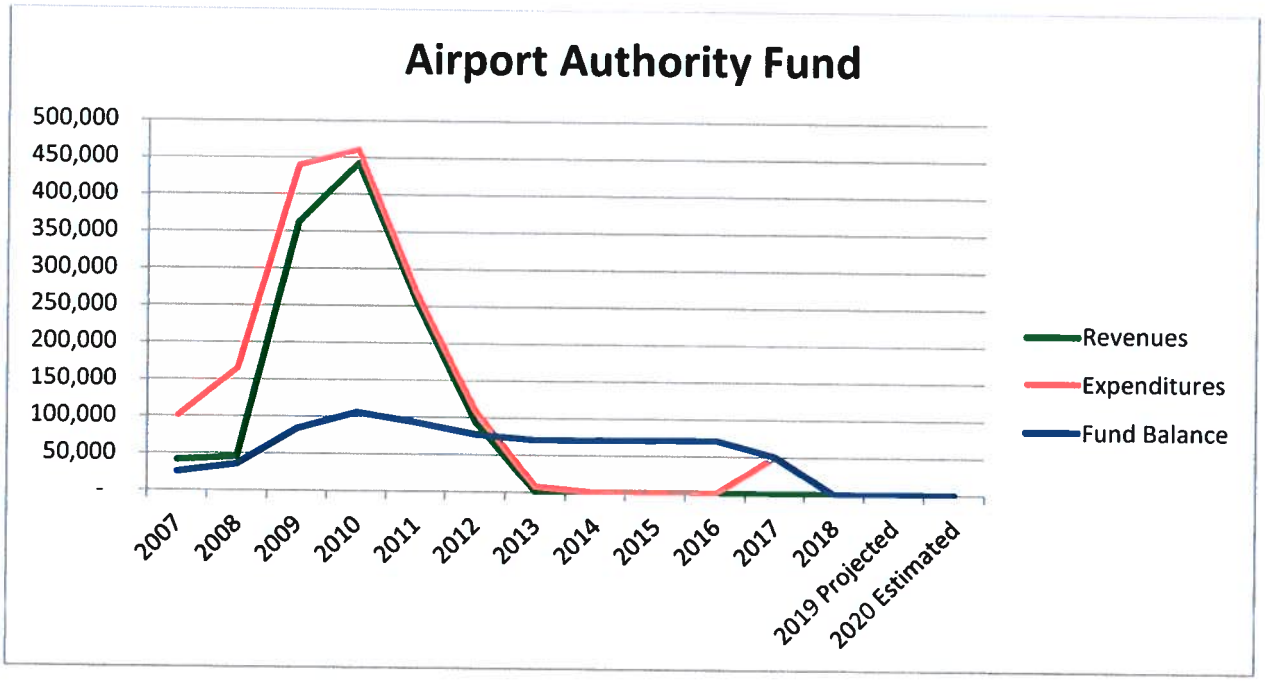
Historically, the revenues were generated from the retail sale of goods and services to the facility users, land leases and rental income.

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	Ending Fund Balance
2007	40,872	100,218	245.2%	24,811
2008	45,342	164,705	363.3%	35,448
2009	361,663	438,733	121.3%	83,378
2010	442,152	459,941	104.0%	105,588
2011	254,902	268,076	105.2%	92,414
2012	93,504	108,730	116.3%	77,188
2013	289	7,147	2,473.0%	70,330
2014	282	0	0.0%	70,612
2015	484	0	0.0%	71,096
2016	383	0	0.0%	71,479
2017	327	50,154	15,337.6%	50,494
2018	325	0	0.0%	0
CLOSED				



➢ *Current Budget Summary*

Not applicable as this fund was closed in 2018.

Ambulance Fund

➢ ***Fund Narrative***

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 ambulances 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.

➢ ***Organization Chart***

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

➢ ***Functions & Goals***

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

➢ ***Specific Next Year's Goals***

Not applicable as the Acadian Ambulance Services is a separate entity, and as such, does not fall under the auspices of the Parish.

➢ ***Current Year's Accomplishments (as of October 15, 2019)***

The average number of transports per day was 17, with 80% of emeregency responses resulting in providing emergency transportation. Specific statistics for the year are as follows:

- # of emergency responses: 5,625
- # of emergency transports: 3,719
- # of scheduled responses: 1,365
- # of scheduled transports: 1,195

2020 Economic Glance

Funded By:

- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- ✓ Service Fees
- O Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- ✓ Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

➢ *Historical Accomplishments*

Below is a chart showing the number of emergency vs scheduled responses for ambulance service. These figures were not tracked until 2017.

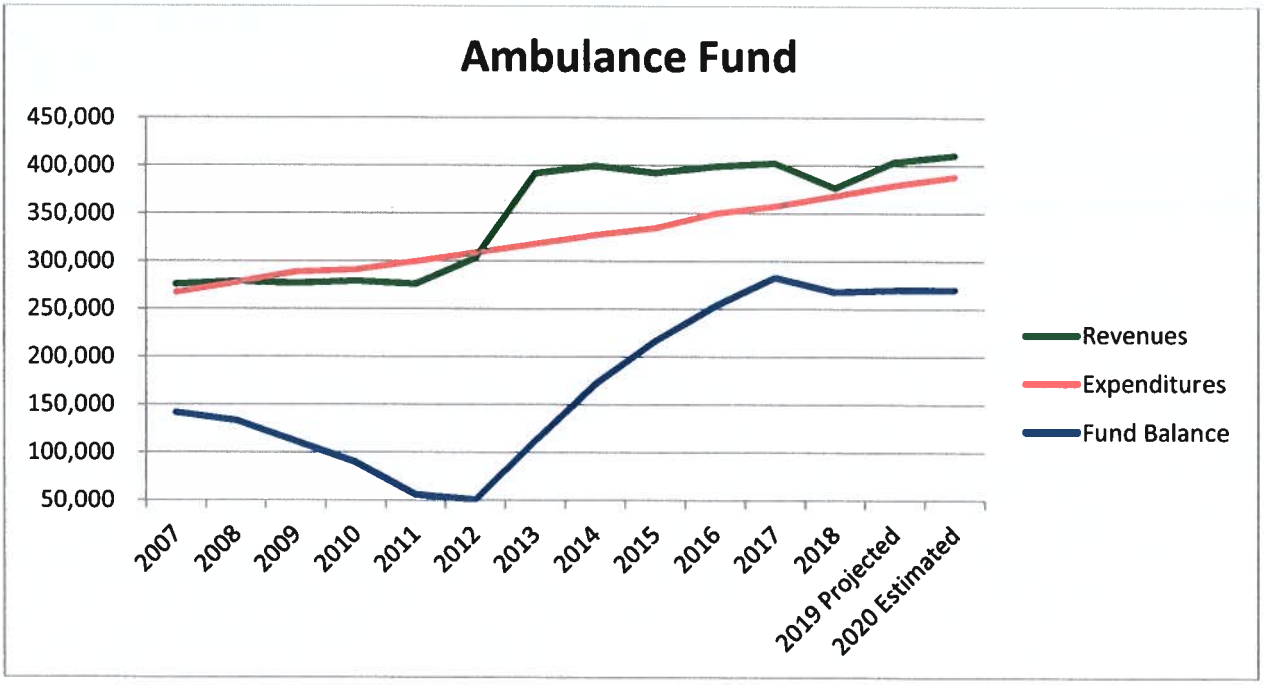
Emergency vs Schedule Ambulance Service				
	Emergency		Scheduled	
	Responses	Transports	Responses	Transports
2017	7,133	4,615	1,394	1,188
2018	7,188	4,786	1,403	1,214

Since 2017, the average number of transports a day is 16, with 83% of those being emergencies.

➢ *Historical Summary*

Revenues have remained fairly consistent since 2013; 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 95% of revenues. Total historical revenues and expenditures for the Ambulance Fund are as follows:

Ambulance Fund				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2007	275,394	266,835	96.9%	141,338
2008	278,582	277,067	99.5%	132,853
2009	276,375	288,184	104.3%	111,044
2010	278,691	290,721	104.3%	89,014
2011	275,949	299,443	108.5%	55,520
2012	303,001	308,427	101.8%	50,094
2013	391,752	317,679	81.1%	111,933
2014	399,715	327,209	81.9%	171,417
2015	392,435	334,517	85.9%	216,383
2016	399,158	349,645	87.6%	253,005
2017	402,485	357,551	88.8%	282,774
2018	376,694	368,277	97.8%	267,891
2019 Projected	403,700	379,325	94.0%	269,798
2020 Estimated	410,600	387,800	94.4%	270,157



➢ *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.



Follow Acadian Ambulance on Facebook at:
https://www.facebook.com/AcadianAmbulan

Animal Shelter Fund

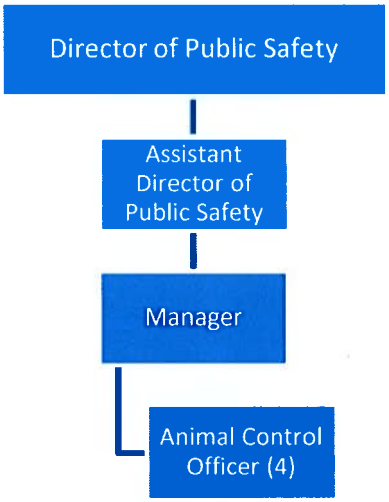


➢ ***Fund Narrative***

The St. John Parish Animal Shelter is responsible for maintaining and monitoring the animal population throughout the Parish. It does so by effectively and humanely enforcing the Parish and Louisiana state laws as they pertain to animal control and the public's health, safety and welfare. This is done by 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. Volunteers are welcome.

There is a nine (9) person Animal Advisory Board which meets monthly. Such meetings relate to shelter statistics such as how many animals came in, how many were dispositioned, and also goes into detail on bite cases, cruelty cases etc. They discuss any needs the shelter has. Additionally, the board hears any appeals a resident may have concerning their animal being declared as vicious or dangerous. The advisory board has the final decision to uphold a determination made by the shelter or they can overturn it.

➢ ***Organization Chart***



2020 Economic Glance

Funded By:
- ✓ Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- ✓ Service Fees
- O Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ✓ Salaries
- ✓ Employee Benefits
- O General Government
- ✓ Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Historical Number of Full Time Employees

2015	2016	2017	2018	2019	2020 projection
6	5	5	5	5	5

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.

Specific Next Year's Goals

- To participate in the annual Petfest held by Jefferson SPCA.
- To increase community awareness about animal cruelity and adoption opportunities by utilizing social media.

Current Year's Accomplishments (as of September 2019)

- A rescure effort of approximately 2 weeks resulted in the Shelter rescuing 161 dogs and 8 cats from a hoarder. This was followed up by a volunteer thank you and meet and greet to find these animals new homes.
- A partnerships between the animal shelter and PetSmart Charities and Tractor Supply continues to successfully promote pet adoptions which includes monthly adoptathons.
- Began partnering with petfinder.com and hi-lights a "pet of the week" that is available for adoption.
- New homes were found for 94 dogs and 47 cats.

Historical Accomplishments

Below is the number of animals adopted from the animal shelter. These figures were not tracked or maintained until 2017.

Number of Animals That Were Adopted

Year	Dogs	Cats	Other Small, Furry Animal
2017	161	63	5
2018	143	83	1

- In 2018, the shelter was remodled. Paint colors were changed to lighter, more soothing colors and the rooms were re-organized to make the work-flow more efficient.
- In 2017, a 2.100 square-foot expansion to the shelter proided additional space to care for animals and more administrative services.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

- In 2017, 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.
- In 2017, started a program to examine and release healthy cats to citizens who take responsibility for their care.



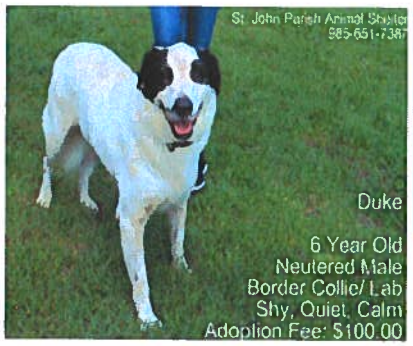
➢ *Historical Summary*

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.

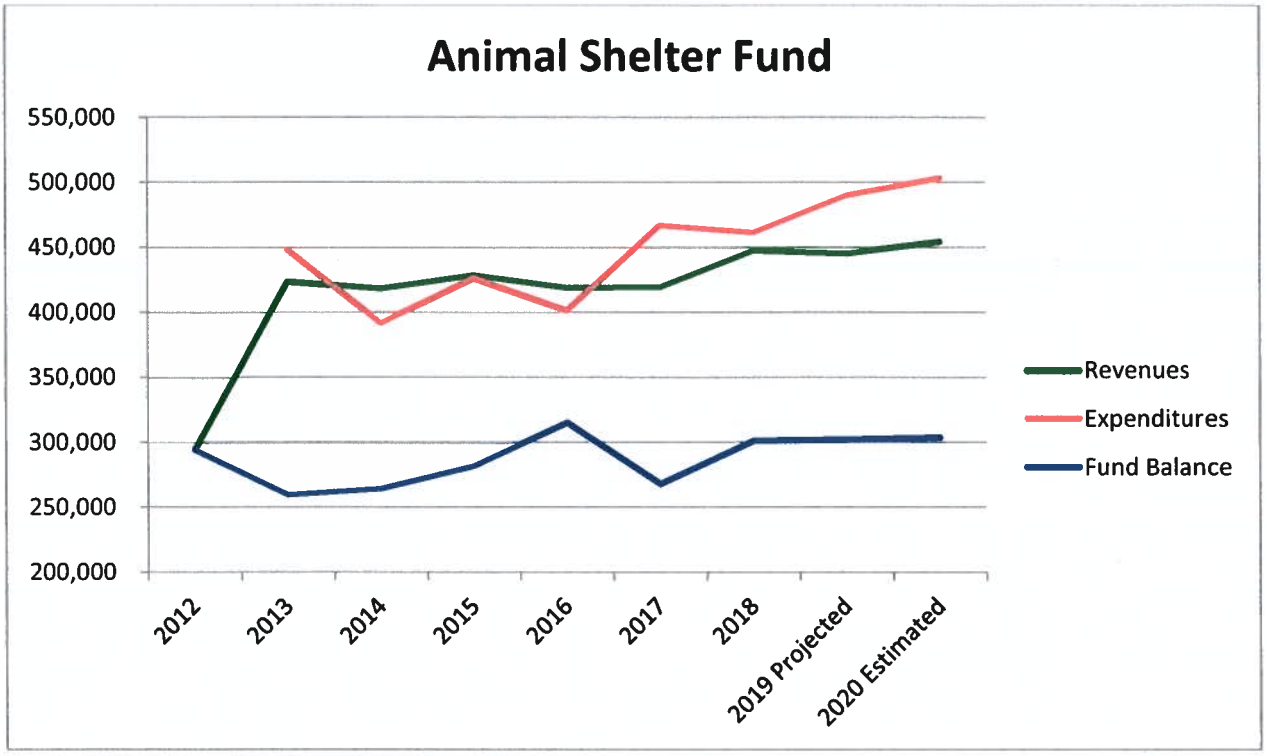
This fund began in mid-2012. Total expenditures average 104% of revenues.

Animal Shelter Fund				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2012	293,974	0	N/A	293,974
2013	423,767	448,145	105.8%	259,604
2014	418,336	391,710	93.6%	264,527
2015	428,360	426,072	99.5%	281,813
2016	418,914	400,930	95.7%	314,797
2017	419,433	466,771	111.3%	267,585
2018	447,404	461,327	103.1%	301,047
2019 Projected	445,175	489,887	110.0%	302,090
2020 Estimated	454,090	503,021	110.8%	303,474









Not reflected in the above revenues is the average $60 thousand transferred in annually from the Public Works Fund.

Capital expenditures of approximately $50 thousand was spent in 2017 for additional kennels and $8 thousand in 2018 for furniture. Additional building maintenance of approximately $35 thousand in 2018 for painting and remodeling rooms for a more efficient work flow.

In 2019 salaries increased due to replacing 2 staff with more experienced persons, necessitating a higher pay.

➢ *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. Due to rising costs to maintain the facility, anticipated revenues are projected to continue to fall beneath expenditure requirements. Without an increased or a new revenue stream, forecasts show that the use of its fund balance will begin in the year 2023.

Follow the Animal Shelter on Facebook at:
https://www.facebook.com/Friends-of-the-St-John-Parish-Animal-Shelter-2197422747481 97/

ARC Maintenance Fund

Fund Narrative

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.

The IFFS program provides in-home client care and follows the guidelines of the LA DHHS.

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. ARC is guided by a Board of Directors.

The ARC is located at 101 Bamboo Road, Laplace.

➢ *Organization Chart*

Not applicable as the ARC is a separate entity which operates the facility, and as such, does not fall under the auspices of the Parish.



The Arc.

2020 Economic Glance

Funded By:

- ✓ Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- ✓ Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Function & Goals*

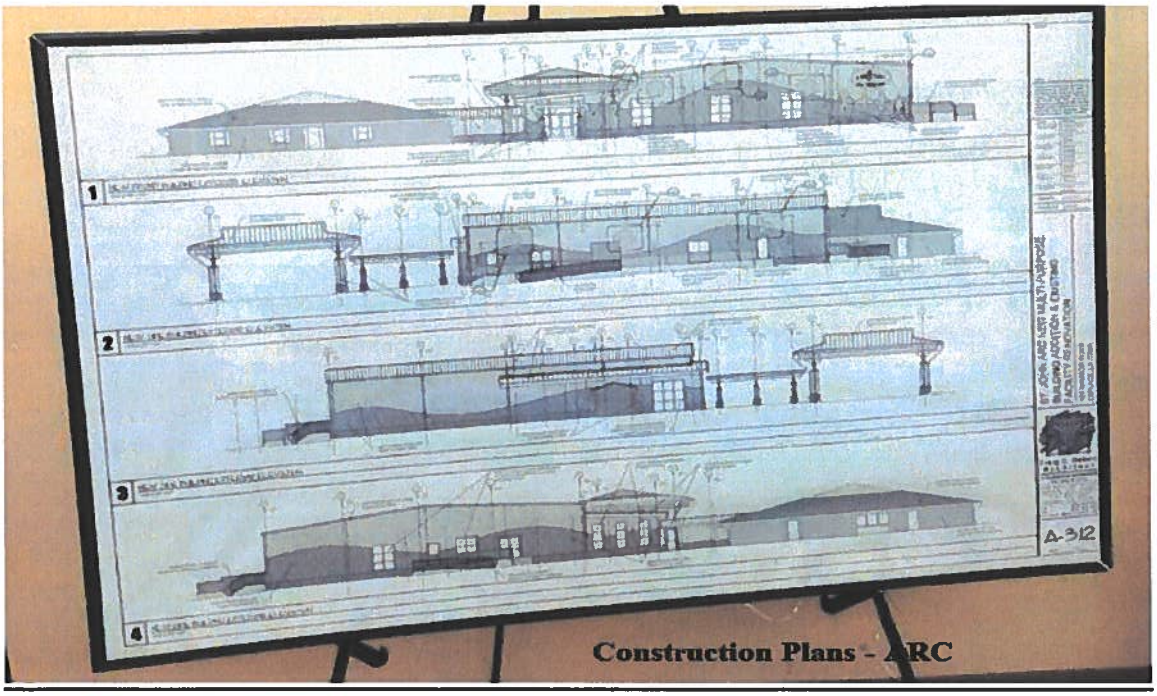
- Bus service is provided to meet clients' transportation needs.
- Classes and training include: painting rocks, cooking classes and arts and crafts.

The overall mission statement of the ARC is:

> *To work through education, research and advocacy to improve and enhance the quality of life for citizens with mental handicap/developmental disabilities and their families. To work to prevent both causes and effects of mental handicap.*

➢ *Specific Next Year's Goals*

Completion of the construction began during 2019. Otherwise, not applicable as the ARC is a separate entity which operates the facility, and as such, does not fall under the auspices of the Parish.



Construction Plans - ARC

➢ *Current Year's Accomplishments*

- Began construction which will increase the facility size to allow for 100 day program clients and 30 at home health care residents. This is expected to be completed in 2020.
- Number of people served is not provided to the Parish until after year end.

➢ *Historical Accomplishments*

Below is the number of people served by ARC. These figures were not tracked or maintained until 2017.

Historical Number of People Served							
Year	Total # of People	# Male	# Female	# African American	# Caucasian	# West Bank	# East Bank
2017	103	53	50	73	30	8	95
2018	91	53	38	61	30	6	85

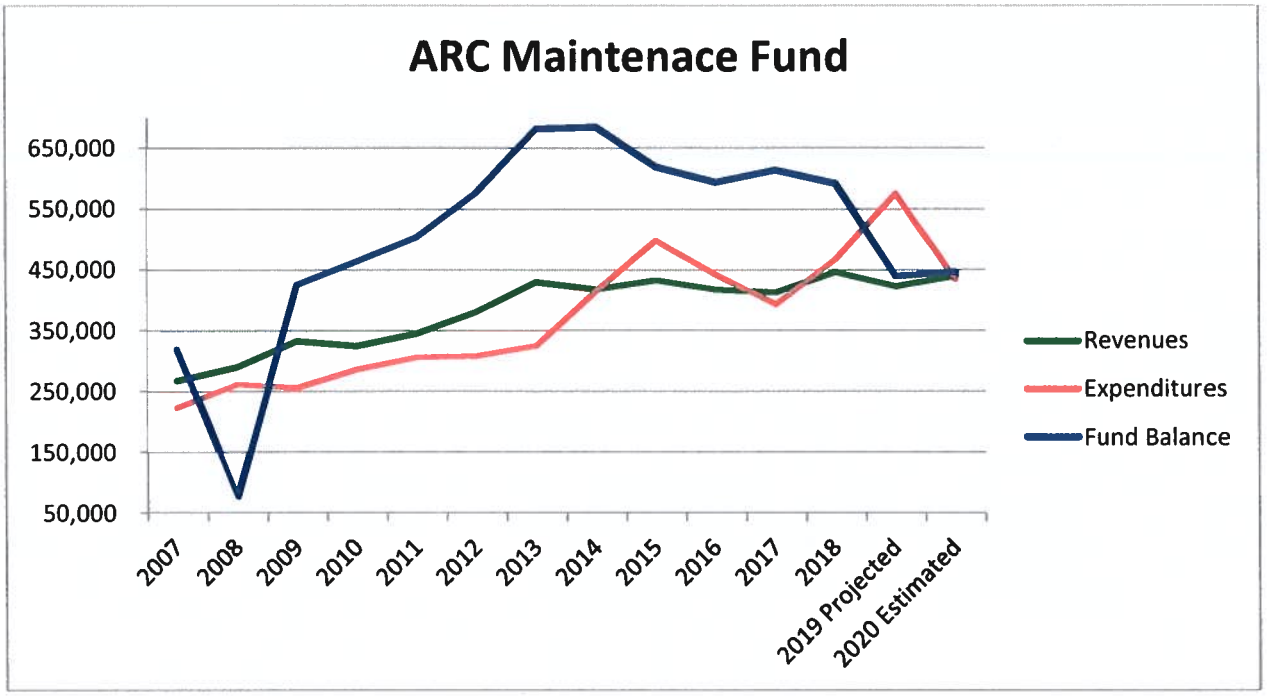
There was a decline in clients due to the LaPlace group home closing and moving out of state in 2018.

While the new project is estimated to costs $1.6 million, only $150 thousand is coming from the Parish and was included in the 2019 budget.

➢ *Historical Summary*

Total expenditures average 96% of revenues. 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	Ending Fund Balance
2007	267,276	222,716	83.3%	319,127
2008	289,667	260,652	90.0%	76,822
2009	332,600	255,758	76.9%	424,964
2010	324,563	285,617	88.0%	463,910
2011	345,203	305,948	88.6%	503,165
2012	380,968	307,850	80.8%	576,283
2013	429,799	324,656	75.5%	681,426
2014	417,916	415,094	99.3%	684,248
2015	432,597	498,113	115.1%	618,731
2016	417,016	442,043	106.0%	593,704
2017	412,221	392,263	95.2%	613,661
2018	445,539	467,511	104.9%	591,689
2019 Projected	422,480	574,460	136.0%	439,709
2020 Estimated	439,800	433,580	98.6%	445,929



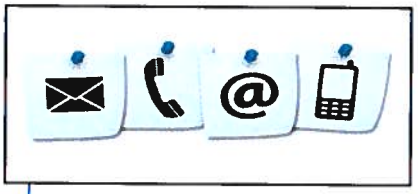
In 2015, an additional $143 thousand dollars was spent on grounds maintenance. The monies for this was received from the Hurricane Isaac fund, and as this is an interfund transfer, is not reflected in the revenues shown below. Capital expenditures of approximately $120 thousand was spent in 2019 related to the renovation project to increase facility size to handle 100 day program clients and 30 at home residents.

- ***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.

Follow the ARC on Facebook at:
https://www.facebook.com/stjohnarc/

Communications District Fund



2020 Economic Glance

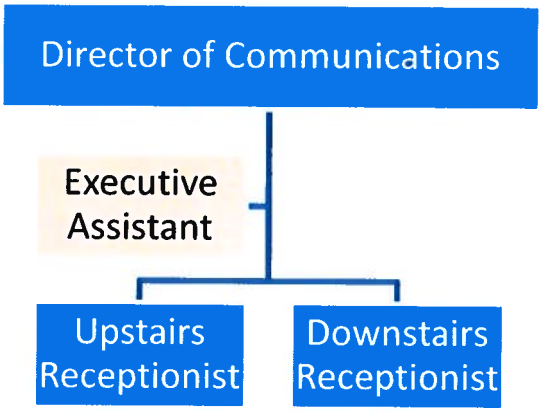
Funded By:
- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ✓ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ✓ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

➢ *Fund Narrative*

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.

➢ *Organization Chart*



➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
1	1	0	0	0	0

➢ *Function & Goals*

- To maintain written plans for emergency operations within the Parish.
- To maintain written plans for responding as part of a national incident management system capable of responding to regional and national security emergencies.

- All Parish communications and news releases are sent out through the Director of Communications.
- All social media and website mainteance is perfromed by the Director of Communications.

➢ ***Specific Next Year's Goals***

- Training veteran dispatchers to APCO standards so they can provide in-house training for new hires.
- Completion of the new Public Safety Tower for CWIN/LWIN upgrades.
- Switching operations to the new tower.

➢ ***Current Year's Accomplishments (as of September 30, 2019)***

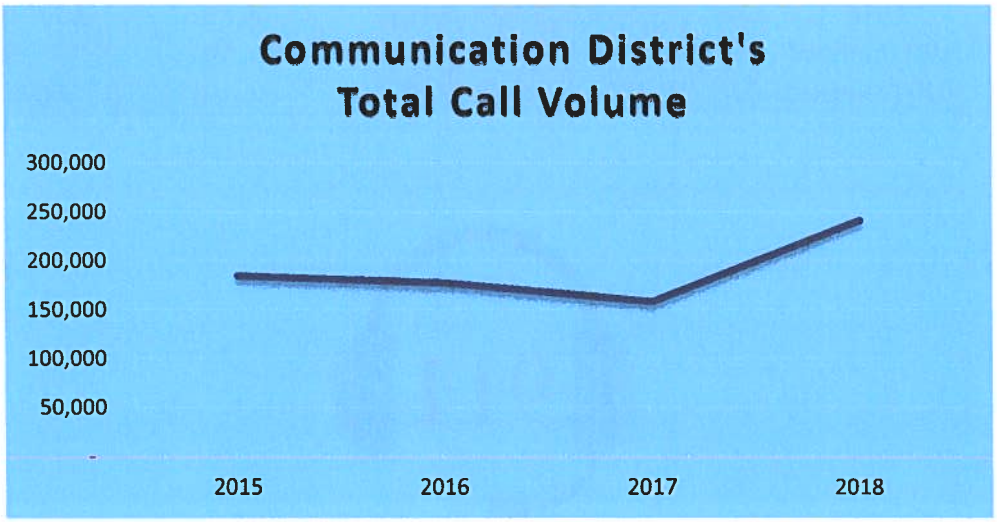
- Made over 500,000 phone calls for emergency notifications.
- Participated in state and local training by Waterford 3, Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) and LA Emergency Preparedness Association (LEPA)

➢ ***Historical Accomplishments***

Below is the number of phone calls made for emergency notifications. These figures were not tracked or maintained until 2015.

Historical Number of Phone Calls for Emergency Notifications	
2015	212,000
2016	480,000
2017	520,966
2018	217,795

Since 2015, the communications district have handled an average of 190,210 total calls (both incoming and outgoing). The following line chart plots the communication department's total call volume through the years.



Other accomplishments:

- In 2018, completion of a new $2 million radio communications tower which enhanced 911 communications radio coverage in the western part of the Parish. The new tower is 260 feet tall, three-point structure constructed on Pin Oak Terminal grounds on River Road in Mt. Airy.

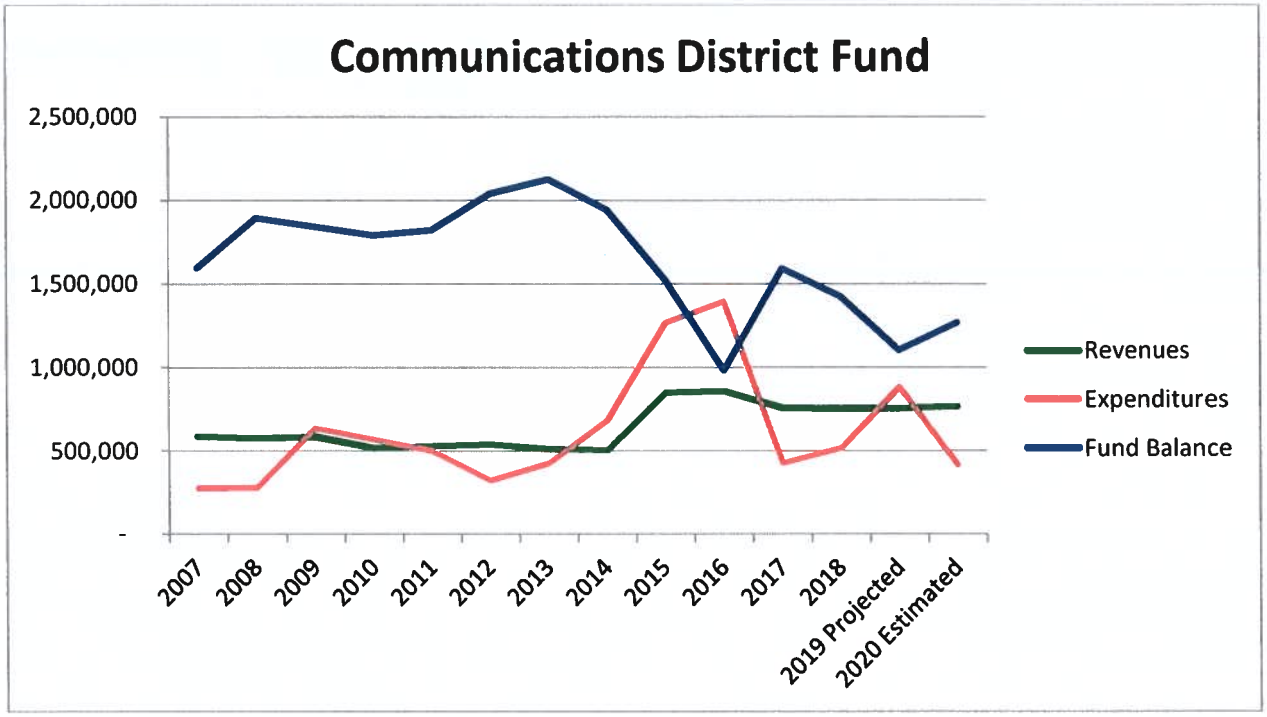
➢ *Historical Summary*

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. In 2017 the 9-1-1 charge was increased. Motorola provides service for all radio consoles and for the remote Tower operating system equipment. Total expenditures average 92% of revenues. 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	Ending Fund Balance
2007	587,973	274,194	46.6%	1,595,497
2008	576,152	278,060	48.3%	1,893,589
2009	582,910	634,366	108.8%	1,842,133
2010	513,531	566,556	110.3%	1,789,107
2011	528,624	496,599	93.9%	1,821,133
2012	538,153	320,198	112.9%	2,039,088
2013	511,232	424,601	83.1%	2,124,032
2014	502,482	680,779	135.5%	1,942,360
2015	849,005	1,267,318	149.3%	1,520,672
2016	858,016	1,393,244	162.4%	982,069
2017	757,646	425,783	56.2%	1,589,430
2018	752,420	516,410	68.6%	1,421,900
2019 Projected	754,450	880,179	116.7%	1,100,730
2020 Estimated	764,000	414,500	54.3%	1,266,542





In 2014, there was a substantial increase in lease payments for new radios and equipment for the Sheriff's Office. Capital expenditures of approximately $460 thousand was spent in 2019 related to the building of a second communications tower.

➢ ***Current Budget Summary***

The expenditures are a continuation of the present 9-1-1 services and are budgeted within the anticipated revenues. Included is an anticipated $60 thousand for software upgrades.



Community Center Fund



Fund Narrative

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.

Organization Chart

Not applicable as there are no employees in this fund and the administration function falls under the Economic Development Director's accounting department.

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.

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 having 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.

Specific Next Year's Goals

- Continue to host the annual Andouille Festival.
- To pursue all opportunities to continue to entice the entertainment sector to utilize the soundstage and the surrounding areas.

Current Year's Accomplishments

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

2020 Economic Glance

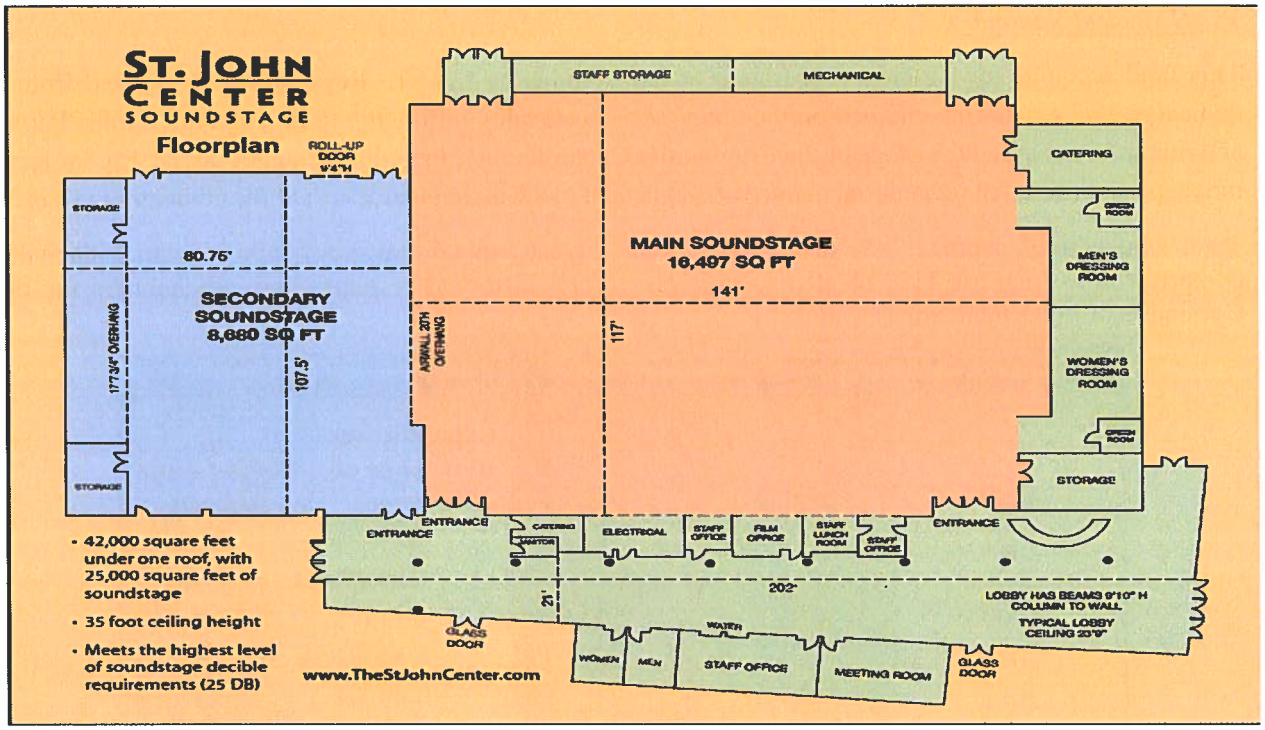
Funded By:

- O Ad Valorem
- ✓ Sales/Use Taxes
- O License & Permits
- O Grants
- ✓ Service Fees
- O Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- ✓ Economic Development
- O Recreation
- O Public Utilities
- ✓ Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



➢ *Historical Accomplishments*

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 Button
- Imagination Movers
- Interview with a Vampire
- The Kingfish
- Meet the Spartans
- Monster's Ball
- Primary Colors
- The Skeleton Key

Television credits include:

- Memphis Beat (Seasons 1 and 2)
- NCIS – New Orleans

Commercial credits include:

- Blue Cross Blue Shield of Louisiana
- Ochsner Health System.
- Subway Restaurants
- Viking Range Corporation

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Summary*

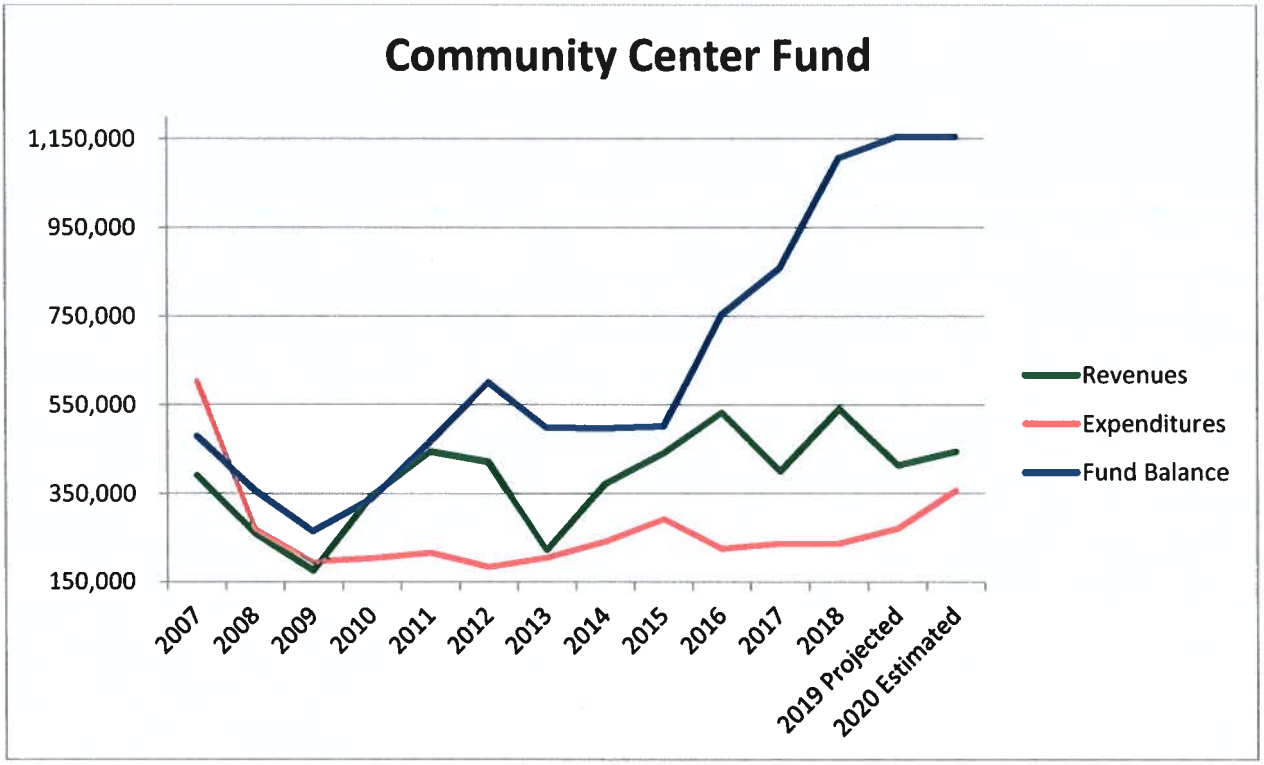
This fund accounts for the annual operation of the Community Center. Revenues are generated from a dedicated 2.97% sales tax charged on the hotel/motel occupancy of lodging in St. John the Baptist Parish and rental fees charged for usage of the Community Center facility, including rental of the facility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

Total expenditures average 74% of revenues. The largest expenditure is for utilities, which annually comprise an average of 41% 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	Ending Fund Balance
2007	390,459	603,006	154.4%	479,055
2008	259,116	270,452	104.4%	358,204
2009	175,664	196,030	111.6%	265,888
2010	345,015	202,977	58.8%	338,731
2011	444,015	215,182	48.5%	466,219
2012	421,117	183,727	43.6%	600,209
2013	222,157	204,170	91.9%	497,592
2014	370,810	240,690	64.9%	496,461
2015	440,523	291,105	66.1%	500,691
2016	531,779	224,348	42.2%	752,983
2017	399,015	236,490	59.3%	858,585
2018	540,580	236,508	43.8%	1,106,295
2019 Projected	413,238	270,126	65.4%	1,154,479
2020 Estimated	444,000	355,600	80.1%	1,154,824





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

- ***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. An additional $75 thousand was added to building maintenance as this facility is now ageing, routine maintenance costs are expected to increase.



Criminal Court Fund

40th Judicial District Court
State of Louisiana

➢ *Fund Narrative*

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.

Per La R.S. 15:571.11 requires that one-half of any surpluses remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund.



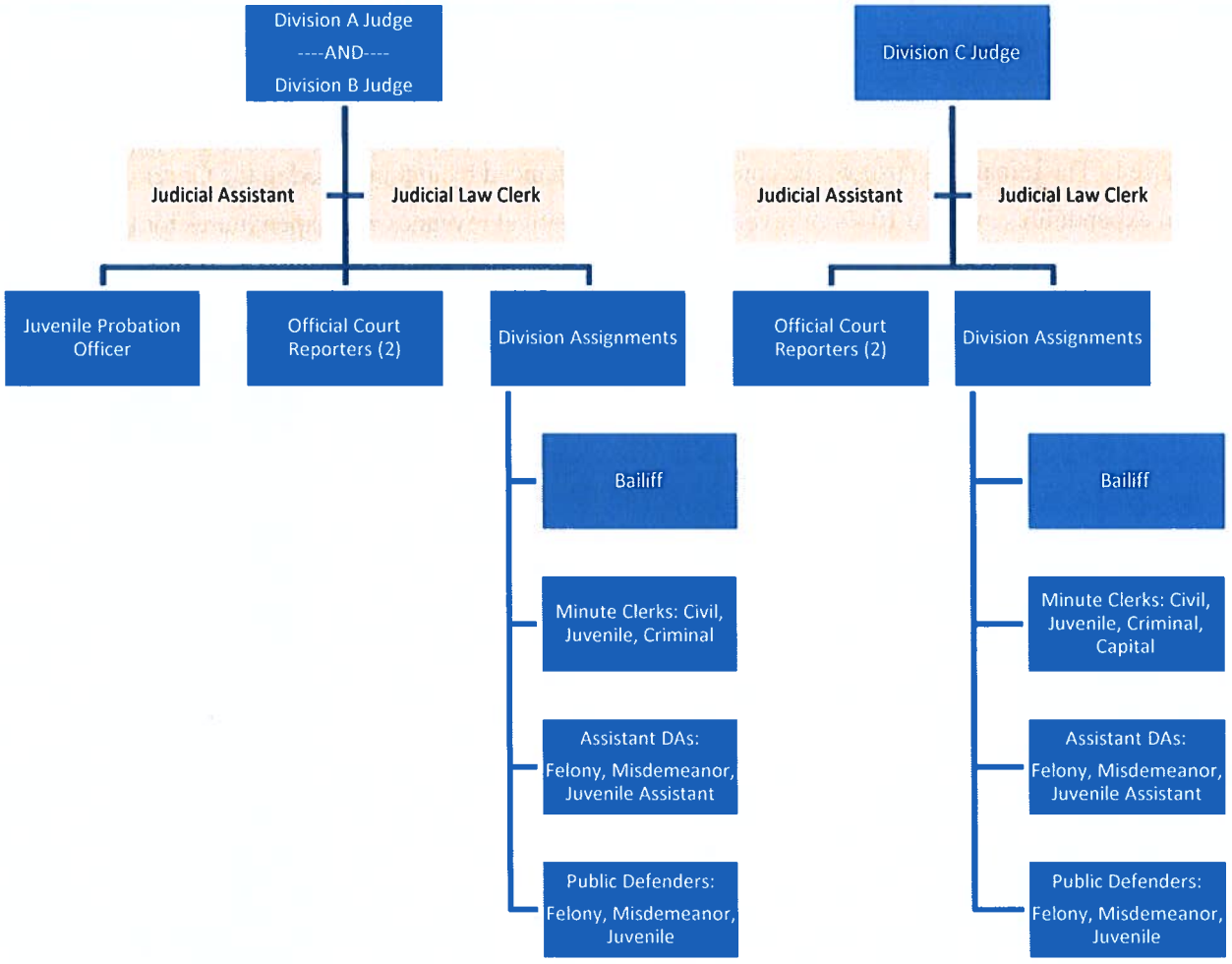
2020 Economic Glance

Funded By:
- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- O Service Fees
- ✓ Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:
- ✓ Salaries
- ✓ Employee Benefits
- O General Government
- ✓ Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Organization Chart*



➢ *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.

Specific Next Year's Goals

- Update the electrical equipment in the court rooms
- Streamline the payment process for fines, forfeitures, etc.
- Create efficiencies within the criminal court process to move cases quickly through the system

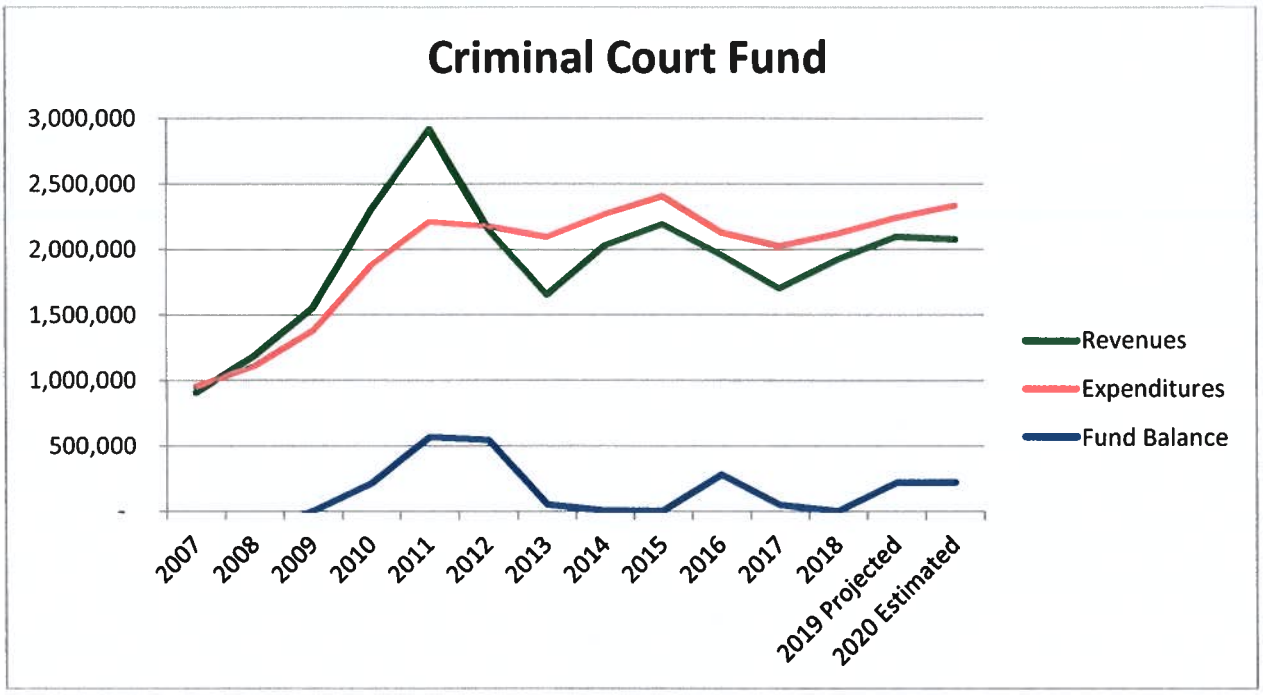
Historical Summary

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 104% 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	Ending Fund Balance
2007	903,255	947,817	104.9%	(254,455)
2008	1,187,240	1,108,461	93.4%	(175,676)
2009	1,554,814	1,377,392	88.6%	1,745
2010	2,301,165	1,876,523	81.5%	211,883
2011	2,919,926	2,212,053	75.8%	565,818
2012	2,154,183	2,176,139	101.0%	543,863
2013	1,654,737	2,096,501	126.7%	51,015
2014	2,032,044	2,270,236	111.7%	2,823
2015	2,194,053	2,406,360	109.7%	2,823
2016	1,960,948	2,129,848	108.6%	277,754
2017	1,703,452	2,025,240	118.9%	47,983
2018	1,925,080	2,120,212	110.1%	288
2019 Projected	2,095,600	2,239,525	106.9%	217,462
2020 Estimated	2,075,280	2,333,520	112.4%	219,135



➢ ***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. Capital Litigation Expense has been increased from the average annual $50 thousand to $150 thousand to cover the anticipated costs associated with a major criminal trial. The trial is being held out of Parish, necessitating a substantial increase in these costs.

Beginning in 2016, transfers in from the Juvenile Detention Fund has been required in order to meet operational needs. Beginning in 2018, transfers out to the General Fund for providing supporting services has been discontinued. The fund balance is necessitated to be used continually beginning in 2023. Additional revenue streams must be found.

Department of Health & Human Services Fund

ST. JOHN HEALTH & HUMAN SERVICES

2020 Economic Glance

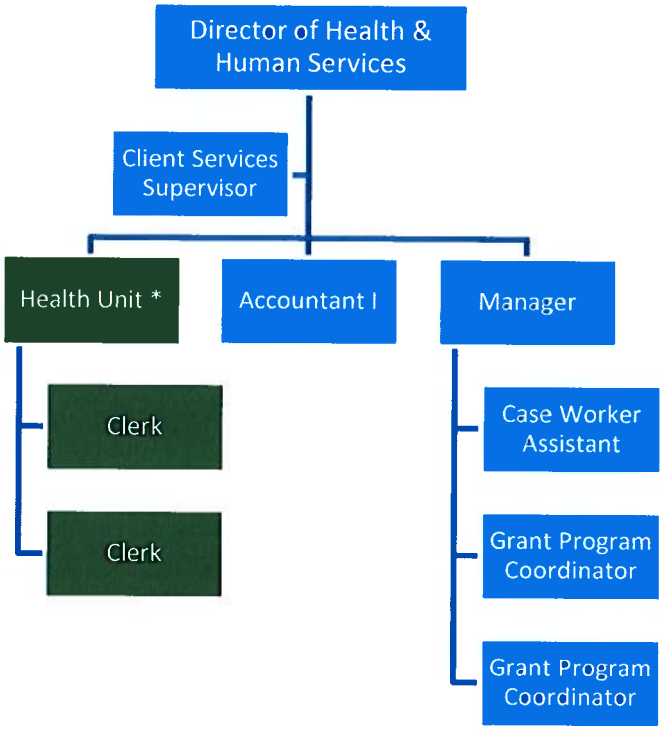
Funded By:
- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ✓ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ○ Other

Spent On:
- ✓ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ✓ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

➢ *Fund Narrative*

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

➢ *Organization Chart*



*Note – Health Unit is a separate fund, see page 191.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
7	7	7	7	7	7

➢ *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.

The department's overall goals are to continue efforts that will:

- Deliver services and financial assistance to families affected by hardship living conditions and catastrophic circumstances.
- Educate and promote the improvement of good health for our residents through healthy wellness events and community outreach.

These goals are met by offering services in the following areas:

Client Services:

- *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.

- *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:

- *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.

➢ ***Specific Next Year's Goals***

- Continue the initiatives listed under Current Year's Accomplishments, below.
- Employ a Health Education Specialist who will communicate outreach and preventive services to the community.
- Develop a 2020 Community Action Plan that can be realized and implemented to improve living conditions and achieve self-sufficiency.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Current Year's Accomplishments (as of September 2019)*

- Sponsored 8 Cooling Zones in public services buildings and disseminated 384 bottles of water together with summer heat safety tips to residents.
- Administered the Summer Feeding Program.
- Placed 5 students and 39 adults from at risk families into jobs.
- Assisted 15 individuals with medication, transportation and book vouchers to support their way of life.
- Sponsored the St. John Health and Wellness Event at the REGALA Gym in September and welcomed 56 participants. Providers at the event delivered services and consultations directed towards fitness, wellness and healthy lifestyles. Emergency responders challenged attendees with separate and exciting adult and children's obstacle courses, demonstrated proper fire extinguisher use and led discussions on carbon monoxide. Ochsner hospital staff led lessons on smoking cessation and administered cardiac ankle-brachia index (ABI) screening and counseling. Participants enjoyed fun and energetic line dancing classes that also doubled as exercise; and meditation, stress management and diaphragmatic breathing lessons were led by a licensed professional. Other services provided were blood pressure, body mass index and glucose screenings; free FLU vaccinations, HPV vaccines and HIV testing; car seat and seat belt safety instruction using hands on demonstrations and guided tutorials; and an enjoyable fitness corner for children.
- With the help of local industry and St. John United Way, a STEM workshop exposed one hundred fifty (150) parish youths to modern communications, collaboration and critical thinking through hands-on learning activities.
- Additional accomplishments are listed in the box on page 37.

➢ *Historical Accomplishments*

Below is a table showing a snapshot of the accomplishments of DHHS. Information prior to 2015 is not available as it was not tracked or maintained. Many new services are now being offered, therefore, if a program was not previously offered, it is labeled as n/a (not applicable).

Historical Assistance Provided						
	Summer Food Services Program	**LiHEAP Assistance**	**Disaster Assistance**	**Food Distribution**	**Seasonal Basket Distribution**	**Tax Returns Prepared**
# of:	**Children Fed**	**Families**	**Families**	**Families**	**Families**	**Tax Returns**
2015	1,214	Not Available	Not Available	Not Available	n/a	Not Available
2016	1,209	944	31	173	n/a	159
2017	1,024	808	123	177	11	213
2018	2,077	963	186	148	28	146

➢ *Historical Summary*

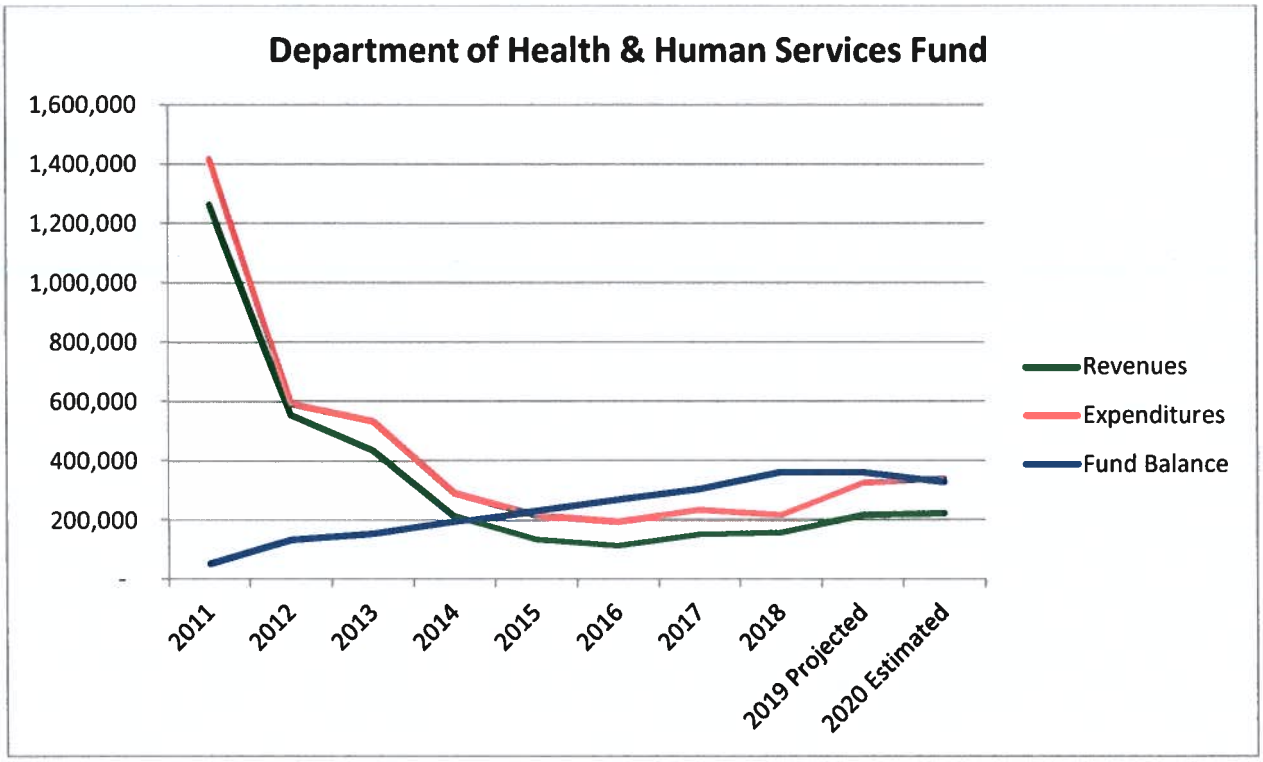
This fund accounts for a portion of the annual cost of the Department of Health and Human Services Department. The annual revenues are primarily derived from federal and state grants. The grant programs of weatherization and WAPMAX ended in 2011. Remaining grant programs decreased in 2012, and have continued 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.

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 140 % 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 and expenditures for the Department of Health and Human Services Fund are as follows:

Department of Health & Human Services Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2011	1,262,217	1,417,172	112.3%	50,130
2012	554,676	590,796	106.5%	131,010
2013	435,647	532,431	122.2%	151,226
2014	214,582	290,532	135.4%	192,276
2015	134,403	214,796	159.8%	228,884
2016	112,686	192,524	170.8%	266,046
2017	150,974	231,695	153.5%	302,325
2018	157,066	214,685	136.7%	359,706
2019 Projected	214,408	322,443	150.4%	358,171
2020 Estimated	221,074	338,314	153.0%	325,931

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



Not reflected in the revenues above is the approximate $100 thousand transferred in annually by the General Fund to help this fund meet operating expenditure obligations.

In 2019, there was an increase of $30 thousand in both revenues and expenses related to a United Way STEM grant.

➢ *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.



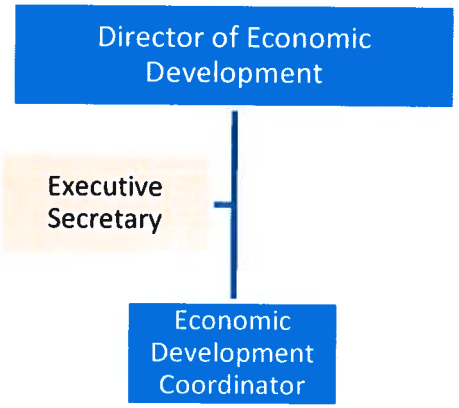


Economic Development Fund

Fund Narrative

This fund accounts for the promotion of economic growth in St. John the Baptist Parish. Economic development is a set of programs and policies that aid in the creation, retention and expansion of jobs; the development of a stable tax base; and the enhancement of wealth. 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. There is a nine (9) person Economic Development Board which meets monthly.

Organization Chart



Historical Number of Full Time Employees

2015	2016	2017	2018	2019	2020 projection
4	4	4	4	4	4

Functions & Goals

- 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.

ST. JOHN ECONOMIC DEVELOPMENT

2020 Economic Glance

Funded By:
- ○ Ad Valorem
- ✓ Sales/Use Taxes
- ○ License & Permits
- ✓ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ✓ Salaries
- ✓ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ✓ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

- 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.
- The department hosts the Economic Development website: http://opportunitystjohn.com/ , which continues to promote the Parish and provides information to the business community, residents and potential ventures.
- 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.

➢ ***Next Year's Goals***

- To continue to spur the growth of a diverse economy that creates good paying jobs and provides equal access to economic prosperity.
- To continue to promote economic growth through initiatives and development projects.
- To continue with the Beautification Programs done throughout the Parish, as described starting on page 31, hold the annual Golf Tournament, Veterans Day Parade and Celebration, Veterans Luncheon, Mardi Gras Parades, Easter Egg Hunts, July 4th / Independnece Day Celebration, Martin Luther King Celebration, Christmas Bonfires on the Levee, and the Andouille Pageant and Festival.

➢ ***Current Year's Accomplishments (as of October 2019)***

- 130 new businesses opened in the Parish.
- Performed 211 business consultations.
- Provided business counseling to 33 residents graduate from the Kauffman Foundation's FastTrac Entrepreneurial Training Program.
- New "Welcome Signs" have been completed at Hwy 51 and Belle Terre Boulevard.
- Hosted the St. John Economic Development Week. These events highlighted the parish's growing economy and also assisted with networking opportunities for our business owners.
- Hosted the two Annual Clean Sweep Events in the Parish, one in the Spring one in the Fall
- Participated in the 21st annual Household Hazardous Materials Collection Day and is sponsored by local industry as a community service.
- The *Economic Development Department Quarterly* newsletters have returned.

- Attendance at Special Events: Andouill Festival – 21,000; Andouille Pageant – 250; Easter in the Park – 1,000; Veterans Luncheon – 600; Independence Day Celebration – 5,000.

See pages 31- 34 for a full description of various business programs offered and additional accomplishments achieved in 2019.

➢ *Historical Accomplishments*

Below is a table showing a snapshot of the accomplishments of the Economic Development Fund. Information prior to 2016 is not available as it was not tracked or maintained.

Historical Attendance at Special Events (# of people)				
Year	Andouille Festival	Andouille Pageant	Veterans Luncheon	Independence Day Celebration
2017	25,000	300	600	5,000
2018	21,000	200	600	5,000

Historical Economic Development Accomplishments							
Year	# of New Businesses Opened	# of New Small Businesses Opened	# of Small Business Consultations Performed	# of Business Consultations Performed	# of Business Plans Created	# of Business Training Workshops Conducted	# of Graduates from FastTrac Provided Business Counseling
2016	0	112	588	316	39	0	41
2017	48	358	179	244	20	27	40
2018	36	295	172	302	20	62	30

Other developments which affect the economic development of the Parish include:

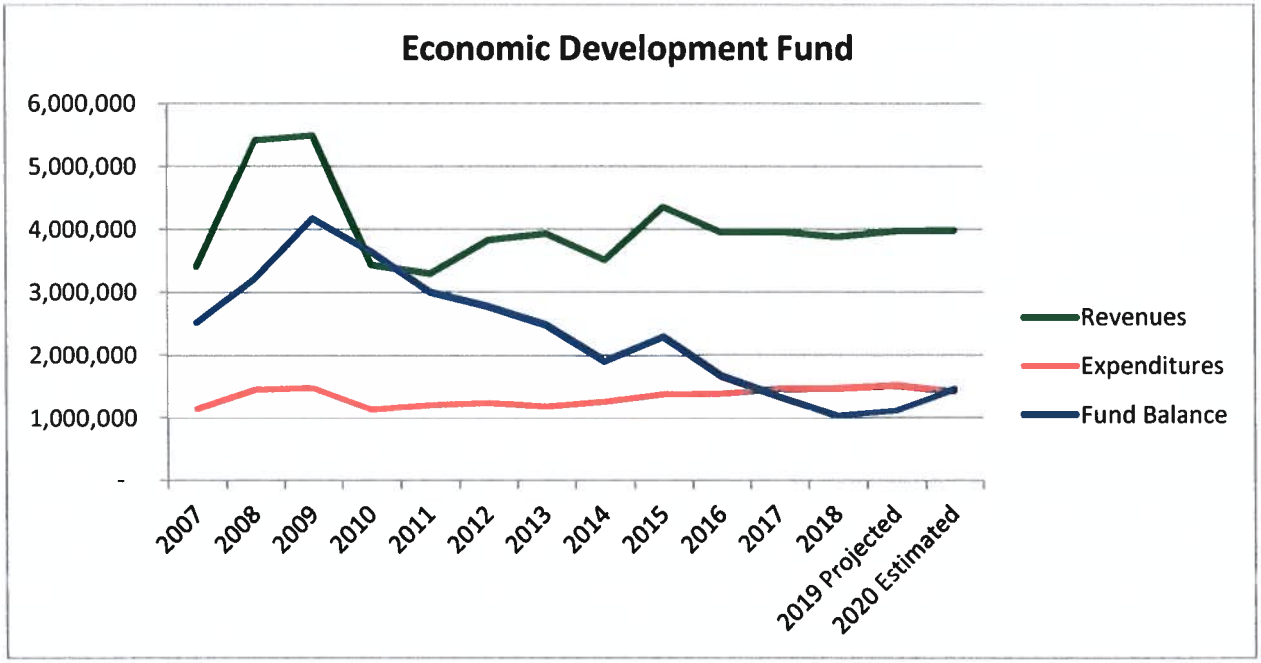
- In 2018, Waitr expanded its food delivery service to include the Parish.
- In 2018, "Welcome Signs" have been erected at Hwy 51 and Belle Terre Boulevard.
- In 2018, hosted *Quick Books Basic, Developing a Brand Strategy, Meet the Lender* and SEBD Certification Classes to give our small business owners and entrepreneurs the knowledge to be able to successfully run their businesses.

➢ *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:

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Economic Development Fund				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2007	3,405,362	1,147,817	33.7%	2,516,325
2008	5,407,929	1,455,734	26.9%	3,220,208
2009	5,483,551	1,482,626	27.0%	4,170,253
2010	3,435,102	1,141,490	33.2%	3,637,109
2011	3,290,244	1,212,488	36.9%	3,000,040
2012	3,824,644	1,245,229	32.6%	2,767,396
2013	3,926,057	1,190,539	30.3%	2,478,532
2014	3,507,419	1,270,046	36.2%	1,905,060
2015	4,349,951	1,387,550	31.9%	2,287,531
2016	3,949,402	1,393,607	35.3%	1,663,766
2017	3,960,077	1,463,128	36.9%	1,346,712
2018	3,878,154	1,474,042	38.0%	1,041,829
2019 Projected	3,968,973	1,519,101	38.3%	1,118,327
2020 Estimated	3,977,180	1,432,015	36.0%	1,343,020



Not reflected in the expenditures above 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.

Fire Departments Fund

➢ *Fund Narrative*

This fund accounts for the annual operation of all 17 stations within the Parish. 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 West Bank. Six (6) of the stations are manned 24 hours.

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.

The Parish presently has 45 full time paid fire personnel on staff and approximately 100 volunteers.

➢ *Organization Chart*

The Fire Departments falls under the direction of the Director of the Public Safety. See page 239 for the inclusion of the Fire Department in that organization chart.

There are 46 Career (paid) firemen which are assigned to individual fire stations. Their organizational charts follow under each station. In addition, there are 41 volunteer firemen. Beginning in 2019, the volunteers are no longer assigned to a specific station but instead respond based upon the type of emergency call received. The volunteer staff is broken down as follows:

Volunteer Firemen Staffing	
Number	**Rank/Position**
2	Division Chief - Volunteers
1	Volunteer Deputy Chief
2	Volunteer Battalion Chief
15	Volunteer Firefighter/Operator
21	Volunteer Firefighter
40	Total Volunteers

2020 Economic Glance

Funded By:
- ○ Ad Valorem
- ✓ Sales/Use Taxes
- ○ License & Permits
- ✓ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ✓ Salaries
- ✓ Employee Benefits
- ○ General Government
- ✓ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ✓ Capital Outlay
- ○ Debt Service

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
43	43	43	43	43	43

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Fire District 1

Station # 71

Garyville



- Chief of Operations
  - Deputy Chief (2)
    - District Chief
    - Fire Captain (3)
    - Firefighter / Operators (3)

Fire District 1

Station # 72

Garyville



- Firefighter / Operator (3)

Fire District 2

Station # 51

Laplace



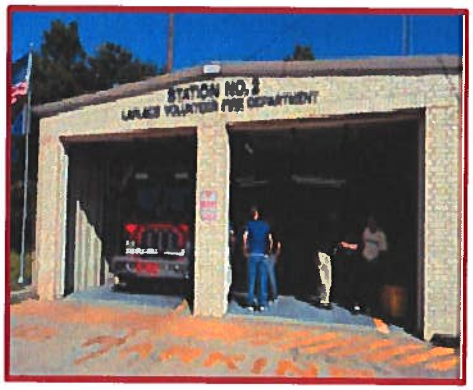
- Fire Captain (3)
  - Firefighter / Operator (9)

Special Revenue Funds

Fire District 2

Station # 52

Laplace



none

Fire District 2

Station # 53

Laplace



District Chief (3)

Firefighter / Operator (6)



Fire District 2

Station # 54

Laplace



none

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Fire District 2

Station # 55

Laplace



none

Fire District 3

Station # 91

West Bank



Firefighter / Operator (6)

Fire District 3

Station # 92

West Bank



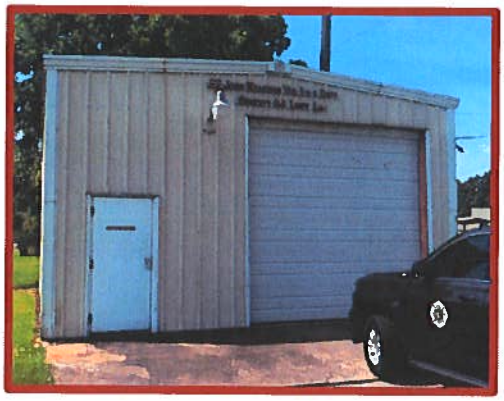
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This is a rendering of the new fire station which is under construction.
Expected cost is $1,850,000 and completion date is 2020.

Fire District 3

Station # 93

West Bank

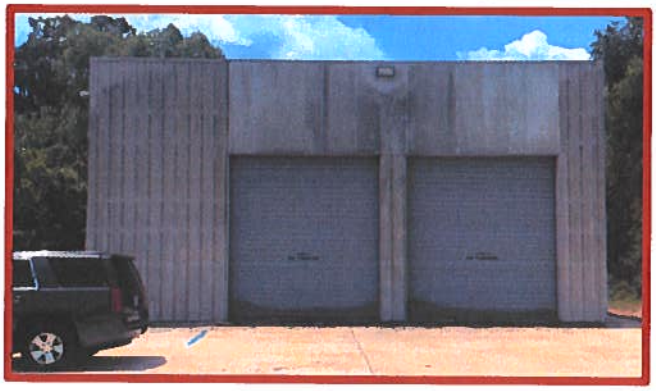


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Fire District 3

Station # 94

West Bank



none

Fire District 4

Station # 63

Reserve



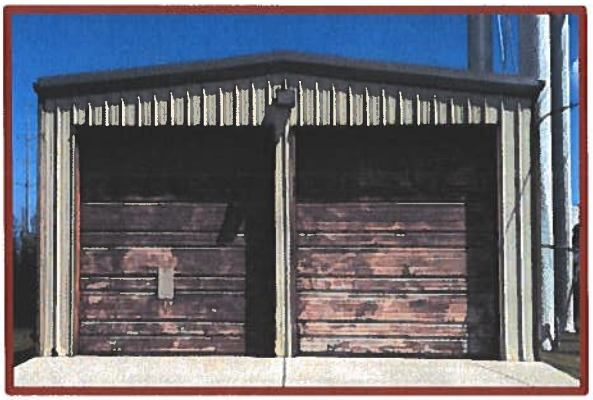
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St. John the Baptist Parish
Fund Structure and Fund Summaries

Fire District 4

Station # 64

Reserve



none

Fire District 4

Station # 65

Reserve



Firefighter / Operator (6)



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *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.
- Attend birthday parties.
- Install smoke detectors.
- Put on Fire Prevention demonstrations for schools and organizations with Sparky, the Firehouse Mascot.

➢ *Next Year's Goals*

- Start Phase 1 of the department's training facility.
- Renovate Station 92 in Lucy.
- Improve on the current training program.
- Develop a new Volunteer Assistance Team to assist with Firefighter Rehab on Fire Scenes.

➢ *Current Year's Accomplishments (as of September 2019)*

- Responded to:
  - 1,931 calls for assistance
  - 49 structural fires
  - 86 cooking fires
  - 11 specialized rescue calls
  - 797 medical/rescue/hazardous calls
- Average response time is now 4 minutes and 30 seconds.
- Held 62 fire prevention programs reaching 3,800 people.
- Installed 70 free smoke detectors.
- Both career and volunteer members documented over 15,000 hours of training and obtained over 80 new certificates in handling hazardous materials, specialized rescue, incident command and fire suppression.
- Seven (7) Fireline Officers attended the Texas A&M University Leadership Development Symposium in Friscco, Texas.
- Three (3) Members attended the 1st Annual Louisiana Instructors Firefighters Conference in Baton Rouge.
- Participated and conducted several drills at sites throughout the Parish
- Completed an $80 thousand renovation to Fire Station #91.
- Purchased new battery powered vehicle extrication equipment, $30 thousand.
- Purchased 11 new sets of structural firefighting gear, $45 thousand.

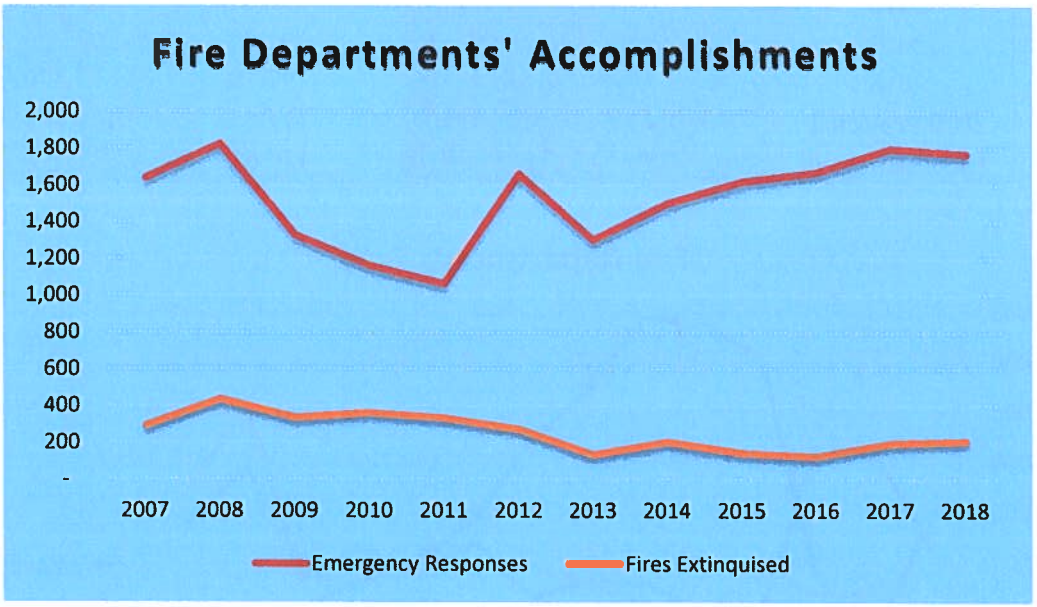
➢ *Historical Accomplishments*

- In 2016, acquired 3 new fire trucks
- In 2017, 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
- Hemlock Fire Station grand opening was on June 15, 2017
- First Place in Louisiana State Competive Drills Challenge (for four consecutive years: 2014-2017)

Below is a table showing the number of fire prevention measures provided to the community. These figures were not tracked until 2017.

Number of Fire Prevention Measures Provided		
	Fire Prevention Programs Given	Free Smoke Detectors Installed
2017	26	200
2018	33	127

Since 2007, the fire departments together have responded to an average of 1,529 emergencies and extinguished an average of 254 fires. The following line chart plots the fire departments' accomplishments.



➢ *Historical Summary*

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.

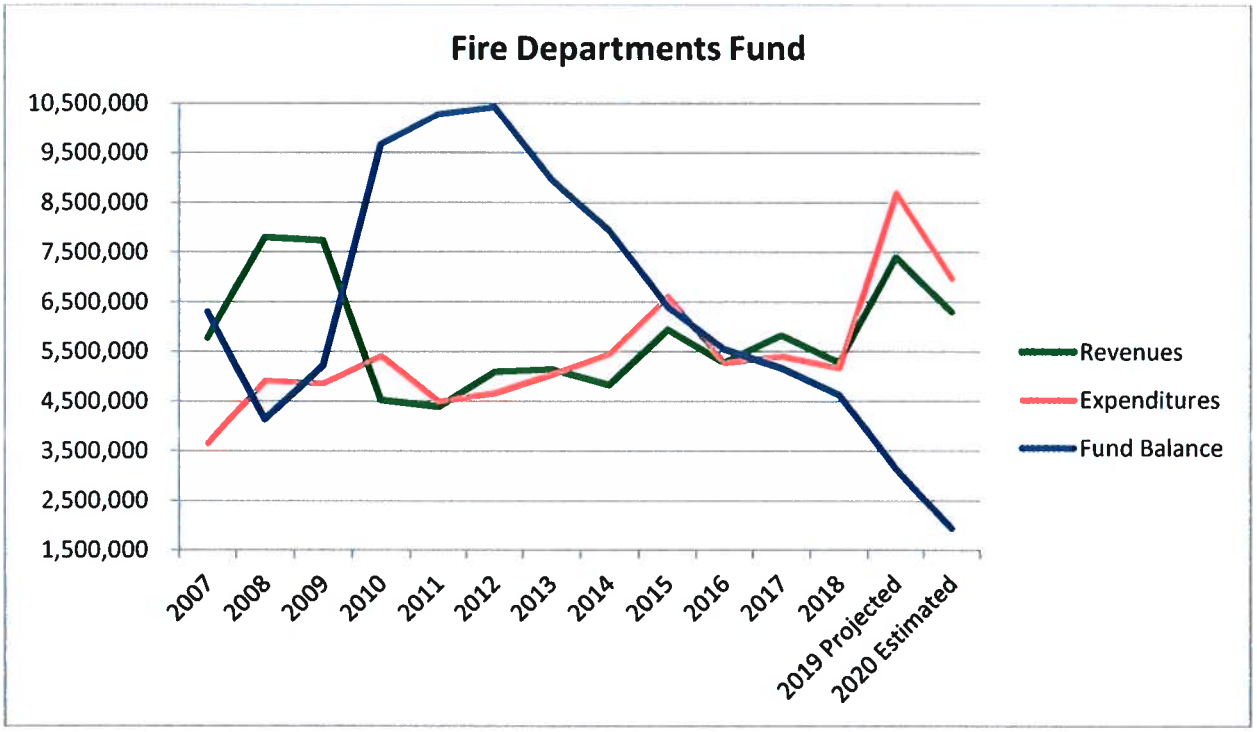
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

The revenues are generated from a dedicated 0.25% sales tax for the paid personnel of the fire departments, 0.25% sales tax for the volunteer fire departments, along with a 2% fire insurance rebate. The fire insurance rebate received is approximately $180 thousand a year.

Total expenditures average 96% of revenues. 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	Ending Fund Balance
2007	5,768,563	3,644,545	63.2%	6,297,577
2008	7,792,146	4,906,681	63.0%	4,129,603
2009	7,726,376	4,853,615	62.8%	5,214,141
2010	4,519,668	5,401,898	119.5%	9,669,121
2011	4,385,777	4,487,340	102.3%	10,268,397
2012	5,089,305	4,653,371	91.4%	10,410,414
2013	5,135,989	5,028,110	97.9%	8,953,221
2014	4,820,334	5,437,624	112.8%	7,924,060
2015	5,931,949	6,600,911	111.3%	6,399,394
2016	5,275,084	5,266,886	99.8%	5,539,698
2017	5,815,984	5,393,687	92.7%	5,162,246
2018	5,281,349	5,161,358	97.7%	4,627,429
2019 Projected	7,401,245	8,697,048	117.5%	3,141,613
2020 Estimated	6,295,000	6,959,191	110.6%	1,942,218



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.

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.

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

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.

In 2018, the Parish received approximately $1 million and anticipates receiving another $1.1 million in 2019 as part of a HMGP Grant to build a safe room for use during emergency events. An additional $970 thousand in 2018 was received with another $1 million from the Sheriff's Office, which is a reimbursement of one-half of the costs for building a West Bank Sub-Station. Capital outlay expenditures for these two projects are $7 thousand and $130 thousand in 2018 and $104 thousand and $2.1 million in 2019, respectively, and are reflected in the total expenditures for those years.

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. The fund balance is forecasted to be able to maintain this support until the year 2024. Additional revenue streams must be found to maintain services.

➢ *Current Budget Summary*

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues. A final $1.9 million is included to complete the West Bank Sub-Station. Efforts to reduce future expenditures will continue so the reliance on the fund balance can be reduced. However, the ending fund balance for 2020 is anticipated to be approximately $2 million.





Fire Department Training Session

Follow the Fire Department on Facebook at:
https://www.facebook.com/St-John-Parish-Fire-Department-651721601934607/

GOMESA Fund

Fund Narrative

This fund accounts for the monies received from Phase II of the Gulf of Mexico Energy Security Act of 2006. The funds are to be used for Coastal conservation, restoration, and hurricane protection. The project will include $9.5 million worth of breakwater structures for protection against the currently unprotected shoreline of Lake Pontchartrain. This will protect the area from storm surge and land loss while working to enhance and maintain the viability of critical wetlands on their interior.

This project will connect with existing breakwater features in Tangipahoa Parish and help implement a "multiple lines of defense" strategy for coastal resilience embraced by both the state of Louisiana and the Parish Adaptation Strategy.

Organization Chart

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

Functions & Goals

To administer the funding for the Lake Pontchartrain Shoreline Protection and Restoration project.

Specific Next Year's Goals

- The actual length of the breakwaters will be determined upon preliminary design of construction.
- Select a contractor and begin construction, which will be funded through the $9.5 million bond issue.

Current Year's Accomplishments

- Advertised a request for qualifications for professional engineering services.
- Awarded a $1.1 million contract to design a breakwater system to strenghtn the existing shoreline and prevent sediment erosion.

Historical Accomplishments

None as this fund began collecting funds in late 2018.

Historical Summary

Total historical revenues and interfund transfers for the GOMESA Fund are as follows:

GOMESA

2020 Economic Glance

Funded By:

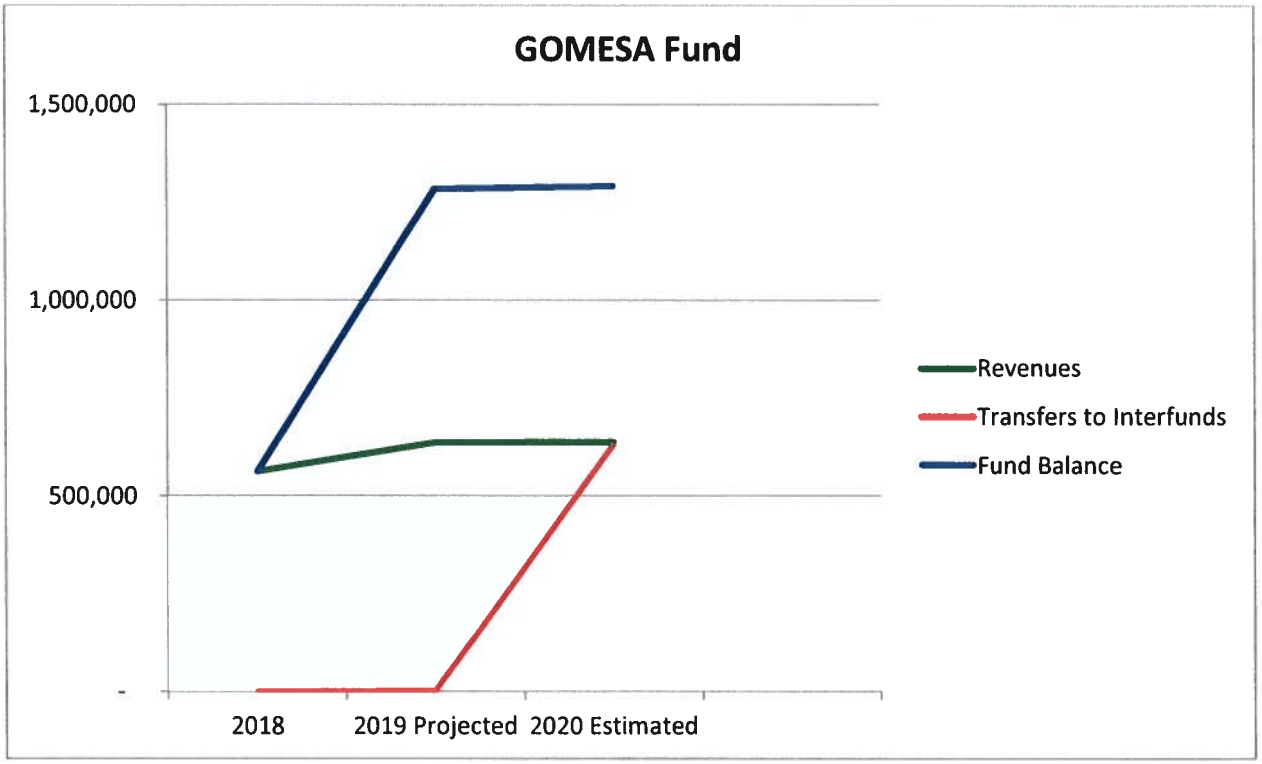
- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- ✓ Grants
- O Service Fees
- O Fines & Forfeitures
- O Interest
- O Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- ✓ Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

GOMESA Fund				
Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues	Ending Fund Balance
2018	562,092	0	0.0%	562,092
2019 Projected	636,028	2,666	0.4%	1,283,472
2020 Estimated	637,000	630,000	98.9%	1,290,472



➢ ***Current Budget Summary***

The current revenues are budgeted at anticipated levels of receipt from the state of Louisiana and the expenses match the revenues received, hence only the revenue line shows on the line chart above.

Health Unit Fund



Fund Narrative

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

Organization Chart

The Health Unit falls under the direction of the Director of the Department of Health and Human Services. See page 200 for the inclusion of the Health Unit in that organization chart.

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). Besides the programs listed below under current year's accomplishments, the Health Unit perform public health services including: Disease Surveillance, Epidemiology, Laboratory, Policy Development/Support, Disaster Preparedness Planning and Response, Communications, Community Partnership Support, Health Equity and Continuous Quality Improvement. The Office of Public Health continues to work closely with Teche Action Clinics, referring patients in need of a Primary Care Medical Home and supporting them with clinical preventive services when called upon.

Specific Next Year's Goals

- In lieu of a second clerical position which is currently vacant, plan on creating a contract for a Community Health Education Specialist (CHES) to complement the existing team which now has two State positions for Administrative Coordinators. This will allow us to be more proactive in our outreach and preventive services to the community.
- Future plans include answering public health data requests and giving health presentations.
- Implementation of agency-wide tracking system in order to quantify persons assisted.

2020 Economic Glance

Funded By:

- ✓ Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- ✓ Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:

- ✓ Salaries
- ✓ Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- ✓ Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Current Year's Accomplishments (not available at this time)*

Clinical Safety-net services, WIC and Reproductive Health are the major service requests. Communicable Disease Control and preventive services for Chronic Disease are next. Environmental Health highlights Food Inspections and Complaints follow by Sewer Inspections, permits and complaints.

Tallying the number of persons assisted is a manual, labor intensive process, and as such will only be done upon the completion of the calendar year, therefore, we could not provide a year-to-date accomplishments at this time. As stated above as a goal for next year is the implementation of an agency-wide tracking system which would allow for real-time analysis of indices and year end budget preparation.

➢ *Historical Accomplishments*

Following is the historical accomplishments for the Health Unit:

Health Unit Performance Measures for the Year (Number of People, unless otherwise stated)	
	2018
Providing Communicable Disease Control for Residents	
Clinical Preventive Services for Tuberculosis (total visits)	30
Disease Intervention Services for Tuberculosis/Immigrants/Refugees (man hours)	250
Clinical Preventive Services for STD/HIV (total visits)	1,320
Disease Intervention Services for STD//HIV (man hours)	700
Immunizations and Vaccine Preventable Disease services (Infants/Child/Adult immunizations)	808
Open and Closed Points of Distribution (PODs) supported	8
Provide Chronic Disease and Injury Prevention Services	
Coalition Support Man-hours	355
Pregnancy Associated, Fetal, Infant, Child Mortality Abstract or Reviews (man hours)	450
Well spot facilities supported	30
Vital Records, Death Certificates Issued, Homebirth Certificate Assists	6,352
Provide Environmental Health Services to Insure Food Safety and Sanitation	
Food Establishment Inspections	732
Food Complaints	2
Sewer Inspections	39
Sewer Permits	4
Sewer Complaints	12
Institution Inspections	99
Retail Plans Reviewed	30
Provide Services to Improve Maternal and Child Health	
First-time Mothers receiving Nurse Case Management (patients/visits)	33/294
Peer Breastfeeding Support Services	125
Professional Baby-Friendly, child health and Maternal Dietician/WIC (hours)	3,025
Insuring Access to and Linkage with Clinical Care	
Referrals to a Medical Home	240

➢ *Historical Summary*

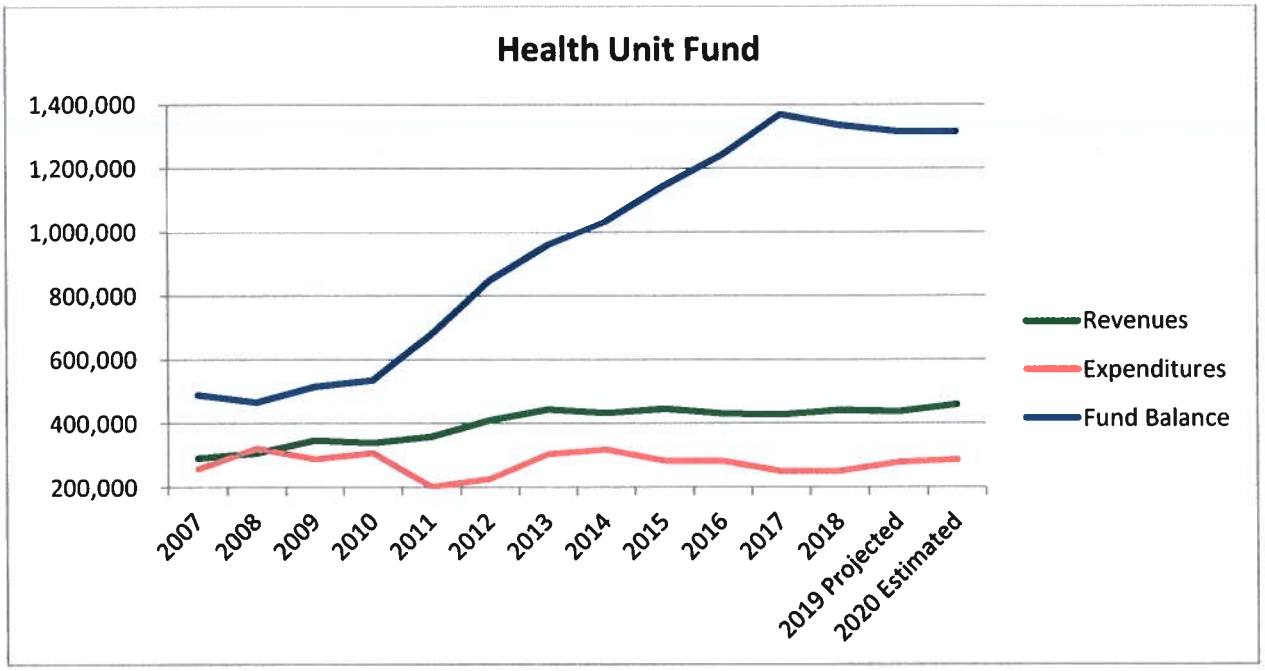
Revenues are generated from a .96 mill Ad Valorem Tax and a state revenue sharing income. The expenditures include a portion of the annual operation of the health unit, as well as the quarterly billing for personal and environmental health services performed in the Parish by the state Department of Health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

Total expenditures average 71% 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	Ending Fund Balance
2007	290,133	256,820	88.5%	489,400
2008	306,514	320,400	104.5%	465,514
2009	347,273	287,283	82.7%	515,503
2010	338,988	306,844	90.5%	535,648
2011	358,515	200,702	56.0%	678,460
2012	409,161	224,951	55.0%	847,670
2013	442,966	302,531	68.3%	958,343
2014	431,260	317,255	73.6%	1,032,905
2015	445,176	281,549	63.2%	1,144,599
2016	429,655	280,978	65.4%	1,242,102
2017	426,992	248,023	58.1%	1,368,150
2018	441,029	249,759	56.6%	1,335,404
2019 Projected	436,775	277,731	63.6%	1,314,960
2020 Estimated	458,400	285,838	62.4%	1,315,035

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



➢ ***Current Budget Summary***

Health Unit Operations were stable and Services are projected to continue to gradually increase in 2020. The grants that support Maternal and Child health services to first time Mothers, Immunizations and Breast feeding support are expected to continue. As such, the expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

Hurricane Funds Overall

Fund Narrative

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.

As such, the overall organizational chart and functions and goals are presented here. As each fund is either completed or almost completed, there are no current year accomplishments or next year's goals to report. The historical details for each fund is included in the separate funds below.

Organizational Chart

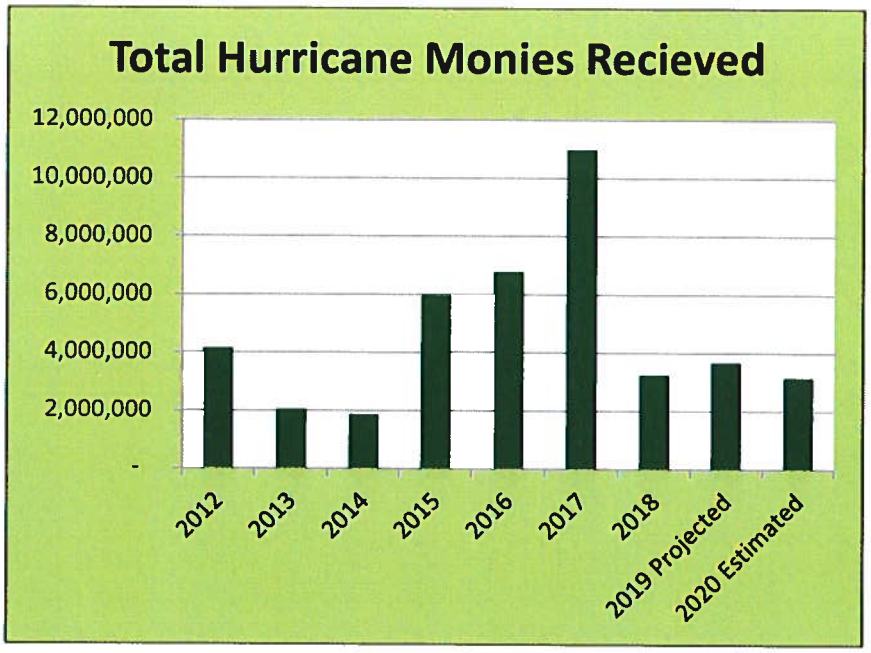
Not applicable as there are no employees in these funds and the administration function falls under the Financial Director's accounting department.

Functions & Goals

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

Historical Accomplishments

Since 2012, the federal government has provided the Parish funds needed to rebuild after each Hurricane. The following bar graph shows the total historical revenues for all hurricane funds:



2020 Economic Glance

Funded By:

- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ✓ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ○ Interest
- ○ Other

Spent On:

- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

Gustave/Ike – CDBG Grants

Fund Narrative

Since 2012, the federal government has provided the Parish funds needed to rebuild after each Hurricane. 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.

Historical Summary

Total historical revenues and expenditures are as follows:

Gustav/Ike - CDBG Grant				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2012	525,594	530,624	101.0%	(5,030)
2013	1,392,449	1,419,670	102.0%	(32,251)
2014	1,580,727	1,603,438	101.4%	(54,962)
2015	1,723,901	2,217,892	128.7%	(548,958)
2016	1,677,246	1,376,708	82.1%	(248,421)
2017	219,998	121,371	55.2%	(255,726)
2018	77,775	0	0.0%	(177,951)
2019 Projected	0	0	0.0%	(177,951)
2020 Estimated	0	0	0.0%	(177,951)

Current Budget Summary

This fund currently has a negative fund balance and is expected to receive the final spent monies in 2021 and then close.

Isaac

Fund Narrative

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				
Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues	Ending Fund Balance
2012	4,132,146	4,132,146	100.0%	0
2013	631,537	631,537	100.0%	0
2014	188,265	642,495	341.3%	(454,230)
2015	1,845,507	1,819,781	98.6%	(428,504)
2016	134,199	1,044,101	778.0%	(1,338,405)
2017	1,224,163	0	0.0%	(448,118)
2018	143,574	0	0.0%	(430,447)
2019 Projected	0	0	0.0%	(570,349)
2020 Estimated	0	0	0.0%	(570,349)

Current Budget Summary

This fund currently has a negative fund balance and is expected to receive the final spent monies in 2021 and then close.

Isaac Recovery – CDBG Grant

➢ *Fund Narrative*

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
- Homebuyer Assistance – the sales price may not be greater than $165 thousand
- Elevation Assistance-may receive up to $75 thousand

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

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 was September 30, 2019.

Isaac Recovery - CDBG Grant

Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues	Ending Fund Balance
2014	75,791	1,078,691	1,423.2%	(1,002,900)
2015	2,366,911	2,708,271	114.4%	(1,443,688)
2016	4,955,457	3,915,207	79.0%	(403,439)
2017	9,532,620	10,475,866	109.9%	(1,346,684)
2018	3,007,560	2,272,698	75.9%	(695,239)
2019 Projected	3,655,672	3,655,672	100.0%	(695,239)
2020 Estimated	3,139,975	3,139,975	100.0%	(695,239)

➢ *Current Budget Summary*

The budgets show the anticipated receipts of the monies and related usages for 2020. This fund currently has a negative fund balance and is expected to receive the spent monies in the future and will eventually close.



Special Revenue Funds

Juvenile Detention Fund



2020 Economic Glance

Funded By:
- ✓ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ✓ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

➢ *Fund Narrative*

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

➢ *Organizational Chart*

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

➢ *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.

➢ *Specific Next Year's Goals*

- Reduce recidivism rate of juvenile offenders by 15% throughout the Parish.
- Establish Parish Policies and Procedures "Raise the Age" for 17-year-old offenders that are referred down from the Adult Correction System to the Juvenile Justice System.

➢ *Current Year's Accomplishments*

Unable to provide until the current year has been completed.

➢ *Historical Accomplishments*

Below is a chart showing the historical accomplishments for the Juvenile Detention Fund. These figures were not tracked/maintained until 2017.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

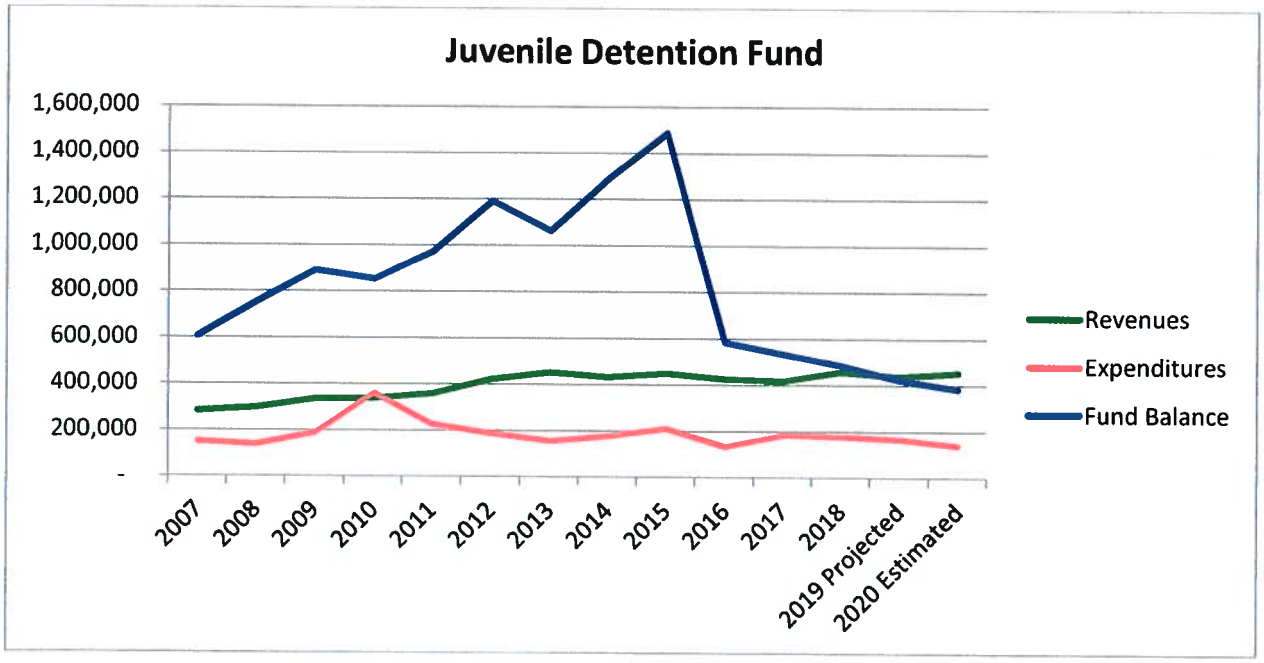
Historical Juvenile Detention Accomplishments						
	# of Juveniles provided Intake Services	Average Length of Stay (# of days)	# of Juveniles Referred to FINS:			
			40th Judicial Court	Substance Abuse Treatment	Family Counseling, Parenting, Wrap-Around Services, Anger Management, Etc.	Ankle Bracelet Monitoring by Office of Juvenile Justice
2017	19	11	42	38	132	6
2018	46	9	111	82	200	8

➢ ***Historical Summary***

The revenue is generated from a 1.00 mill Ad Valorem Tax. The expenditures reflect the daily expense to house juveniles at a rate of $256 per day with Terrebonne Juvenile Justice Center.

Total expenditures average 48% of revenues. Total historical revenues and expenditures for the Juvenile Detention Fund are as follows:

Juvenile Detention Fund				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2007	282,264	149,070	52.8%	604,407,
2008	297,574	137,702	46.3%	752,279
2009	334,962	186,638	55.7%	888,603
2010	336,818	358,792	106.5%	851,629
2011	357,745	224,783	62.8%	969,591
2012	421,092	187,113	44.4%	1,188,570
2013	452,167	154,833	34.2%	1,062,537
2014	432,539	176,566	40.8%	1,287,911
2015	448,594	209,733	46.8%	1,487,213
2016	424,994	134,764	31.7%	584,490
2017	416,753	183,450	44.0%	533,904
2018	457,448	178,933	39.1%	484,198
2019 Projected	436,000	165,520	38.0%	423,038
2020 Estimated	452,800	140,420	31.0%	382,986



The 2009 bond proceeds were used to upgrade offices as per state statute to separate juvenile offenders from adults in 2014. Additionally, building renovations to the 40th Judicial Juvenile Service Office in Reserve of $233 thousand occurred in 2010. Renovation expenditures of $30 thousand for the Edgard Courthouse Juvenile Section occurred in 2015. New furniture and fixtures of $62 thousand was purchased in 2018.

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.

➢ *Current Budget Summary*

The expenditures reflect a change of venues of housing juvenile detainees. Effective March 2019, the "Raise the Age" law took effect which requires 17 year olds to be treated as juveniles. As such, housing in other Parishes ceased as there were no extra beds to be rented out, therefore the Parish's housing costs are expected to decrease. Other costs are a continuation of the present services and are budgeted within the anticipated revenues.

LA SAFE Fund

➢ *Fund Narrative*

This fund accounts for the monies received from Louisiana's Strategic Adaptations for Future Environments program unveiled in March 2017. St. John is one of six Parishes chosen to receive funding under this program. The project chosen for St. John was the *Airline and Main Complete Streets* which is in and around the proposed transit station area. The Parish will receive $6.1 million grant, which will add beautification, storm water management and overall flood risk reduction along Airline Highway between Belle Terre and Main Street in LaPlace.

This project is a Resilient Infrastructure and Community Nonstructural Mitigation/Flood Risk Reduction project to design and install streetscape improvements such as bike lanes, sidewalks, drainage improvements, and banners. This project strives to be an example of how to plan for a future of heightened flood risk in a low risk area by incorporating storm water management strategies into public infrastructure projects that also provide residents enhanced transportation options.

➢ *Organization Chart*

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

➢ *Functions & Goals*

To administer the grant for the *Airline and Main Complete Streets* project.

Project Description:

The proposal suggests a 1.3-mile street improvement on Airline Highway and a 0.3-mile improvement on Main Street. Funding is currently available for off-street pedestrian and cyclist paths, a green median and shade trees. This proposal adds green infrastructure components to hold and filter runoff and extends improvements to Main Street, adding new bio-retention cells, sidewalks, permeable parking, native plantings and historic light poles and banners. Complete street designs like this one aim to attract reinvestment in commercial corridors, alleviate drainage systems and reduce flooding. Improved safety for pedestrians and cyclists enhance connectivity, aesthetics and urban identity.

LASAFE Louisiana's Strategic Adaptations for Future Environments

2020 Economic Glance

Funded By:

- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- ✓ Grants
- O Service Fees
- O Fines & Forfeitures
- O Interest
- ✓ Other

Spent On:

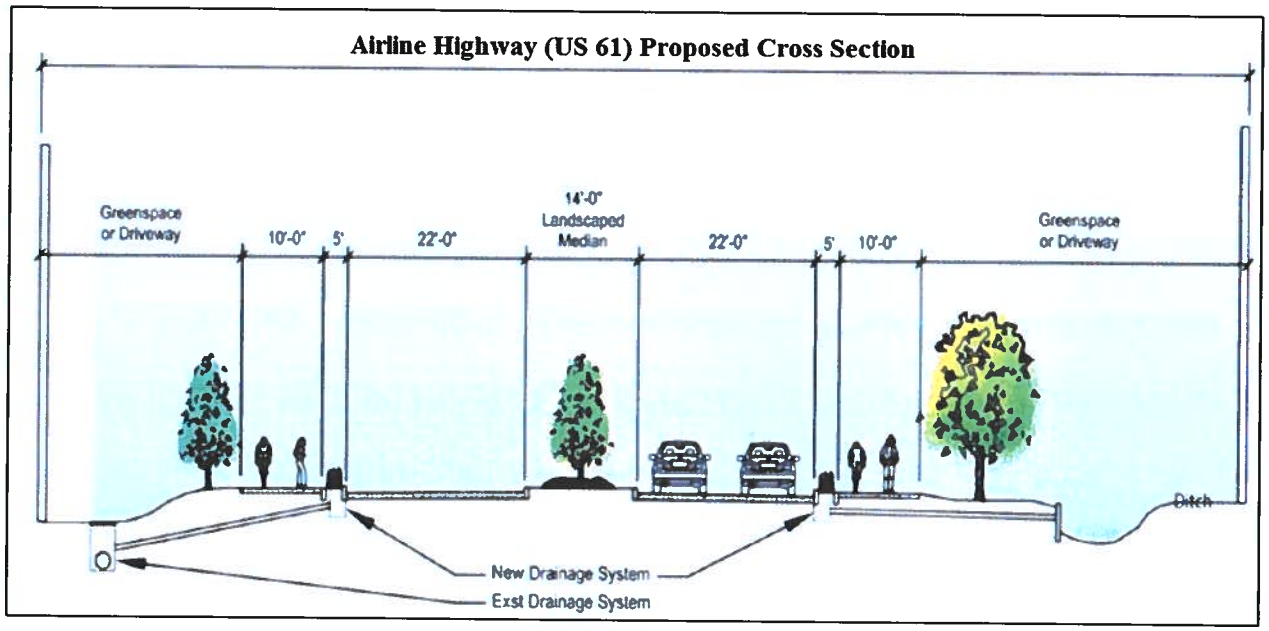
- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- ✓ Capital Outlay
- O Debt Service

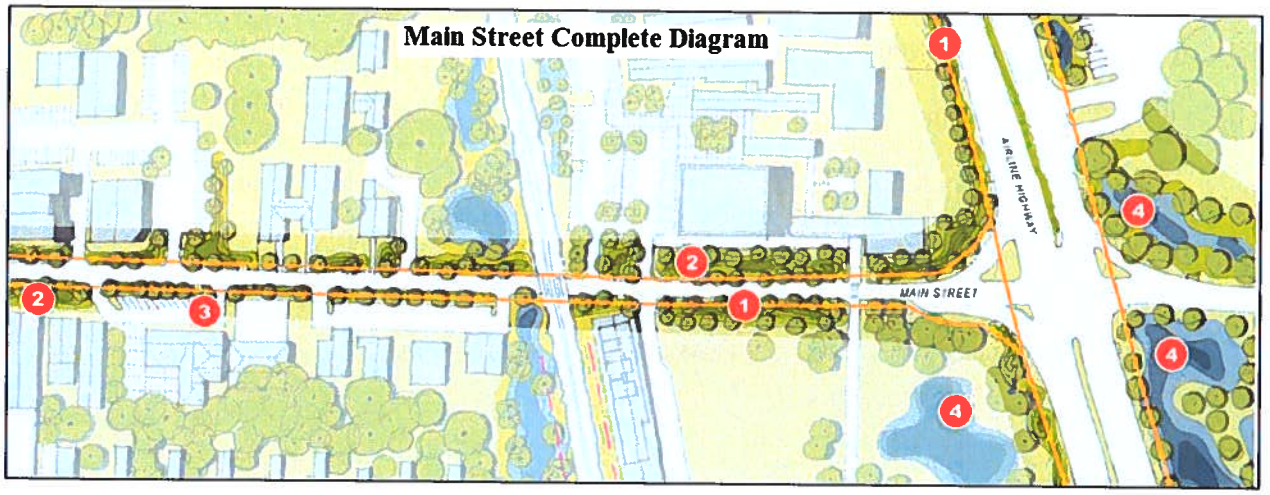
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

The timeline for the LA SAFE Airline and Main Complete Streets Project is as follows:

- Work with the engineering firm to survey and design plans for streetscape and storm water management improvements.
- Conduct environmental assessment of project corridor to comply with grant funding requirements.
- Construct the planned streetscape and storm water management improvements – must be fully constructed and closed out by March 2022.

Following are diagrams which show how and where the improvements will look:



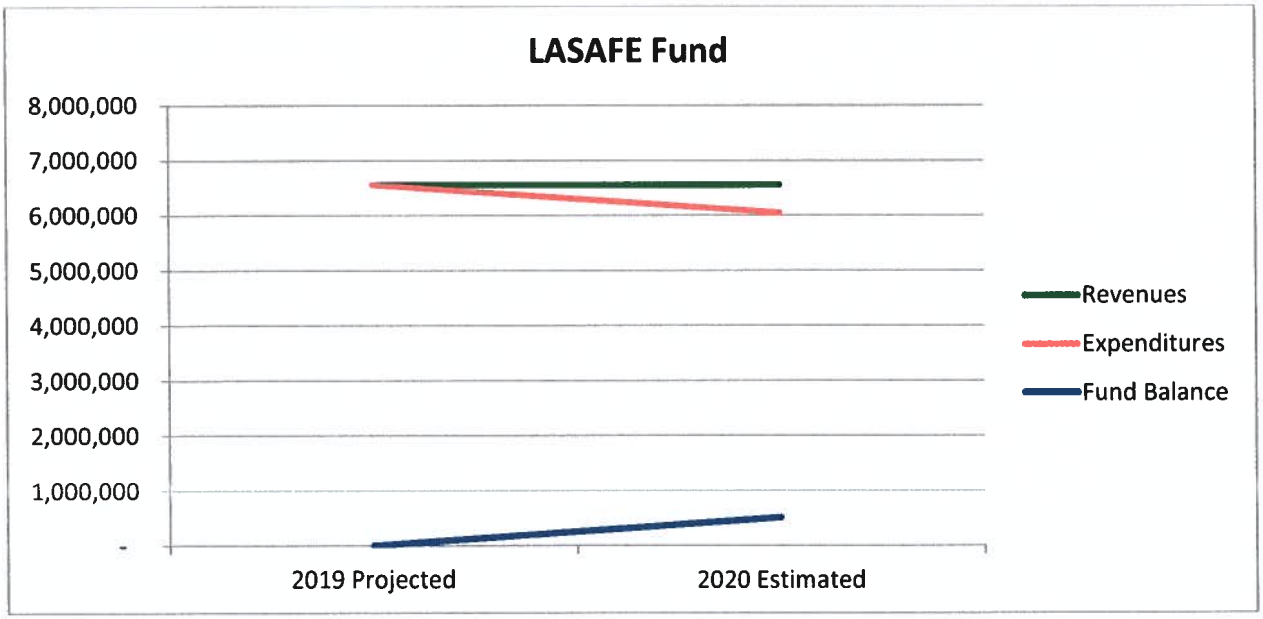


ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

- ***Specific Next Year's Goals***
  - Begin construction.
- ***Current Year's Accomplishments***
  - Put the project out for bid and selected an engineering firm and contractor.
- ***Historical Accomplishments***
  - Attended numerous community meetings and engagement events over a nine month period across the state while attempting to secure this grant, which was awarded in 2018.
  - The Council adopted a resolution in October 2018, as required by CDBG-DRU, to move forward with the LaSAFE program and for the acceptance of the award of $6.1 million of grant funds.
- ***Historical Summary***

This fund began in 2019. Total historical revenues and expenditures for the LA Safe Fund are as follows:

LA SAFE Fund				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2019 Projected	6,557,505	6,557,505	100.0%	0
2020 Estimated	6,557,505	6,046,000	92.2%	511,505



- ***Current Budget Summary***

The current revenues are budgeted at anticipated levels of receipt from the state of Louisiana.

Levee Protection Fund



➢ *Fund Narrative*

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 West Shore Lake Pontchartrain (WSLP) Hurricane risk Reduction Project work will include 18 miles of earthen levees, 2 flood gates and 4 pump stations and will stretch from Montz to Mt. Airy. Total costs to build this system is $760 million, however, the Parish's portion of these costs will only be $50 million. The WIIN (Water Infrastructure Improvements) Act will cover the bulk of the expenses. Also included is funding to dredge the Mississippi River and to provide a study of flooding on the West Bank.

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.

Ultimately, over 60 thousand people, plus governmental, commercial and industrial structures located in the River Parishes will be protected by this levee. Additionally, this levee will protect the Interstate-10 Hurricane Evacuation Corridor. Once the levee is 50% complete, flood insurance rates may be reduced for the citizens and businesses located within the levee.

➢ *Organizational Chart*

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

➢ *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.

The timeline for the Levee Project is as follows:

- To acquire the property where construction will take place, which is expected to take up to 2 years. Much of the land for the project, which will include a levee system on the east bank of the Mississippi River from the Bonnet Carré Spillway in St.

2020 Economic Glance

Funded By:
- ✓ Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- ✓ Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:
- O Salaries
- O Employee Benefits
- ✓ General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Charles Parish to the Hope Canal in St. John, is owned by the Louisiana Department of Wildlife and Fisheries.

- Receive a feasibility study from the Army Corps of engineers.
- The Corps will put out 11 different contracts for the work.
- Construct the levee, which is expected to be completed by 2025.
- Requesting FEMA review the area and remap flood plains to lower insurance rates.

Following is a map showing where the levee system will be built.



➢ *Specific Next Year's Goals*

- The Army Core of Engineers is in charge of all aspects of placing the contract out for bid, selecting contractors, and overseeing the construction of the levee. The Parish's responsibility does not begin until the levee is completed. At that point the annual maintenance will be performed by the Parish. As the construction has not yet begun, the Parish has no goals for next year.

➢ *Current Year's Accomplishments*

- The Pontchartrain Levee District, Coastal Protection and Restoration Authority of Louisiana and the U.S. Army Corps of Engineers New Orleans District have signed the West Shore Lake Pontchartrain Project Partnership agreement for construction of hurricane and storm damage risk reduction features in St. Charles, St. James and St. John the Baptist parishes.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Accomplishments*

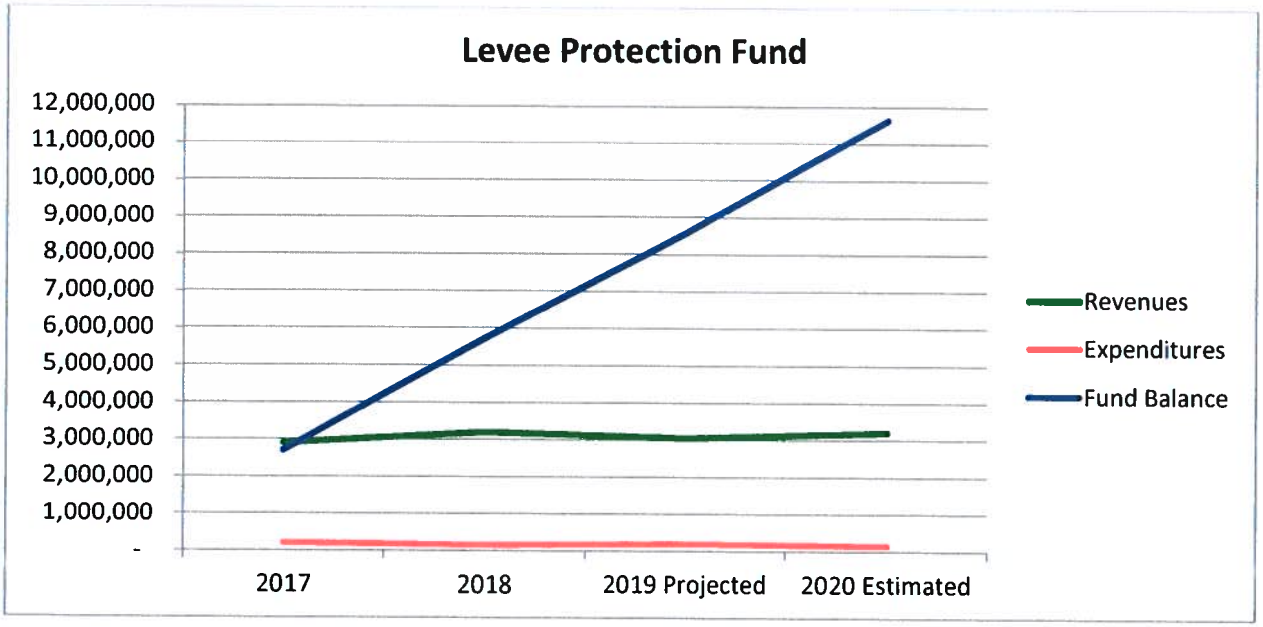
- In 2017, passed a 7% ad valorem tax to start building the funds to build a hurricane/flood protection levee.
- In 2018, work on WSLP began in June 2018 with the development of the project alignment, request for rights-of-entry for field investigations, and updating of the necessary environmental documents.

➢ *Historical Summary*

This fund opened in 2017. Thus far, the costs are only those that are associated with collecting the tax, approximately 6% of the collections. No other activity has taken place.

Levee Protection Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2017	2,896,321	202,733	7.0%	2,693,588
2018	3,194,194	153,876	4.8%	5,733,906
2019 Projected	3,043,800	205,467	6.8%	8,572,239
2020 Estimated	3,198,000	152,215	4.8%	11,618,024



➢ *Current Budget Summary*

During 2017 and 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 2020 which will give the Parish time to accumulate its $50 million portion of the costs.

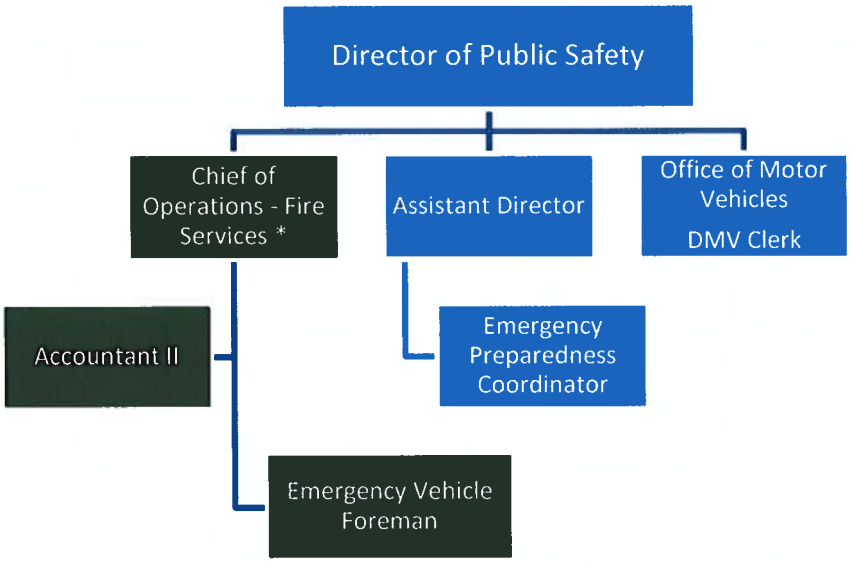
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Public Safety Fund

➢ *Fund Narrative*

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.

➢ *Organization Chart*



*Note: Chief of Operations - Fire Services is part of the Fire Departments Fund but falls under the Director of Public Safety.

2020 Economic Glance

Funded By:
- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ✓ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ✓ Salaries
- ✓ Employee Benefits
- ○ General Government
- ✓ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
4	4	4	3	3	4

➢ *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.

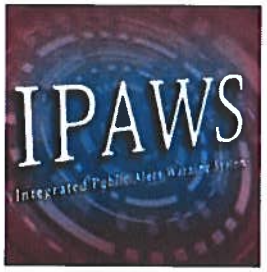
The parish works in conjunction with each individual industrial facility, the school system, hospitals, day cares and nursing homes to assure that site-specific plans are coordinated with the Parish's overall plan.

➢ *Specific Next Year's Goals*

- Implementing a CERT Team in the Emergency Operations Center. The preliminary stages of this process has already begun.
- Taking the additional training required to fully be a Storm Ready Community.
- Enhancing volunteerism within the EOC.

➢ *Current Year's Accomplishments*

- 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.
- Worked on building another 911 radio communications tower to enhance public safety parish-wide, which is scheduled to be completed by year end.
- Implemented the IPAWS (Integrated Public Alert and Warning System) from FEMA in order to add another layer of communicating emergenies to residents.
- Working towards becoming a National Weather Service Storm Ready Community. The Storm Ready Community focuses on communication, mitigation and community preparedness to save live.



➢ *Historical Accomplishments*

- In 2017, the National Oceonographic and Atomspheric Administration recognized St. John Parish as a NOAA Weather Ready Nation Ambassodor for its work in impoving the nation's readiness against extreme weather and water events.



- In 2018, worked with MPLX (formally Pin Oak Terminals), the Fire Department and the Sheriff's Office to build a radio communications tower that enhanced 911 communications radio coverage in the community.

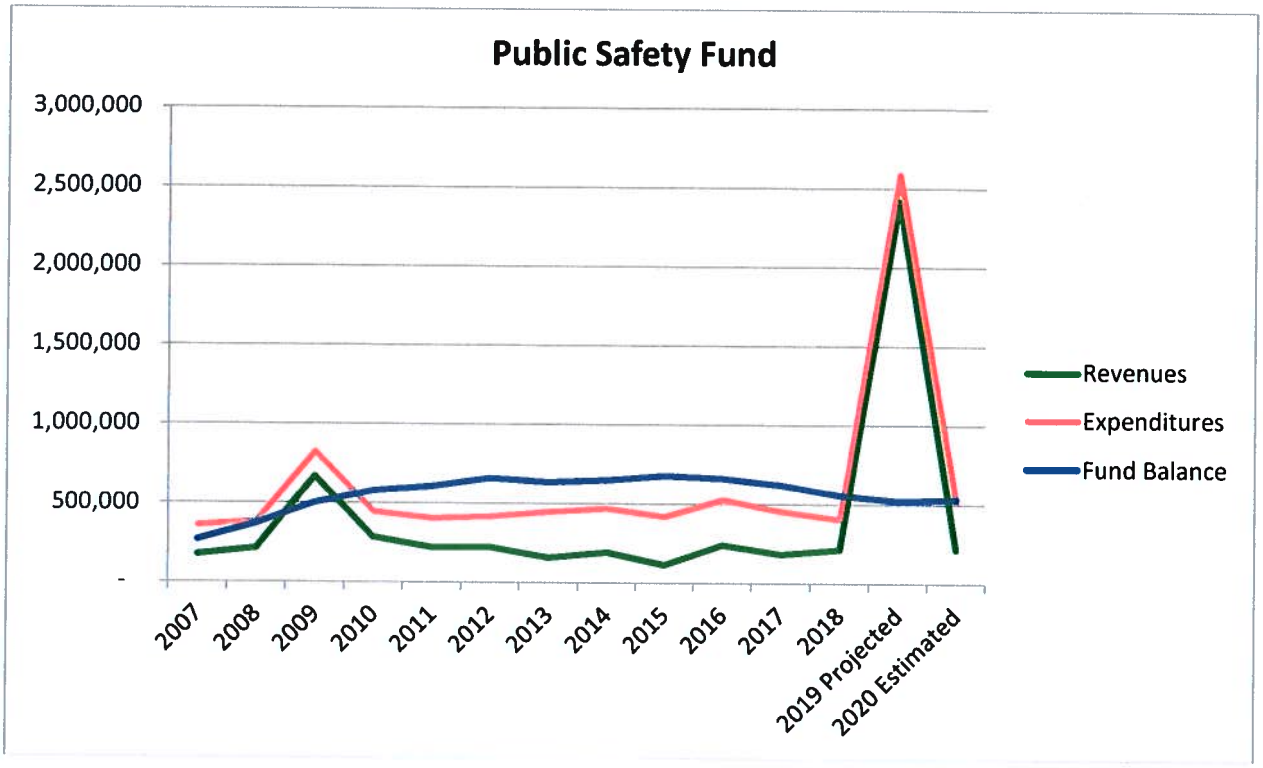
➢ *Historical Summary*

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.

Total expenditures average 211% 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	Ending Fund Balance
2007	173,368	357,099	206.0%	266,741
2008	213,591	381,500	178.6%	369,510
2009	669,067	823,128	123.0%	500,584
2010	283,743	442,675	156.0%	577,387
2011	219,131	403,607	184.2%	607,291
2012	221,665	414,564	187.0%	658,368
2013	157,521	444,985	282.5%	634,874
2014	190,848	468,049	245.2%	649,831
2015	113,262	417,540	368.6%	676,924
2016	239,149	526,907	220.3%	661,473
2017	184,087	452,932	246.0%	620,945
2018	212,900	403,695	189.6%	556,994
2019 Projected	2,415,481	2,585,983	107.1%	522,468
2020 Estimated	214,020	563,374	263.2%	483,520



Not reflected in the revenues above is the average of $152 thousand transferred annually from the Fire Department Fund up though the 2016 year, and $50 thousand thereafter, and $71 thousand transferred annually from the Economic Development Fund up through the 2014 year, which has been decreasing each year, to a total of $25 thousand in 2019.

Federal grant monies have declined beginning in 2010. The State Grant revenues were reduced in 2013 due to a change in the grant cycle.

Included in 2019 is the receipt of $2.2 million from a GOHSEP Elevation Grant and the corresponding expenditure of these grant funds for elevation and acquisitions.

➢ *Current Budget Summary*

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 since 2015 to continue operations and balance the budget. The fund balance is healthy and can maintain this through the foreseeable future.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Public Works Fund

➢ ***Fund Narrative***

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 bridges and 136 miles of major canals and ditches.





ST. JOHN
THE BAPTIST PARISH
DEPARTMENT·OF·PUBLIC·WORKS

2020 Economic Glance

Funded By:

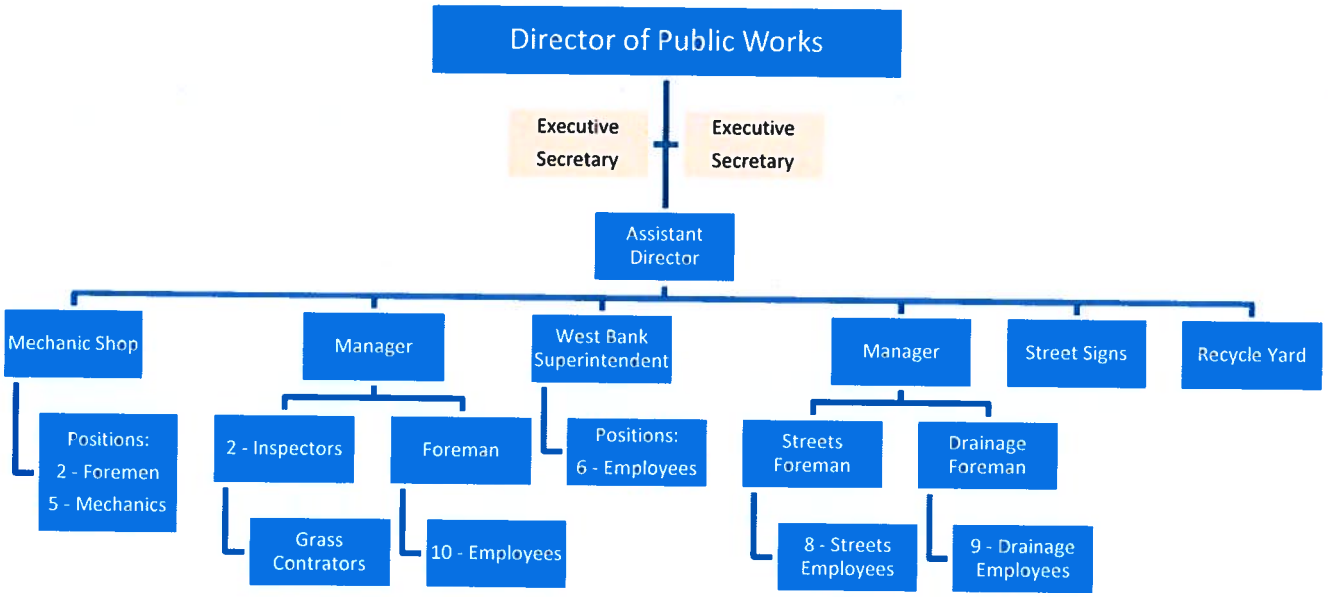
- ○ Ad Valorem
- ✓ Sales/Use Taxes
- ✓ License & Permits
- ✓ Grants
- ✓ Service Fees
- ✓ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:

- ✓ Salaries
- ✓ Employee Benefits
- ○ General Government
- ○ Public Safety
- ✓ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ✓ Capital Outlay
- ○ Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Organization Chart



Historical Number of Full Time Employees

2015	2016	2017	2018	2019	2020 projection
65	67	67	66	64	64

Functions and Goals

- To maintain the streets and roads and drainage, including: grading, potholes filling and patching, sweeping, repairing/replacing culverts, street signs and shoulder repair.
- To respond to citizen's requests in a timely manner. Such requests can be reported at: **http://st-john-parish.com/public-works-request/.**

Specific Next Year's Goals

- Cross train employees on all projects' construction requirements to enable projects to be able to continue working even when the main contact is unavailable.
- Implementing new work order program in the Parish's new general ledger system (Munis) which will allow for better efficiencies and effectiveness.
- The following projects will continue or start in 2020:
  - $3 million Reserve Drainage Phase III
  - $4.4 million Vicknair Canal Pump Station

- $1.1 million Marigold Street Drainage Improvements
- $1.4 million McReine Road Drainage Improvements
- $1.4 million Belle Pointe Drainage Improvements
- $800 thousand of street repairs
- $260 thousand Woodland Drive Bridge Repairs
- Expanding the Animal Shelter.

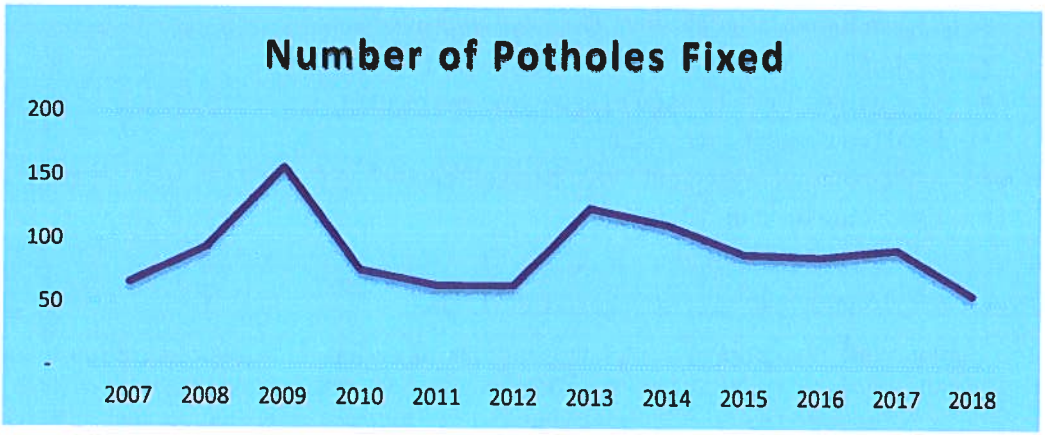
➢ ***Current Year's Accomplishments (as of September 2019)***

- 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:
  - 7,943 work orders completed.
  - 17 pot holes fixed
  - Completed the following projects:
    - $3 million Reserve Drainage Phase III
    - $4.4 million Vicknair Canal Pump Station
    - $1.1 million Marigold Street Drainage Improvements
    - $1.4 million McReine Road Drainage Improvements
    - $1.4 million Belle Pointe Drainage Improvements
    - $260 thousand Woodland Drive Bridge Repairs
    - $800 thousand of asphalt and $200 thousand of concrete street repairs

➢ ***Historical Accomplishments***

- More than $9 million has been invested in the Parish's Road Improvement Program, with over 120 roads being repaired since 2010. ($2 million in LaPlace, $3 million in Reserve, $2 million in Garyville and $2 million on the West Bank.
- More than $2 million in bridge rehabilitation projects: Country Club, Fairway, Greenwood and Woodland.
- Improvements to Peavine Boat Launch.
- Improvements to New Edgard Council on Aging Center.
- Renovations to Council Chambers.

On average, 90 potholes are fixed annually throughout the Parish. Following shows the number of potholes fixed annually throughout the Parish:



On average, approximately 8,500 work orders are completed. Following shows the number of work orders completed each year. Figures were not maintained prior to 2016.

Number of Work Orders Completed	
2016	9,451
2017	6,376
2018	9,826

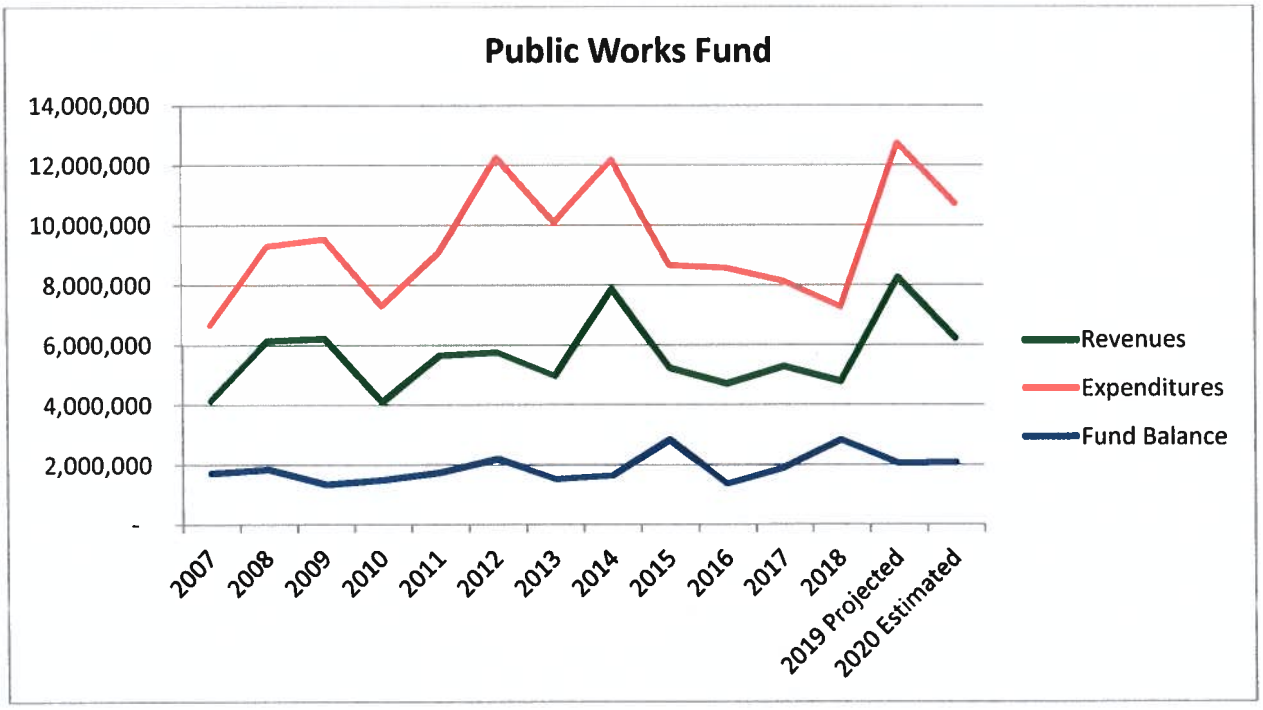
- ***Historical Summary***

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 168% of revenues. Total historical revenues and expenditures for the Public Works Fund are as follows:

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Public Works Fund				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2007	4,132,606	6,650,899	160.9%	1,707,119
2008	6,132,075	9,295,394	151.6%	1,833,569
2009	6,213,587	9,531,547	153.4%	1,334,821
2010	4,095,087	7,297,708	178.2%	1,482,200
2011	5,642,149	9,079,676	160.9%	1,732,130
2012	5,746,998	12,254,051	213.2%	2,193,051
2013	4,965,555	10,079,957	203.0%	1,521,676
2014	7,863,960	12,183,528	154.9%	1,643,078
2015	5,225,175	8,658,865	165.7%	2,833,266
2016	4,697,861	8,555,654	182.1%	1,357,739
2017	5,279,458	8,118,766	153.8%	1,902,497
2018	4,778,762	7,260,680	151.9%	2,825,591
2019 Projected	8,248,188	12,735,141	154.4%	2,041,771
2020 Estimated	6,214.824	10,725,614	172.6%	2,038,732



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 thousand, $442 thousand, $6 thousand and $126 thousand for the respective years of 2012 through 2017.

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 in 2017 of $400 thousand to the 2009 Bond to help subsidize the building of the East Bank Governmental Complex.

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 through $300 thousand for each of the subsequent years.

Included in 2019 is the receipt of $617 thousand DOTD grant for Safe Routes to Public Places and the corresponding expenditure of these grant funds. Also in 2019 was a $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.

- ***Current Budget Summary***

Included is the receipt of $1.6 million from a Hazard Mitigation Grant Program (HMGP) and the corresponding expenditure of these grant funds to complete Phase II of the Reserve Drainage Project. Otherwise, the expenditures are a continuation of the present services and are budgeted within the anticipated revenues.



Special Revenue Funds

Recreation Fund

ST. JOHN THE BAPTIST PARISH
DEPARTMENT OF PARKS & RECREATION

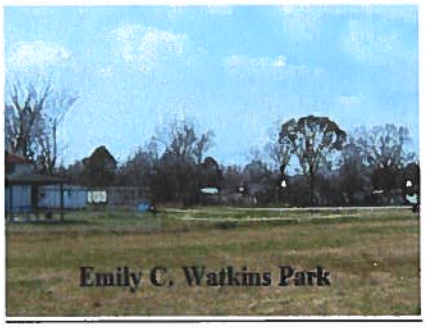
➢ *Fund Narrative*

This fund accounts for recreational expenses of St. John the Baptist Parish, which consist of maintaining the park grounds and the summer youth program. Servicing both the east and west banks, the Recreation Department maintains ten (10) public parks, one (1) playground, one (1) dog park, three (3) spray parks, two (2) pools, one (1) gymnasium, and the West Bank Complex in Edgard. The West Bank Recreational Complex includes an Arianism, a baseball complex, a parking lot and walking path.

On the following pages are tables identifying the amenities offered at each park and a map of the locations of the Parish's parks.


Belle Pointe Park


Cambridge Park


Emily C. Watkins Park

2020 Economic Glance

Funded By:
- ✓ Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- ✓ Grants
- ✓ Service Fees
- O Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ✓ Salaries
- ✓ Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- ✓ Recreation
- O Public Utilities
- ✓ Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES


Ezekiel Jackson Park


Greenwood Park

Park Amenities							
	E/W Bank - Location	Walking Path	Playground	Rest Room	Outdoor Basket Ball Courts	Base Ball Fields	Tennis Courts
Belle Point Park	E - LaPlace	✓	✓	✓	1 – covered		
Cambridge Park	E – LaPlace	✓	✓	✓	1		
Emily C. Watkins Park	E – LaPlace	✓	✓		1		
Ezekiel Jackson Park	E – Garyville	✓	✓	✓	1	1	
Greenwood Park	E – LaPlace	✓	✓				1
Hwy 51 Park	E – LaPlace	✓	✓	✓			
Regala Park	E – Reserve	✓	✓	✓	1	4	
Stephanie Wilking Park	E – LaPlace		✓				
Harrold Scott Roussell Memorial Park	W – Edgard		✓	✓	1		
Wallace Bridge	W – Wallace	✓	✓	✓			
Juan Anthony Joseph Memorial Park (formerly West Bank Recreational Complex	W – Edgard	✓	✓	✓	1 - covered	3	

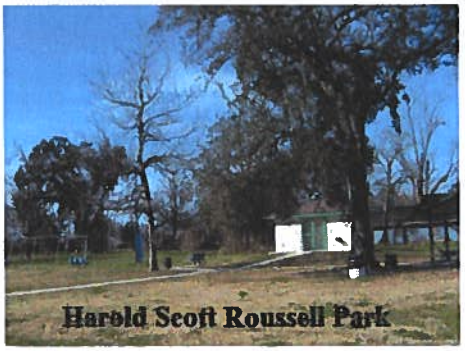

Hwy. 51 Park


Regal Gymnasium


Regala Park

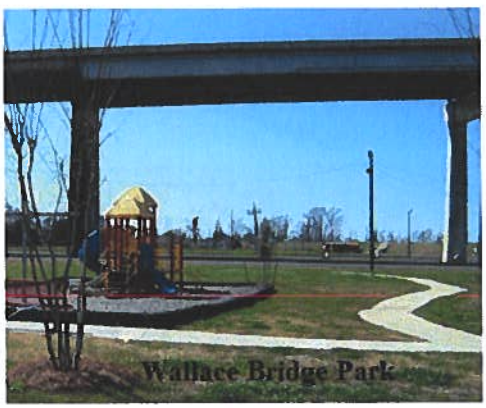
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES





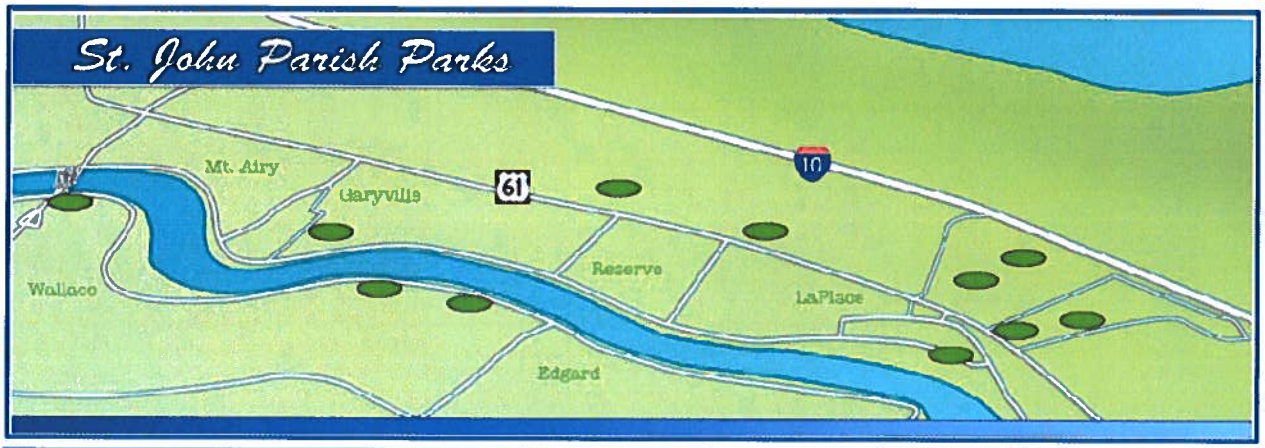
Park Amenities

	Soccer Fields	Volley Ball Courts	Pavilions	Swimming Pools	Spray Park	Concession Stand
Belle Point Park			2			
Cambridge Park			1			
Emily C. Watkins Park			1			
Ezekiel Jackson Park			1			1
Greenwood Park			2			
Hwy 51 Park	4	1 – outdoor	2		✓	
Regala Park		1 - indoor	3	1 - outdoor	✓	2
Stephanie Wilking Park			1			
Harrold Scott Roussell Memorial Park			1	1 - outdoor		
Wallace Bridge						
Juan Anthony Joseph Memorial Park (formerly West Bank Recreational Complex			2		✓	1



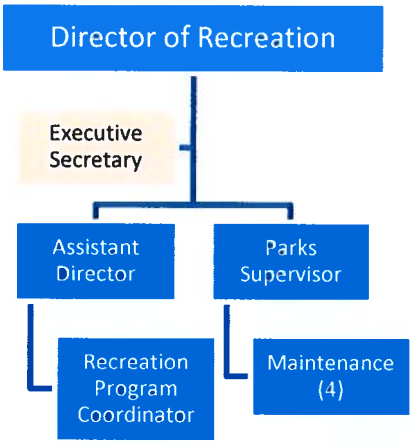


ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



Belle Pointe	*Ezekiel Jackson*	*Hwy. 51 Park*	*Wallace Bridge*
Cambridge	*Greenwood*	*Regala*	*Anthony Joseph Memorial*
Emily C. Watkins	*Harold Scott Rousell*	*Stephanie Wilking*	

➢ *Recreation Organization Chart*



➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
9	9	9	9	8	8

➢ *Functions and Goals*

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.

The Recreation Department has nine (9) advisor board members and has monthly meetings on the first Monday of the month at 6:30 pm. Meetings are held in the Council Chambers and are open to the public.

Following is a listing of the programs offered through the Recreation Department.

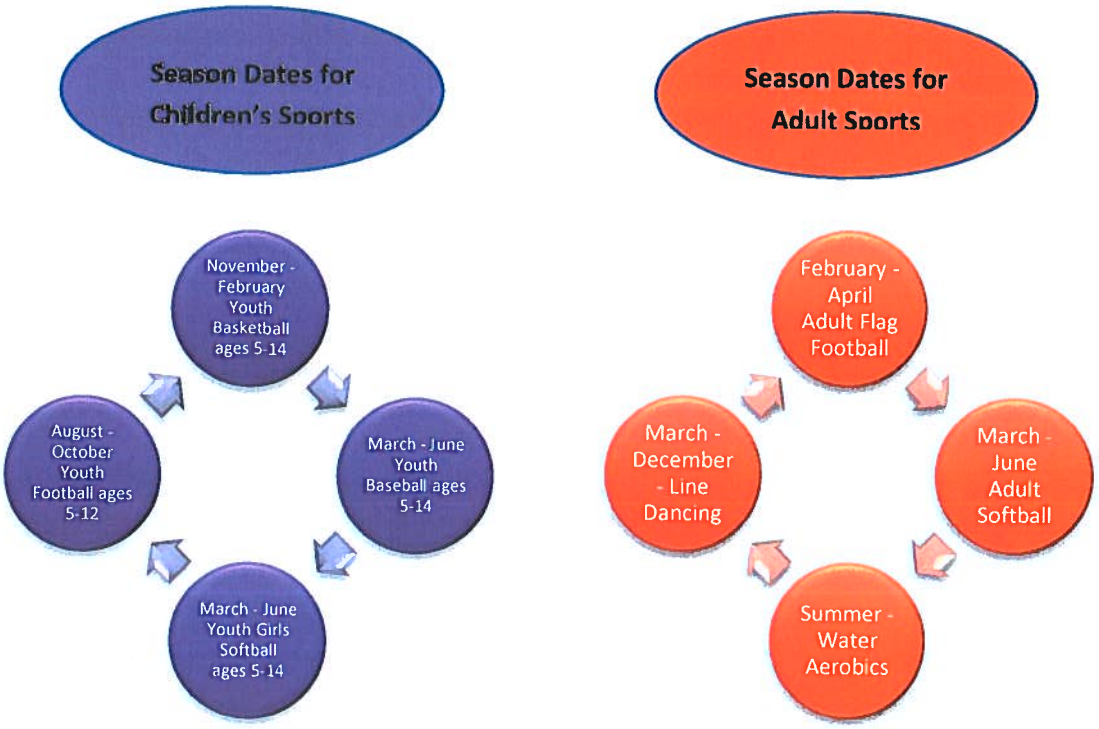
Recreation Programs Offered	
Adult	**Youth**
Flag Football	Ashley Kelly Swim Program
Learn to Swim Classes	Biddy Basketball
Line Dancing	Cal Ripken & Babe Ruth Baseball
Softball	Football
Water Aerobics	New Orleans Saints Junior Training Camp
Zumba	NFL Play60 Punt, Pass and Kick
	Pelicans Night Out
	Pelicans Training Camp
	Soccer
	Softball
	S.T.E.M Workshop
	Summer Camp







Calendars of Seasons of Offerings



- ***Specific Next Year's Goals***
  - Increase the number of departmental employees
  - Maintain the operations of current programs offered
  - Expand storage for recreation equipment
  - Enhance program oversight
  - Establish more effective communications with parents
  - Streamline policies and procedures to attract more volunteers
  - Construction in 2020 is expected to continue regarding:
    - Mississippi River Trail Phase IV
    - Extend and improve the East Bank Multi-Use Path

- ***Current Year's Accomplishments (as of September 2019)***
  - Opened the third spray park in the Parish, and the first one on the West Bank, in time for summer at the Juan Anthony Joseph Memorial Park.
  - Youth Football Program:
    - St. John hosted the season's home games and anticipates a league's Super Bowl appearance.
    - Six (6) age groups participated in their respective league's playoffs and Super Bowl. Four (4) teams won their respective league's title.

- Youth Baseball Program
  - This is the forth year as a member of the Cal Ripken/Babe Ruth Baseball Program.
  - Girl's softball league remained steady in participation with enough involvement for a sustainable and successful season in three (3) age groups.
  - Two age groups participated in the State Tournament.
- Youth Basketball Program
  - The 2019 season has not yet started.
- # of enrolled youth:
  - 170 – baseball and softball
  - 215 – football
  - 175 – basketball
  - 170 – Summer Camp
  - 100 – Kelly Swim Program
- Increased adult line dancing classes to twice a week.
- Annual sponsor of parish youth to attend the New Orleans Bowl in December.
- Erected a sign at the Harold Scott Roussel Memorial Park.
- Renamed the Westbank Recreational Complex to the Juan Anthony Joseph Memorial Park. Additionally at this park, named the De'Vante Michael Smith Memorial Baseball Fields and the Raeaneka Lana Small Memorial Airnasium. Signs were erected for all three.

➢ ***Historical Accomplishments***

- Over the years, this department has provided sports programs including Biddy Basketball and Youth Baseball. The programs have yielded seven (7) Biddy Basketball National Championships and four (4) Baseball World Series Championships. Additionally, there have been three (3) Southeas Louisiana Footbal League Superbowl Champions.
- 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 beautification of all parks.
- In 2012, a new gymnasium at the REGALA Park in Reserve and the West Bank Complex in Edgard were completed.
- In 2016, the Parish began offering Youth Football.
- In 2016 completion of Phase I of the Garyville Timbermill Trail included permitting and coordination of funding agreements.
- In 2017, built Castle Drive Pool and the Airnasium.
- In 2018, the Peavine Boat Launch was repaired.
- In 2018, fourteen (14) additional miles of multi-use paths on the Mississippi River Levee and the Timbermill Trail were completed.

Following is a chart showing the number of enrolled youth in recreational programs offered. These figures were not tracked/maintained until 2017.

Number of Enrolled Youth in Recreation Programs					
	Baseball & Softball	Football	Basketball	Kelly Swim Program	Summer Camp
2017	170	150	190	210	180
2018	160	150	175	100	180

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Summary*

Prior to 2012, video poker generated an average of 93% 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. From 2012 to present, video poker now generates an average of 36% of the total revenues. Video poker dollars is an average of $600 thousand annually. Additional income is generated from fees associated with the summer recreation programs and from concession sales.

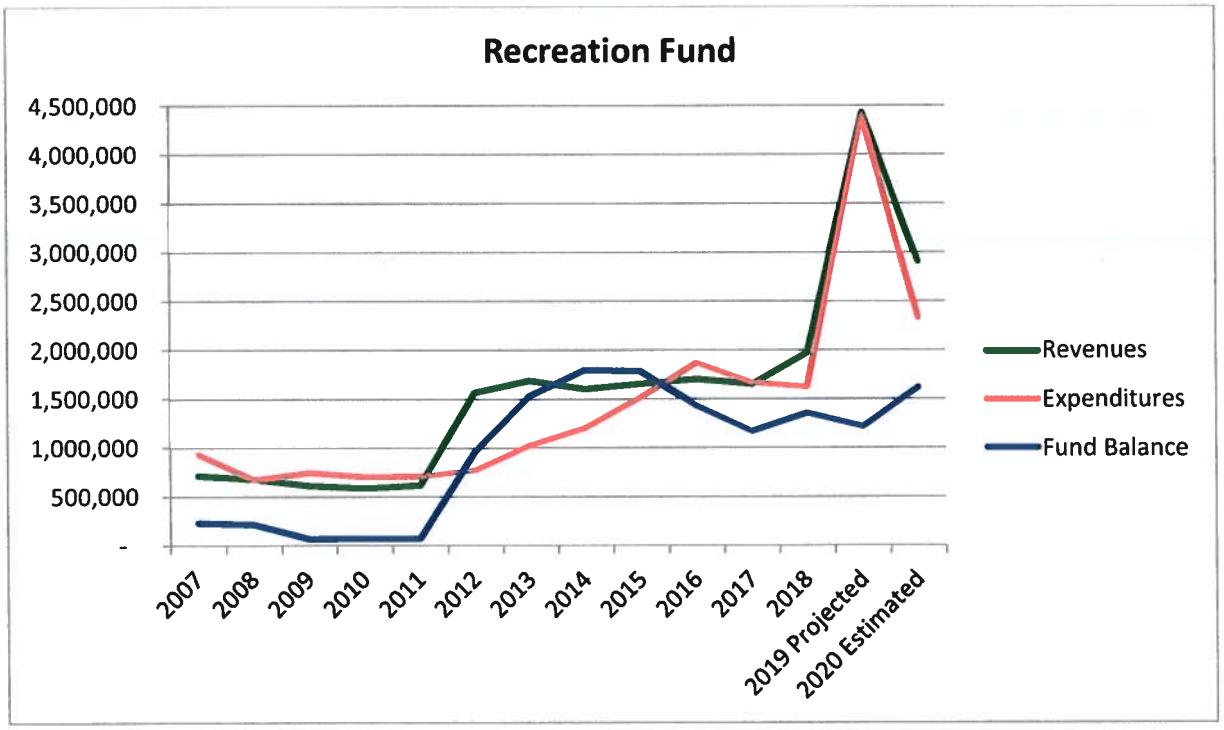
Total expenditures average 95% of revenues. Total historical revenues and expenditures for the Recreation Fund are as follows:

Recreation Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2007	712,560	930,505	130.6%	230,644
2008	675,123	669,378	99.1%	211,389
2009	609,872	742,038	121.7%	64,223
2010	583,766	700,574	120.0%	72,415
2011	613,930	704,588	114.8%	72,760
2012	1,567,994	772,771	49.3%	963,178
2013	1,688,441	1,023,936	60.6%	1,530,086
2014	1,602,420	1,201,527	75.0%	1,796,666
2015	1,657,011	1,514,902	91.4%	1,783,557
2016	1,698,287	1,866,434	109.9%	1,428,722
2017	1,647,872	1,666,648	101.1%	1,170,816
2018	1,969,814	1,623,345	82.4%	1,355,859
2019 Projected	4,428,287	4,397,644	99.3%	1,218,332
2020 Estimated	2,904,430	2,336,993	80.5%	1,607,380



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



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.

In 2018, expenditures include $621 thousand to build a spray park in the West Bank and to continue building the Mississippi River Trail and Lucy/Edgard Trails. The Trails are offset from receiving funding from DOTD for these projects.

In 2019, expenditures include $2.5 million for Phase IV of the Mississippi River Trail and $330 thousand for Lucy Levee Trail construction which included the grant revenues to pay for these trails.

➢ *Current Budget Summary*

Included, in revenues and expenditures is $750 thousand to complete Phase IV of the Mississippi River Trail. The other expenditures are a continuation of the present services and are budgeted within the anticipated revenues.


Spray Park

Special Revenue Funds

RESTORE Fund



➢ *Fund Narrative*

This fund accounts for the monies received from the 2012 RESTORE Act. The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf States Act (RESTORE Act) was signed into law on July 6, 2012 to aid in mitigation of economic and environmental damages caused by the Deepwater Horizon spill. This Act dedicates 80% of all administrative and civil penalties related to the spill to a Gulf Coast Restoration Trust Fund and outlines a structure by which the funds can be utilized to restore and protect the natural resources, ecosystems, fisheries, marine and wildlife habitats, beaches, coastal wetlands, and economy of the Gulf Coast region.

➢ *Organization Chart*

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

➢ *Functions & Goals*

To administer the funding for the Belle Terre Streetscape and Stormwater Management Enhancements project. Estimate construction costs to be $4.3 million. Currently, design of the project is completely funded.

Project Description:

The project for infrastructure benefiting the economy includes the design of a suite of streetscape and stormwater management enhancements along Belle Terre Boulevard, including new lighting, stormwater management features, a multi-use path, interpretive signage and public displays of art. The project serves to accentuate the natural environment along this major gateway to St. John the Baptist Parish, benefiting the economy and to advancing the use of green infrastructure to alleviate flooding within Lake Pontchartrain Basin. All improvements will be made on publically owned property and maintained by the Parish.

➢ *Specific Next Year's Goals*

- Begin the design phase of the project.
- Identify additional funding for the construction of the project.

2020 Economic Glance

Funded By:

- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- ✓ Grants
- O Service Fees
- O Fines & Forfeitures
- O Interest
- O Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- ✓ Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Current Year's Accomplishments*

- Advertised a request for qualifications for professional engineering services.
- Awarded $350 thousand contract for a suite of engineering designs to promote economic development, increase the quality of life for residents and alleviate flooding within the Lake Pontchartrain Basin.
- The Parish is actively seeking construction funds through the Louisiana Watershed Initiative and other sources.

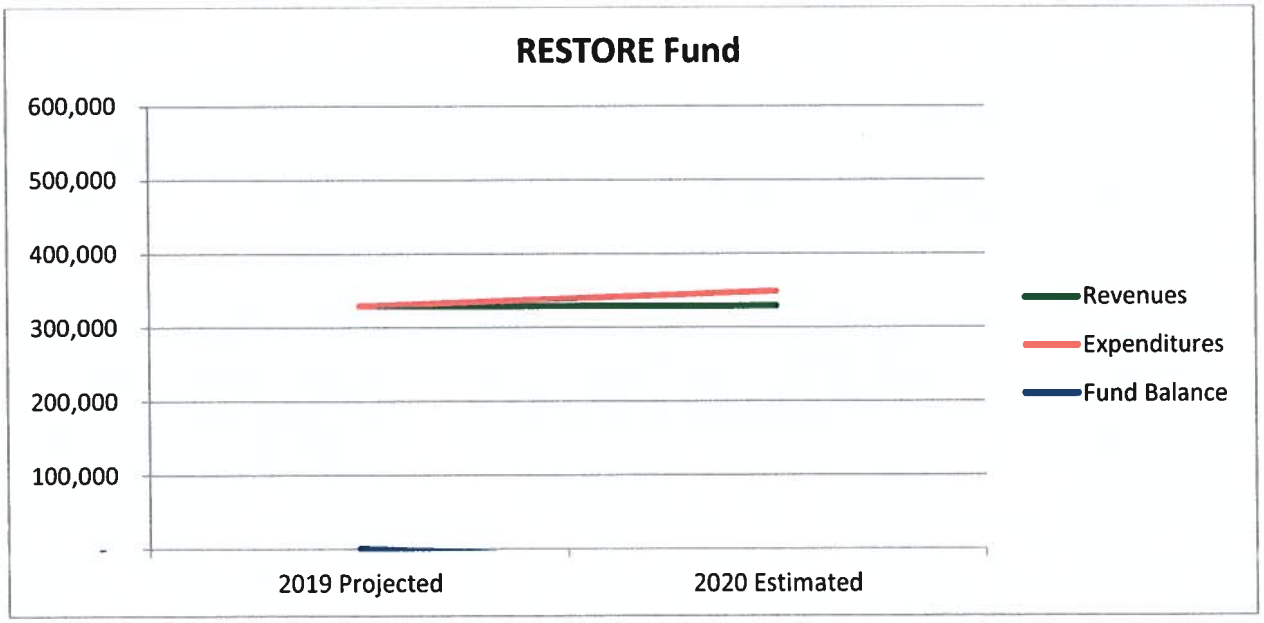
➢ *Historical Accomplishments*

None as this fund began in 2019.

➢ *Historical Summary*

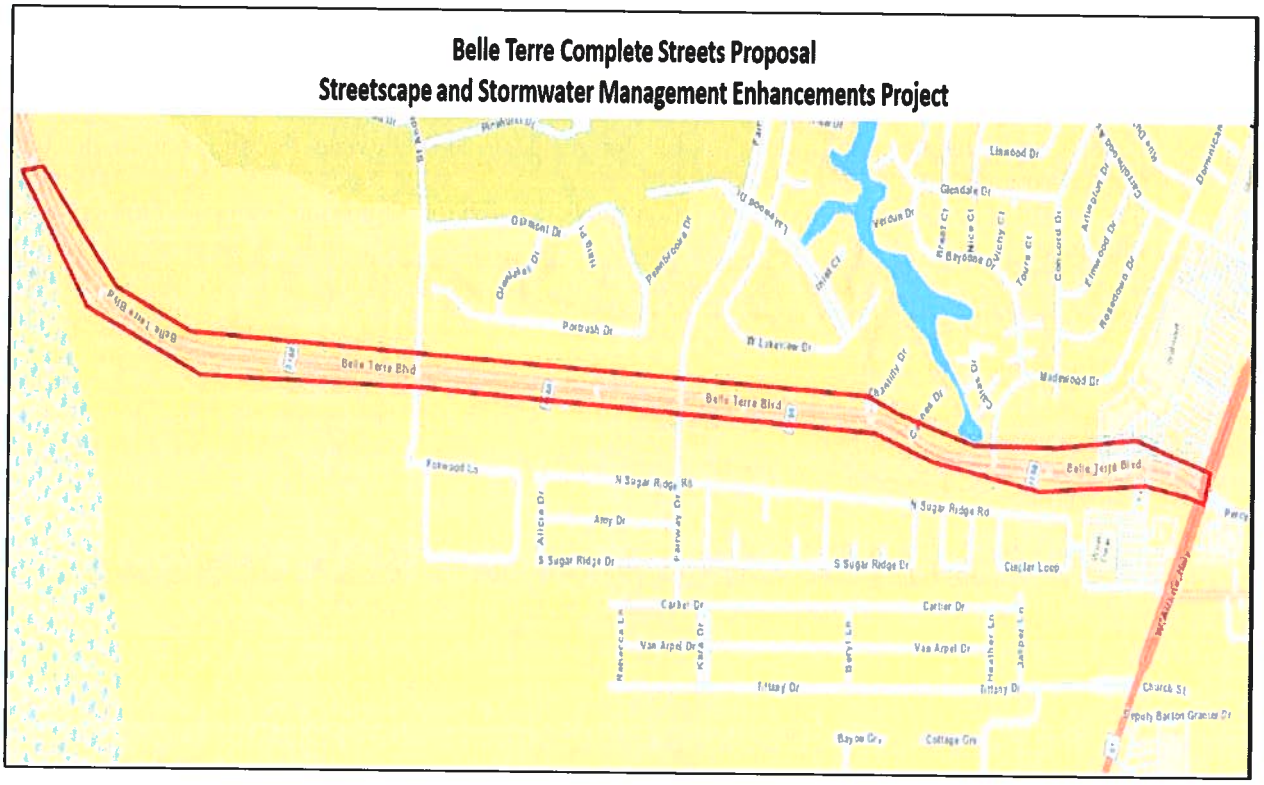
None as this fund began in 2019.

RESTORE Fund				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2019 Projected	328,799	328,799	100.0%	0
2020 Estimated	328,799	348,799	106.1%	(20,000)



➢ *Current Budget Summary*

Currently the budget includes the anticipated funding to be received from RESTORE. Planning has not yet begun.


Belle Terre Complete Streets Proposal
Streetscape and Stormwater Management Enhancements Project
Belle Terre Blvd
Belle Terre Blvd
Belle Terre Blvd
N Sugar Ridge Rd
N Sugar Ridge Rd
S Sugar Ridge Dr
S Sugar Ridge Dr
Cartier Dr
Van Arpel Dr
Tiffany Dr
Linwood Dr
Glendale Dr
Madewood Dr
Church St


Belle Terre Blvd. Complete Streets
Perspective View
LEGEND
1 Shaded Multi-Use Path
2 Lights with Banners
3 Bioretention Cell
4 Median Zone Bioswale
digital engineering

Sales Tax District Fund



2020 Economic Glance

Funded By:
- ○ Ad Valorem
- ✓ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ○ Other

Spent On:
- ○ Salaries
- ○ Employee Benefits
- ✓ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

Fund Narrative

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.

Organization Chart

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

Functions and Goals

The revenue collected is used to repay the annual principal and interest payments for sewer improvement bonds. The rest of the collections is transferred to the various funds as needed to meet needs.

Specific Next Year's Goals

Not applicable as there are no goals and accomplishments for this department as the collection of sales taxes is outsourced to a third party.

Current Year's Accomplishments

Not applicable as there are no goals and accomplishments for this department as the collection of sales taxes is outsourced to a third party.

Historical Accomplishments

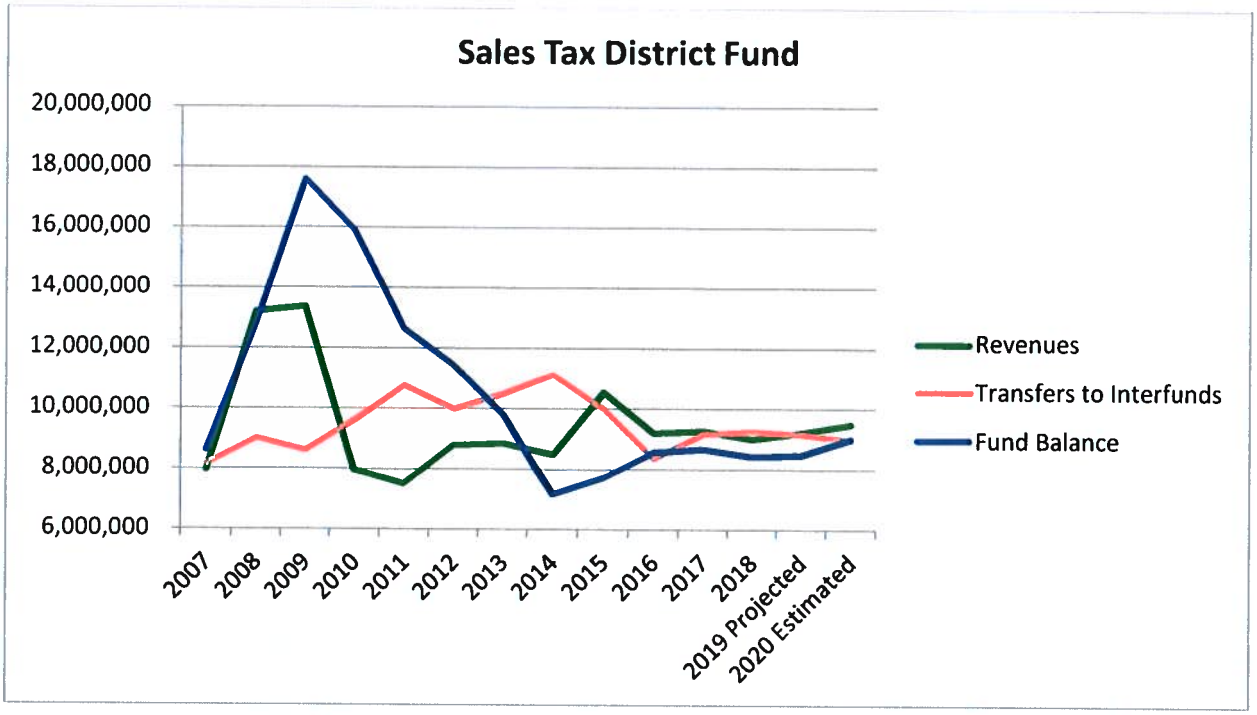
Not applicable as there are no goals and accomplishments for this department as the collection of sales taxes is outsourced to a third party.

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 103% of revenues, and beginning in 2010 has necessitated utilizing the beginning fund balance periodically. Total historical revenues and transfers out for the Sales Tax District Fund are as follows:

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Sales Tax District Fund				
Year	Revenues	Transfers to Inter-funds	Transfers as a %age of Revenues	Ending Fund Balance
2007	7,969,154	8,166,988	102.5%	8,632,679
2008	13,202,670	9,012,413	68.3%	12,822,936
2009	13,368,184	8,606,074	64.4%	17,585,046
2010	7,967,755	9,598,215	120.5%	15,893,636
2011	7,503,771	10,758,657	143.4%	12,633,268
2012	8,779,089	9,980,023	113.7%	11,431,659
2013	8,845,522	10,479,481	118.5%	9,797,700
2014	8,481,710	11,117,969	131.1%	7,161,441
2015	10,535,510	9,985,465	94.8%	7,710,698
2016	9,194,211	8,348,348	90.8%	8,555,786
2017	9,267,965	9,161,140	98.8%	8,662,612
2018	8,999,371	9,245,406	102.7%	8,416,576
2019 Projected	9,210,000	9,154,573	99.4%	8,472,003
2020 Estimated	9,489,200	8,961,756	94.4%	8,999,447



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

➢ ***Current Budget Summary***

The transfers are a continuation of the present transfers to meet the needs of other funds' budgets. Such transfers are projected to match anticipated revenues.

Senior Citizens Fund

➢ *Fund Narrative*

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

➢ *Organization Chart*

Not applicable as the St. John Council on Aging is a separate entity which operates the facilities, and as such, does not fall under the auspices of the Parish.

➢ *Functions and Goals*

The Council on Aging in LaPlace is a separate entity. Their goal is to enhance the quality of life for senior citizens aged 60 or greater and living in the Parish. They work with other town agencies and community service providers to enhance the quality of life for the elders in the community.

They provide a rich, diverse environment with a wide range of opportunities, programs and services in the areas of health, learning, art, socialization, nutrition and recreation. The ultimate goal is to help seniors maintain their independence and continue to be active members of their community.

Services offered include:

- Congregate Meals
- Home Delivered Meals
- Respite Care
- Medical Alert
- Home Repair
- Outreach
- Recreation
- Sitter Services
- Disease Prevention/Health Promotion
- Information & Assistance
- Legal Assistance

Activities include Bingo, card games, birthday celebrations, field trips and holiday celebrations.

2020 Economic Glance

Funded By:

- ✓ Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- ✓ Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Specific Next Year's Goals*

Not applicable as the St. John Council on Aging is a separate entity which operates the facilities, and as such, does not fall under the auspices of the Parish.

➢ *Current Year's Accomplishments*

Not applicable as there are no goals and accomplishments for this department as the running of the center is outsourced.

➢ *Historical Accomplishments*

The Senior Citizen Center in Edgard was completed in March 2017 and is comprised of 3,000 square feet.

➢ *Historical Summary*

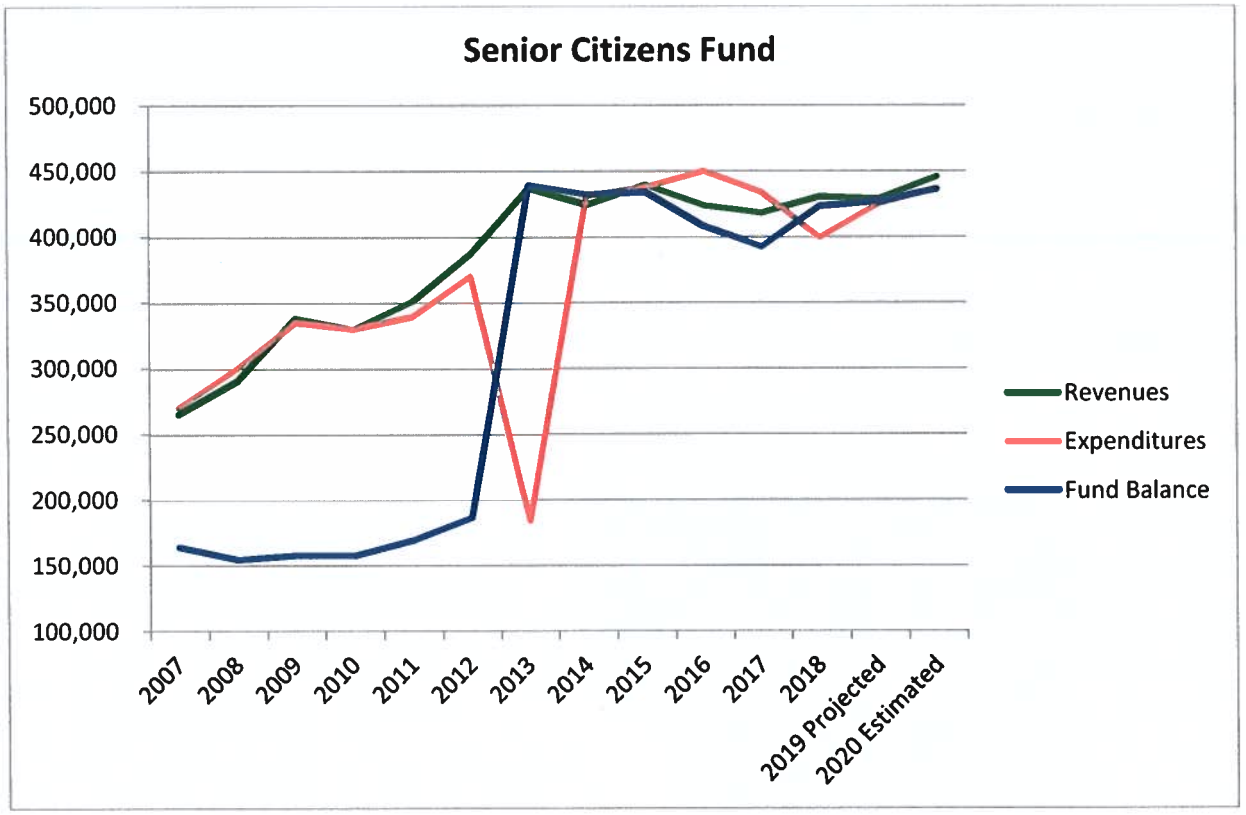
This fund accounts for the annual revenue collection of a 1 mill Ad Valorem Tax. This millage is dedicated to provide funding to the St. John the Baptist Parish Council on Aging, Inc. with its annual operating expenditures of the Senior Citizens Centers and to acquire, construct, maintain and operate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

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	Ending Fund Balance
2007	265,569	270,500	101.9%	163,966
2008	290,326	300,000	103.3%	154,292
2009	338,236	335,000	99.0%	157,528
2010	329,665	330,000	100.1%	157,193
2011	350,731	339,000	96.7%	168,923
2012	387,084	370,000	95.6%	186,007
2013	436,949	183,660	42.0%	439,296
2014	424,359	431,400	101.7%	432,255
2015	439,537	437,645	99.6%	434,146
2016	423,721	449,876	106.2%	407,991
2017	418,188	433,763	103.7%	392,416
2018	430,425	399,561	92.8%	423,280
2019 Projected	428,780	425,000	99.1%	427,060
2020 Estimated	445,500	436,500	98.0%	436,060

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



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

The Edgard senior center is underwent $600 thousand of renovations which was financed through the 2014 bond issue.

➢ *Current Budget Summary*

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





Follow the St. John Council on Aging on Facebook at:
https://www.facebook.com/St-John-Council-on-Aging-675850199207645/

Street Lighting Fund

Fund Narrative

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.

Organization Chart

This fund utilizes the same staff that manages capital projects. See page 261 for the organization chart.



2020 Economic Glance

Funded By:
- ✓ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ✓ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ✓ Salaries
- ✓ Employee Benefits
- ○ General Government
- ○ Public Safety
- ✓ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ✓ Capital Outlay
- ○ Debt Service

Historical Number of Full Time Employees

2015	2016	2017	2018	2019	2020 projection
3	3	3	3	4	4

Functions and Goals

- To provide safe and consistent street lighting for the streets in the Parish which meets the needs of the community and the Parish's standards for lighting.
- 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.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Specific Next Year's Goals*

To continue converting all Parish street lights and recreation walking trail lights to LED light fixtures. This process started in 2016 and we anticipate it's completion in 2020.

➢ *Current Year's Accomplishments*

Continuing the conversion of all lights to LED.

➢ *Historical Accomplishments*

To date, have successfully converted 500 street and recreation walking trail lights from high pressure sodium to LED. This includes multiple neighborhoods, Belle Terre Boulevard, elevated portions of I-10 and the I-10/I-55 interchange.

➢ *Historical Summary*

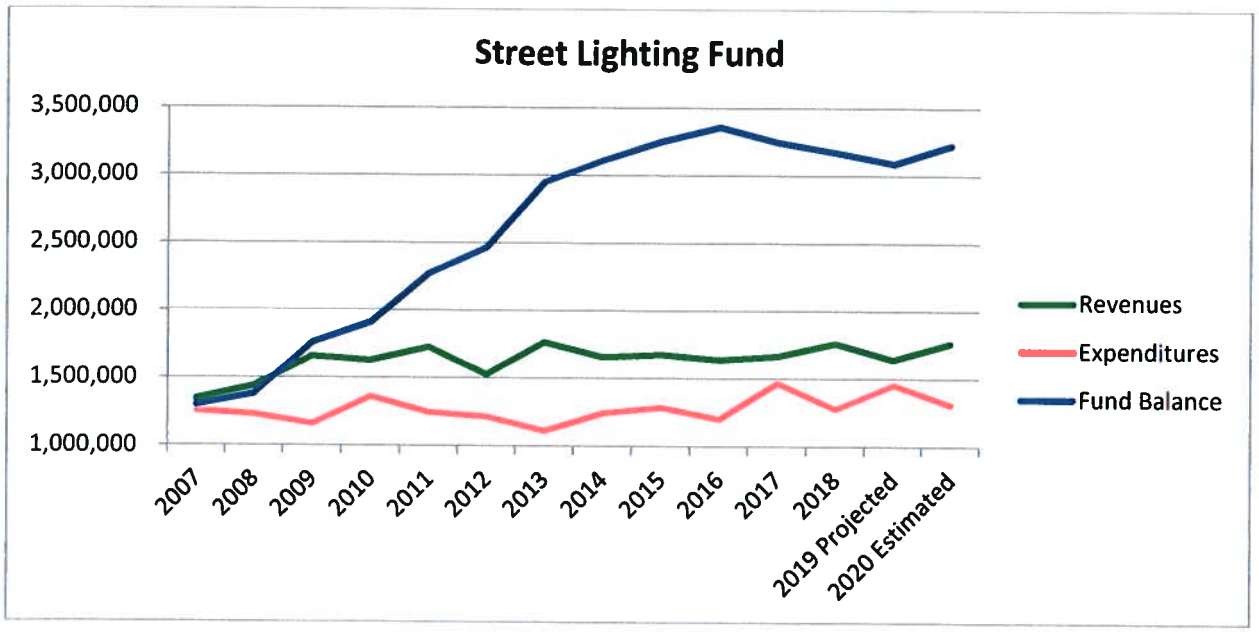
The revenues are generated from 3.83 mills Ad Valorem Tax, along with state revenue sharing funds. Beginning in 2012, a millage of 1.00% was rededicated to the Recreation Fund by the residents.

Total expenditures average 78% 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	Ending Fund Balance
2007	1,342,063	1,253,255	93.4%	1,298,861
2008	1,435,995	1,227,133	85.5%	1,377,723
2009	1,658,148	1,158,435	69.9%	1,757,436
2010	1,628,961	1,359,743	83.5%	1,906,654
2011	1,726,556	1,243,687	72.0%	2,269,523
2012	1,523,571	1,213,964	79.7%	2,464,730
2013	1,763,978	1,109,302	62.9%	2,947,676
2014	1,655,684	1,240,682	74.9%	3,113,893
2015	1,675,935	1,282,807	76.5%	3,254,198
2016	1,638,110	1,198,154	73.1%	3,359,188
2017	1,666,855	1,465,598	87.9%	3,248,532
2018	1,761,910	1,276,522	72.5%	3,175,924
2019 Projected	1,641,000	1,454,302	88.6%	3,091,551
2020 Estimated	1,761,300	1,307,649	74.2%	3,226,255

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

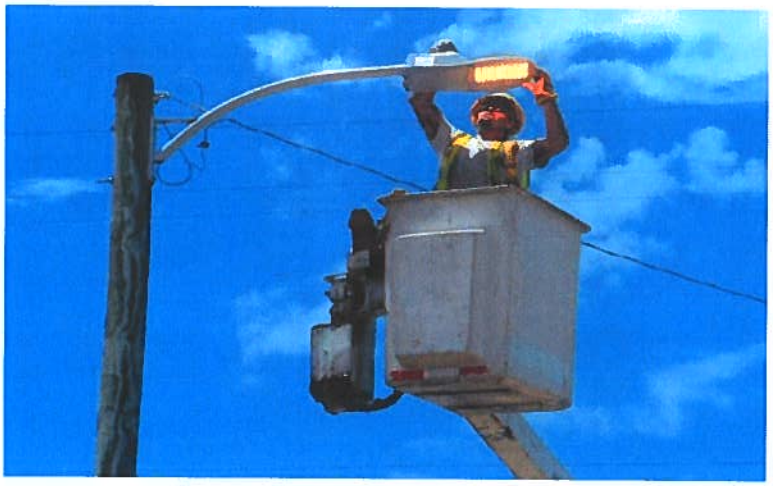


In 2019, $138 thousand of capital outlay is included in the expenditures.

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.

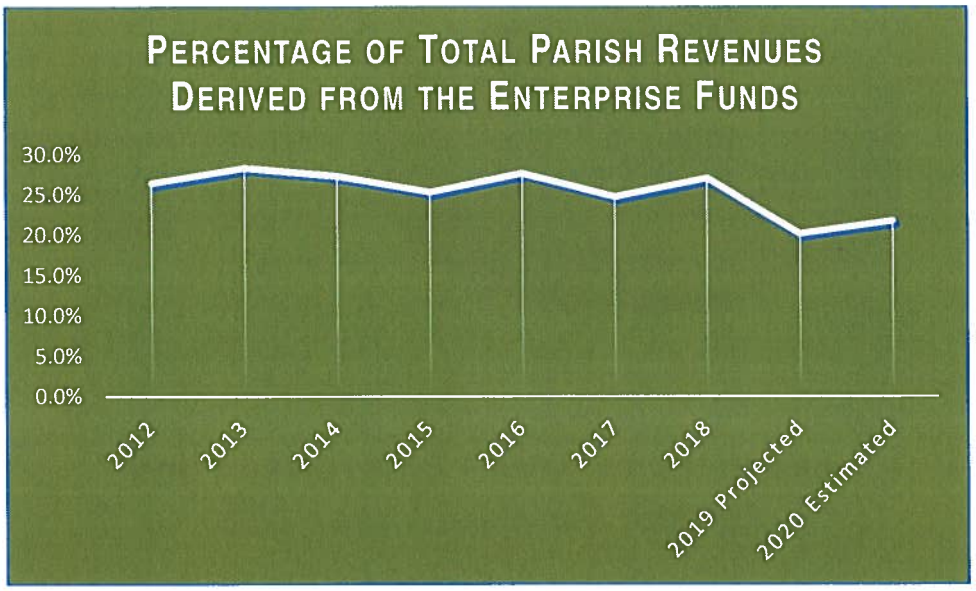


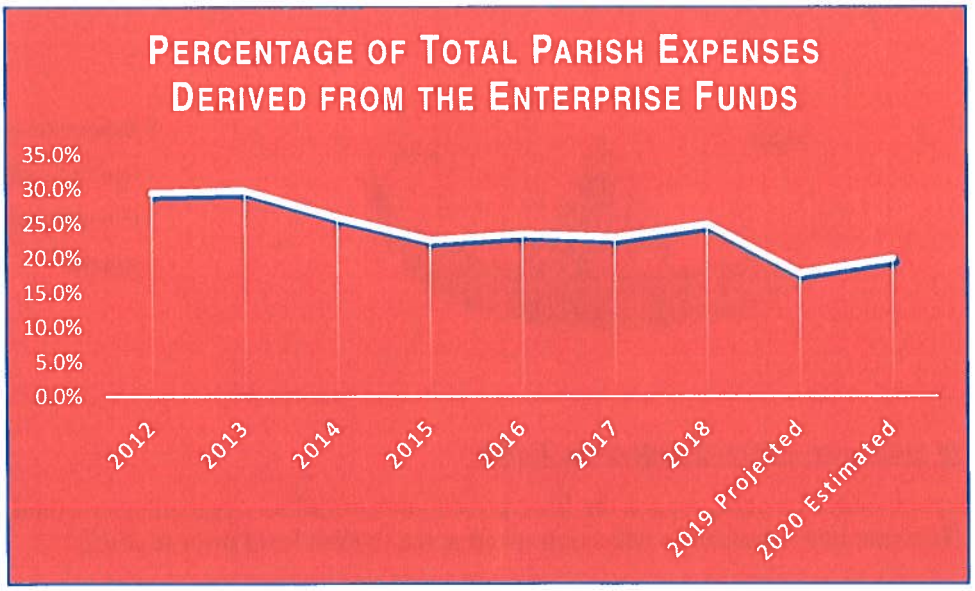
St. John the Baptist Parish
Fund Structure and Fund Summaries

Enterprise Funds

➢ *Overall Fund Narrative*

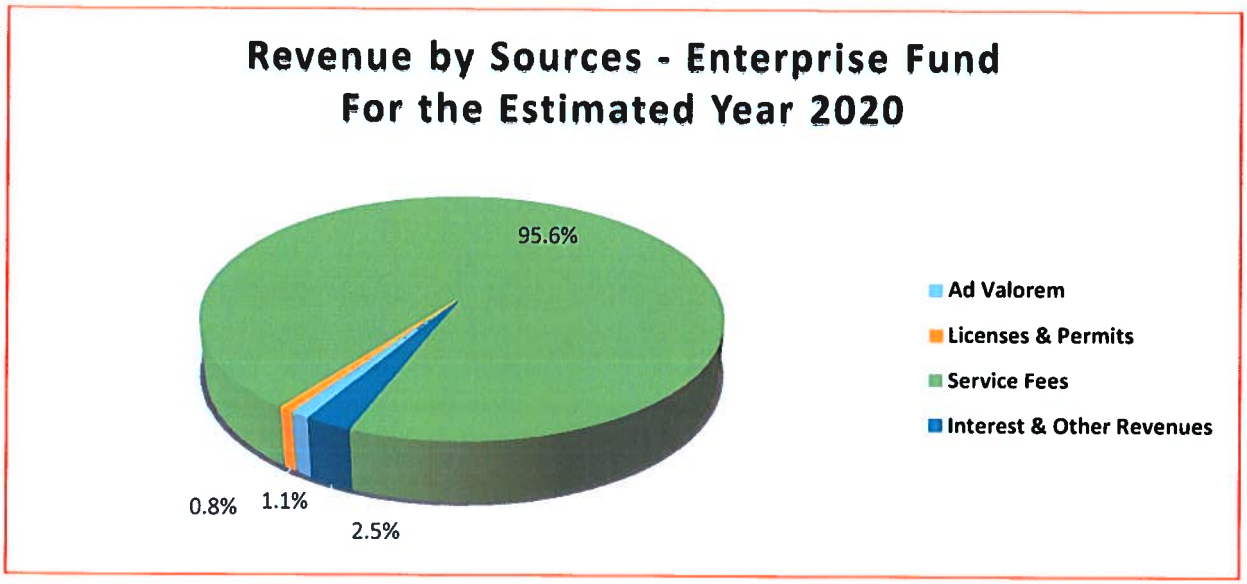
Enterprise, or Proprietary, Funds are used to account for operations that are financed and operated in a manner similar to private businesses. The intent of the Parish is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Currently there are 4 such funds. On average, 26% of the revenues collected by the Parish are derived from the Enterprise Funds and 24% of all Parish expenditures coming from these funds (both figures exclude inter-fund transfers). The table depicting this in on page, 119 - 120. The following graphs show the history of the overall percentages of these funds overall.

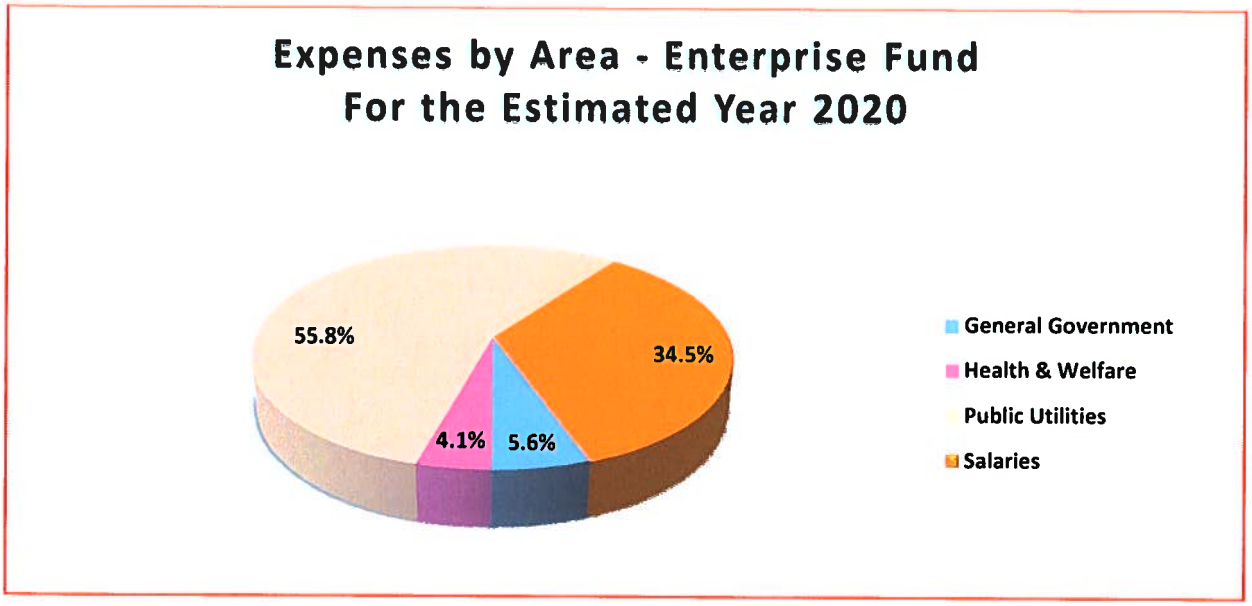




ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Within the Enterprise Funds, revenues and expenditures are related to a variety of areas. The following pie charts depict which areas revenue are generated from and where the money is expensed. As in prior years, most revenue for 2020 is from service fees and most expenditures are for public utilities expenditures.





➢ ***Historical Summary – Overall Enterprise Funds***

Total historical revenues by category for the Enterprise Fund overall as a percentage of total revenues are as follows. Note that this information was not tracked at the overall level prior to 2012.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Total Revenue Categories as a Percentage of Total Revenue
Enterprise Funds – Overall

Year	Service Fees	Ad Valorem	Licenses & Permits	Grants	Interest & Other
2012	96.9%	1.1%	0.5%	0.2%	1.4%
2013	92.1%	1.2%	0.6%	1.0%	5.1%
2014	94.4%	1.2%	0.8%	1.0%	2.8%
2015	88.9%	1.2%	0.8%	0.9%	8.3%
2016	94.1%	1.1%	0.8%	0.2%	3.9%
2017	94.1%	1.0%	0.8%	0.8%	3.3%
2018	96.3%	1.2%	0.8%	0.1%	1.7%
2019 Projected	94.8%	1.0%	0.8%	0.5%	2.8%
2020 Estimated	95.6%	1.1%	0.8%	0.0%	2.5%

Total historical expenses by category for the Enterprise Fund overall as a percentage of total expenses are as follows. Note that this information was not tracked at the overall level prior to 2012.

Total Expense Categories as a Percentage of Total Expense
Enterprise Funds – Overall

Year	Public Utilities	Health & Welfare	Debt Service	General Government
2012	58.2%	4.3%	1.3%	36.2%
2013	62.7%	4.1%	0.6%	32.6%
2014	56.0%	4.1%	0.0%	39.9%
2015	55.1%	4.5%	0.0%	40.4%
2016	53.7%	4.5%	0.6%	41.3%
2017	57.7%	4.2%	0.5%	37.5%
2018	58.2%	4.3%	0.5%	37.0%
2019 Projected	56.8%	4.1%	0.4%	38.7%
2020 Estimated	55.8%	4.1%	0.0%	40.0%

➢ ***Organization Chart***

Not applicable at the overall Enterprise Fund level.

Following are Enterprise Funds with a brief synopsis of each.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Mosquito Abatement Fund

➢ *Fund Narrative*

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.

➢ *Organization Chart*

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

➢ *Functions and Goals*

The outside service provider's functions and goals are as follows:

- 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.
- Locate, map and categorize important mosquito breeding sites and gather rainfall information, monitors adult mosquito activity. This information is gathered and mapped year round and is computer plotted to direct equipment and personnel for precise site-specific control.
- Utilize mosquito eating fish in mosquito breeding grounds to control larvae.
- Provide continual encephalitis disease surveillance.
- To educate the public about safe mosquito control methods.

➢ *Specific Next Year's Goals*

Not applicable as the Mosquito fund is contracted out to a separate entity, and as such, does not fall under the auspices of the Parish.

➢ *Current Year's Accomplishments*

Not applicable as the Mosquito fund is contracted out to a separate entity, and as such, does not fall under the auspices of the Parish.

➢ *Historical Accomplishments*

Not applicable as the Mosquito fund is contracted out to a separate entity, and as such, does not fall under the auspices of the Parish.

MOSQUITO CONTROL SERVICES, LLC

2020 Economic Glance

Funded By:
- ✓ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ✓ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:
- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ✓ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

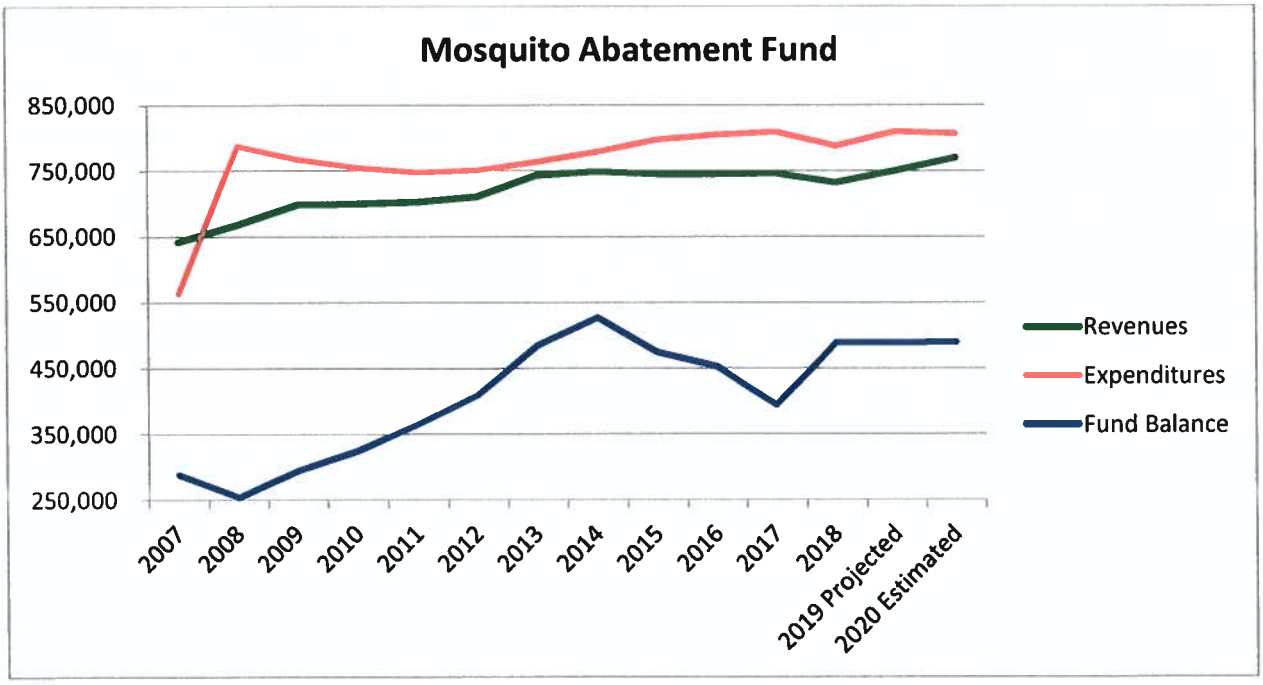
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Summary*

Revenues are generated through a $2.50 service charge on monthly utility bills and a 0.48 mill Ad Valorem Tax. 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	Ending Fund Balance
2007	641,712	562,857	87.7%	287,597
2008	667,777	787,038	117.9%	253,336
2009	698,143	767,295	109.9%	294,182
2010	699,863	754,578	107.8%	324,466
2011	702,811	747,069	106.3%	365,209
2012	710,302	750,620	105.7%	409,891
2013	743,339	763,696	102.7%	484,521
2014	748,843	778,599	104.0%	526,930
2015	744,895	797,239	107.0%	474,223
2016	745,213	804,437	107.9%	452,108
2017	746,220	809,253	108.4%	393,910
2018	732,081	787,478	107.6%	488,214
2019 Projected	749,850	809,700	108.0%	488,364
2020 Estimated	769,300	805,900	104.8%	489,322



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.

Not reflected in the revenue above, is this department is currently subsidized with transfers from the Economic Development Fund to meet its operating needs. Also not reflected in the revenues above is $60 thousand transferred from the Health Unit beginning in 2019 as the citizens had voted to rededicate some of the Health Unit's ad valorem tax to mosquito control.

➢ *Current Budget Summary*

Anticipated revenues are projected to fall beneath expenditure requirements, but interfund transfers in maintain a balanced budget.



Solid Waste Fund

➢ *Fund Narrative*

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

➢ *Organization Chart*

Not applicable as there are no employees in this fund and the administration function falls under the Financial Director's accounting department.

➢ *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.
- A Household Hazardous Materials collection day is held annually in conjunction with St. Charles and St. James Parishes, LA Department of Environmental Quality and LA Department of Agricultural & Forestry with drop off locations in LaPlace and Destrehan.
- To provide recycling which has been contracted to SWDI for monthly pickup from the St. John Parish Recycle Yard behind the Percy Hebert building (pictured to the right) 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. A map of these locations is at the end of this section.

➢ *Specific Next Year's Goals*

Not applicable as the Solid Waste fund is contracted out to a separate entity, and as such, does not fall under the auspices of the Parish.

➢ *Current Year's Accomplishments*

Not applicable as the Solid Waste fund is contracted out to a separate entity, and as such, does not fall under the auspices of the Parish.

➢ *Historical Accomplishments*

In 2016, the Parish switched solid waste vendors to Metro Service Group. The current contract expires 7/31/2021.

From 2011 through 2016 the Parish utilized Progressive Waste Solutions of LA, Inc.

Metro SERVICE GROUP

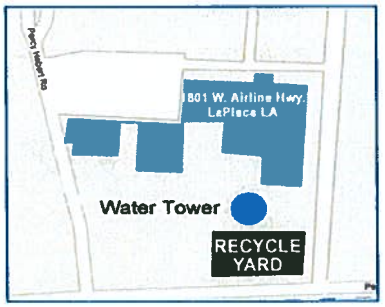
2020 Economic Glance

Funded By:

- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ✓ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ○ Other

Spent On:

- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ✓ Public Utilities
- ○ Capital Outlay
- ○ Debt Service



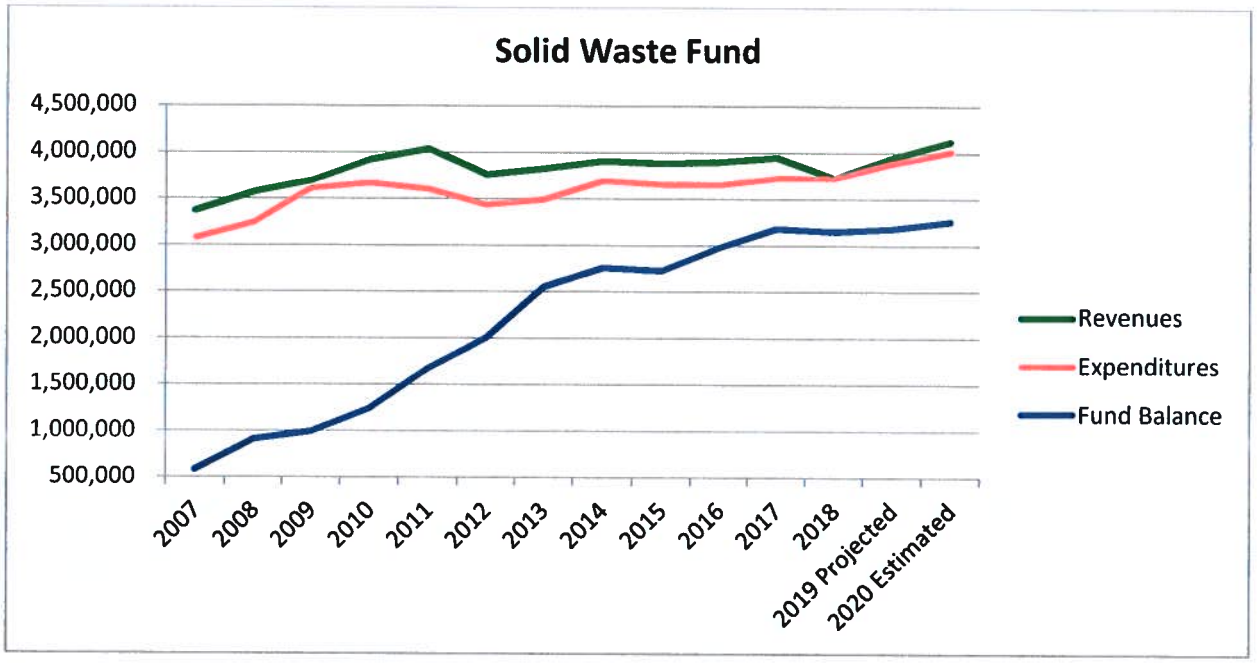
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *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 94% 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	Ending Fund Balance
2007	3,366,923	3,074,568	91.3%	580,922
2008	3,567,714	3,241,260	90.8%	907,376
2009	3,689,183	3,606,171	97.7%	990,388
2010	3,915,062	3,666,131	93.6%	1,239,319
2011	4,035,438	3,600,873	89.2%	1,673,885
2012	3,759,064	3,430,960	91.3%	2,001,989
2013	3,822,832	3,489,575	91.3%	2,547,785
2014	3,906,495	3,693,956	94.6%	2,760,324
2015	3,882,624	3,655,973	94.2%	2,729,542
2016	3,898,178	3,650,672	93.7%	2,977,047
2017	3,945,333	3,724,716	94.4%	3,180,924
2018	3,722,301	3,725,572	100.1%	3,151,529
2019 Projected	3,942,800	3,883,950	98.5%	3,181,400
2020 Estimated	4,117,700	4,007,800	97.3%	3,258,035



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.

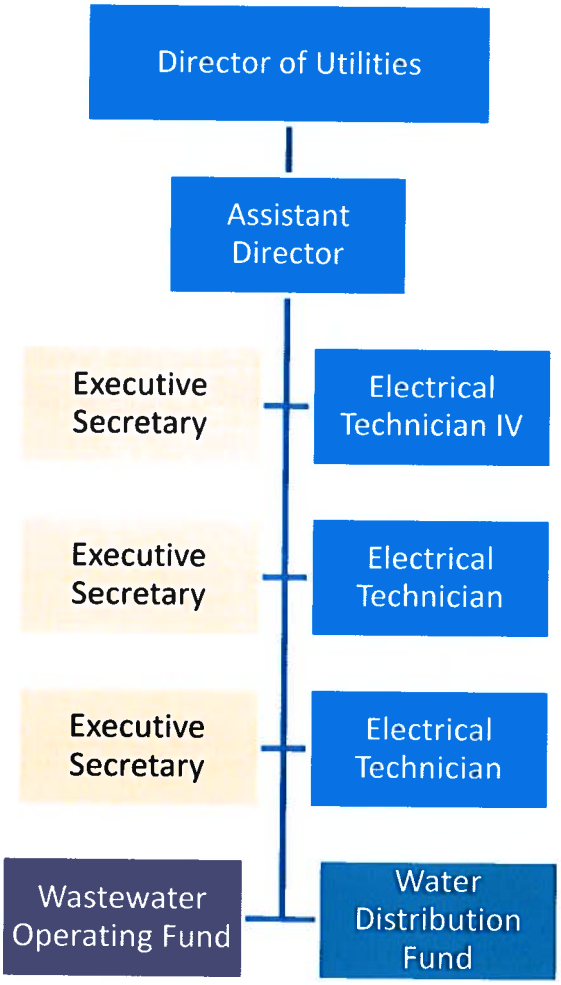


ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Public Utilities Overall

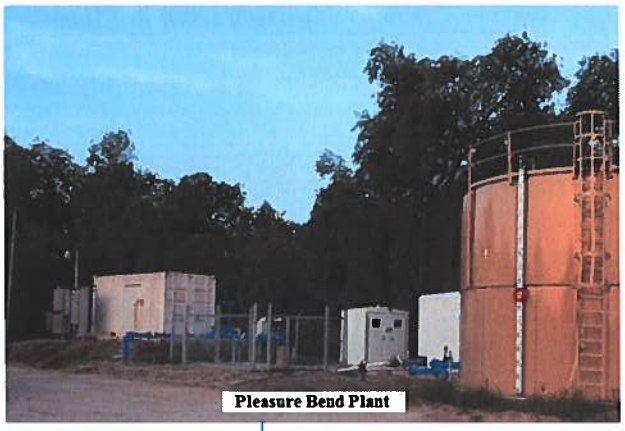
Public Utilities is comprised of both the Wastewater Operating and Water Distribution Funds. As such, the overall organizational chart is presented here with the details for each fund included in the separate funds below.

- ***Public Utilites Overall Organization Chart***



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Wastewater Operating Fund


Pleasure Bend Plant

➢ *Fund Narrative*

This fund accounts for the revenues and expenses relating to maintaining the wastewater system in St. John the Baptist Parish. This includes tracking projects and administering funds received through a loan from the Louisiana Department of Environmental Quality (LDEQ) Clean Water State Revolving Fund (CWSRF). This loan was approximately $2 million at the end of 2012 and all projects financed by the loan are completed by 2019. The loan is financed over 20 years and will be repaid by revenue generated from sales tax or user fees dedicated to the sewer system.

The wastewater system is comprised of the following:

- Seven (7) waste water plants, located as follows: three (3) are in LaPlace (River Road, Belle Pointe, Woodland), three (3) in the West Bank (Central, Tigerville, Wallace) and one (1) in Garyville.
- 190 miles of collections lines.
- 408miles of sanitary and storm sewers.
- 177 low-lift stations.

All plants are under permit and are regulated by Louisiana Department of Environmental Quality (LDEQ)



2020 Economic Glance

Funded By:

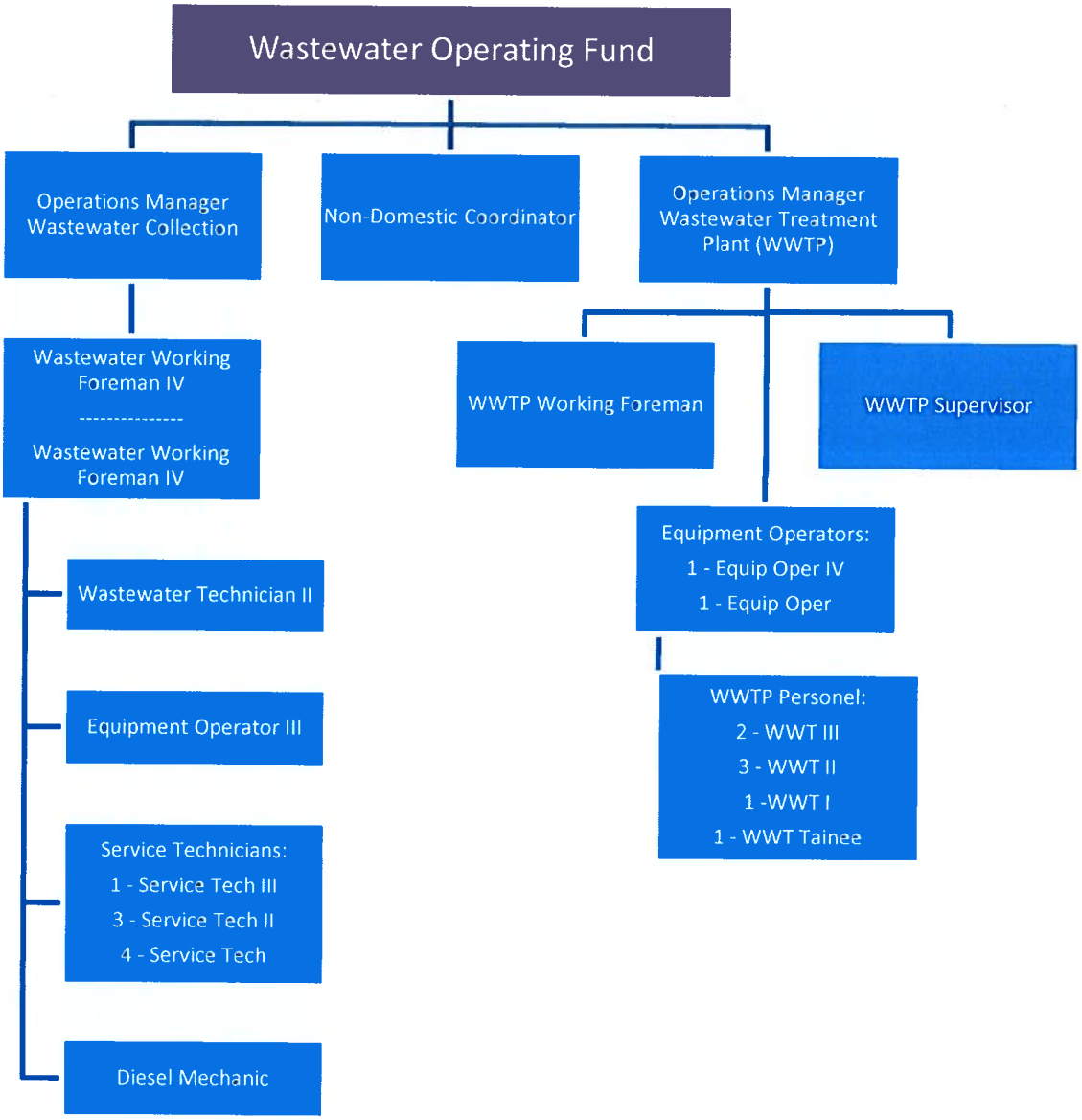
- O Ad Valorem
- O Sales/Use Taxes
- ✓ License & Permits
- O Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- ✓ Public Utilities
- O Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Wastewater Operting Organization Chart*



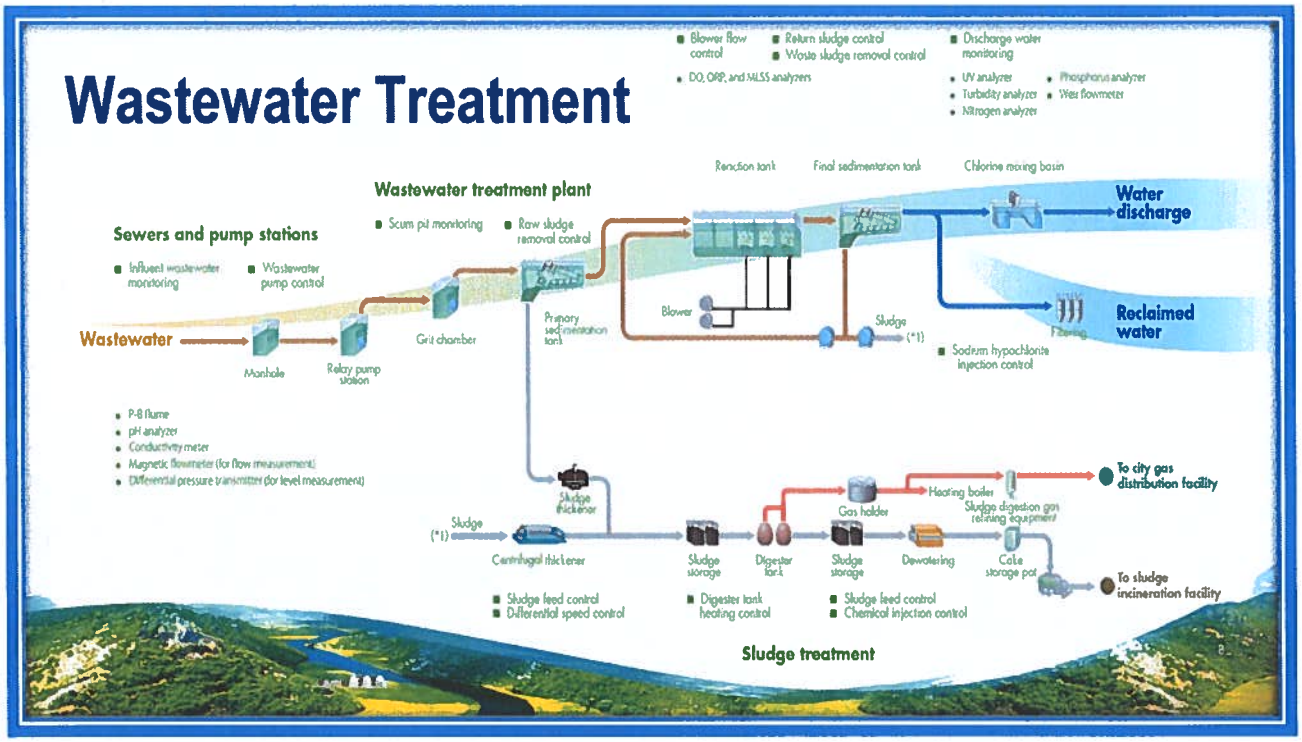
➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
42	40	40	38	38	40

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *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.
- The Parish is trying to reduce the waste water overflows due to lift station failure. New telemetry has been installed on some of 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.



➢ *Specific Next Year's Goals*

- Begin the consolidation of waste water plants
- Upgrade lift station and plant controls
- Lift station FOG reduction (Fats, Oils & Grease)
- $142 thousand emergency generator at Belle Terre Lift Station, delayed in 2019 due to high river levels

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

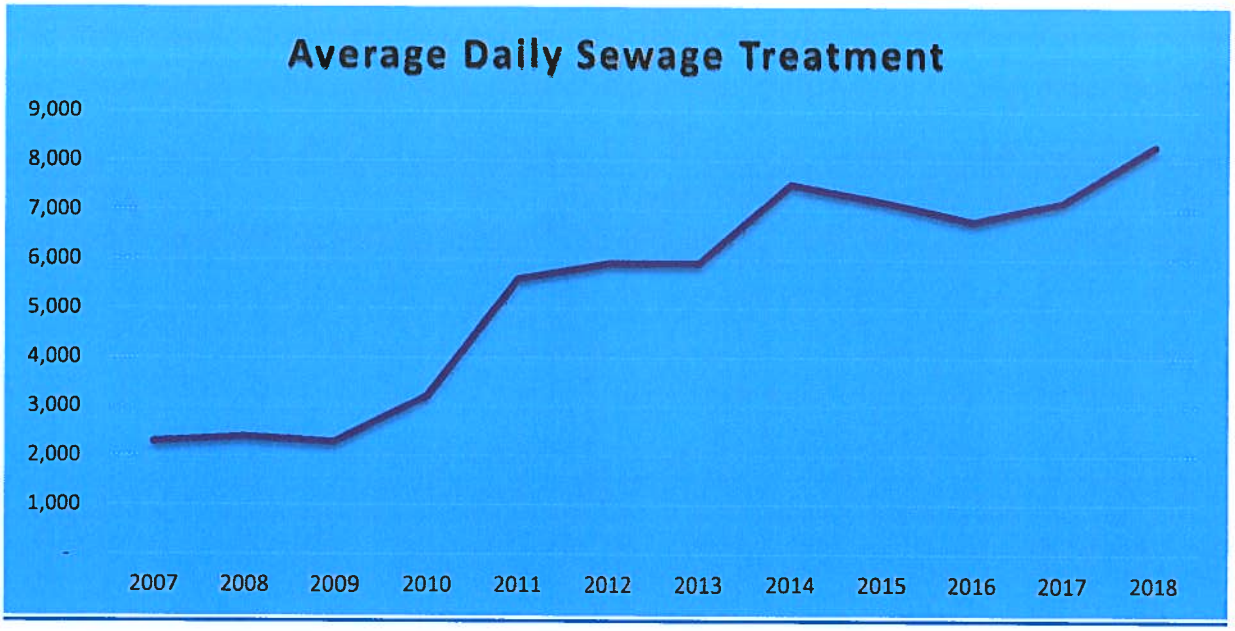
➢ *Current Year's Accomplishments*

- Project management and billing modules have been implemented into the General Ledger system for the Water Distribtuion Fund.
- The Council rescinded the 2001 ordinance which allowed for increased user fees to reflect CPI.
- The Waste Water Department remains committed to improving our waste water systems. Such commitment includes project improvements which have been completed during 2019 or continue to be underway as follows:

Waste Water Collection	Waste Water Treatment
• $950 thousand LaPlace Main Pump Station	• $357 thousand effluent pump station controls at RiverRoad

➢ *Historical Accomplishments*

- Ordinance #MM1-03, 2001, allowed for sewer fees to be changed annually based upon CPI. This ordinance was rescinded in 2019.
- The Parish's treatment capacity is 9,660 thousands of gallons of sewage. On average, 5,379 thousands of gallons of sewage is treated daily. Following is a chart showing the average daily sewage treatment.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Additional major historical accomplishments for Waste Water are as follows:

❖ Collection Accomplishments:

2018

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

2017

- $3.1 million East Bank rehabilitation of 12 lift stations
- $1 million Parish-wide wireless monitoring for 50 lift stations
- $200 thousand West Bank inflow/infiltration repairs

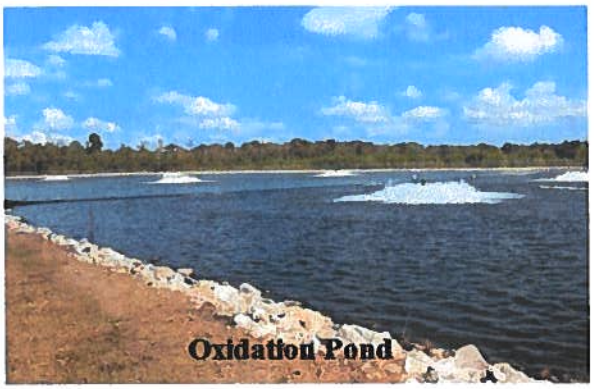
❖ Treatment Accomplishments:

2018

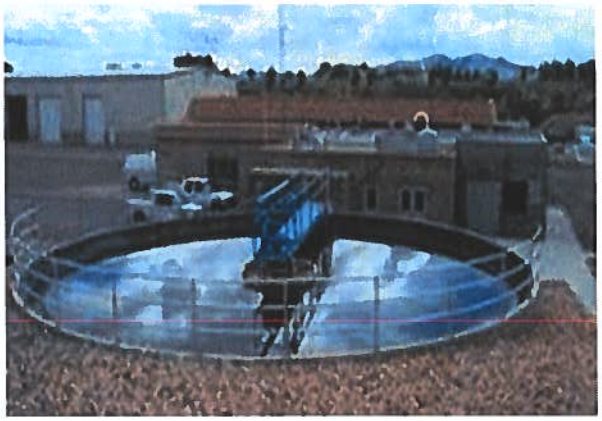
- $2.8 million upgrading East Bank oxidation pond
- $76 thousand for final installation of generators at lift stations and treatment plants

2017

- $8.1 million upgrading East Bank oxidation pond
- $1.7 million installation of generators at lift stations and treatment plants
- $70 thousand installation of new aeration equipment at LaPlace River Road Treatment Plant







ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *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. In 2001, an ordinance was passed to require user rates to be increased annually to reflect the increase in CPI. In 2019, this ordinance was rescinded. Historical Monthly Sewer Rates are as follows:

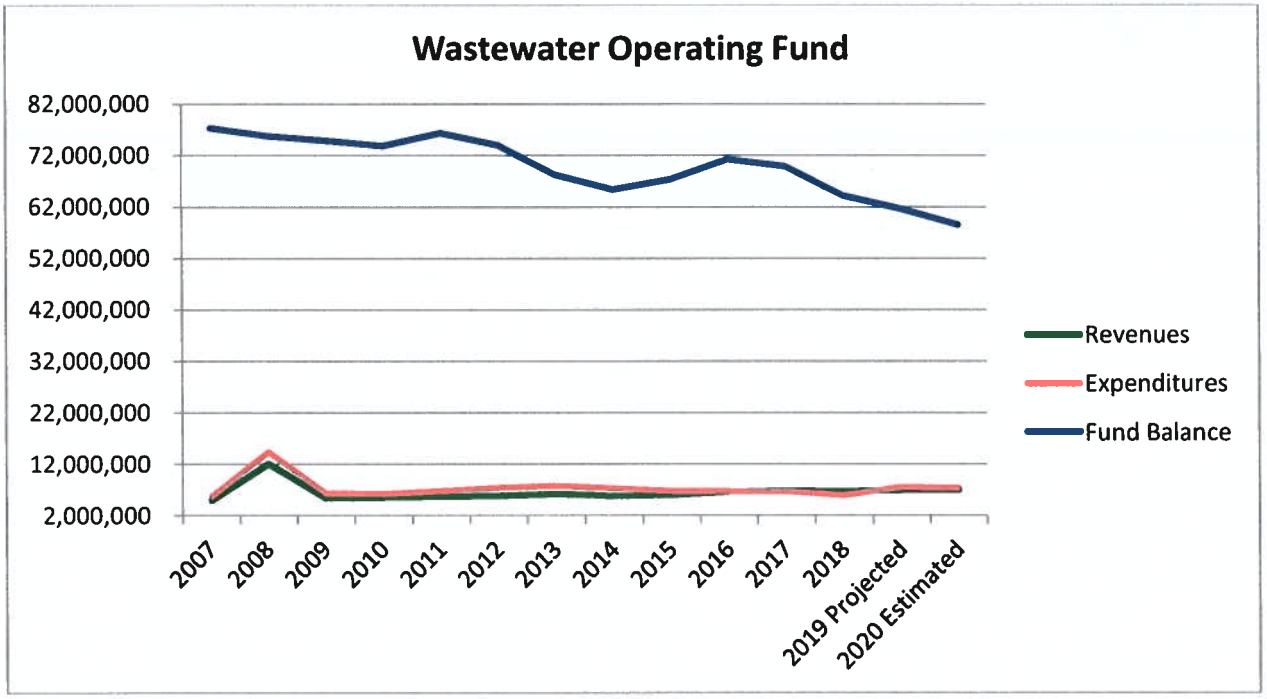
Monthly Sewer User Rates			
Sewer Consumption (Gallons)	2017	2018	2019 & 2020
5,000	25.10	25.90	26.83
10,000	50.19	51.80	53.66
15,000	75.28	77.70	80.50
20,000	100.38	103.60	107.33
30,000	125.56	129.50	134.16
35,000	175.66	155.40	160.99

The expenditures are the cost for the operations of the wastewater plants along with other costs associated with operations of this department.

Total expenditures average 113% of revenues. Total historical revenues and expenditures for the Wastewater Operating Fund are as follows:

Wastewater Operating Fund				
Year	Revenues	Expenditures	Expenditures as a %age of Revenues	Ending Fund Balance
2007	4,854,496	5,610,812	115.6%	77,310,393
2008	12,029,902	14,334,778	119.2%	75,784,259
2009	5,299,758	6,281,615	118.5%	74,905,811
2010	5,448,776	6,120,055	112.3%	73,835,219
2011	5,654,877	6,662,790	117.8%	76,315,935
2012	5,738,429	7,338,843	127.9%	73,967,814
2013	6,158,420	7,740,988	125.7%	68,234,532
2014	5,744,839	7,172,434	124.9%	65,321,548
2015	5,943,260	6,703,519	112.8%	67,373,309
2016	6,548,227	6,656,191	101.6%	71,241,352
2017	6,742,810	6,628,323	98.3%	69,813,373
2018	6,616,669	5,889,285	89.0%	64,129,229
2019 Projected	6,892,530	7,438,772	107.9%	61,577,754
2020 Estimated	6,960,600	7,261,155	104.3%	58,468,328

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



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, which ended in 2018.

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.

These figures also exclude annual depreciation expense of $2.9 million.

This department is currently subsidized with transfers from the Sales Tax District to meet its operating needs.

➢ *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 well into the foreseeable future.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Water Distribution System Fund



➢ *Fund Narrative*

This fund accounts for the revenues and expenses relating to maintaining the water system in St. John the Baptist Parish. This includes tracking projects and administering funds received through a loan from the Louisiana Department of Health and Hospitals (LDHH) Drinking Water Revolving Loan Fund (DWRLF) program. This loan was executed in 2013 with a cap on the loan forgiveness of 30% of the loan up to $1,125,000 for each loan.

The water distribution system is comprised of the following:

- Three (3) water plants, one located in each of the following cities: LaPlace, Edgard, and Lyons (Reserve).
- Two (2) water wells located in Ruddock.
- Two (2) pumping stations ten miles outside of LaPlace and another booster station located five miles from LaPlace.
- Additionally, the East Bank Distribution System consists of 200 miles of water lines, 5,000 fire hydrants and approximately 18 thousand water meters.
- The West Bank Distribution System consists of 65 miles of water lines, 1,100 fire hydrants and 1,530 water meters.

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.



2020 Economic Glance

Funded By:

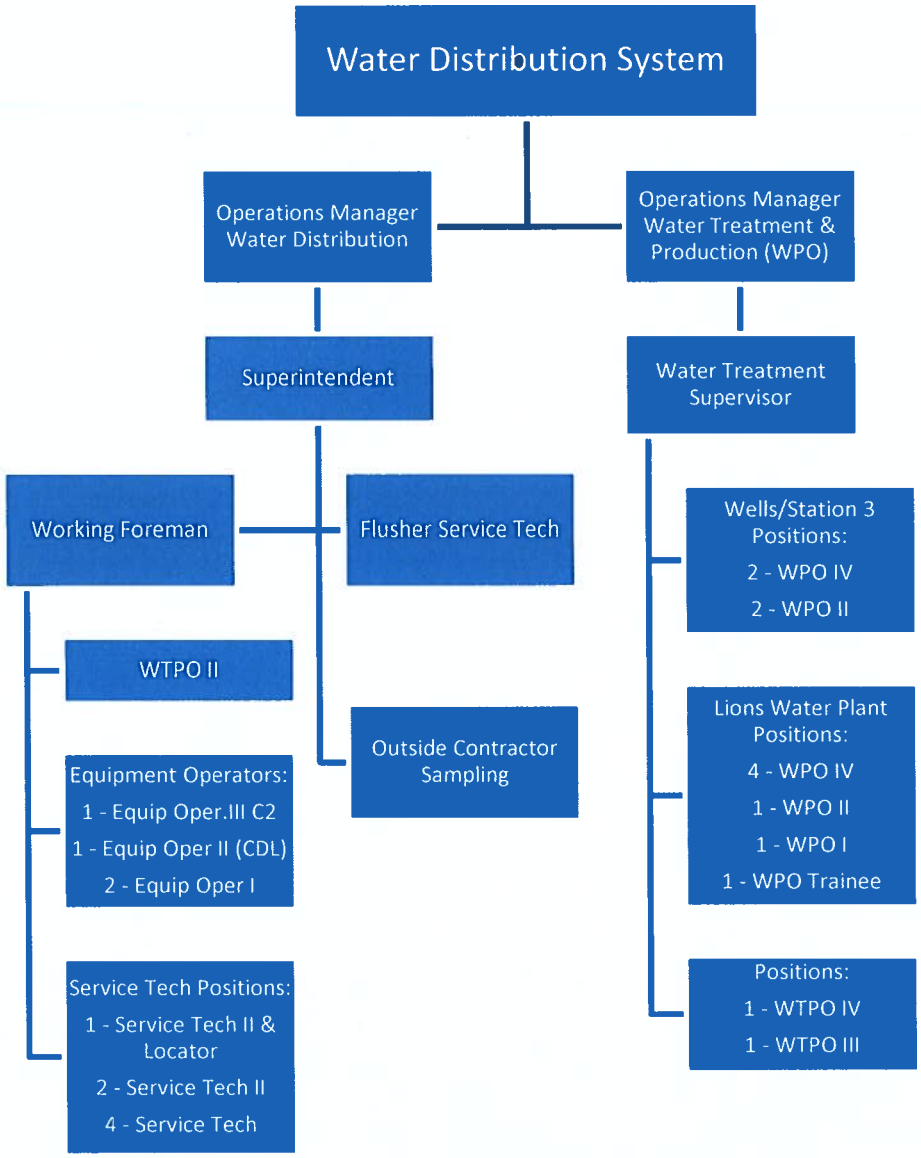
- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ✓ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:

- ✓ Salaries
- ✓ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ✓ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Water Distribution Organization Chart*



➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
40	42	45	46	46	45

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *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.
- 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).
- Exercising each valve and fire hydrant in the system to ensure the integrity of the system.

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.

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.

➢ *Specific Next Year's Goals*

- Rebidding the water meter project.
- Continue upgrades on the Lions Plant.
- Update controls at the Laplace Water System.
- Replace isolation valves parish wide.

➢ *Current Year's Accomplishments*

The Water Department remains committed to improving our water systems. Such commitment includes project improvements which have been completed during 2019 or continue to be underway as follows:

Water Distribution	Edgard Treatment Plant	LaPlace Water System	Lions Water Treatment Plant
•Replacement of isolation valves as needed throughout the Parish •Annual inspections and refurbishing of hydrants throughout the Parish	•$1.3 million tank rehabilitation •$985 Reverse Osmosis (RO) Unit at Pleasure Bend which allows for discontinuance of purchasing water	•Operator training on the Reverse Osmosis system now in place •Began working on SCADA system	•$1.2 million water intake improvements •$235 thousand Reverse Osmosis Piloting Project

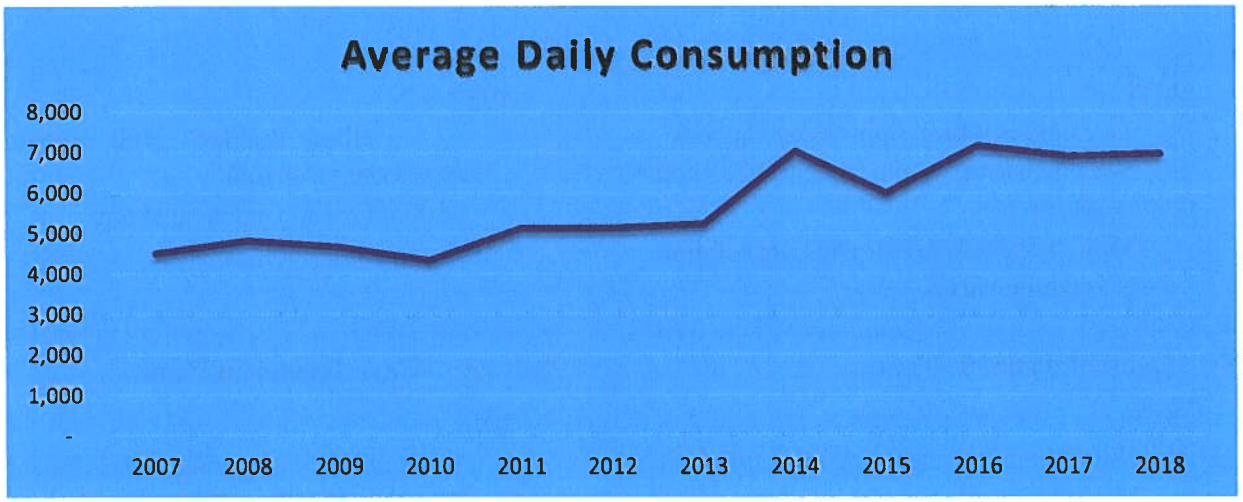
Additionally, project management and billing modules have been implemented into the General Ledger system for the Water Distribtuion Fund.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

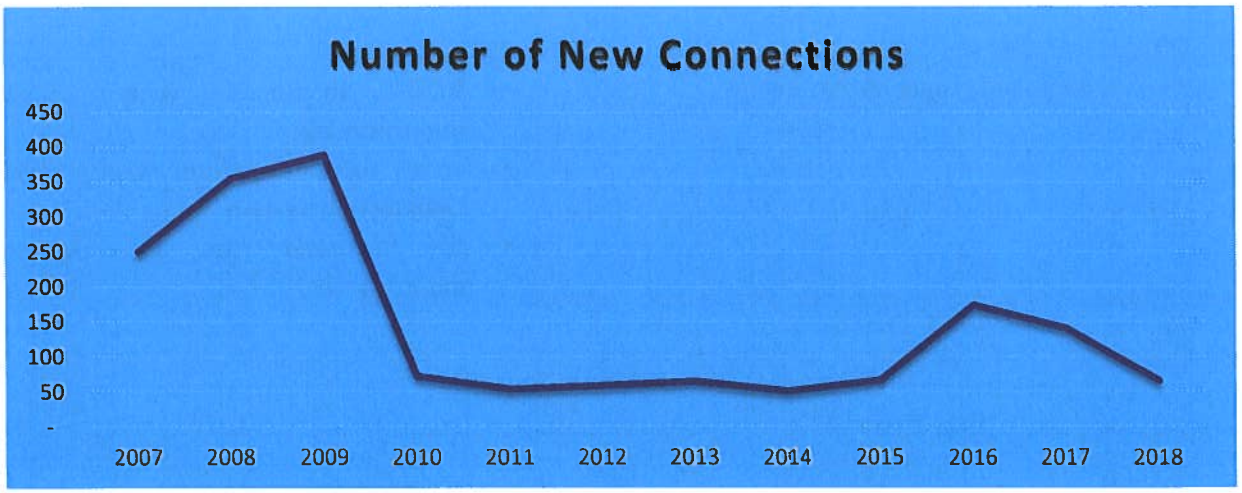
➢ *Historical Accomplishments*

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.

St. John the Baptist residents have consumed on average 5,530 thousands of gallons of water daily. Following is a chart showing the average daily consumption of thousands of gallons of water.



Since 2007, St. John the Baptist Parish had opened on average 145 new connections.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Additional major accomplishments are as follows:

❖ **Water Distribution Accomplishments:**

2018

- $300 thousand Parish-wide installation of isolation valves
- $216 thousand Shell potable water line

2017

- $1.9 million Mississippi Water Pipeline
- $45 thousand Main Street waterline improvements
- $300 thousand Parish-wide installation of isolation valves

❖ **LaPlace Water System:**

2018

- $2.4 million Ruddock Well electrical component elevation
- $1.1 million Main Lift Station rehabilitation
- $150 thousand Reverse Osmosis Piloting Project

2017

- $2.5 million Ruddock well electrical component elevation
- $500 thousand land acquisition

❖ **Edgard Treatment Plant:**

2018

- $885 thousand new water facility at Pleasure Bend
- $444 thousand clarifier rehabilitation
- $70 thousand new aeration equipment

2017

- $99 thousand piping improvements

❖ **Lions Water Treatment Plant:**

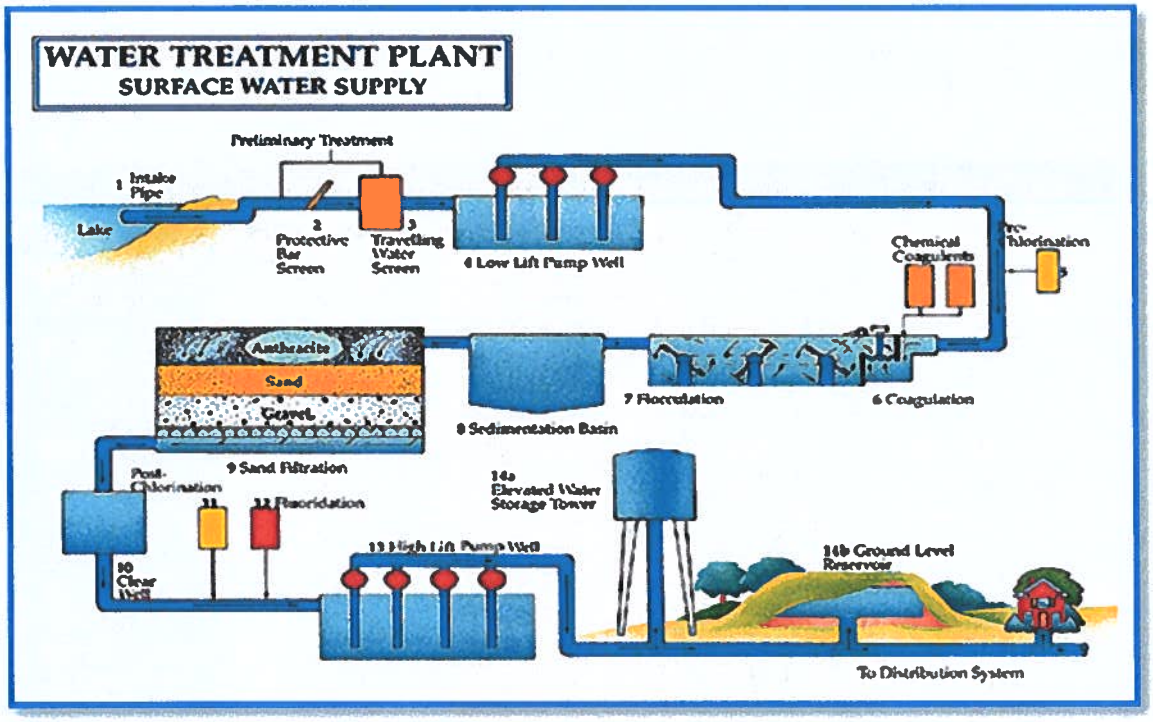
2018

- $1.1 million water intake improvements
- $150 thousand Reverse Osmosis Piloting Project

2017

- $750 thousand water intake improvements
- $650 thousand Ultra Violet Light Disinfection System
- $35 thousand roof and electrical improvements

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



➢ *Historical Summary*

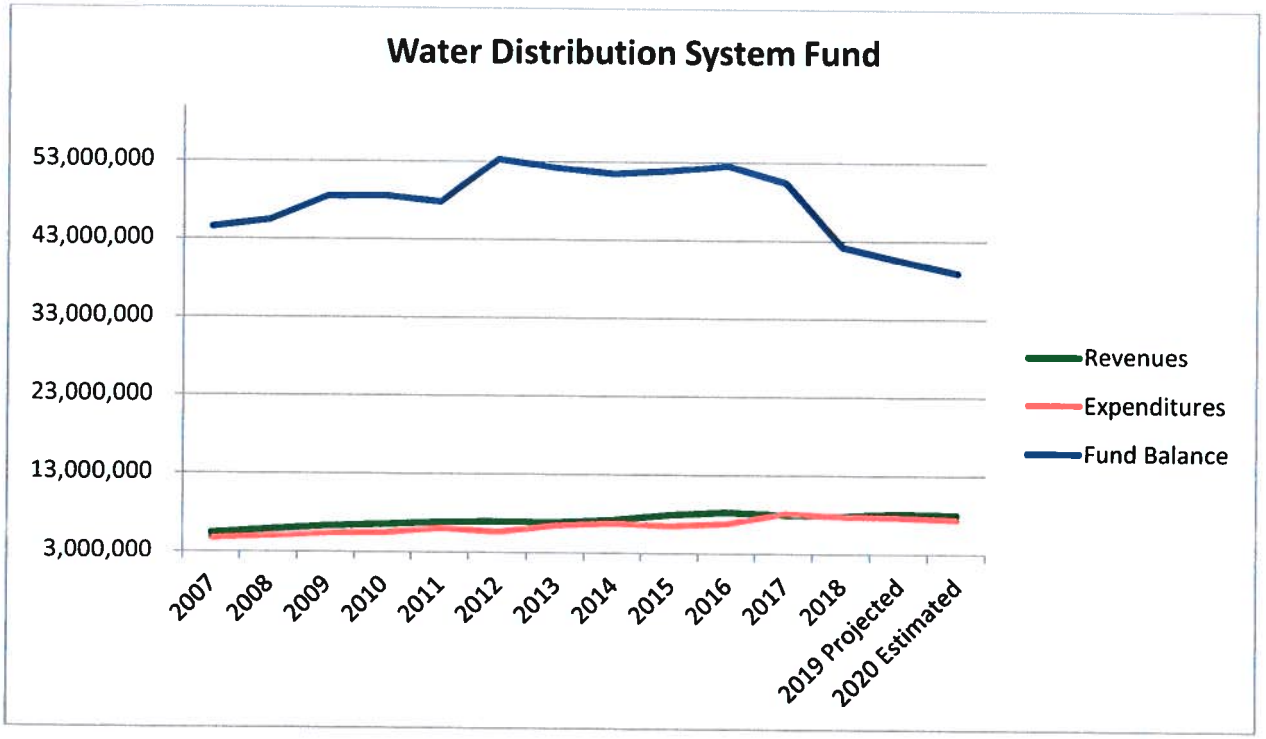
This fund accounts for the operations of the Water Department. Revenues are generated from user fees for services provided and from transfers from the Sales Tax District Fund. User fees had remained the same from 1996 to 2009. In 2009, an ordinance was passed to require user rates to be increased annually to reflect the increase in CPI. In 2019, this ordinance was rescinded. Historically monthly water user rates are as follows:

Monthly Water User Rates			
Gallons of Water Consumed	**2017**	**2018**	**2019 & 2020**
0 - 4,000	16.72	17.26	17.88
4,001 - 6,000	28.29	29.21	30.26
6,001 - 10,000	47.23	48.78	50.53
10,001 - 20,000	93.28	96.35	99.82
20,001 - 30,000	137.59	142.07	147.18
30,001 - 50,000	250.62	258.89	268.21
50,001 – 200,000	821.73	846.76	877.24
> 200,000	1,072.35	1,105.65	1,145.45

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Total expenditures average 89% 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	Ending Fund Balance
2007	5,340,359	4,692,831	87.9%	44,532,678
2008	5,817,645	4,990,186	85.8%	45,424,741
2009	6,275,109	5,349,158	85.2%	48,446,543
2010	6,512,065	5,420,999	83.2%	48,577,990
2011	6,798,434	6,039,287	88.8%	47,805,373
2012	6,952,570	5,594,206	80.5%	53,320,216
2013	6,874,408	6,440,424	93.7%	52,221,474
2014	7,179,995	6,774,642	94.4%	51,466,523
2015	7,861,048	6,437,600	81.9%	51,866,520
2016	8,228,783	6,772,901	82.3%	52,547,910
2017	7,921,441	8,082,617	102.0%	50,421,120
2018	7,793,814	7,744,311	99.4%	42,184,226
2019 Projected	8,111,737	7,630,704	94.1%	40,504,276
2020 Estimated	7,965,100	7,401,674	92.9%	38,903,689



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Not reflected in the expenditures above is the average $239 thousand paid annually beginning in 2013 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.

➢ *Current Budget Summary*

Water purchases have decreased by $55 thousand as the Parish is no longer dependent on neighboring parishes for fresh water for its citizens' needs. Professional services have decreased by $140 thousand as electric meters have been installed across the Parish. 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

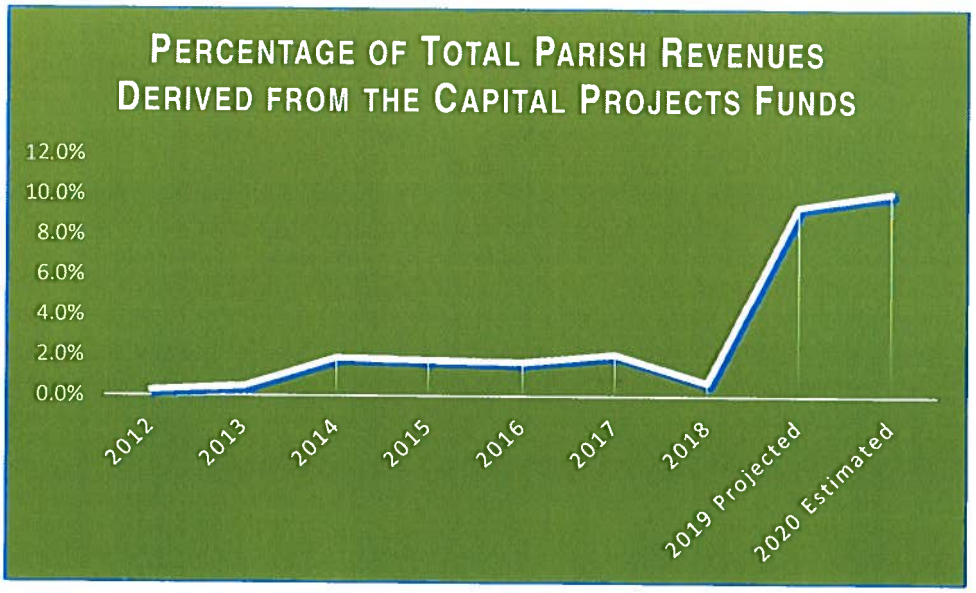
➢ ***Overall Fund Narrative***

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. All of these projects are considered one-time, non-recurring expenditures. 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.

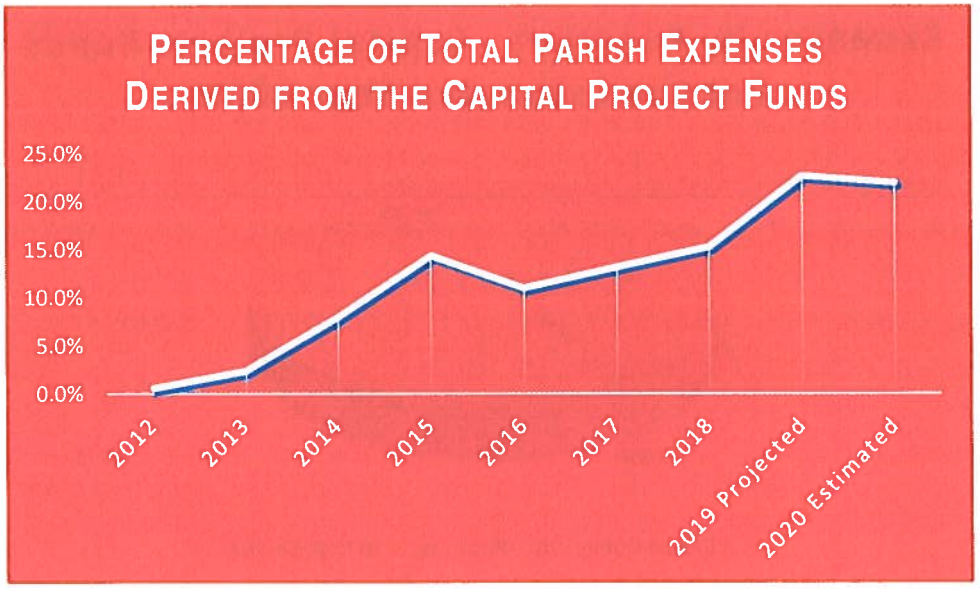
Bond issuance expense and bond discounts incurred as a result of the issuance of revenue bonds are amortized in proportion to the debt service on the revenue bonds. Bond issuance costs are capitalized and amortized over the lives of the underlying bond issues as a rate corresponding to the percentage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

Once the project is completed, it is then transferred to the proper fund. The fund then includes the projected maintenance of the new assets and the deceased expenses associated from any assets replaced in its annual and five year budgets.

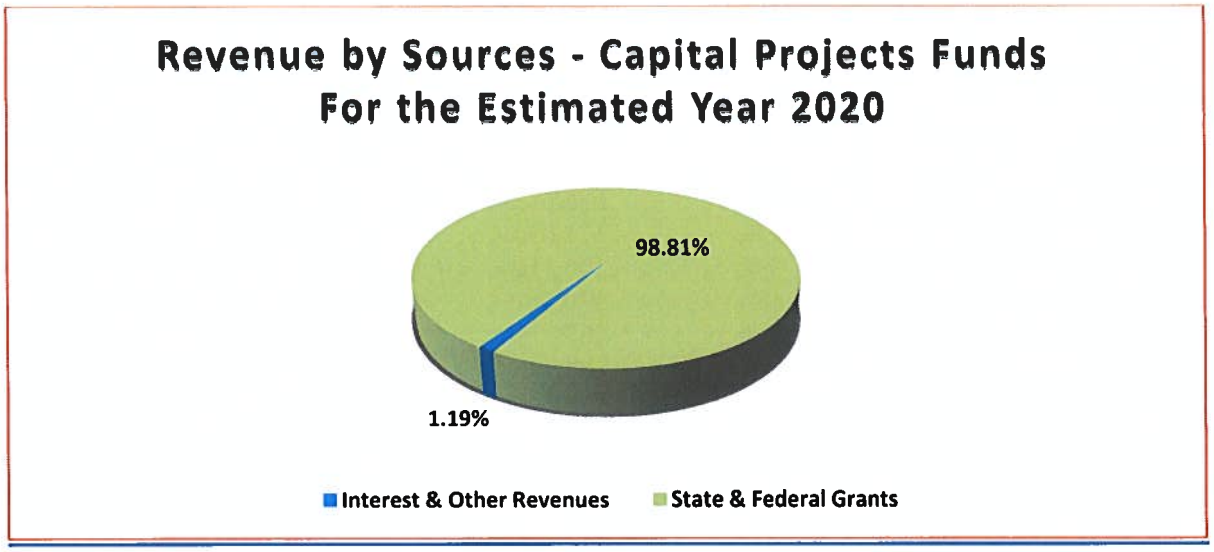
Currently there are 6 such funds. On average, 3% of the revenues collected by the Parish are derived from the Capital Projects Funds and 12% of all Parish expenditures coming from these funds (both figures exclude inter-fund transfers). The table depicting this in on pages 97-98. The following graphs show the history of the overall percentages of these funds overall.



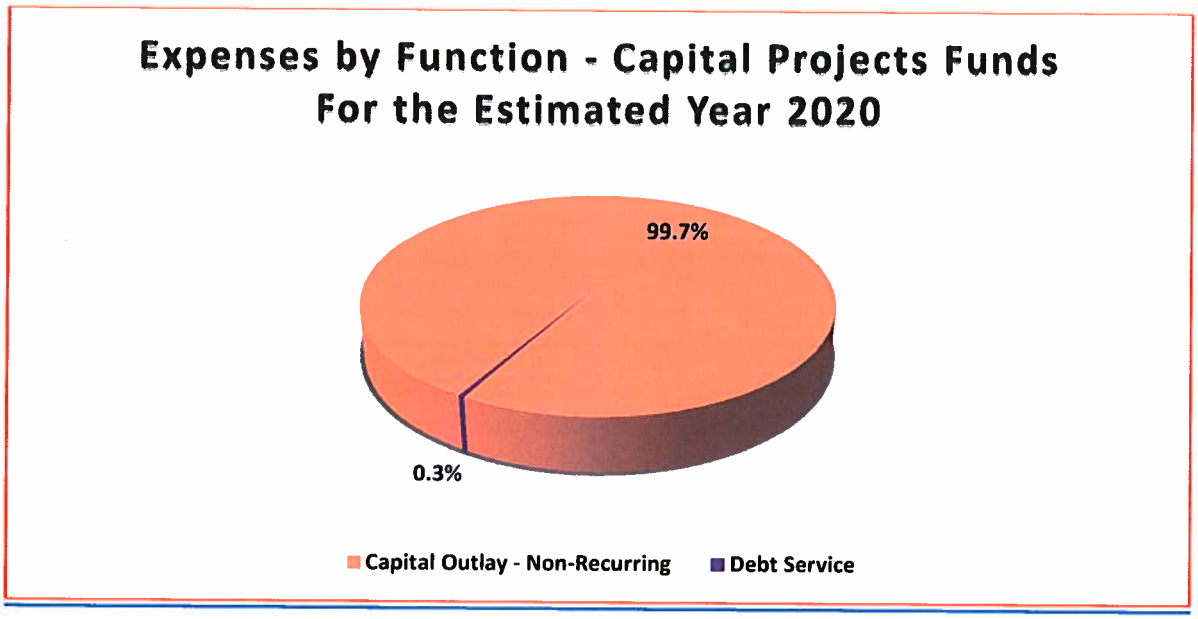
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



Within the Capital Projects Funds, revenues and expenditures are related to a variety of areas. The following pie charts depict which areas revenue are generated from and where the money is expensed. Most revenue for 2019 is from state and federal grants and most expenditures are for one-time capital outlay expenditures.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



➢ *Historical Summary – Overall Capial Project Funds*

Total historical revenues for the Capital Project Fund overall are as follows. Note that this information was not tracked prior to 2012.

Total Revenues
Capital Project Fund - Overall

Year	Grant Funding	Interest & Other	Grant Funding as a %age of Total Revenues	Interest as a %age of Total Revenues
2012	0	199,882	0.0%	100.0%
2013	0	300,778	0.0%	100.0%
2014	572,479	635,612	47.4%	52.6%
2015	1,146,428	171,634	87.0%	13.0%
2016	1,114,792	106,110	91.3%	8.7%
2017	1,435,451	170,461	89.4%	10.6%
2018	280,851	167,753	62.6%	37.4%
2019 Projected	9,274,856	100,320	98.9%	1.1%
2020 Estimated	9,141,136	110,290	98.8%	1.2%

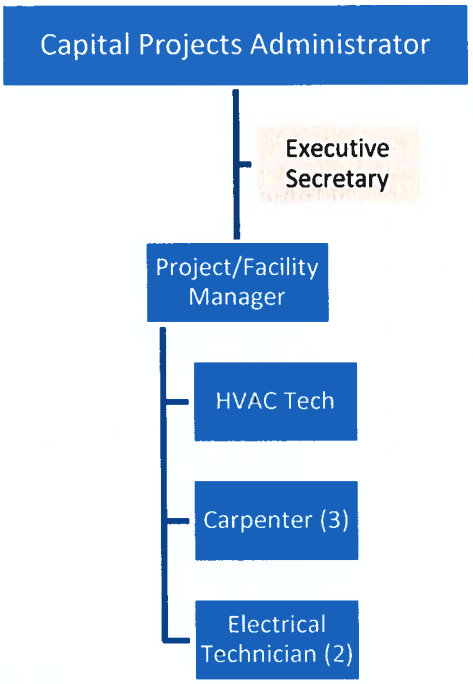
Total historical expenses for the Capital Project Fund overall are as follows. Note that this information was not tracked prior to 2012. Capital outlay represents one-time capital expenditures.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Total Expenses Capital Project Fund - Overall				
Year	Capital Outlay	Debt Service	Capital Outlay as a %age of Total Expenses	Debt Service as a %age of Total Expenses
2012	354,229	0	100.0%	0.0%
2013	679,757	832,754	44.9%	55.1%
2014	5,744,538	775	100.0%	0.0%
2015	11,215,722	58,982	99.5%	0.5%
2016	8,290,263	60,690	99.3%	0.7%
2017	11,047,079	60,473	99.5%	0.5%
2018	11,087,833	59,972	99.5%	0.5%
2019 Projected	25,173,711	73,500	99.7%	0.3%
2020 Estimated	21,427,016	73,500	99.7%	0.3%

➢ *Organization Chart*

The Capital Projects Administrator reports directly to the Chief Administrative Officer and works closely with the Financial Director with regards to budgeting and accounting for the various projects. Additionally, the Capital Projects Administrator works directly with the outside engineer(s) for each project.



➢ *Historical Number of Full Time Employees*

2015	2016	2017	2018	2019	2020 projection
9	9	9	9	9	9

The following section includes all of the Capital Project Funds with explanations for each.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Parish-Wide (PW) Sewer Construction Fund

Fund Narrative

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.

Functions and Goals

To track capital improvements in the sewage system. Upon the project's completion, the new/renovated asset is moved to the WasteWater Fund. Accomplishments regarding upgrades, etc. are included in the Waste Water Fund above.

Specific Next Year's Goals

- Start construction on DEQ funded West Bank Collection System Rehabilitation Project
- Annual upgrades to infiltration and miscellaneous sewer repairs.

Current Year's Accomplishments

- River Road Plant Improvements
- $600 thousand of upgrades to infiltration systems and miscellaneous sewer repairs throughout the Parish.

Historical Accomplishments

- 2014-2015 – LaDOTD project completed the Water Line Relocation Project, 22% Parish match
- 2013-2014 – DEQ funded Waste Water Line and Manhole Rehabilitation Projects

Historical Summary

While this fund was created in 1990, historical records were maintained starting in 2016. Prior to 2016, federal and state grant monies were included in revenues. Currently, transfers in are from the Sales Tax Fund.

Total expenditures average 113% of receipts (revenues and transfers in). Total historical revenues and expenditures for the Parish-Wide (PW) Sewer Construction Fund are as follows:

2020 Economic Glance

Funded By:

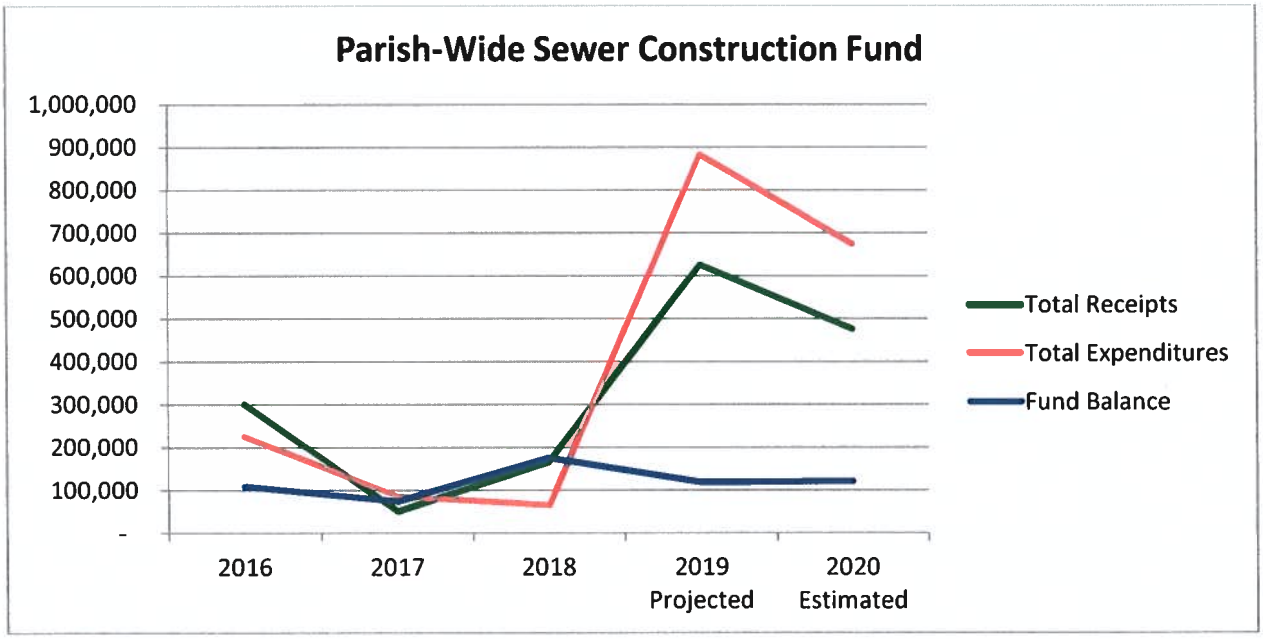
- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- ✓ Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- ✓ Capital Outlay
- ✓ Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Parish-Wide Sewer Construction Fund						
Year	Revenues	Transfers In	Expenditures – Capital Outlay	Expenditures – Debt Service	Total Expenditures as a %age of Total Receipts	Ending Fund Balance
2016	25,208	275,000	167,893	56,865	74.9%	108,425
2017	262	50,000	24,611	60,473	169.3%	73,604
2018	41,381	125,000	4,720	59,972	38.9%	175,293
2019 Projected	320	625,000	808,715	73,500	141.1%	118,398
2020 Estimated	290	475,000	600,000	73,500	141.7%	120,188



➢ ***Current Budget Summary***

Receipts are budgeted for interest earned and transfers from the Sales Tax fund. The expenditures are a continuation of the repayment of the principal and interest on revenue bonds still outstanding. Capital outlay projects include telemetry upgrades and infiltration repairs. While the expenditures have been exceeding the receipts, the ending fund balance is healthy and has been able to absorb the difference.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

2009 General Obligation (G.O.) Bonds Series Fund

➢ *Fund Narrative*

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. This fund accounts for the projects relating to these bonds.

➢ *Functions and Goals*

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.

To track capital improvements being funded by these bonds. Upon the project's completion new/renovated asset is moved to the appropriate fund. Accomplishments regarding upgrades, etc. are included in the funds above.

➢ *Specific Next Year's Goals*

Continue working on the Mississippi River Crossing

➢ *Current Year's Accomplishments*

Completion of East Bank Governmental Complex

➢ *Historical Accomplishments*

- Lions Plant Expansion which included ground storage tank
- Tank renovations
- Ruddock System renovations
- Edgard River Walkway
- Animal Shelter Expansion and Renovation
- Westbank Senior Center renovations
- Council Chamber Renovation
- Edgard Plant Expansion
- Regala gymnasium
- Airnasium
- $9.7 million of drainage work in: St Peters-Reserve, Riverlands, St. Joan of Arc/Pernimmon, Walnut Street, Homewood/Trosclair Canal, Balsam Street, Foxwood Area Levee, Canal Dredging.

2020 Economic Glance

Funded By:

- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ○ Other

Spent On:

- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ○ Debt Service

- $2 million improvements on public roads and highways: Airline Hwy, Greenwood Bridge, Greenwood Drive, Country Club Bridge, Fairway Drive Bridge and West Bank Complex road and parking lot.

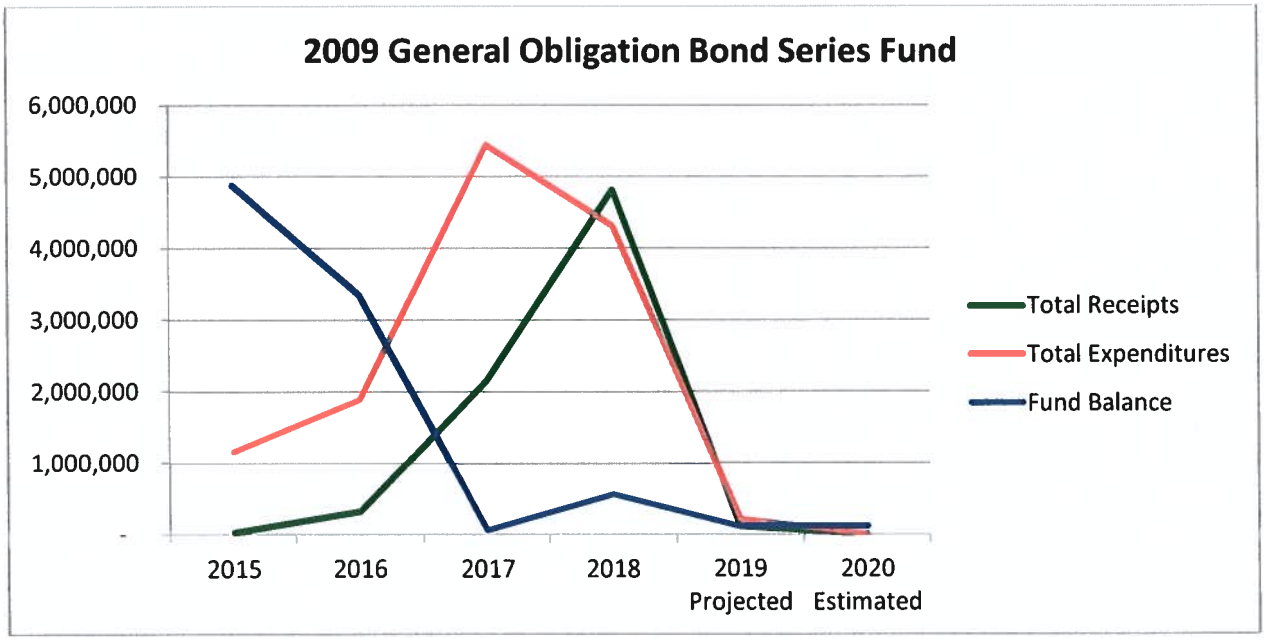
➢ *Historical Summary*

While this fund was created in 2010, historical records were maintained starting in 2015. Transfers In are from other funds' to assist with paying for capital projects that affect multiple funds/departments, such as the East Bank Government Complex and Safe Room or from other bond issuances for sewer repairs.

Total expenditures average 1,228% of receipts (revenues and transfers in). Total historical revenues and expenditures for the 2009 General Obligation Bond Series Fund are as follows:

2009 General Obligation Bond Series Fund

Year	Revenues	Transfers In	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts	Ending Fund Balance
2015	23,143	0	1,160,191	5,013.1%	4,875,044
2016	18,389	300,000	1,886,739	592.6%	3,346,042
2017	448,946	1,705,932	5,441,409	252.5%	59,511
2018	3,292	4,812,000	4,311,435	89.5%	563,367
2019 Projected	10,000	100,000	208,512	189.6%	109,465
2020 Estimated	5,000	0	0	0.0%	114,465



➢ *Current Budget Summary*

Currently, revenues from grants are owed to this fund, and the ending fund balance is a negative. No additional construction is expected at this time.

2010 Sewer Construction Bond Fund

Fund Narrative

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. This fund accounts for the projects relating to these bonds.

Functions and Goals

To track capital improvements in the sewage system. Upon the project's completion new/renovated asset is moved to the WasteWater Fund. Accomplishments regarding upgrades, etc. are included in the Waste Water Fund above.

Specific Next Year's Goals

Approximately $1.6 million is left on this bond issue. At this time, the Parish does not have any goals regarding this funding for next year and is leaving it for the new administration to decide.

Current Year's Accomplishments

Reserve Waste Water Collection System Evaluation

Historical Accomplishments

- Oxidation Pond
- LaPlace Main Lift Station
- West Bank Tank Rehabilitation
- Waste Water Permanent Generators
- Effluent Pump Station Control

Historical Summary

While this fund was created in 2010, historical records were maintained starting in 2016. Transfers In are from the Hurricane Isaac Fund which was used to assist with paying for damage to the sewer system caused by the storm.

Total expenditures average 1,087% of receipts (revenues and transfers in). Total historical revenues and expenditures for the 2010 Sewer Construction Bond Fund are as follows:

2020 Economic Glance

Funded By:

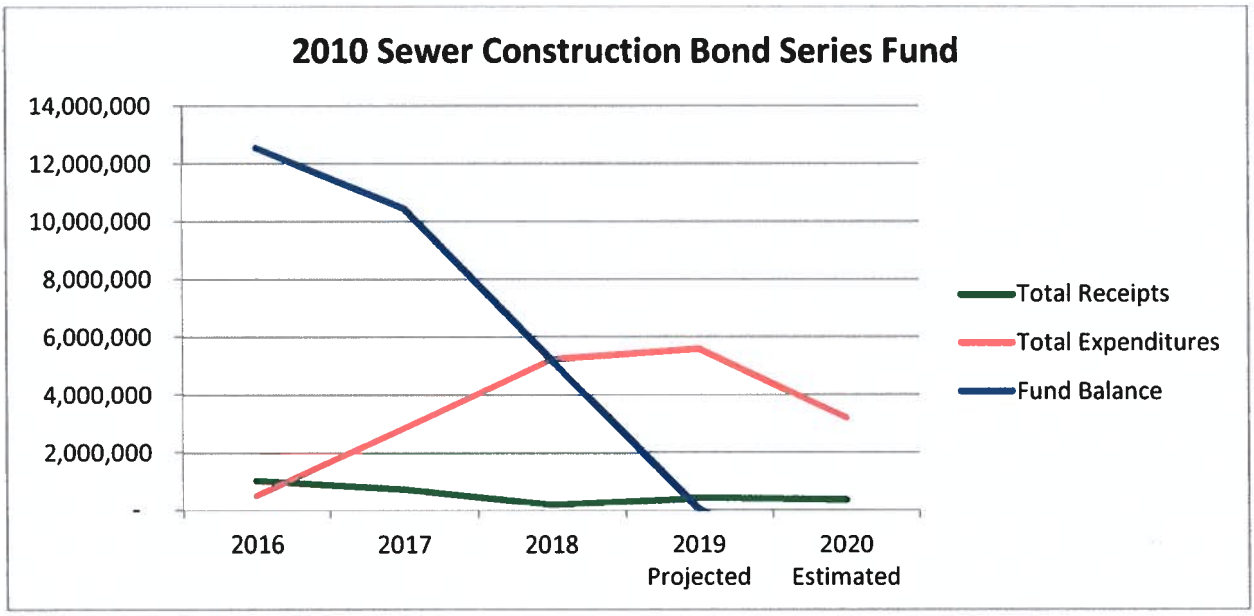
- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- ✓ Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- ✓ Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

2010 Construction Bond Fund					
Year	Revenues	Transfers In	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts	Ending Fund Balance
2016	83,799	942,883	509,354	49.6%	12,538,514
2017	615,289	120,356	2,846,946	387.0%	10,427,214
2018	75,046	125,903	5,211,390	2,593.4%	5,191,773
2019 Projected	354,336	68,745	5,580,388	1,319.0%	34,466
2020 Estimated	335,936	0	3,181,719	947.1%	(2,811,317)



Expenditures relating to capital outlay of $5.3 million took place during 2019. Such projects include: the oxidation pond, LaPlace Main Lift rehabilitation, West Bank and Garyville Plant Tank rehabilitations, WWC Permanent generator installation and installing effluent pump station controls.

- ***Current Budget Summary***

Currently, revenues from grants are owed to this fund, and the ending fund balance is a negative.

2014 General Obligation (G.O.) Bonds Series Fund

Fund Narrative

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.

Functions and Goals

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.

To track capital improvements in the sewage system. Upon the project's completion new/renovated asset is moved to the WasteWater Fund. Accomplishments regarding upgrades, etc. are included in the Waste Water Fund above.

Specific Next Year's Goals

- Complete the Haydel Canal improvements
- Begin Vicknair Canal Pump Stations improvements

Current Year's Accomplishments

Final payment made on the Woodland Bridge repairs.

Historical Accomplishments

- Reserve Drainage Phase III
- Mississippi River Trail Phases III and IV
- Garyville Timberlane Trail Phases I and II
- Fairway Bridge
- Sidewalk Repairs on the West Bank
- Road Repair Programs 2014 and 2015
- Engineering plans for HMGP Projects: Airport Pump Station, River Forest Canal, Belle Pointe Submersible Pump, Bar Screen Cleaners, LaPlace Heights, Marigold Drainage and Haydel Canal. These projects will begin in 2021 and beyond.

2020 Economic Glance

Funded By:

- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- ✓ Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
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- ✓ Capital Outlay
- O Debt Service

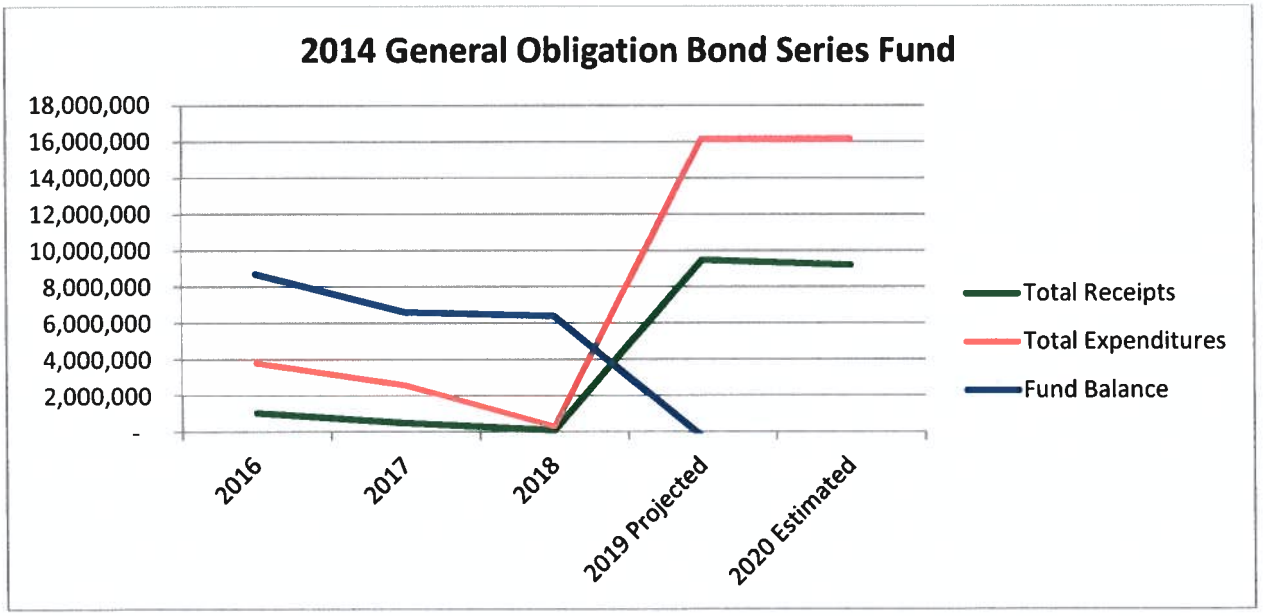
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Summary*

While this fund was created in 2014, historical records were maintained starting in 2016. Revenues are from HMGP and DOTD Federal Grants. Transfers In are from other bond issuances for sewer repairs.

Total expenditures average 286.5% of receipts (revenues and transfers in). Total historical revenues and expenditures for the 2014 General Obligation Bond Series Fund are as follows:

2014 General Obligation Bond Series Fund					
Year	Revenues	Transfers In	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts	Ending Fund Balance
2016	1,038,370	0	3,800,832	366.0%	8,676,424
2017	478,417	9,601	2,573,216	527.3%	6,591,225
2018	79,019	0	291,274	368.6%	6,378,971
2019 Projected	8,865,200	600,000	16,145,297	170.6%	(301,126)
2020 Estimated	8,870,200	300,000	16,145,297	176.1%	(7,276,222)



Expenditures relating to capital outlay of $16 million took place during 2019. Such projects include: Vicknair Canal, Electrical Components at Ruddock, Bar Screen Cleaners, Airport pump station, River Forest Canal, LaPlace Heights, and Drainage at Belle Pointe and Marigold.

➢ *Current Budget Summary*

Currently, revenues from grants are owed to this fund, and the ending fund balance is a negative.

2015 General Obligation (G.O.) Bonds Series Fund

Fund Narrative

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.

Functions and Goals

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.

To track capital improvements funded with this bond issue. Upon the project's completion new/renovated asset is moved to the applicable fund. Accomplishments regarding upgrades, etc. are included in the applicable funds above.

Specific Next Year's Goals

- Continue construction on the Pleasure Bend Facility.
- RO Pilot Program Lions Water Plant
- Edgard Clarifier Rehabilitation

Current Year's Accomplishments

- Completed the Government Complex Building
- Completed the Edgard Courthouse
- Completed Clerk of Court Renovations

Historical Accomplishments

None.

Historical Summary

This fund was created in 2016. Revenues are from interest earned and federal or state grants.

Total historical revenues and expenditures for the 2015 General Obligation Bond Series Fund are as follows:

2020 Economic Glance

Funded By:

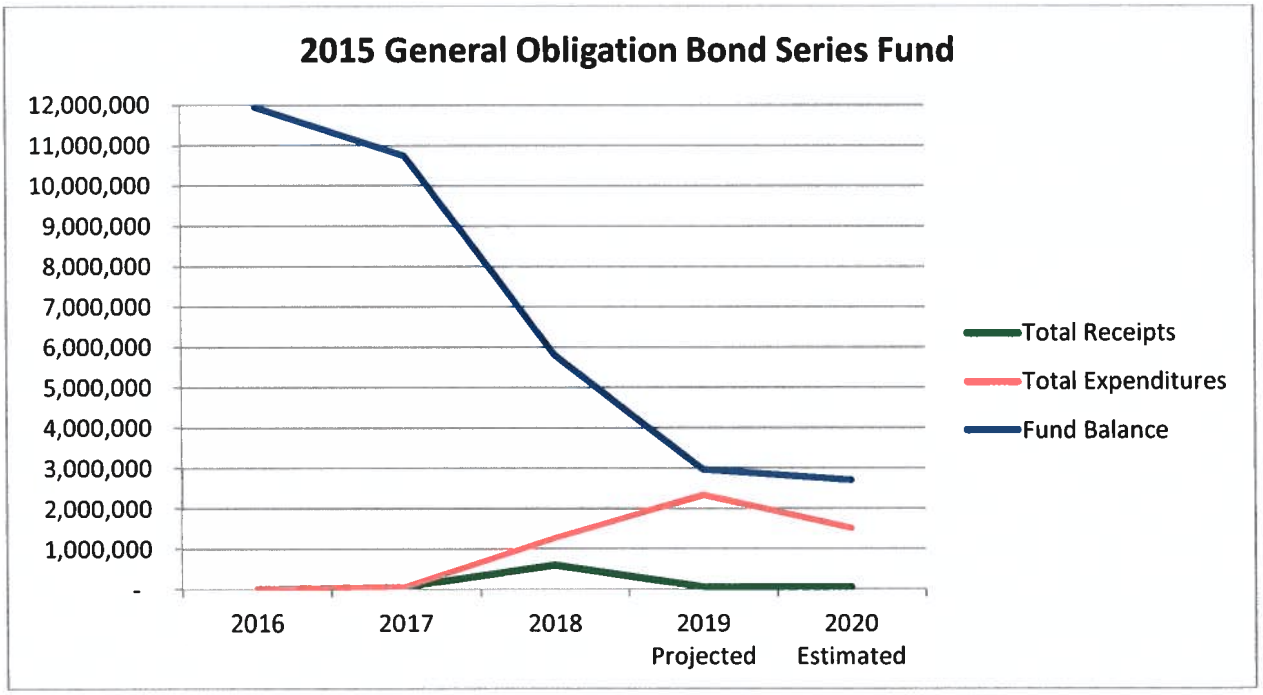
- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:

- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- ✓ Capital Outlay
- O Debt Service

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

2015 General Obligation Bond Series Fund					
Year	Revenues	Transfers In / (Out)	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts	Ending Fund Balance
2016	5,969	0 / 0	0	0.0%	11,941,594
2017	61,015	0 / (1,200,000)	64,313	105.4%	10,738,295
2018	281,453	315,000 / (1,269,014)	1,269,014	212.8%	5,815,734
2019 Projected	45,000	0 / (1,500,000)	2,325,756	0.0%	2,955,325
2020 Estimated	40,000	0	1,500,000	3,750.0%	2,695,325



Expenditures relating to capital outlay of $1.7 million took place during 2019. Such projects include: Parish-wide drainage and Lions/LaPlace RO Pilot program.

➢ ***Current Budget Summary***

While expenditures are exceeding revenues, the fund balance is healthy from the issuance of the bond series.

2015 Sales Tax Bonds Series Fund

2020 Economic Glance

Fund Closed 2019

Fund Narrative

In July 2015, St. John Parish residents voted for a Sales Tax Revenue Bond issue which totaled $3 million relating to the construction of the Hemlock Fire Station located in LaPlace.

Functions and Goals

To demolish and rebuild Fire Station #51 and to fully equip it.

Specific Next Year's Goals

Not applicable as the work associated with this fund was completed in 2018 which left a $67 ending fund balance, which was closed out in 2019.

Current Year's Accomplishments

Closed the fund.

Historical Accomplishments

Since sustaining damage in Hurricane Isaac in 2012, the Hemlock Fire Station was closed and had 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. The station was dedicated to the Memory of E.L. Fagot, one of the first of four volunteer fire fighters in LaPlace.

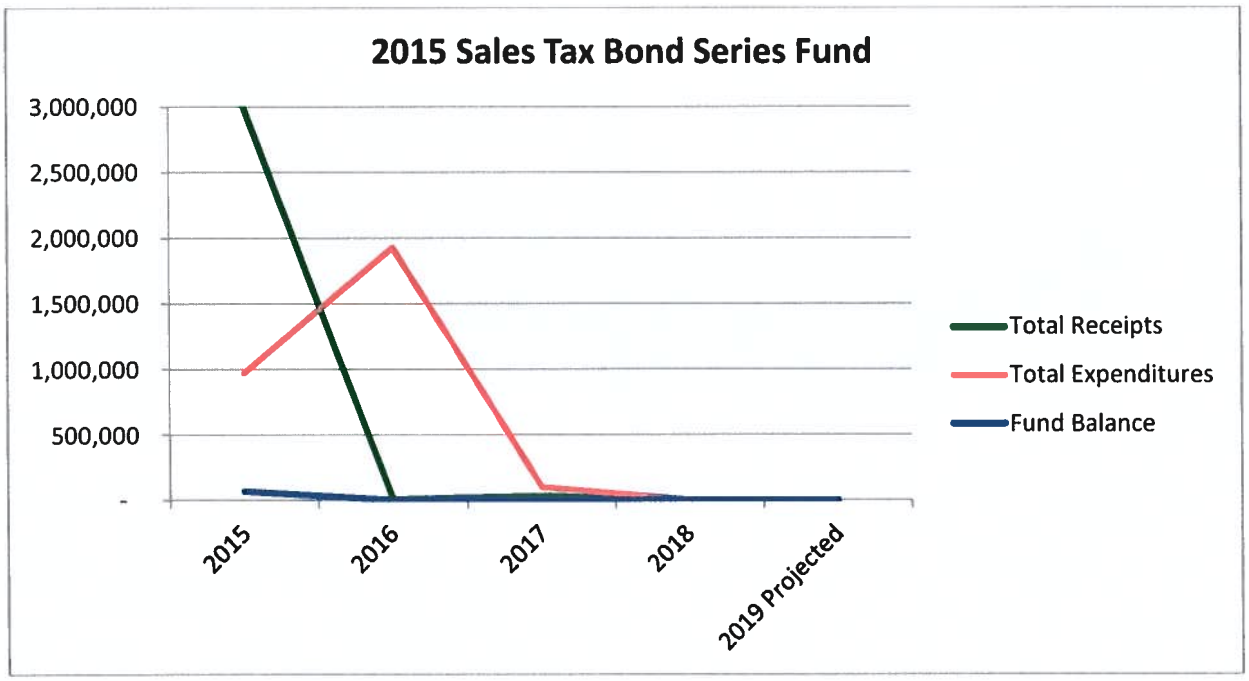
Historical Summary

This fund was created in 2015 and closed in 2019. Revenues are from interest earned. Total historical revenues and expenditures for the 2015 Sales Tax Bond Series Fund are as follows:



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

2015 Sales Tax Bond Series Fund					
Year	Revenues	Transfers In	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts	Ending Fund Balance
2016	3,004,485	0	970,147	32.3%	66,076
2016	4,296	0	1,926,268	44838.6%	67
2017	1,985	28,592	96,586	315.9%	67
2018	0	0	0	0.0%	67
2019 Projected	CLOSED	0	0	0.0%	0



Expenditures relating to capital outlay of $1.7 million took place during 2019. Such projects include: Parish-wide drainage and Lions/LaPlace RO Pilot program.

- ***Current Budget Summary***

While expenditures are exceeding revenues, the fund balance is healthy from the issuance of the bond series.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Construction-in-Progress (CIP)

This is not a fund, but an account to track current projects. While projects are underway and are being tracked in the above Capital Funds, they are considered Construction in Progress. Every project is included on a large spreadsheet tracking the Fund the project belongs to, the costs, the revenue sources identified (grants, matching requirements, bonds used), start date, anticipated completion date, engineer and construction firm hired and progress notes. Additionally, each project is linked to its own folder which includes detailed notes concerning the progress of the project and copies of any relevant contracts. Monthly the Parish President, the CFO, CAO, City Engineer and others meet to discuss progress made and to update the schedules. The figures in the above mentioned large spread sheet are then tallied by major function for inclusion in the audit and this budget presentation.

Once completed, a project is moved to the proper fund. CIP 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.

Historical Balance in Construction-in-Progress					
2014	2015	2016	2017	2018	September 2019
11,350,024	23,266,653	26,765,695	23,552,639	24,877,902	33,316,401

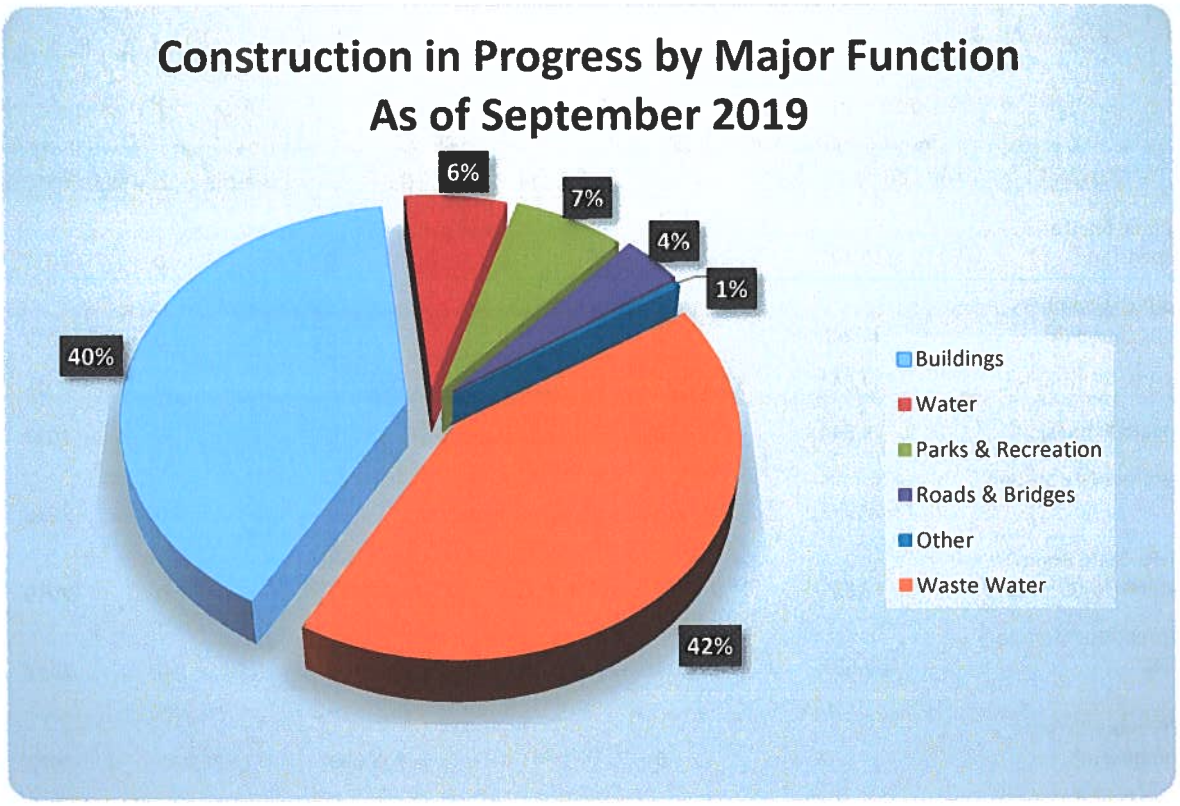
As shown in the table and pie chart below, construction-in-progress is broken down into six different areas: Buildings, Parks & Recreation, Roads & Bridges, Water, Waste Water, and Other.

As of September 2019, 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
As of September 2019

Buildings	12,549,960
Waste Water	13,245,492
Parks & Recreation	2,175,267
Water	1,976,199
Roads & Bridges	1,193,973
Other	142,345
Total	31,283,236

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



Historical Construction in Progress by Major Function						
	2016		2017		2018	
Major Function	$	%age	$	%age	$	%age
Buildings	3,577,510	21%	11,715,361	20%	11,282,643	45%
Waste Water	6,006,570	35%	27,568,344	47%	10,721,877	43%
Water	4,157,000	25%	10,887,282	18%	1,979,345	8%
Roads & Bridges	1,687,567	10%	1,038,089	2%	560,648	2%
Parks & Recreation	589,079	4%	4,955,805	8%	191,044	1%
Other	780,883	5%	2,943,598	5%	142,345	1%
Total	16,798,609		59,108,479		24,877,902	

The projects comprising the CIP by area are in the tables on the following pages. 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. A number after the project name denotes there is further information and a picture below the table.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Buildings

Project	Cost as of December 2016	Cost as of December 2017	Cost as of December 2018	Total Cost to Date (September 2019)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Animal Shelter Expansion	115,127	0	0	0	0	2017
Council Chambers Renovation (1)	32,248	0	0	0	0	2017
East Bank Complex	1,884,543	6,808,535	10,993,245	11,004,918	0	2019
Edgard Expansion	2,679,644	0	0	0	0	2017
Hemlock Fire Station (2)	2,958,071	3,056,623	0	0	0	2018
HMGP Safe Room Exterior/Interior (3)	7,659	70,659	158,773	1,440,042	0	2019
Warehouse Storage LGAP	262,582	717,911	0	0	0	2017
WB Public Safety Complex (4)	0	0	0	105,000	1,886,436	2020
WB Senior Citizen Renovation LGAP (5)	0	717,910	0	0	0	2017
Total	7,939,874	11,371,638	11,282,643	12,549,960	1,886,436	

(1)



The Council Chambers renovation was completed in 2017 and consisted of new carpeting, lighting grid and countertops on the Coucil's desk. The walls were upated with sheetrock and paint. Additionally, the audio system was upgraded with ceiling-mounted speakers.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES



Hemlock Fire Station Ribbon Cutting and Dedication

(2)

Since sustaining damage in Hurricane Isaac in 2012, the Hemlock Fire Station was closed and had 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.

(3)

The Safe Room will be a 4,000 square foot facility which will complement the existing Emergency Operations Center and serve as a secure location to house Parish employees, critical staff, first responders and other agencies as they work disasters and emergencies. The total project is estimated to cost $1.4 million, with $1,107,000 provided by HMGP funds for the exterior of the building, including a 25% match from the Parish. The remaining amount is from bond issuances, and from 911 Communications and Fire Department funds. Anticipated completion is 12-14 months after starting.





ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

(4)



This is a joint project between the Fire Department and the Sheriff's office that will allow them to consolidate their operations into one building, enhancing emergency services provided to residents.

Groundbreakin was in September 2019 of the $2 million WestBank Public Safety Complex. This 6,000 square foot building features bays for housing trucks and equipment, a bay for voting, a walking connection to the park, additoinal parking for events, and backup generator power.

(5)

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





ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Parks & Recreation						
Project	Cost as of December 2016	Cost as of December 2017	Cost as of December 2018	Total Cost to Date (September 2019)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Mississippi Trail Phase III (6)	942,958	0	0	0	0	2017
Mississippi Trail Phase IV (6)	83,018	105,317	128,583	1,825,539	743,670	2020
Garyville Timbermill Trail I (7)	0	0	0	0	0	2016
Peavine Boat Launch, CDBG (8)	355,468	0	0	0	0	2017
Park Improvements (9)	2,636,670	0	0	0	0	2016
Recreations Trails – Lucy Phase I	0	38,370	41,488	328,755	0	2019
Recreations Trails – Lucy to Edgard Phase II (10)	0	20,973	20,973	20,973	0	TBD
Total	4,328,918	164,660	191,044	2,175,267	743,670	

(TBD – To Be Determined)

(6)

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.



Advocate map by DAN SWENSON

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Phase IV is the final phase, which was delayed for months due to elevated river levels. This phase is on the east bank and will extend the asphalt path done in Phase III along the River to the St. James Parish line. Groundbreaking on Phase IV was on January 3, 2020.

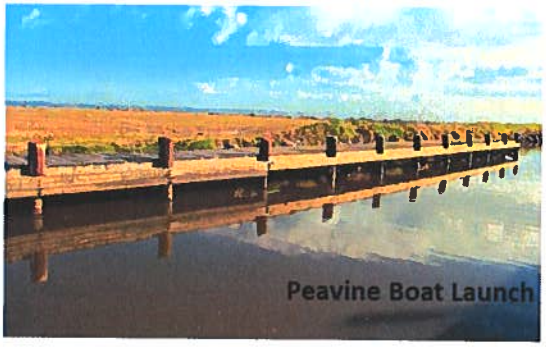
(7)

Phase II of the Garyville Timbermill Trail consist of final design of the trail from Airline Highway to River Road.





(8)



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

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

(9)



Stephanie Wilking Park



Softile is laid at Cambridge Park Playground



New playset Regala

Park improvements included new playsets and soft-tile surface being laid at multiple parks throughout the Parish.



Concrete slab being poured for the softile surface



New Playset at Emily C. Watkins



Soft Tile Hwy 51 Park

(10)



Phase II of the Lucy Multiuse Trail broke ground September 2019. It will extend the asphalt path from Phase I from the East Bank to Edgard along the top of the Mississippi River Levee. $275 thousand is funded through a DOTD grant.

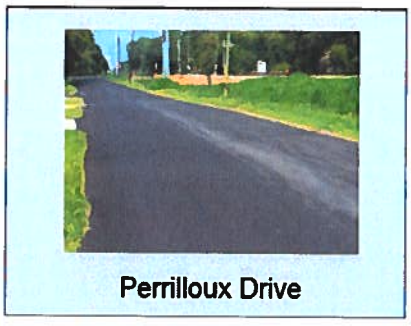
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Roads & Bridges

Project	Cost as of December 2016	Cost as of December 2017	Cost as of December 2018	Total Cost to Date (September 2019)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Road Improvements (11)	0	536,824	0	0	0	2018
Airline Hwy Imp. Hemlock & Belle Terre (A&E) (12)	357,033	0	0	0	0	2017
Airline Highway Improvements	315,600	319,967	319,967	319,967	0	2018
I-10 & US 61 Reserve Access	125,261	0	0	0	0	2017
CIAP West Lac Des Allemands Phase II (13)	141,848	0	0	0	0	2017
Fairway & Woodland Bridges (14)	20,128	26,590	240,681	874,006	0	2019
Sidewalk Repairs	177,425	0	0	0	0	2017
Total	1,137,295	883,381	560,648	1,193,973	0	

(11)

Under Robottom's Administration, more than $15 million has been invested in the Parish's Road Improvement Program, with over 100 roads being repaired since 2010. Rather than relying solely on state projects and grants to complete road projects, the Parish's annual budget included an allocation for road maintenance. This allocation was often supplemented with bond funding and grants to get the biggest bang for the bucks available. This year, approximately $840,000 of Parish funds went toward road repairs. As each street is completed, the costs move from CIP to the Public Works Fund.


Perrilloux Drive


Roccaforte Ave


Sweet Lorraine

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

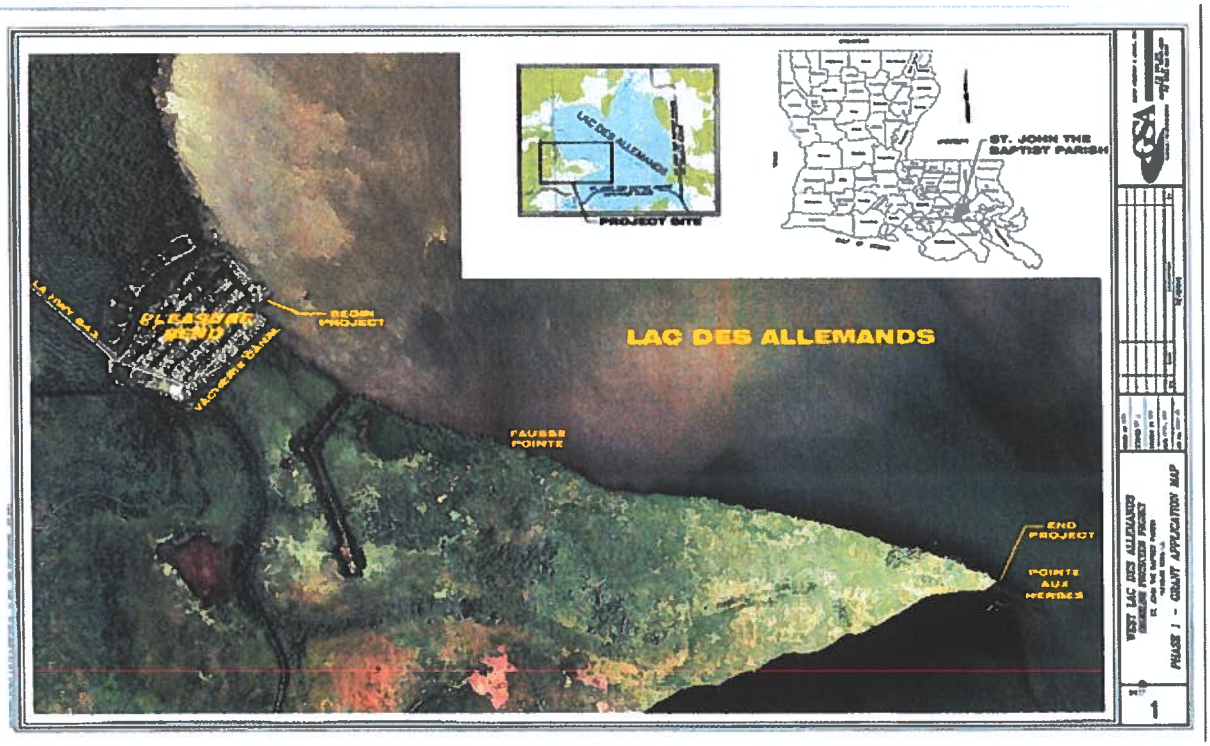


(12)

Intersection improvements at Airline Highway, Hemlock and Belle Terre.

(13)

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.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

(14)

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


Fairway Bridge

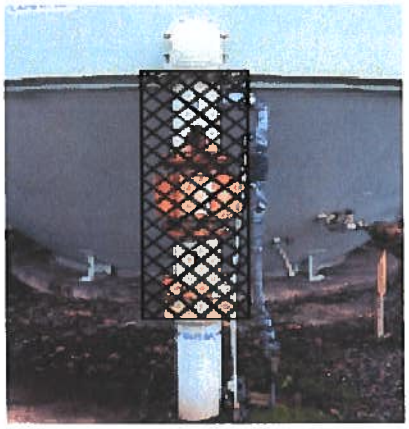

Woodland Bridge

Water						
Project	Cost as of December 2016	Cost as of December 2017	Cost as of December 2018	Total Cost to Date (September 2019)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Edgard Clarifier Rehabilitation (15)	0	33,059	60,279	529,082	0	2019
HMGP Electrical Components	178,742	178,742	178,742	178,742	2,181,149	TBD
HMGP Bar Screen Cleaners	289,418	289,418	289,419	289,418	4,196,962	TBD
Lions Plant Intake (16)	133,528	145,547	155,959	283,650	951,432	2020
Lions Plant Filter	30,781	33,089	34,609	34,609	4,290,000	TBD
Mississippi River Waterline Crossing (17)	2,655,048	0	0	0	0	2017
Pleasure Bend Water Treatment Facility (18)	0	18,055	828,714	991,818	0	2019
Edgard Tank Equal Piping	99,175	0	0	0	0	2017
West Bank Tank Rehabilitation	0	0	15,384	48,203	1,215,227	2020
Shell Water Line	0	9,548	19,604	277,158	0	2019
Water Meters (19)	0	43,415	147,978	1,141,684	4,566,738	2020

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Water						
Project	Cost as of December 2016	Cost as of December 2017	Cost as of December 2018	Total Cost to Date (September 2019)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
RO Pilot Project Lions/LaPlace	0	13,200	39,800	235,000	0	2019
Total	3,595,548	972,929	1,979,345	1,976,199	19,601,427	

(TBD – To Be Determined)



(15)

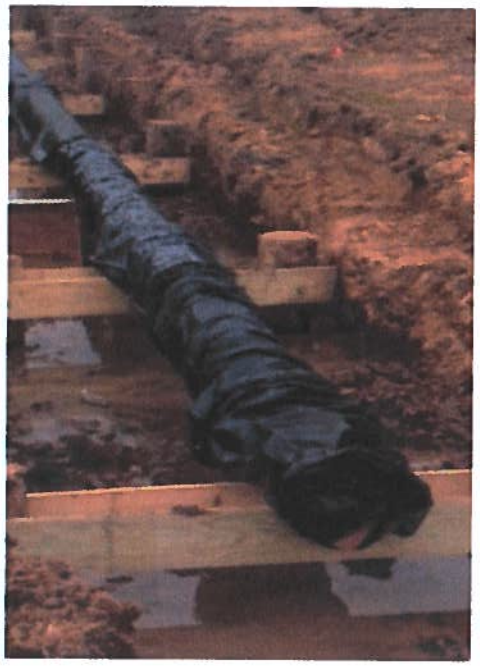
This project includes the rehabilitation of the 0.8 MX water clarifier at the Edgard Water Treatment Plant. Rehabilitation will consist of the removal of existing electrical and mechanical components of the clarifier; blasting, repair and coating of the steel tank shell; and replacement of electrical and mechanical components.

(16)

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
FUND STRUCTURE AND FUND SUMMARIES

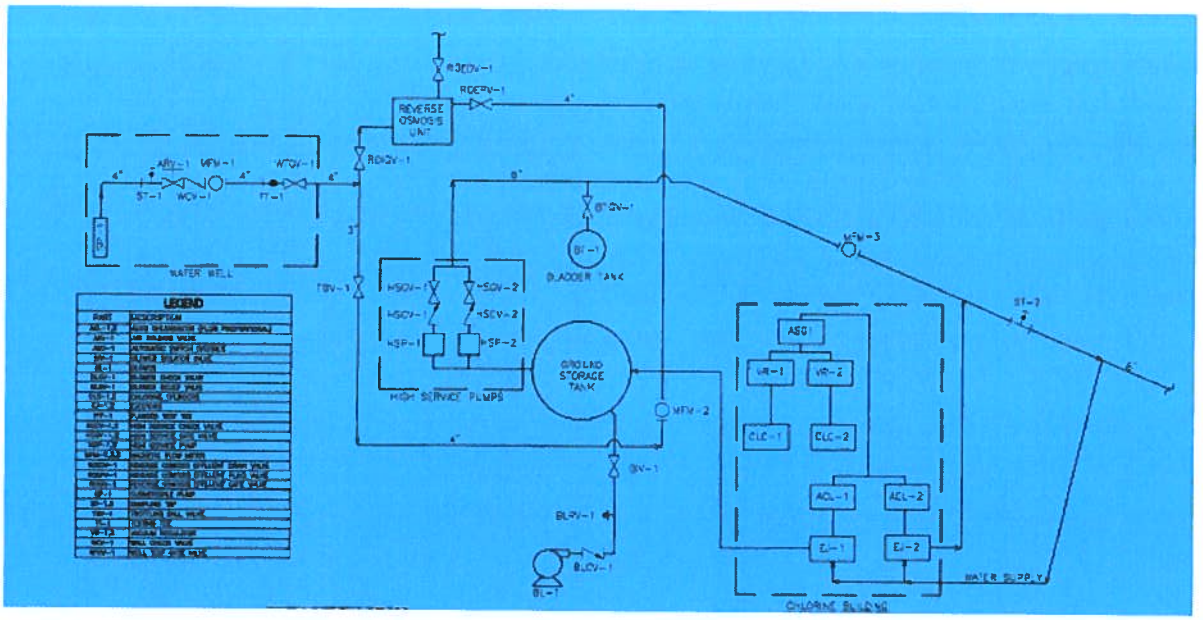


(17)

The Mississippi River Waterline Crossing Project was funded in part by the $5.5 million Department of Health and Hospitals Loan. The project will provide a back-up water supply for the Lions and Edgard water systems which feed the west bank, Reserve, Garyville, and Mount Airy residents.

(18)

To construct a treatment plant to bring reliable water to unincorporated, rural residents of the Parish. Upon completion of the project, the Parish can terminate its agreement with St. James Parish to purchase water from them. This project is partially funded through a $125,240 grant issued in 216 by the state's Community Water Enrichment Fund. Additional funding is derived from the 2015 bond issue.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

(19)

In 2017, the Parish faced a massive water billing issue as water meter's batteries went out of commission en masse. The newly proposed water meters have batteries which will last 20 years, and will provide more accurate readings and more readings per customer each month. The water readings will be picked up by base stations on water towers and will no longer necessitate employees to make rounds of the houses. Additionally, customers will be able to check their usage online.



Waste Water						
Project	Cost as of December 2016	Cost as of December 2017	Cost as of December 2018	Total Cost to Date (September 2019)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Reserve Drainage II HMGP (20)	228,335	228,335	324,485	1,680,990	1,559,824	2020
Reserve Drainage III (20)	1,333,667	3,030,532	0	0	0	2018
Telemetry (21)	1,034,230	0	0	0	0	2016
Vicknair Canal	203,088	338,352	395,534	395,534	3,725,584	TBD
Rehab 12 Lift Stations Phases I & II (22)	3,031,488	0	0	0	0	2016
LaPlace Main Lift Station	0	54,750	0	0	0	2018
Main Pump Station	19,604	81,410	71,690	712,232	237,410	2020
Wastewater Manhole Rehabilitation 23)	89,871	243,538	243,538	979,221	0	2018
UV Disinfection Lions	715,060	0	0	0	0	2017
HMGP Airport Pump Station	38,800	38,800	38,800	38,800	457,200	TBD
HMGP River Forest Canal	47,919	47,919	47,919	47,919	521,723	TBD
HMGP LaPlace Heights	124,195	124,706	124,706	124,706	1,262,075	TBD
HMGP Belle Pointe Drainage	91,430	102,873	102,873	102,873	1,424,886	TBD
HMGP Marigold Drainage	93,586	105,689	105,689	105,689	1,053,027	TBD

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Waste Water						
Project	Cost as of December 2016	Cost as of December 2017	Cost as of December 2018	Total Cost to Date (September 2019)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Haydel Canal	17,109	0	0	0	800,000	TBD
Oxidation Pond (24)	448,474	3,233,614	8,366,060	9,003,852	0	2109
Inflow & Infiltration	0	581,692	581,692	0	0	2018
Infiltration Repairs (25)	0	237,543	237,543	0	0	2018
Permanent Generators	0	0	32,193	32,193	377,525	2019
Effluent Pump Station Controls	0	0	21,482	21,483	335,207	2020
Total	9,403,651	8,449,753	10,721,877	13,245,492	11,754,461	

TBD – To Be Determined)

(20)

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) and was funded through the 2009 Bond Issue and is complete.
- Phase II – West 3rd Street (Leblanc Street to Railroad Avenue) and Ram Ally and is funded through FEMA/GOHSEP, which delayed starting until late 2019.
- Phase III – West 6th Street and West 7th Street was funded through the 2014 Bond Issue and is complete.

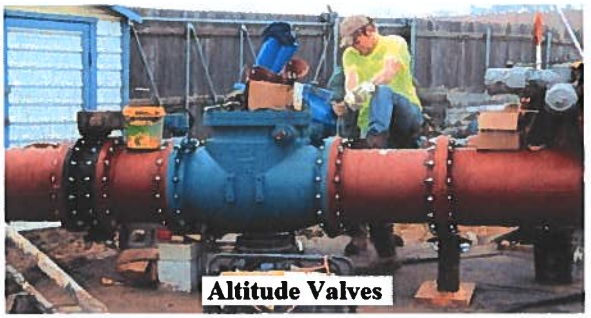




ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

(21)

Altitude valves and telemetry systems were installed in four water towers to manage tower functions and allow remote access by operators.


Altitude Valves

(22)

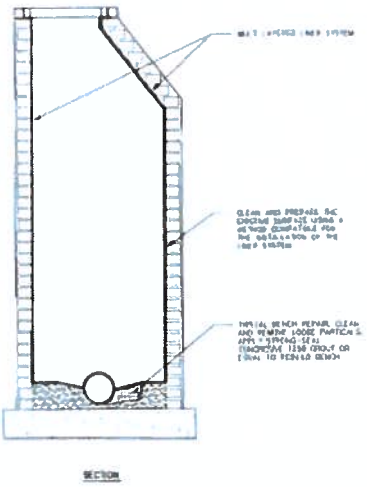
A project to repair twelve lift stations which received electrical and mechanical damage during Hurricane Isaac began in 2014. Overall the project consisted of replacing twenty-four (24) self-priming pumps and motors with twenty-four (24) submersible pumps. Electrical components will be removed from underground locations and relocated to above ground locations to prevent future flooding.





(23)

Wastewater manhole rehabilitation will be done on the West Bank Edgard and Lucy areas. It will consist of wastewater manhole cleaning, repairs and the application of a multi-component liner system to prevent hydrostatic infiltration.



TYPICAL EXISTING BRICK MANHOLE REHABILITATION

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

(24)

The Reserve Oxidation Pond will be used to treat 3 million gallons of wastewater a day, in a more natural and cost-effective manner by utilizing sunlight, bacteria and algae. Funded through the 2010 Bond Issue and an EPA grant and costs $9 million. The pond will greatly reduce stress on the River Road Waste Water Treatment Plant, thus reducing overflows. It was constructed to allow for future expansion. Groundbreaking was on January 3, 2020.





(25)

Infiltration repair work continues in Reserve with point to point repairs and lining of wastewater lines.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Other						
Project	Cost as of December 2016	Cost as of December 2017	Cost as of December 2018	Total Cost to Date (September 2019)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
West Shore Levee Project (26)	142,345	142,345	142,345	142,345	1,857,654	TBD
Generator Installation, CDBG (27)	1,504,859	1,567,933	0	0	0	2017
Total	1,647,204	1,710,278	142,345	142,345	1,857,654	

(26)

The 18-mile West Shore Lake Pontchartrain hurricane levee could be under construction by early 2021 and completed by mid-2023. This $760 million project will include 17 miles of levee and 1 mile of concrete T-Wall in St. John the Baptist Parish. Part of the levee will include the berms around Gramercy and Lutcher, a separate berm around Grand Point North and smaller berms around several other non-residential and industry or business structures.



Signed agreement to finalize the design and construct the levee.



ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

(27)

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.



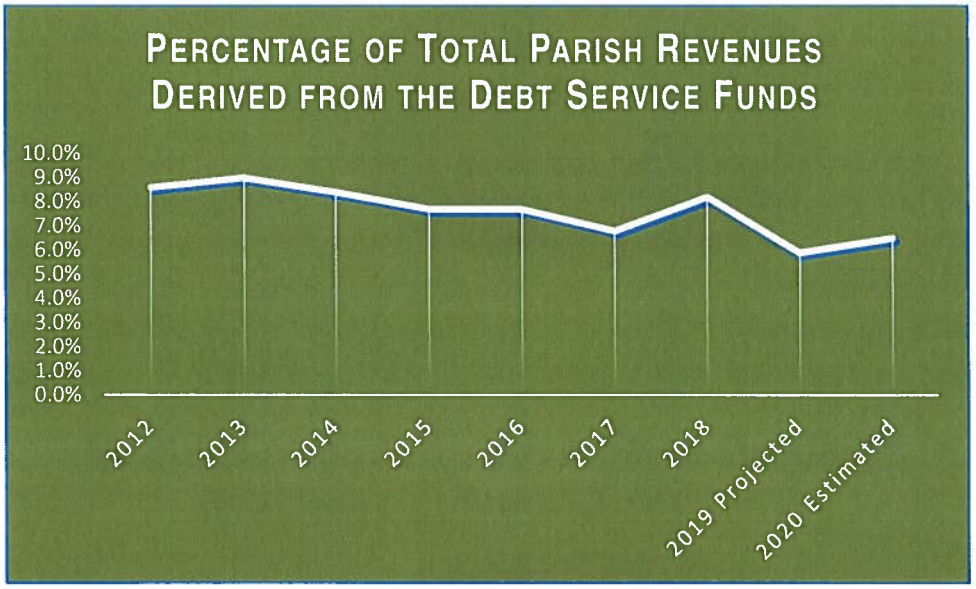
These items are all considered significant nonrecurring capital investments. The Parish has committed to expending another $90 million to complete all of these existing projects. Most of these capital projects have and will continue to involve improvements to the water and waste water systems. Such improvements 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 within St. John the Baptist Parish. See page 154 for more details concerning this project.

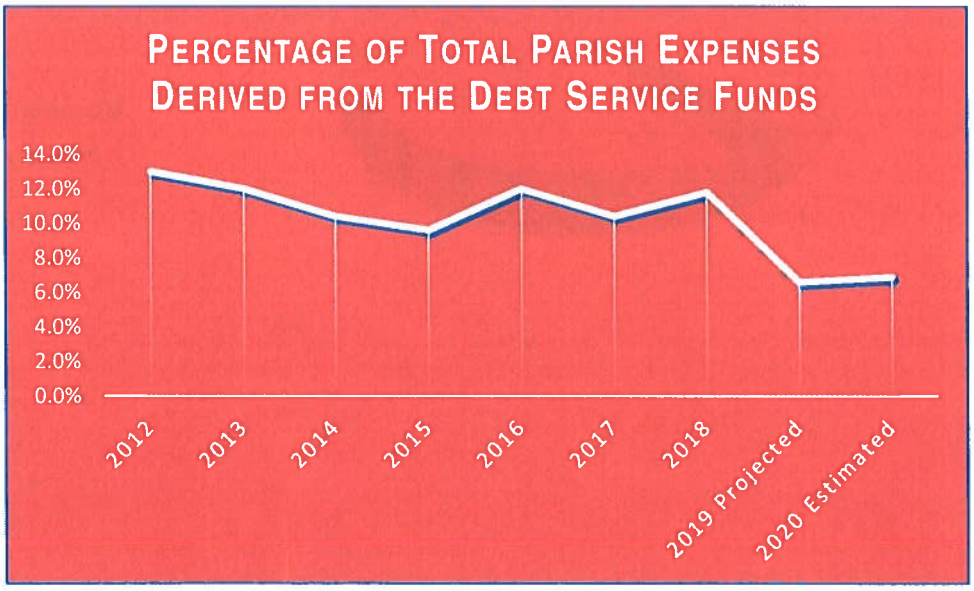
ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Debt Service Funds

➢ *Overall Fund Narrative*

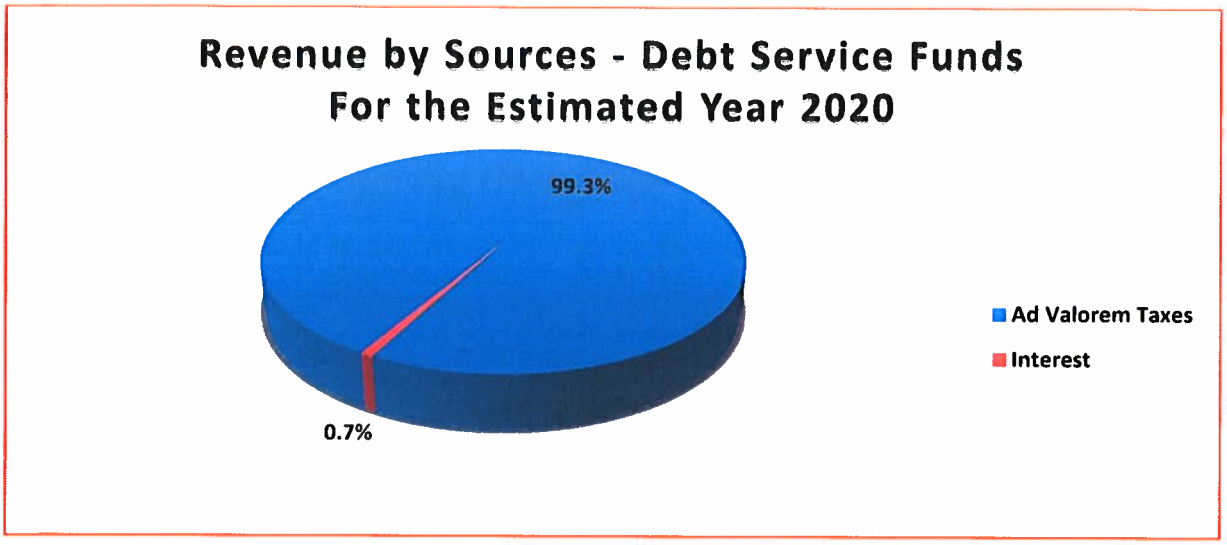
Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Currently there are 5 such funds. On average, 8% of the revenues collected by the Parish are derived from the Debt Service Funds and 10% of all Parish expenditures coming from these funds (both figures exclude inter-fund transfers). The table depicting this in on page 119 – 120. The following graphs show the history of the overall percentages of these funds overall.

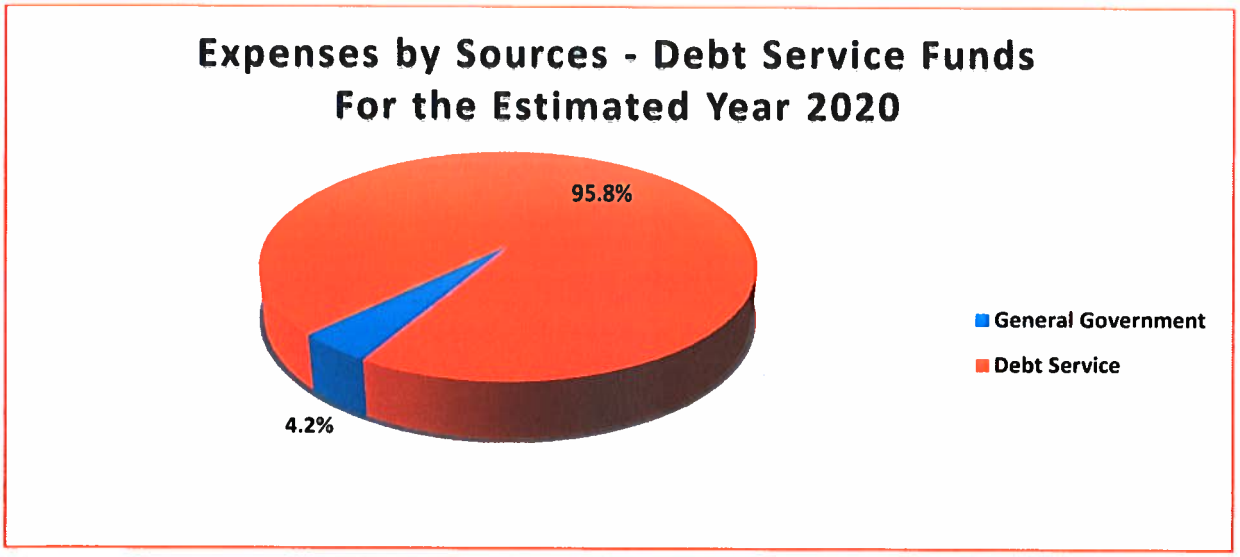




ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

Within the Debt Service Funds, revenues and expenditures are related to a variety of areas. The following pie charts depict which areas revenue are generated from and where the money is expensed. As in prior years, most revenue for 2020 is from ad valorem taxes and most expenditures are for debt service.





ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

➢ *Historical Summary – Overall Debt Service Funds*

Total historical revenues by category for the Debt Service Fund overall as a percentage of total revenues are as follows. Note that this information was not tracked at the overall level prior to 2012.

Total Revenue Categories as a Percentage of Total Revenue
Debt Service Funds – Overall

Year	Ad Valorem	Interest & Other
2012	99.2%	0.8%
2013	99.1%	0.9%
2014	99.3%	0.7%
2015	99.3%	0.7%
2016	99.0%	1.0%
2017	99.3%	0.7%
2018	98.7%	1.3%
2019 Projected	99.3%	0.7%
2020 Estimated	99.3%	0.7%

Total historical expenses by category for the Debt Service Fund overall as a percentage of total expenses are as follows. Note that this information was not tracked at the overall level prior to 2012.

Total Expense Categories as a Percentage of Total Expense
Debt Service Funds – Overall

Year	General Government	Debt Service
2012	0.0%	100.0%
2013	0.0%	100.0%
2014	0.0%	100.0%
2015	3.5%	96.5%
2016	6.2%	93.8%
2017	4.2%	95.8%
2018	3.2%	96.8%
2019 Projected	3.8%	96.2%
2020 Estimated	4.3%	95.7%

Following are Debt Service Funds with a brief synopsis of each. See the debt section beginning at page 70 for more information regarding the Parish's debt obligations.

The organizational chart is not applicable to debt service funds as there are no employees in these funds and the administration falls under the Financial Director's accounting department. There are no specific next year goals, current year or historical accomplishments as these funds only function is to make payments for the debt they secure. As such, this has been accomplished for all of these funds, and these sections are not included in the debt funds below.

Parish wide Sewer Sales Tax Reserve Fund

Functions and Goals

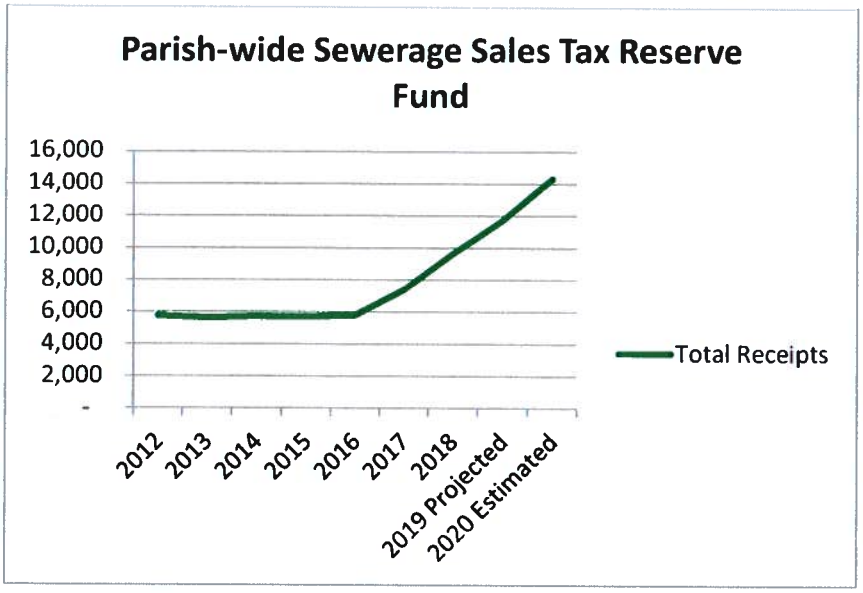
This fund accounts for the reserving of funds as prescribed by law for one year's principal and interest payments on sewer bonds.

Historical Summary

Revenues are from interest earned. There have been no expenditures.

Parish-wide Sewer Sales Tax Reserve Fund

Year	Revenues
2012	5,750
2013	5,626
2014	5,722
2015	5,705
2016	5,790
2017	7,343
2018	9,615
2019 Projected	11,700
2020 Estimated	14,300



Current Budget Summary

Revenues are budgeted at projected interest rates.

2020 Economic Glance

Funded By:
- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:
- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

Parish-wide Sewer Sales Tax Sinking Fund

➢ *Functions and Goals*

This fund accounts for the annual payment of principal and interest on sewer bond debt.

➢ *Historical Summary*

Revenues are from interest earned. Transfers In are from the Sales Tax Fund and are done monthly to meet the monthly repayment obligation. Total historical revenues and expenditures for the Parish-wide Sewer Sales Tax Sinking Fund are as follows:

Parish-wide Sewer Sales Tax Sinking Fund

Year	Revenues	Transfers In	Expenditures – Debt Service	Total Expenditures as a %age of Total Receipts
2012	4,817	2,530,023	2,530,959	99.8%
2013	5,181	2,528,781	2,529,358	99.8%
2014	5,388	2,427,244	1,905,000	104.1%
2015	2,886	1,285,465	695,000	99.7%
2016	2,986	1,298,348	1,297,656	99.7%
2017	4,105	1,311,140	1,310,356	99.6%
2018	5,318	1,320,406	1,319,756	99.5%
2019 Projected	6,070	1,328,073	1,327,556	99.6%
2020 Estimated	6,000	1,334,556	1,334,260	100.2%

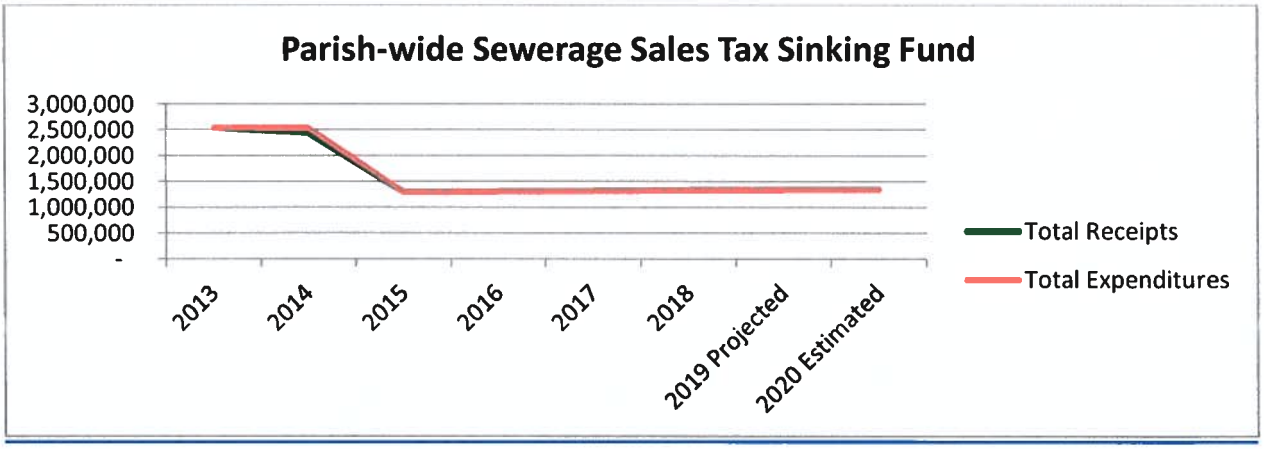
2020 Economic Glance

Funded By:

- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ○ Other

Spent On:

- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ✓ Debt Service



➢ *Current Budget Summary*

Revenues are budgeted at projected interest rates. Transfers In are budgeted at levels needed to meet bond repayment covenants.

Fire Departments Sales Tax Reserve Fund

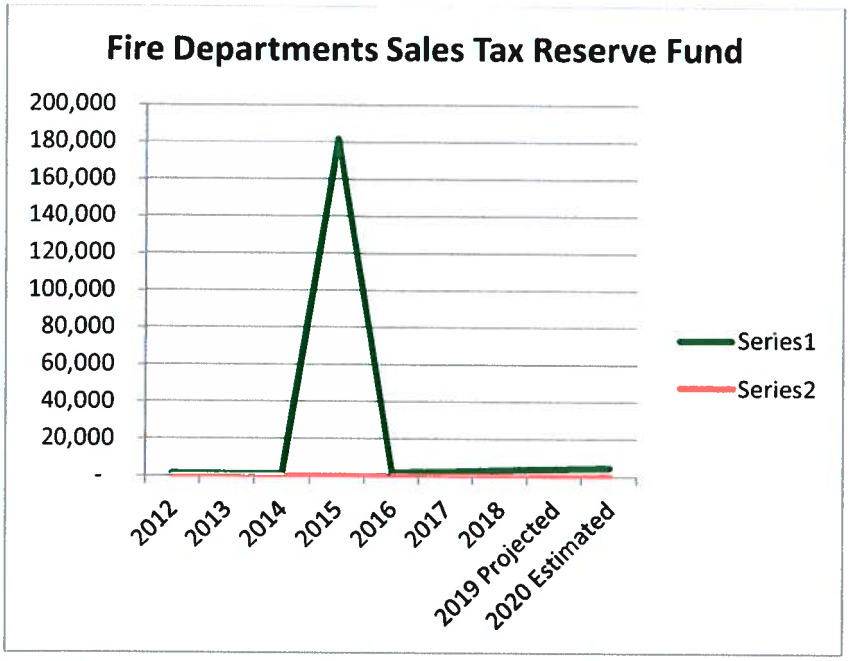
Functions and Goals

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.

Historical Summary

Revenues are from interest earned. There have been no expenditures.

Fire Departments Sales Tax Reserve Fund	
Year	**Revenues**
2012	1,250
2013	991
2014	1,095
2015	1,380
2016	1,828
2017	2,363
2018	3,120
2019 Projected	3,870
2020 Estimated	4,620



Current Budget Summary

Revenues are budgeted at projected interest rates.

2020 Economic Glance

Funded By:
- O Ad Valorem
- O Sales/Use Taxes
- O License & Permits
- O Grants
- O Service Fees
- O Fines & Forfeitures
- ✓ Interest
- O Other

Spent On:
- O Salaries
- O Employee Benefits
- O General Government
- O Public Safety
- O Public Transportation
- O Health & Welfare
- O Economic Development
- O Recreation
- O Public Utilities
- O Capital Outlay
- O Debt Service

Fire Departments Sales Tax Sinking Fund

2020 Economic Glance

Funded By:
- ○ Ad Valorem
- ○ Sales/Use Taxes
- ○ License & Permits
- ○ Grants
- ○ Service Fees
- ○ Fines & Forfeitures
- ✓ Interest
- ○ Other

Spent On:
- ○ Salaries
- ○ Employee Benefits
- ○ General Government
- ○ Public Safety
- ○ Public Transportation
- ○ Health & Welfare
- ○ Economic Development
- ○ Recreation
- ○ Public Utilities
- ○ Capital Outlay
- ✓ Debt Service

➢ *Functions and Goals*

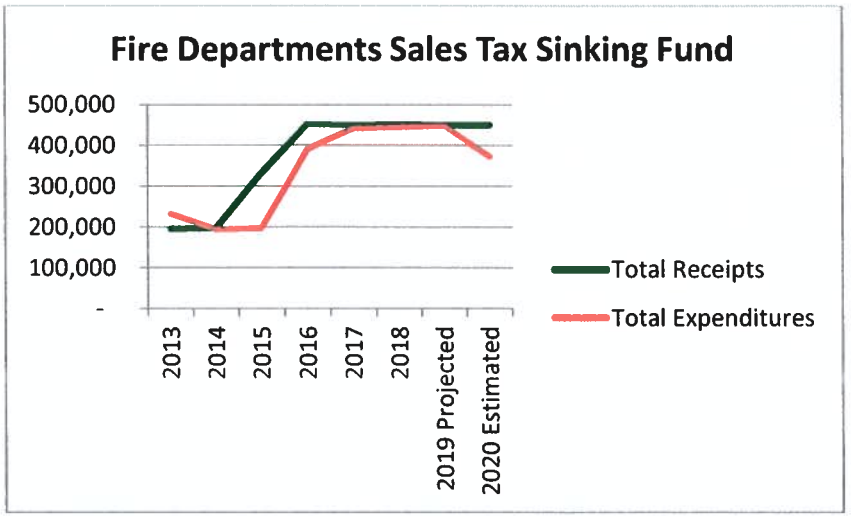
This fund accounts for the annual payment of principal and interest on the Wallace Volunteer Fire Department sales tax bond debt.

➢ *Historical Summary*

Revenues are from interest earned. Transfers In are from the Fire Departments Fund and are done monthly to meet the monthly repayment obligation. Total historical revenues and expenditures for the Fire Departments Sales Tax Sinking Fund are as follows:

Fire Departments Sales Tax Sinking Fund

Year	Revenues	Transfers In	Expenditures – Debt Service	Total Expenditures as a %age of Total Receipts
2012	541	232,143	233,187	100.2%
2013	363	194,761	231,820	118.8%
2014	37	198,095	145,000	98.0%
2015	486	331,079	155,000	59.5%
2016	751	451,227	391,145	86.5%
2017	1,086	447,943	438,973	98.1%
2018	1,426	451,097	442,297	98.0%
2019 Projected	2,000	446,914	445,061	99.5%
2020 Estimated	2,500	447,439	370,518	82.7%



➢ *Current Budget Summary*

Revenues are budgeted at projected interest rates. Transfers In are budgeted at levels needed to meet bond repayment covenants.

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

General Obligation Bonds Sinking Fund (1992)

Functions and Goals

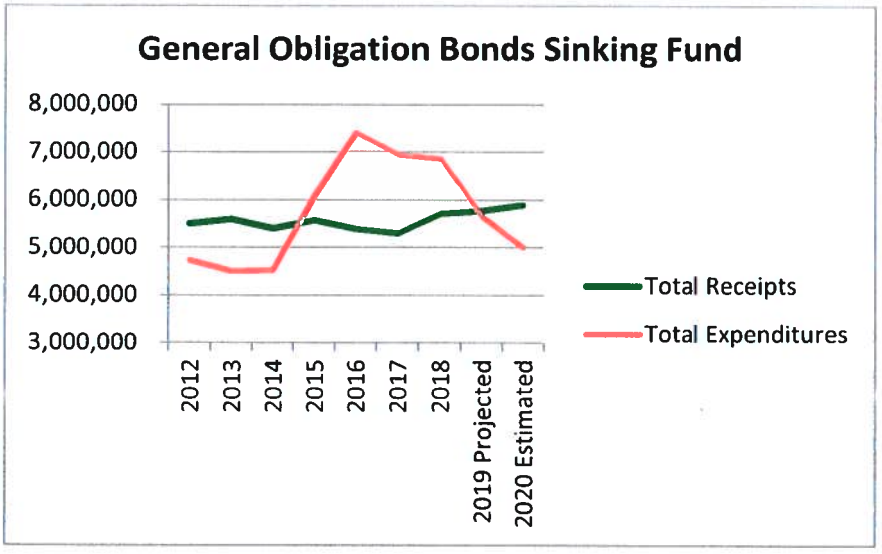
This fund accounts for the payment of principal and interest on the general obligation debts of the parish. The general obligation debts are secured by property tax levies.

Historical Summary

Revenues are from ad valorem taxes and interest earned. Total historical revenues and expenditures for the General Obligation Bonds Sinking Fund are as follows:

General Obligation Bonds Sinking Fund

Year	Revenues	Expenditures – Other	Expenditures – Debt Service	Total Expenditures as a %age of Total Receipts
2012	5,498,146	0	4,717,819	85.8%
2013	5,588,484	0	4491,664	80.4%
2014	5,393,618	1,693,454	2,820,000	83.7%
2015	5,571,139	2,282,014	3,795,000	109.1%
2016	5,389,745	562,398	6,834,075	137.2%
2017	5,303,299	368,744	6,563,188	130.7%
2018	5,708,662	281,479	6,569,497	120.0%
2019 Projected	5,771,500	283,700	5,363,371	97.8%
2020 Estimated	5,892,500	288,600	4,704,690	84.7%



Current Budget Summary

Revenues are budgeted at projected interest rates. Transfers In are budgeted at levels needed to meet bond repayment covenants.

2020 Economic Glance

Funded By:

- Ad Valorem
- Sales/Use Taxes
- License & Permits
- Grants
- Service Fees
- Fines & Forfeitures
- Interest
- Other

Spent On:

- Salaries
- Employee Benefits
- General Government
- Public Safety
- Public Transportation
- Health & Welfare
- Economic Development
- Recreation
- Public Utilities
- Capital Outlay
- Debt Service

Actual Budgets

What follows is the actual budgets for the St. John the Baptist Parish and a brief detail of each.

Appendix 1: Budget Summaries

- Overall Summaries – These schedules show at a glance the Overall Parish and by each Fund type for the current year and the 3 prior years.
- Summaries by Year for 2020, 2019, 2018 and 2017 – These schedules show all of the funds grouped by Fund type and then totaled by year. The figures shown are from the individual funds in Appendix 2. The year totals are brought into the Overall Summaries.

Appendix 2: Individual Fund Budgets by Fund Type

- Grouped by Fund type, each fund is shown for the current 2020 budget, the prior year's revised adopted budget and the two prior years' actual figures. Additionally the percentage change between 2020 and 2019 is included. This format meets the requirements of the Louisiana Government Budget Act. These are the figures that are gathered into the Summaries by Year in Appendix 1.

Appendix 3: Summarized Five Year Budget Forecasts

- Fund Balance Forecast – This summary shows the Fund Balance for Governmental and Enterprise Funds over the next five years.
- Overall Summary – This schedule shows at a glance the Overall Parish and by each Fund type for the next five years.
- Summaries by Year for the 2021 through 2025 by each Fund type.

Other Items

What follows is the final appendixes.

Appendix 4: Glossary

Appendix 5: Index of Charts, Tables and Graphs




ST. JOHN
THE BAPTIST PARISH
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APPENDIXES


ST. JOHN
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APPENDIX 1:

BUDGET SUMMARIES



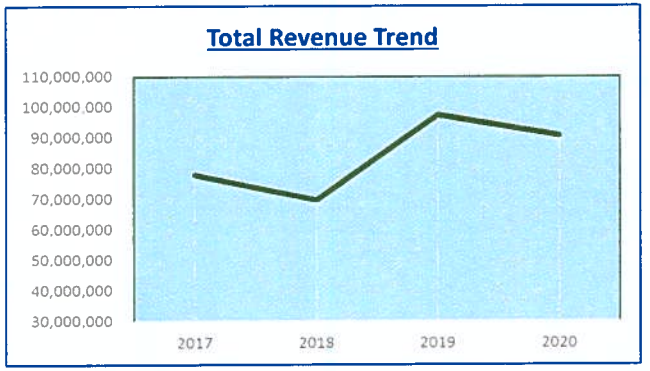

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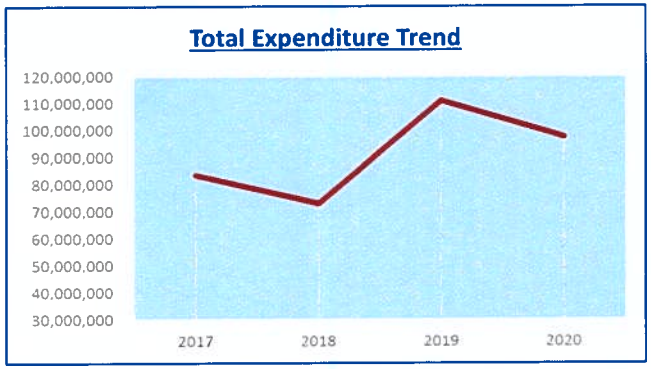
OVERALL SUMMARY


ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
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LOUISIANA

St. John the Baptist Parish
Summarized Data - Overall Parish
2017 - 2020

	Actual 2017	Actual 2018	Projected Budget 2019	Estimated Budget 2020
REVENUES				
AD VALOREM	14.993.662	16.149.503	15.715.725	16.310.500
SALES & USES	22.404.202	21.858.227	22.136.638	22.759.000
LICENSES & PERMITS	1.822.403	1.944.611	1.907.800	1.951.200
STATE GRANTS	515.919	716.056	9.762.835	7.986.793
FEDERAL GRANTS	13.548.619	3.601.623	18.151.489	14.099.648
LOCAL GRANTS	54.000	774.013	2.431.000	52.000
SERVICE FEES	19.680.477	19.774.502	20.192.850	20.508.090
FINES & FORFEITURES	1.702.009	1.924.238	2.095.000	2.117.380
INTEREST INCOME	351.614	414.867	408.505	438.240
OTHER REVENUE	2.831.445	2.517.899	4.597.215	4.536.605
TOTAL REVENUE	77.904.350	69.675.540	97.399.057	90.759.456
EXPENDITURES				
SALARIES	14.282.152	14.006.407	14.697.561	15.165.866
EMPLOYEE BENEFITS	7.980.475	7.345.338	7.971.002	8.273.080
GENERAL GOVERNMENT	4.366.780	3.838.571	4.630.070	5.023.846
PUBLIC SAFETY	4.002.939	4.947.894	4.913.111	4.922.171
HEALTH & WELFARE	2.369.384	2.332.332	2.564.720	2.637.501
ECONOMIC DEVELOPMENT	1.427.285	1.483.590	1.588.843	1.503.748
PUBLIC TRANSPORTATION	4.229.012	1.589.628	4.949.233	4.744.070
CAPITAL OUTLAY	23.347.389	17.314.881	50.040.199	36.906.783
DEBT SERVICE	9.310.388	8.490.255	7.416.619	6.482.468
RECREATION	1.005.142	968.687	941.170	1.067.650
PUBLIC UTILITIES	11.111.249	10.553.341	11.220.741	10.871.273
OTHER EXPENSES	54.312	-	285.300	6.000
TOTAL EXPENDITURES	83.486.507	72.870.925	111.218.569	97.604.456
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	200.000	200.000
Transfers In	19.063.838	22.391.495	17.345.565	16.301.420
Transfers Out	19.039.228	22.401.385	17.345.565	16.301.420
Net Transfers	24.610	(9.890)	200.000	200.000
Depreciation	5.629.739	5.549.236	5.800.000	5.750.000
Net change in fund balances	(11.187.286)	(8.754.511)	(19.419.512)	(12.395.000)
Beginning Fund Balance	205.480.915	184.181.388	174.004.997	156.085.421
Ending Fund Balance	194.293.629	175.426.877	154.585.485	143.690.421

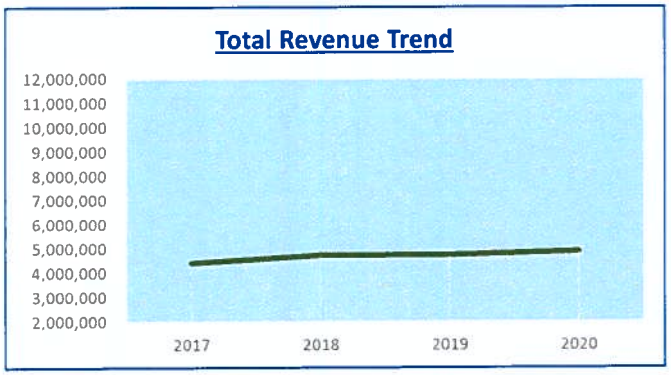


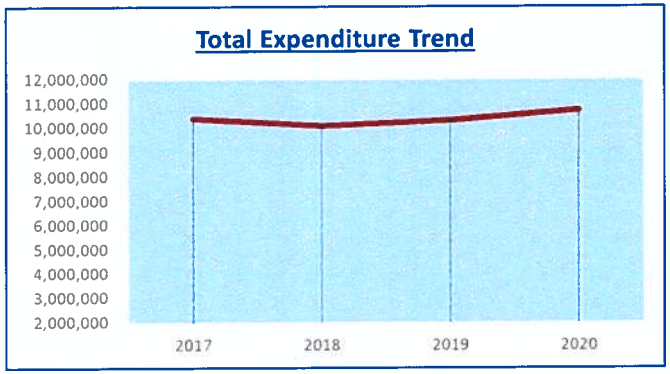



ST. JOHN
THE BAPTIST PARISH

St. John the Baptist Parish
Summarized Data - General Fund
2017 - 2020

	Actual 2017	Actual 2018	Projected Budget 2019	Estimated Budget 2020
REVENUES				
AD VALOREM	2,139,484	2,303,055	2,192,700	2,277,500
SALES & USES	464,683	426,427	507,600	474,000
LICENSES & PERMITS	1,557,919	1,656,929	1,628,600	1,716,500
STATE GRANTS	79,509	145,355	161,246	185,244
FEDERAL GRANTS	2,672	8,840	34,222	19,750
LOCAL GRANTS	-	-	-	-
SERVICE FEES	44,381	53,640	64,000	69,500
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	4,015	6,442	14,900	12,500
OTHER REVENUE	128,894	136,491	140,140	137,640
TOTAL REVENUE	4,421,557	4,737,180	4,743,408	4,892,634
EXPENDITURES				
SALARIES	3,706,535	3,799,541	3,836,897	4,008,924
EMPLOYEE BENEFITS	1,794,676	1,585,110	1,627,047	1,698,844
GENERAL GOVERNMENT	2,732,874	2,491,717	3,235,061	3,497,151
PUBLIC SAFETY	1,216,389	1,309,433	1,339,550	1,355,050
HEALTH & WELFARE	119,599	159,016	159,900	188,900
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	762,000	-	-
DEBT SERVICE	837,000	-	120,308	-
RECREATION	-		-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	10,407,073	10,106,818	10,318,763	10,748,869
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	5,989,047	5,993,863	4,792,114	4,883,817
Transfers Out	117,000	385,000	106,500	85,000
Net Transfers	5,872,047	5,608,863	4,685,614	4,798,817
Depreciation	-	-	-	-
Net change in fund balances	(117,451)	239,225	(889,741)	(1,057,418)
Beginning Fund Balance	2,876,911	2,759,460	2,998,686	2,108,945
Ending Fund Balance	2,759,460	2,998,686	2,108,945	1,051,527

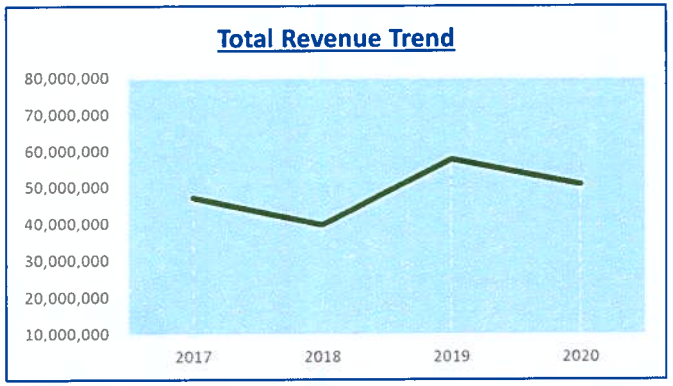


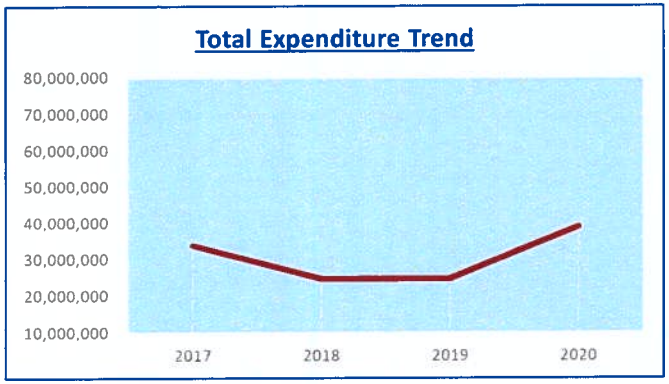



ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH
ST. JOHN
LOUISIANA
UNION
JUSTICE
CONFIDENCE

St. John the Baptist Parish
Summarized Data - Special Revenue Funds
2017 - 2020

	Actual 2017	Actual 2018	Projected Budget 2019	Estimated Budget 2020
REVENUES				
AD VALOREM	7,371,716	7,973,113	7,560,975	7,942,000
SALES & USES	21,939,519	21,431,800	21,629,038	22,285,000
LICENSES & PERMITS	112,653	139,210	119,500	84,700
STATE GRANTS	312,141	342,918	9,601,589	7,801,549
FEDERAL GRANTS	11,869,652	3,524,667	8,839,401	4,938,762
LOCAL GRANTS	54,000	774,013	2,431,000	52,000
SERVICE FEES	1,415,037	1,552,408	1,447,450	1,494,990
FINES & FORFEITURES	1,702,009	1,924,238	2,095,000	2,117,380
INTEREST INCOME	119,773	172,811	224,245	232,730
OTHER REVENUE	2,306,380	2,020,371	3,940,538	3,933,665
TOTAL REVENUE	47,202,880	39,855,549	57,888,736	50,882,776
EXPENDITURES				
SALARIES	6,902,092	6,493,310	6,932,257	7,056,555
EMPLOYEE BENEFITS	3,677,494	3,676,588	3,811,875	3,963,046
GENERAL GOVERNMENT	221,182	153,876	209,633	154,415
PUBLIC SAFETY	2,786,550	3,638,461	3,573,561	3,567,121
HEALTH & WELFARE	1,440,532	1,385,839	1,595,120	1,642,701
ECONOMIC DEVELOPMENT	1,427,285	1,483,590	1,588,843	1,503,748
PUBLIC TRANSPORTATION	4,229,012	1,589,628	4,949,233	4,744,070
CAPITAL OUTLAY	12,396,896	5,465,048	24,866,488	15,479,767
DEBT SERVICE	-	-	-	-
RECREATION	908,556	968,687	941,170	1,067,650
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	54,312	-	-	-
TOTAL EXPENDITURES	34,043,911	24,855,027	48,468,180	39,179,073
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	4,951,875	4,700,285	5,764,405	6,052,666
Transfers Out	15,368,648	15,031,413	14,443,488	13,879,888
Net Transfers	(10,416,773)	(10,331,128)	(8,679,083)	(7,827,222)
Depreciation	-	-	-	-
Net change in fund balances	2,742,196	4,669,394	741,474	3,876,481
Beginning Fund Balance	26,322,535	28,613,308	33,282,698	34,024,105
Ending Fund Balance	29,064,731	33,282,702	34,024,172	37,900,586

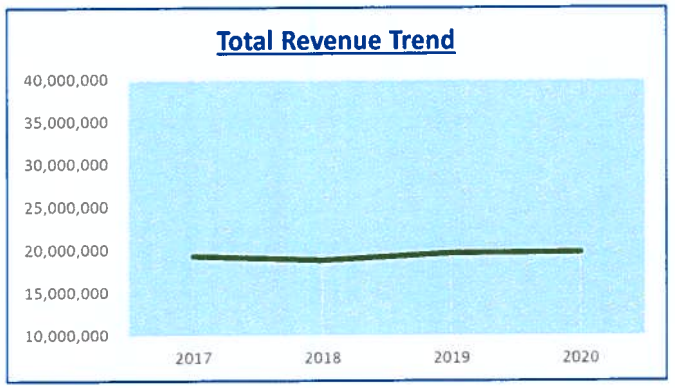


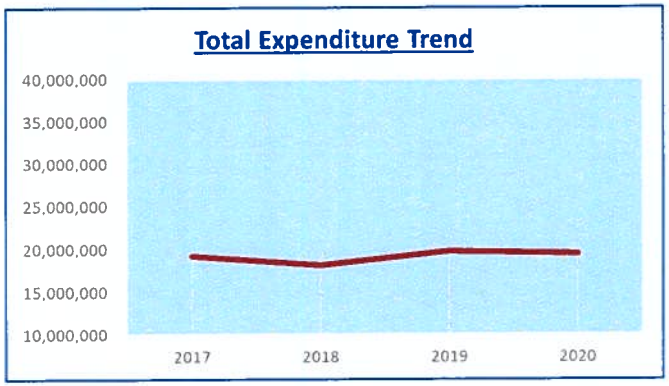



ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH ★ LOUISIANA ★ ST. JOHN
UNION
JUSTICE
CONFIDENCE

St. John the Baptist Parish
Summarized Data - Enterprise Funds
2017 - 2020

	Actual 2017	Actual 2018	Projected Budget 2019	Estimated Budget 2020
REVENUES				
AD VALOREM	201,593	217,503	206,750	215,000
SALES & USES	-	-	-	-
LICENSES & PERMITS	151,831	148,472	159,700	150,000
STATE GRANTS	124,269	1,909	-	-
FEDERAL GRANTS	240,844	13,139	103,330	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	18,221,059	18,168,454	18,681,400	18,943,600
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	21,263	29,944	29,200	38,800
OTHER REVENUE	394,946	285,444	516,537	465,300
TOTAL REVENUE	19,355,805	18,864,865	19,696,917	19,812,700
EXPENDITURES				
SALARIES	3,673,525	3,713,556	3,928,407	4,100,387
EMPLOYEE BENEFITS	2,508,305	2,083,640	2,532,080	2,611,190
GENERAL GOVERNMENT	1,043,980	915,599	1,185,376	1,087,780
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	809,253	787,477	809,700	805,900
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-		-
DEBT SERVICE	98,598	93,033	86,823	-
RECREATION	-	-	-	-
PUBLIC UTILITIES	11,111,249	10,553,341	11,220,741	10,871,273
OTHER EXPENSES	-	-		-
TOTAL EXPENDITURES	19,244,910	18,146,646	19,763,127	19,476,530
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	4,453,334	4,547,941	3,620,314	2,807,942
Transfers Out	2,343,580	2,489,972	1,955,508	2,026,533
Net Transfers	2,109,754	2,057,969	1,664,806	781,409
Depreciation	5,629,739	5,549,236	5,800,000	5,750,000
Net change in fund balances	(3,409,090)	(2,773,048)	(4,201,404)	(4,632,421)
Beginning Fund Balance	127,218,417	112,726,246	109,953,198	105,751,794
Ending Fund Balance	123,809,327	109,953,198	105,751,794	101,119,373

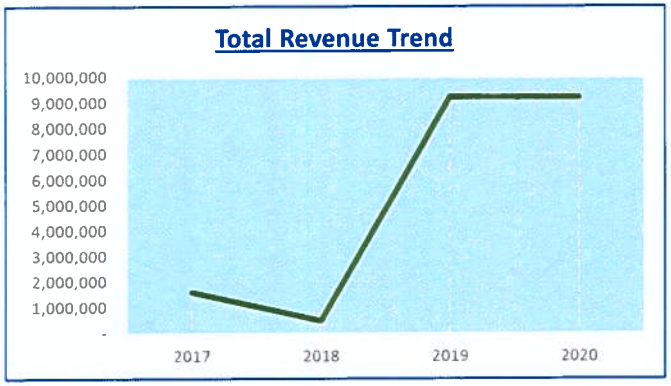


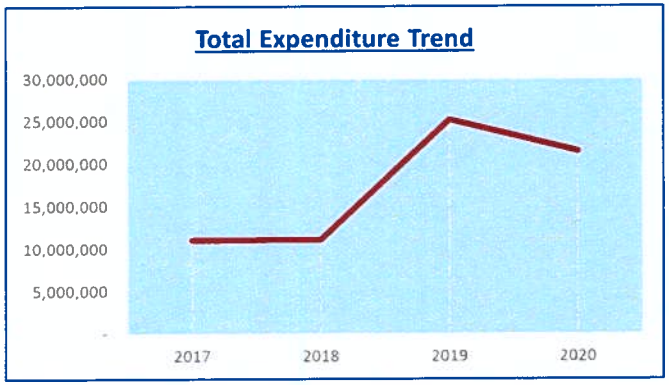



ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH OF ST. JOHN
LOUISIANA
UNITY
JUSTICE
CONSCIENCE

St. John the Baptist Parish
Summarized Data - Capital Project Funds
2017 - 2020

	Actual 2017	Actual 2018	Projected Budget 2019	Estimated Budget 2020
REVENUES				
AD VALOREM	-	-	-	-
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	225,874	-	-
FEDERAL GRANTS	1,435,451	54,977	9,174,536	9,141,136
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	169,236	167,753	100,320	110,290
OTHER REVENUE	1,225	41,201	-	-
TOTAL REVENUE	1,605,912	489,805	9,274,856	9,251,426
EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	10,950,493	11,087,833	25,173,711	21,427,016
DEBT SERVICE	60,473	59,972	73,500	73,500
RECREATION	96,586	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	11,107,552	11,147,805	25,247,211	21,500,516
Other financing sources(uses)				
Capital Contributions	(9,501,640)	-	-	-
Debt Issued		-	200,000	200,000
Transfers In	1,914,481	5,377,903	1,393,745	775,000
Transfers Out	1,200,000	4,485,000	830,067	300,000
Net Transfers	714,481	892,903	763,678	675,000
Depreciation		-	-	-
Net change in fund balances	(8,787,159)	(9,765,097)	(15,208,677)	(11,574,090)
Beginning Fund Balance	36,677,075	29,312,178	18,125,205	4,416,528
Ending Fund Balance	27,889,916	19,547,081	2,916,528	(7,157,562)

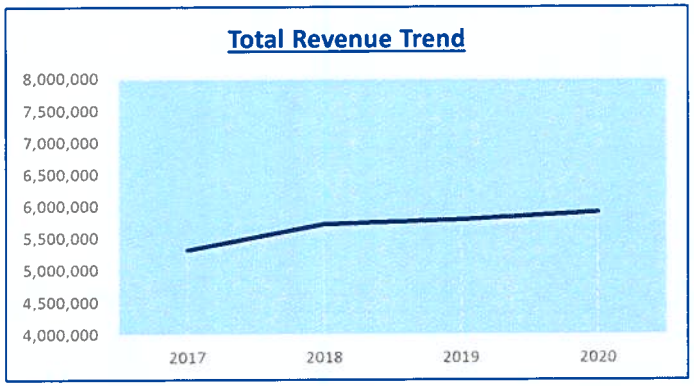


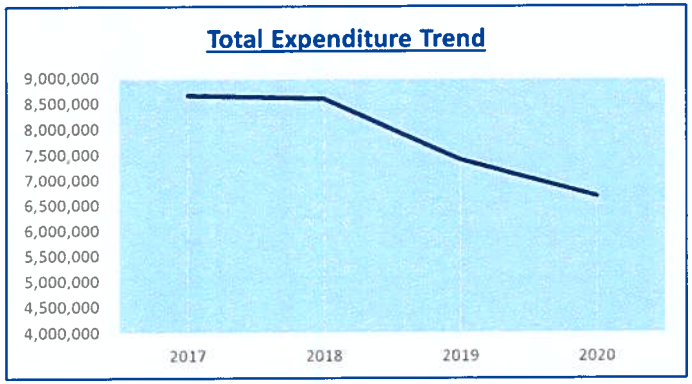



ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH ★ LOUISIANA ★ ST. JOHN
UNION
JUSTICE
SOLIDARITY

St. John the Baptist Parish
Summarized Data - Debt Service Funds
2017 - 2020

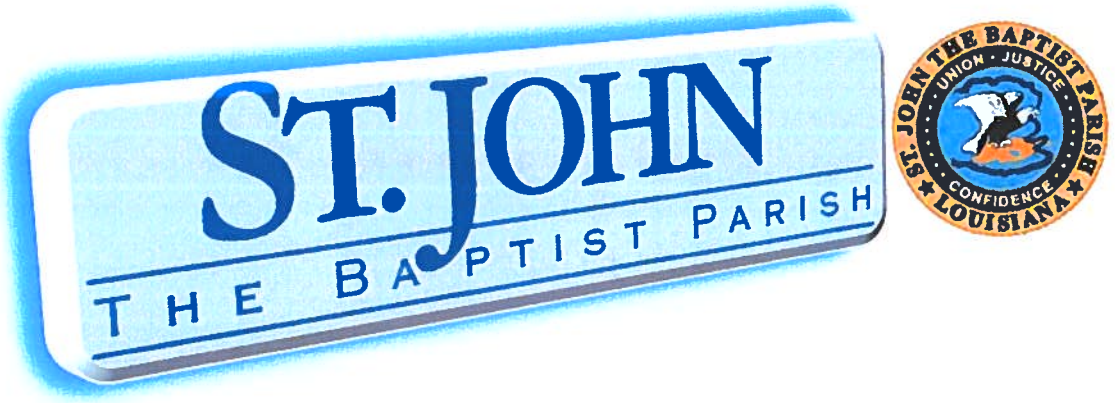
	Actual 2017	Actual 2018	Projected Budget 2019	Projected Budget 2020
REVENUES				
AD VALOREM	5,280,869	5,655,832	5,755,300	5,876,000
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	-	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	37,327	37,917	39,840	43,920
OTHER REVENUE	-	34,392	-	-
TOTAL REVENUE	5,318,196	5,728,141	5,795,140	5,919,920
EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	368,744	277,379	-	284,500
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	8,314,317	8,337,250	7,135,988	6,408,968
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	285,300	6,000
TOTAL EXPENDITURES	8,683,061	8,614,629	7,421,288	6,699,468
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	1,759,083	1,771,503	1,774,987	1,781,995
Transfers Out	10,000	10,000	10,000	10,000
Net Transfers	1,749,083	1,761,503	1,764,987	1,771,995
Depreciation	-	-	-	-
Net change in fund balances	(1,615,782)	(1,124,985)	138,839	992,447
Beginning Fund Balance	12,385,977	10,770,195	9,645,210	9,784,049
Ending Fund Balance	10,770,195	9,645,210	9,784,049	10,776,496






ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
LOUISIANA
UNITY
JUSTICE
COMMUNITY

2020 SUMMARY
(ESTIMATED)


ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
UNION · JUSTICE
CONFIDENCE
LOUISIANA

St. John the Baptist Parish
Summarized Budget
2020

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,277,500	7,942,000	215,000	-	5,876,000	16,310,500
SALES & USES	474,000	22,285,000	-	-	-	22,759,000
LICENSES & PERMITS	1,716,500	84,700	150,000	-	-	1,951,200
STATE GRANTS	185,244	7,801,549	-	-	-	7,986,793
FEDERAL GRANTS	19,750	4,938,762	-	9,141,136	-	14,099,648
LOCAL GRANTS	-	52,000	-	-	-	52,000
SERVICE FEES	69,500	1,494,990	18,943,600	-	-	20,508,090
FINES & FORFEITURES	-	2,117,380	-	-	-	2,117,380
INTEREST INCOME	12,500	232,730	38,800	110,290	43,920	438,240
OTHER REVENUE	137,640	3,933,665	465,300	-	-	4,536,605
TOTAL REVENUE	4,892,634	50,882,776	19,812,700	9,251,426	5,919,920	90,759,456
EXPENDITURES						
SALARIES	4,008,924	7,056,555	4,100,387	-	-	15,165,866
EMPLOYEE BENEFITS	1,698,844	3,963,046	2,611,190	-	-	8,273,080
GENERAL GOVERNMENT	3,497,151	154,415	1,087,780	-	284,500	5,023,846
PUBLIC SAFETY	1,355,050	3,567,121	-	-	-	4,922,171
HEALTH & WELFARE	188,900	1,642,701	805,900	-	-	2,637,501
ECONOMIC DEVELOPMENT	-	1,503,748	-	-	-	1,503,748
PUBLIC TRANSPORTATION	-	4,744,070	-	-	-	4,744,070
CAPITAL OUTLAY	-	15,479,767	-	21,427,016	-	36,906,783
DEBT SERVICE	-	-	-	73,500	6,408,968	6,482,468
RECREATION	-	1,067,650	-	-	-	1,067,650
PUBLIC UTILITIES	-	-	10,871,273	-	-	10,871,273
OTHER EXPENSES	-	-	-	-	6,000	6,000
TOTAL EXPENDITURES	10,748,869	39,179,073	19,476,530	21,500,516	6,699,468	97,604,456
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	200,000	-	200,000
Transfers In	4,883,817	6,052,666	2,807,942	775,000	1,781,995	16,301,420
Transfers Out	85,000	13,879,888	2,026,533	300,000	10,000	16,301,420
Net Transfers	4,798,817	(7,827,222)	781,409	675,000	1,771,995	200,000
Depreciation	-	-	5,750,000	-	-	5,750,000
Net change in fund balances	(1,057,418)	3,876,481	(4,632,421)	(11,574,090)	992,447	(12,395,000)
Beginning Fund Balance	2,108,945	34,024,105	105,751,794	4,416,528	9,784,049	156,085,421
Ending Fund Balance	1,051,527	37,900,586	101,119,373	(7,157,562)	10,776,496	143,690,421

ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
LOUISIANA
UNION
JUSTICE
CONFIDENCE

St. John the Baptist Parish
Special Revenue Funds
Budget 2020

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES							-		
AD VALOREM	-	335,500	434,000	-	-	-	-	-	-
SALES & USES	-	-	-	-	330,000	-	-	3,765,000	5,000,000
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	10,000	165,000
FEDERAL GRANTS	-	-	-	-	-	-	215,964	-	-
LOCAL GRANTS	-	-	-	-	-	-	2,000	-	-
SERVICE FEES	407,500	103,090	-	750,000	105,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	2,074,580	-	-	-
INTEREST INCOME	1,000	1,800	3,500	12,000	9,000	700	3,110	12,000	25,000
OTHER REVENUE	2,100	13,700	2,300	2,000	-	-	-	190,180	1,105,000
TOTAL REVENUE	410,600	454,090	439,800	764,000	444,000	2,075,280	221,074	3,977,180	6,295,000
EXPENDITURES									
SALARIES	-	201,571	-	-	-	641,400	142,773	188,584	2,353,000
EMPLOYEE BENEFITS	-	106,489	-	-	-	316,420	-	75,283	1,370,100
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	194,960	-	414,500	-	1,375,700	-	-	1,329,591
HEALTH & WELFARE	387,800	-	433,580	-	-	-	195,541	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	350,600	-	-	1,153,148	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	5,000	-	-	-	1,906,500
DEBT SERVICE	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-
OTHER EXPENSES		-		-	-	-	-	-	-
TOTAL EXPENDITURES	387,800	503,020	433,580	414,500	355,600	2,333,520	338,314	1,417,015	6,959,191
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-
Transfers In	-	60,000	-	-	-	259,913	85,000	-	79,800
Transfers Out	22,442	9,685	-	183,689	88,055	-	-	2,229,472	614,937
Net Transfers	(22,442)	50,315	-	(183,689)	(88,055)	259,913	85,000	(2,229,472)	(535,137)
Depreciation	-	-	-	-	-	-	-	-	-
Net change in fund balances	358	1,385	6,220	165,811	345	1,673	(32,240)	330,693	(1,199,328)
Beginning Fund Balance	269,798	302,090	439,709	1,100,731	1,154,479	217,462	358,171	1,118,327	3,141,546
Ending Fund Balance	270,157	303,474	445,929	1,266,542	1,154,824	219,135	325,931	1,449,020	1,942,218

St. John the Baptist Parish
Special Revenue Funds
Budget 2020

	GOMESA	HEALTH UNIT	IKE/ GUSTAVE CDBG	HURRICANE ISAAC	ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY
REVENUES										
AD VALOREM	-	429,500	-	-	-	447,500	-	-	3,132,000	-
SALES & USES	-		-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	630,000	16,000	-	-	-	-	6,046,000	-	-	30,000
FEDERAL GRANTS	7,000	-	-	-	3,139,974	-	-	-	16,000	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	-	10,600	-	-	-	3,000	-	-	50,000	3,020
OTHER REVENUE	-	2,300	-	-	-	2,300	511,505	-	-	181,000
TOTAL REVENUE	637,000	458,400	-	-	3,139,974	452,800	6,557,505	-	3,198,000	214,020
EXPENDITURES										
SALARIES	-	61,615	-	-	-	-	-	-	-	267,124
EMPLOYEE BENEFITS	-	34,943	-	-	-	-	-	-	-	135,258
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	152,215	-
PUBLIC SAFETY	-	-	-	-	-	140,420	-	-	-	111,950
HEALTH & WELFARE	-	189,280	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	630,000	-	-	-	3,139,974	-	6,046,000	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	630,000	285,838	-	-	3,139,974	140,420	6,046,000	-	152,215	514,332
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	314,106
Transfers Out	-	172,487	-	-	-	352,432	-	-	-	3,700
Net Transfers	-	(172,487)	-	-	-	(352,432)	-	-	-	310,406
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	7,000	75	-	-	-	(40,052)	511,505	-	3,045,785	10,094
Beginning Fund Balance	1,283,472	1,314,960	(177,951)	(570,349)	(695,239)	423,038	-	(1,563)	8,572,239	522,468
Ending Fund Balance	1,290,472	1,315,035	(177,951)	(570,349)	(695,239)	382,986	511,505	(1,563)	11,618,024	532,562

St. John the Baptist Parish
Special Revenue Funds
Budget 2020

	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES							
AD VALOREM	-	1,007,000	-	-	443,000	1,713,500	7,942,000
SALES & USES	3,765,000	-	-	9,425,000	-	-	22,285,000
LICENSES & PERMITS	84,700	-	-	-	-	-	84,700
STATE GRANTS/REVENUE	-	555,750	328,799	-	-	20,000	7,801,549
FEDERAL GRANTS	1,559,824	-	-	-	-	-	4,938,762
LOCAL GRANTS	50,000	-	-	-	-	-	52,000
SERVICE FEES	63,500	65,900	-	-	-	-	1,494,990
FINES & FORFEITURES	42,800	-	-	-	-	-	2,117,380
INTEREST INCOME	10,000	6,500	-	64,200	300	17,000	232,730
OTHER REVENUE	639,000	1,269,280	-	-	2,200	10,800	3,933,665
TOTAL REVENUE	6,214,824	2,904,430	328,799	9,489,200	445,500	1,761,300	50,882,776
EXPENDITURES							
SALARIES	2,762,624	304,614	-	-	-	133,250	7,056,555
EMPLOYEE BENEFITS	1,667,496	201,058	-	-	-	55,999	3,963,046
GENERAL GOVERNMENT	-	-	-	2,200	-	-	154,415
PUBLIC SAFETY	-	-	-	-	-	-	3,567,121
HEALTH & WELFARE	-	-	-	-	436,500	-	1,642,701
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,503,748
PUBLIC TRANSPORTATION	3,665,670	-	-	-	-	1,078,400	4,744,070
CAPITAL OUTLAY	2,609,824	753,670	348,799	-	-	40,000	15,479,767
DEBT SERVICE	-	-	-	-	-	-	-
RECREATION	-	1,067,650	-	-	-	-	1,067,650
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,705,614	2,326,992	348,799	2,200	436,500	1,307,649	39,179,073
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	5,253,847	-	-	-	-	-	6,052,666
Transfers Out	746,096	178,390	-	8,959,556	-	318,947	13,879,888
Net Transfers	4,507,751	(178,390)	-	(8,959,556)	-	(318,947)	(7,827,222)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	16,961	399,048	(20,000)	527,444	9,000	134,704	3,876,481
Beginning Fund Balance	2,041,771	1,218,332	-	8,472,003	427,060	3,091,551	34,024,105
Ending Fund Balance	2,058,732	1,617,380	(20,000)	8,999,447	436,060	3,226,255	37,900,586


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH OF ST. JOHN
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St. John the Baptist Parish
Enterprise Funds
Budget 2020

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	215.000	-	-	-	215.000
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	150.000	-	150.000
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	551.900	4.109.100	6.691.600	7.591.000	18.943.600
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1.200	8.600	11.000	18.000	38.800
OTHER REVENUE	1.200	-	108.000	356.100	465.300
TOTAL REVENUE	769.300	4.117.700	6.960.600	7.965.100	19.812.700
EXPENDITURES					
SALARIES	-	-	2.062.888	2.037.499	4.100.387
EMPLOYEE BENEFITS	-	-	1.231.487	1.379.703	2.611.190
GENERAL GOVERNMENT	-	-	1.087.780	-	1.087.780
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	805.900	-	-	-	805.900
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY			-	-	
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	4.007.800	2.879.000	3.984.473	10.871.273
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	805.900	4.007.800	7.261.155	7.401.675	19.476.530
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	60.000	-	1.212.642	1.535.300	2.807.942
Transfers Out	22.442	33.265	921.513	1.049.313	2.026.533
Net Transfers	37.558	(33.265)	291.129	485.987	781.409
Depreciation	-	-	3.100.000	2.650.000	5.750.000
Net change in fund balances	958	76.635	(3.109.426)	(1.600.588)	(4.632.421)
Beginning Fund Balance	488.364	3.181.400	61.577.754	40.504.276	105.751.794
Ending Fund Balance	489.322	3.258.035	58.468.328	38.903.689	101.119.373


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St. John the Baptist Parish
Capital Project Funds
Budget 2020

	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	-	-	-	-	-	-
FEDERAL GRANTS	-	-	300,936	8,840,200	-	9,141,136
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	290	5,000	35,000	30,000	40,000	110,290
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	290	5,000	335,936	8,870,200	40,000	9,251,426
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	600,000	-	3,181,719	16,145,297	1,500,000	21,427,016
DEBT SERVICE	73,500	-	-	-	-	73,500
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES		-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	673,500	-	3,181,719	16,145,297	1,500,000	21,500,516
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	200,000	-	-	-	-	200,000
Transfers In	475,000	-	-	300,000	-	775,000
Transfers Out	-	-	-	-	300,000	300,000
Net Transfers	675,000	-	-	300,000	(300,000)	675,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	1,790	5,000	(2,845,783)	(6,975,097)	(1,760,000)	(11,574,090)
Beginning Fund Balance	118,398	109,465	34,466	(301,126)	4,455,325	4,416,528
Ending Fund Balance	120,188	114,465	(2,811,317)	(7,276,222)	2,695,325	(7,157,562)


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St. John the Baptist Parish
Debt Service Funds
Budget 2020

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	5,876,000	5,876,000
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	14,300	6,000	4,620	2,500	16,500	43,920
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	14,300	6,000	4,620	2,500	5,892,500	5,919,920
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	284,500	284,500
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,333,760	-	370,518	4,704,690	6,408,968
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	-	1,400	4,100	6,000
TOTAL EXPENDITURES	-	1,334,260	-	371,918	4,993,290	6,699,468
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,334,556		447,439	-	1,781,995
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,334,556	-	447,439	-	1,771,995
Depreciation	-	-	-	-	-	-
Net change in fund balances	4,300	6,296	4,620	78,021	899,210	992,447
Beginning Fund Balance	1,423,643	384,103	467,393	386,923	7,121,987	9,784,049
Ending Fund Balance	1,427,943	390,399	472,013	464,944	8,021,197	10,776,496


ST. JOHN
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2019 SUMMARY
(PROJECTED)


ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
UNION · JUSTICE
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St. John the Baptist Parish
Summarized Budget
2019 Projected

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,192,700	7,560,975	206,750	-	5,755,300	15,715,725
SALES & USES	507,600	21,629,038	-	-	-	22,136,638
LICENSES & PERMITS	1,628,600	119,500	159,700	-	-	1,907,800
STATE GRANTS	161,246	9,601,589	-	-	-	9,762,835
FEDERAL GRANTS	34,222	8,839,401	103,330	9,174,536	-	18,151,489
LOCAL GRANTS	-	2,431,000	-	-	-	2,431,000
SERVICE FEES	64,000	1,447,450	18,681,400	-	-	20,192,850
FINES & FORFEITURES	-	2,095,000	-	-	-	2,095,000
INTEREST INCOME	14,900	224,245	29,200	100,320	39,840	408,505
OTHER REVENUE	140,140	3,940,538	516,537	-	-	4,597,215
TOTAL REVENUE	4,743,408	57,888,736	19,696,917	9,274,856	5,795,140	97,399,057
EXPENDITURES						
SALARIES	3,836,897	6,932,257	3,928,407	-	-	14,697,561
EMPLOYEE BENEFITS	1,627,047	3,811,875	2,532,080	-	-	7,971,002
GENERAL GOVERNMENT	3,235,061	209,633	1,185,376	-	-	4,630,070
PUBLIC SAFETY	1,339,550	3,573,561	-	-	-	4,913,111
HEALTH & WELFARE	159,900	1,595,120	809,700	-	-	2,564,720
ECONOMIC DEVELOPMENT	-	1,588,843	-	-	-	1,588,843
PUBLIC TRANSPORTATION	-	4,949,233	-	-	-	4,949,233
CAPITAL OUTLAY	-	24,866,488	-	25,173,711	-	50,040,199
DEBT SERVICE	120,308	-	86,823	73,500	7,135,988	7,416,619
RECREATION	-	941,170	-	-	-	941,170
PUBLIC UTILITIES	-	-	11,220,741	-	-	11,220,741
OTHER EXPENSES	-	-	-	-	285,300	285,300
TOTAL EXPENDITURES	10,318,763	48,468,180	19,763,127	25,247,211	7,421,288	111,218,569
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	200,000	-	200,000
Transfers In	4,792,114	5,764,405	3,620,314	1,393,745	1,774,987	17,345,565
Transfers Out	106,500	14,443,488	1,955,508	830,067	10,000	17,345,565
Net Transfers	4,685,614	(8,679,083)	1,664,806	763,678	1,764,987	200,000
Depreciation	-	-	5,800,000	-	-	5,800,000
Net change in fund balances	(889,741)	741,473	(4,201,404)	(15,208,677)	138,839	(19,419,512)
Beginning Fund Balance	2,998,686	33,282,698	109,953,198	18,125,205	9,645,210	174,004,997
Ending Fund Balance	2,108,945	34,024,171	105,751,794	2,916,528	9,784,049	154,585,485


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St. John the Baptist Parish
Special Revenue Funds
Budget 2019

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES							-		
AD VALOREM	-	323,000	417,800	-	-	-	-	-	-
SALES & USES	-	-	-	-	329,038	-	-	3,650,000	4,850,000
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	97,800	165,978
FEDERAL GRANTS	-	-	-	-	-	-	211,058	-	1,085,767
LOCAL GRANTS	-	-	-	-	-	-	2,000	-	-
SERVICE FEES	401,200	101,050	-	740,500	75,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	2,095,000	-	-	-
INTEREST INCOME	1,000	925	2,480	11,950	9,200	600	1,350	14,000	32,000
OTHER REVENUE	1,500	20,200	2,200	2,000	-	-	-	207,173	1,267,500
TOTAL REVENUE	403,700	445,175	422,480	754,450	413,238	2,095,600	214,408	3,968,973	7,401,245
EXPENDITURES									
SALARIES	-	195,893	-	-	-	641,400	142,539	133,787	2,379,800
EMPLOYEE BENEFITS	-	83,156	-	-	-	315,968	-	61,598	1,371,000
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	210,838	-	421,660	-	1,282,157	-	-	1,384,338
HEALTH & WELFARE	379,326	-	424,460	-	-	-	179,904	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	265,126	-	-	1,323,717	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	150,000	458,519	5,000	-	-	-	3,561,910
DEBT SERVICE	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-
OTHER EXPENSES		-		-	-	-	-	-	-
TOTAL EXPENDITURES	379,326	489,887	574,460	880,179	270,126	2,239,525	322,443	1,519,102	8,697,048
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-
Transfers In	-	55,000	-	-	-	361,099	106,500	-	468,784
Transfers Out	22,467	9,245	-	195,441	94,928	-	-	2,373,373	658,797
Net Transfers	(22,467)	45,755	-	(195,441)	(94,928)	361,099	106,500	(2,373,373)	(190,013)
Depreciation	-	-	-	-	-	-	-	-	-
							-		
Net change in fund balances	1,907	1,043	(151,980)	(321,170)	48,184	217,174	(1,535)	76,498	(1,485,816)
Beginning Fund Balance	267,891	301,047	591,689	1,421,900	1,106,295	288	359,706	1,041,829	4,627,429
Ending Fund Balance	269,798	302,090	439,709	1,100,730	1,154,479	217,462	358,171	1,118,327	3,141,613

St. John the Baptist Parish
Special Revenue Funds
Budget 2019

	GOMESA	HEALTH UNIT	HURRICANE IKE/ GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY
REVENUES										
AD VALOREM	-	413,475	-	-	-	430,700	-	-	2,982,100	-
SALES & USES	-		-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	16,000	-	-	-	-	6,046,000	427,972	-	30,000
FEDERAL GRANTS	629,068	-	-	-	3,530,852	-	-	-	16,000	1,581
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	2,379,000
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	6,960	5,000	-	-	-	3,000	-	-	45,700	2,900
OTHER REVENUE	-	2,300	-	-	-	2,300	511,505	-	-	2,000
TOTAL REVENUE	636,028	436,775	-	-	3,530,852	436,000	6,557,505	427,972	3,043,800	2,415,481
EXPENDITURES										
SALARIES	-	65,386	-	-	-	-	-	-	-	172,647
EMPLOYEE BENEFITS	-	25,915	-	-	-	-	-	-	-	104,289
GENERAL GOVERNMENT	2,666	-	-	-	-	-	-	-	205,467	-
PUBLIC SAFETY	-	-	-	-	-	165,520	-	-	-	109,048
HEALTH & WELFARE	-	186,430	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	3,530,852	-	6,557,505	427,972	-	2,200,000
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,666	277,731	-	-	3,530,852	165,520	6,557,505	427,972	205,467	2,585,984
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	88,018	-	-	-	-	-	-	-	-	139,477
Transfers Out	-	179,488	-	139,902	-	331,640	-	-	-	3,500
Net Transfers	88,018	(179,488)	-	(139,902)	-	(331,640)	-	-	-	135,977
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	721,380	(20,444)	-	(139,902)	-	(61,160)	-	-	2,838,333	(34,526)
Beginning Fund Balance	562,092	1,335,404	(177,951)	(430,447)	(695,239)	484,198	-	(1,563)	5,733,906	556,994
Ending Fund Balance	1,283,472	1,314,960	(177,951)	(570,349)	(695,239)	423,038	-	(1,563)	8,572,239	522,468

St. John the Baptist Parish
Special Revenue Funds
Budget 2019

	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES							
AD VALOREM	-	969,000	-	-	426,400	1,598,500	7,560,975
SALES & USES	3,650,000	-	-	9,150,000	-	-	21,629,038
LICENSES & PERMITS	119,500	-	-	-	-	-	119,500
STATE GRANTS/REVENUE	616,540	1,852,500	328,799	-	-	20,000	9,601,589
FEDERAL GRANTS	3,119,648	245,427	-	-	-	-	8,839,401
LOCAL GRANTS	50,000	-	-	-	-	-	2,431,000
SERVICE FEES	63,500	66,200	-	-	-	-	1,447,450
FINES & FORFEITURES	-	-	-	-	-	-	2,095,000
INTEREST INCOME	10,000	5,000	-	60,000	180	12,000	224,245
OTHER REVENUE	619,000	1,290,160	-	-	2,200	10,500	3,940,538
TOTAL REVENUE	8,248,188	4,428,287	328,799	9,210,000	428,780	1,641,000	57,888,736
EXPENDITURES							
SALARIES	2,626,951	444,460	-	-	-	129,394	6,932,257
EMPLOYEE BENEFITS	1,605,222	194,359	-	-	-	50,368	3,811,875
GENERAL GOVERNMENT	-	-	-	1,500	-	-	209,633
PUBLIC SAFETY	-	-	-	-	-	-	3,573,561
HEALTH & WELFARE	-	-	-	-	425,000	-	1,595,120
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,588,843
PUBLIC TRANSPORTATION	3,812,133	-	-	-	-	1,137,100	4,949,233
CAPITAL OUTLAY	4,690,836	2,817,655	328,799	-	-	137,440	24,866,488
DEBT SERVICE	-	-	-	-	-	-	-
RECREATION	-	941,170	-	-	-	-	941,170
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	12,735,142	4,397,644	328,799	1,500	425,000	1,454,302	48,468,180
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	4,545,527	-	-	-	-	-	5,764,405
Transfers Out	842,393	168,170	-	9,153,073	-	271,071	14,443,488
Net Transfers	3,703,134	(168,170)	-	(9,153,073)	-	(271,071)	(8,679,083)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(783,820)	(137,527)	-	55,427	3,780	(84,373)	741,473
Beginning Fund Balance	2,825,591	1,355,859	-	8,416,576	423,280	3,175,924	33,282,698
Ending Fund Balance	2,041,771	1,218,332	-	8,472,003	427,060	3,091,551	34,024,171


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH ★ ST. JOHN ★ LOUISIANA
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St. John the Baptist Parish
Enterprise Funds
2019 Budget

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	206,750	-	-	-	206,750
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	159,700	-	159,700
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	103,330	-	103,330
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	541,900	3,939,700	6,511,500	7,688,300	18,681,400
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	100	3,100	10,000	16,000	29,200
OTHER REVENUE	1,100	-	108,000	407,437	516,537
TOTAL REVENUE	749,850	3,942,800	6,892,530	8,111,737	19,696,917
EXPENDITURES					
SALARIES	-	-	1,871,128	2,057,279	3,928,407
EMPLOYEE BENEFITS	-	-	1,125,388	1,406,692	2,532,080
GENERAL GOVERNMENT	-	-	1,185,376	-	1,185,376
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	809,700	-	-	-	809,700
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY			-	-	
DEBT SERVICE	-	-	-	86,823	86,823
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,883,950	3,256,880	4,079,911	11,220,741
OTHER EXPENSES					
TOTAL EXPENDITURES	809,700	3,883,950	7,438,772	7,630,705	19,763,127
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	60,000	-	2,033,808	1,526,506	3,620,314
Transfers Out	-	28,979	939,041	987,488	1,955,508
Net Transfers	60,000	(28,979)	1,094,767	539,018	1,664,806
Depreciation	-	-	3,100,000	2,700,000	5,800,000
Net change in fund balances	150	29,871	(2,551,475)	(1,679,950)	(4,201,404)
Beginning Fund Balance	488,214	3,151,529	64,129,229	42,184,226	109,953,198
Ending Fund Balance	488,364	3,181,400	61,577,754	40,504,276	105,751,794


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St. John the Baptist Parish
Capital Project Funds
Budget 2019

	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	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	334,336	8,840,200	-	-	9,174,536
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	320	10,000	20,000	25,000	45,000	-	100,320
OTHER REVENUE	-	-	-	-	-	-	-
TOTAL REVENUE	320	10,000	354,336	8,865,200	45,000	-	9,274,856
EXPENDITURES							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	808,715	208,512	5,580,388	16,145,297	2,430,799	-	25,173,711
DEBT SERVICE	73,500	-	-	-	-	-	73,500
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES		-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	882,215	208,512	5,580,388	16,145,297	2,430,799	-	25,247,211
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	200,000	-	-	-	-	-	200,000
Transfers In	625,000	100,000	68,745	600,000	-	-	1,393,745
Transfers Out	-	355,390	-	-	474,610	67	830,067
Net Transfers	825,000	(255,390)	68,745	600,000	(474,610)	(67)	763,678
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(56,895)	(453,902)	(5,157,307)	(6,680,097)	(2,860,409)	(67)	(15,208,677)
Beginning Fund Balance	175,293	563,367	5,191,773	6,378,971	5,815,734	67	18,125,205
Ending Fund Balance	118,398	109,465	34,466	(301,126)	2,955,325	-	2,916,528


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St. John the Baptist Parish
Debt Service Funds
Budget 2019

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	5,755,300	5,755,300
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	11,700	6,070	2,000	3,870	16,200	39,840
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	11,700	6,070	2,000	3,870	5,771,500	5,795,140
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,327,556	445,061	-	5,363,371	7,135,988
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	200	1,400	-	283,700	285,300
TOTAL EXPENDITURES	-	1,327,756	446,461	-	5,647,071	7,421,288
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,328,073	446,914		-	1,774,987
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,328,073	446,914	-	-	1,764,987
Depreciation	-	-	-	-	-	-
Net change in fund balances	1,700	6,387	2,453	3,870	124,429	138,839
Beginning Fund Balance	1,421,943	377,716	384,470	463,523	6,997,558	9,645,210
Ending Fund Balance	1,423,643	384,103	386,923	467,393	7,121,987	9,784,049


ST. JOHN
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2018 SUMMARY
(ACTUAL)


ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
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LOUISIANA

St. John the Baptist Parish
Summarized Actual
2018

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,303,055	7,973,113	217,503	-	5,655,832	16,149,503
SALES & USES	426,427	21,431,800	-	-	-	21,858,227
LICENSES & PERMITS	1,656,929	139,210	148,472	-	-	1,944,611
STATE GRANTS	145,355	342,918	1,909	225,874	-	716,056
FEDERAL GRANTS	8,840	3,524,667	13,139	54,977	-	3,601,623
LOCAL GRANTS	-	774,013	-	-	-	774,013
SERVICE FEES	53,640	1,552,408	18,168,454	-	-	19,774,502
FINES & FORFEITURES	-	1,924,238	-	-	-	1,924,238
INTEREST INCOME	6,442	172,811	29,944	167,753	37,917	414,867
OTHER REVENUE	136,491	2,020,371	285,444	41,201	34,392	2,517,899
TOTAL REVENUE	4,737,180	39,855,549	18,864,865	489,805	5,728,141	69,675,540
EXPENDITURES						
SALARIES	3,799,541	6,539,327	3,713,556	-	-	14,052,424
EMPLOYEE BENEFITS	1,585,110	3,676,588	2,083,640	-	-	7,345,338
GENERAL GOVERNMENT	2,491,717	153,876	915,599	-	277,379	3,838,571
PUBLIC SAFETY	1,309,433	3,614,646	-	-	-	4,924,079
HEALTH & WELFARE	159,016	1,495,383	787,477	-	-	2,441,876
ECONOMIC DEVELOPMENT	-	1,483,590	-	-	-	1,483,590
PUBLIC TRANSPORTATION	-	3,995,923	-	-	-	3,995,923
CAPITAL OUTLAY	762,000	3,074,331	-	11,087,833	-	14,924,164
DEBT SERVICE	-	-	93,033	59,972	8,337,250	8,490,255
RECREATION		821,363	-	-	-	821,363
PUBLIC UTILITIES	-	-	10,553,341	-	-	10,553,341
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	10,106,818	24,855,027	18,146,646	11,147,805	8,614,629	72,870,925
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	5,993,863	4,700,285	4,547,941	5,377,903	1,771,503	22,391,495
Transfers Out	385,000	15,031,413	2,489,972	4,485,000	10,000	22,401,385
Net Transfers	5,608,863	(10,331,128)	2,057,969	892,903	1,761,503	(9,890)
Depreciation	-	-	5,549,236	-	-	5,549,236
Net change in fund balances	239,225	4,669,394	(2,773,048)	(9,765,097)	(1,124,985)	(8,754,511)
Beginning Fund Balance	2,759,461	28,613,308	112,726,246	29,312,178	10,770,195	184,181,388
Ending Fund Balance	2,998,686	33,282,702	109,953,198	19,547,081	9,645,210	175,426,877


ST. JOHN
THE BAPTIST PARISH
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St. John the Baptist Parish
Special Revenue Funds
2018 Actual

	AIRPORT AUTHORITY	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES								-		
AD VALOREM	-	-	339,850	439,540	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	329,038	-	-	3,647,871	4,863,841
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	35,500	166,248
FEDERAL GRANTS	-	-	-	-	-	-	-	152,844	13,782	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	373,870	100,748	-	743,663	203,628	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,924,238	-	-	-
INTEREST INCOME	344	778	996	3,328	8,757	6,664	690	2,722	11,404	28,821
OTHER REVENUE	-	2,046	5,810	2,670	-	1,250	152	1,500	169,598	222,439
TOTAL REVENUE	344	376,694	447,404	445,538	752,420	540,580	1,925,080	157,066	3,878,155	5,281,349
EXPENDITURES										
SALARIES	-	-	176,264	-	-	-	588,515	126,591	170,277	2,324,554
EMPLOYEE BENEFITS	-	-	67,792	-	-	-	311,994	-	56,683	1,370,289
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	217,271	-	492,595	-	1,219,703	-	-	1,389,322
HEALTH & WELFARE	-	368,277	-	467,511	-	-	-	88,094	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	236,508	-	-	1,247,082	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	23,815	-	-	-	-	77,192
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES			-		-	-	-	-	-	-
TOTAL EXPENDITURES	-	368,277	461,327	467,511	516,410	236,508	2,120,212	214,685	1,474,042	5,161,357
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	57,200	-	-	-	147,725	115,000	50,834	109
Transfers Out	50,834	23,300	9,815	-	35,540	56,362	288	-	2,759,830	654,918
Net Transfers	(50,834)	(23,300)	47,385	-	(35,540)	(56,362)	147,437	115,000	(2,708,996)	(654,809)
Depreciation	-	-	-	-	-	-	-	-	-	-
								-		
Net change in fund balances	(50,490)	(14,883)	33,462	(21,973)	200,470	247,710	(47,695)	57,381	(304,883)	(534,817)
Beginning Fund Balance	50,494	282,774	267,585	613,662	1,221,430	858,585	47,983	302,325	1,346,712	5,162,246
Ending Fund Balance	4	267,891	301,047	591,689	1,421,900	1,106,295	288	359,706	1,041,829	4,627,429

St. John the Baptist Parish
Special Revenue Funds
2018 Actual

	GOMESA	HEALTH UNIT	HURRICANE IKE/GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS
REVENUES										
AD VALOREM	-	414,488	-	-	-	452,467	-	3,167,264	-	-
SALES & USES	-		-	-	-	-	-	-	-	3,646,213
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	139,210
STATE GRANTS/REVENUE	-	15,503	-	-	-	-	14,066	-	28,534	63,400
FEDERAL GRANTS	-	-	77,775	143,574	3,007,560	-	-	16,011	14,841	98,280
LOCAL GRANTS	559,531	-	-	-	-	-	-	-	164,482	50,000
SERVICE FEES	-	-	-	-	-	-	-	-	-	63,795
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	2,561	8,313	-	-	-	2,230	-	10,919	3,865	4,236
OTHER REVENUE	-	2,725	-	-	-	2,751	-	-	1,178	713,628
TOTAL REVENUE	562,092	441,029	77,775	143,574	3,007,560	457,448	14,066	3,194,194	212,900	4,778,762
EXPENDITURES										
SALARIES	-	59,413	-	-	-	-	-	-	176,120	2,325,614
EMPLOYEE BENEFITS	-	18,407	-	-	-	-	-	-	110,753	1,487,433
GENERAL GOVERNMENT	-	-	-	-	-	-	-	153,876	-	-
PUBLIC SAFETY	-	-	-	-	-	178,933	-	-	116,822	-
HEALTH & WELFARE	-	171,940	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	2,950,075
CAPITAL OUTLAY	-	-	-	-	2,272,698	-	15,629	-	-	497,558
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	249,760	-	-	2,272,698	178,933	15,629	153,876	403,695	7,260,680
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	139,840	4,189,577
Transfers Out	-	224,015	-	125,903	-	328,220	-	-	12,996	784,565
Net Transfers	-	(224,015)	-	(125,903)	-	(328,220)	-	-	126,844	3,405,012
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	562,092	(32,746)	77,775	17,671	734,862	(49,705)	(1,563)	3,040,318	(63,951)	923,094
Beginning Fund Balance	-	1,368,150	(255,726)	(448,118)	(1,430,101)	533,903	-	2,693,588	620,945	1,902,497
Ending Fund Balance	562,092	1,335,404	(177,951)	(430,447)	(695,239)	484,198	(1,563)	5,733,906	556,994	2,825,591

St. John the Baptist Parish
Special Revenue Funds
2018 Actual

	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES					
AD VALOREM	1,018,051	-	427,286	1,714,167	7,973,113
SALES & USES	-	8,944,837	-	-	21,431,800
LICENSES & PERMITS	-	-	-	-	139,210
STATE GRANTS/REVENUE	-	-	-	19,667	342,918
FEDERAL GRANTS	-	-	-	-	3,524,667
LOCAL GRANTS	-	-	-	-	774,013
SERVICE FEES	66,704	-	-	-	1,552,408
FINES & FORFEITURES	-	-	-	-	1,924,238
INTEREST INCOME	5,385	54,533	415	15,850	172,811
OTHER REVENUE	879,674	-	2,724	12,226	2,020,371
TOTAL REVENUE	1,969,814	8,999,370	430,425	1,761,910	39,855,549
EXPENDITURES					
SALARIES	461,543	-	-	130,436	6,539,327
EMPLOYEE BENEFITS	199,221	-	-	54,016	3,676,588
GENERAL GOVERNMENT	-	-	-	-	153,876
PUBLIC SAFETY	-	-	-	-	3,614,646
HEALTH & WELFARE	-	-	399,561	-	1,495,383
ECONOMIC DEVELOPMENT	-	-	-	-	1,483,590
PUBLIC TRANSPORTATION	-	-	-	1,045,848	3,995,923
CAPITAL OUTLAY	141,218	-	-	46,221	3,074,331
DEBT SERVICE	-	-	-	-	-
RECREATION	821,363	-	-	-	821,363
PUBLIC UTILITIES	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	1,623,345	-	399,561	1,276,521	24,855,027
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	-	-	-	-	4,700,285
Transfers Out	161,425	9,245,406	-	557,996	15,031,413
Net Transfers	(161,425)	(9,245,406)	-	(557,996)	(10,331,128)
Depreciation	-	-	-	-	-
Net change in fund balances	185,044	(246,036)	30,864	(72,607)	4,669,394
Beginning Fund Balance	1,170,814	8,662,612	392,416	3,248,532	28,613,308
Ending Fund Balance	1,355,858	8,416,576	423,280	3,175,925	33,282,702


ST. JOHN
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St. John the Baptist Parish
Enterprise Funds
2018 Actual

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	217,503	-	-	-	217,503
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	148,472	-	148,472
STATE GRANTS	-	-	-	1,909	1,909
FEDERAL GRANTS	-	-	-	13,139	13,139
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	512,844	3,719,199	6,369,959	7,566,452	18,168,454
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	411	3,102	4,283	22,148	29,944
OTHER REVENUE	1,323	-	93,955	190,166	285,444
TOTAL REVENUE	732,081	3,722,301	6,616,669	7,793,814	18,864,865
EXPENDITURES					
SALARIES	-	-	1,905,782	1,807,774	3,713,556
EMPLOYEE BENEFITS	-	-	910,869	1,172,771	2,083,640
GENERAL GOVERNMENT	-	-	915,599	-	915,599
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	787,477	-	-	-	787,477
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY			-	-	
DEBT SERVICE	-	-	-	93,033	93,033
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,725,573	2,157,035	4,670,733	10,553,341
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	787,477	3,725,573	5,889,285	7,744,311	18,146,646
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	173,000	-	2,500,041	1,874,900	4,547,941
Transfers Out	23,300	26,125	1,192,643	1,247,904	2,489,972
Net Transfers	149,700	(26,125)	1,307,398	626,996	2,057,969
Depreciation	-	-	2,952,354	2,596,882	5,549,236
Net change in fund balances	94,304	(29,397)	(917,572)	(1,920,383)	(2,773,048)
Beginning Fund Balance	393,910	3,180,926	65,046,801	44,104,609	112,726,246
Ending Fund Balance	488,214	3,151,529	64,129,229	42,184,226	109,953,198


ST. JOHN
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Capital Project Funds
2018 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	-	-	-	-	225,874	-	225,874
FEDERAL GRANTS	-	-	20,809	34,168	-	-	54,977
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	180	3,291	54,237	44,851	55,579	9,615	167,753
OTHER REVENUE	41,201	-	-	-	-	-	41,201
TOTAL REVENUE	41,381	3,291	75,046	79,019	281,453	9,615	489,805
EXPENDITURES							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	4,720	4,311,435	5,211,390	291,274	1,269,014	-	11,087,833
DEBT SERVICE	59,972	-	-	-	-	-	59,972
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES		-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	64,692	4,311,435	5,211,390	291,274	1,269,014	-	11,147,805
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	125,000	4,812,000	125,903	-	315,000	-	5,377,903
Transfers Out	-	-	225,000	-	4,250,000	10,000	4,485,000
Net Transfers	125,000	4,812,000	(99,097)	-	(3,935,000)	(10,000)	892,903
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	101,689	503,856	(5,235,441)	(212,255)	(4,922,561)	(385)	(9,765,097)
Beginning Fund Balance	73,604	59,511	10,427,214	6,591,226	10,738,295	1,422,328	29,312,178
Ending Fund Balance	175,293	563,367	5,191,773	6,378,971	5,815,734	1,421,943	19,547,081


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St. John the Baptist Parish
Debt Service Funds
2018 Actual

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	FIRE DEPARTMENTS SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	5,655,832	5,655,832
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	9,615	5,318	3,120	1,426	18,438	37,917
OTHER REVENUE	-	-	-	-	34,392	34,392
TOTAL REVENUE	9,615	5,318	3,120	1,426	5,708,662	5,728,141
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	277,379	277,379
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,319,956	-	443,697	6,573,597	8,337,250
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	-	1,319,956	-	443,697	6,850,976	8,614,629
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,320,406	-	451,097	-	1,771,503
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,320,406	-	451,097	-	1,761,503
Depreciation	-	-	-	-	-	-
Net change in fund balances	(385)	5,768	3,120	8,826	(1,142,314)	(1,124,985)
Beginning Fund Balance	1,422,328	371,948	460,403	375,644	8,139,872	10,770,195
Ending Fund Balance	1,421,943	377,716	463,523	384,470	6,997,558	9,645,210


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2017 SUMMARY
(ACTUAL)


ST. JOHN
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St. John the Baptist Parish
Summarized Actual
2017

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,139,484	7,371,716	201,593	-	5,280,869	14,993,662
SALES & USES	464,683	21,939,519	-	-	-	22,404,202
LICENSES & PERMITS	1,557,919	112,653	151,831	-	-	1,822,403
STATE GRANTS	79,509	312,141	124,269	-	-	515,919
FEDERAL GRANTS	2,672	11,869,652	240,844	1,435,451	-	13,548,619
LOCAL GRANTS	-	54,000	-	-	-	54,000
SERVICE FEES	44,381	1,415,037	18,221,059	-	-	19,680,477
FINES & FORFEITURES	-	1,702,009	-	-	-	1,702,009
INTEREST INCOME	4,015	119,773	21,263	169,236	37,327	351,614
OTHER REVENUE	128,894	2,306,380	394,946	1,225	-	2,831,445
TOTAL REVENUE	4,421,557	47,202,880	19,355,805	1,605,912	5,318,196	77,904,350
EXPENDITURES						
SALARIES	3,706,535	6,902,092	3,673,525	-	-	14,282,152
EMPLOYEE BENEFITS	1,794,676	3,677,494	2,508,305	-	-	7,980,475
GENERAL GOVERNMENT	2,732,874	221,182	1,043,980	-	368,744	4,366,780
PUBLIC SAFETY	1,216,389	2,786,550	-	-	-	4,002,939
HEALTH & WELFARE	119,599	1,440,532	809,253	-	-	2,369,384
ECONOMIC DEVELOPMENT	-	1,427,285	-	-	-	1,427,285
PUBLIC TRANSPORTATION	-	4,229,012	-	-	-	4,229,012
CAPITAL OUTLAY	-	12,396,896	-	10,950,493	-	23,347,389
DEBT SERVICE	837,000	-	98,598	60,473	8,314,317	9,310,388
RECREATION	-	908,556	-	96,586	-	1,005,142
PUBLIC UTILITIES	-	-	11,111,249	-	-	11,111,249
OTHER EXPENSES	-	54,312	-	-	-	54,312
TOTAL EXPENDITURES	10,407,073	34,043,911	19,244,910	11,107,552	8,683,061	83,486,507
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	5,985,065	4,951,875	4,453,334	1,914,481	1,759,083	19,063,838
Transfers Out	117,000	15,368,648	2,343,580	1,200,000	10,000	19,039,228
Net Transfers	5,868,065	(10,416,773)	2,109,754	714,481	1,749,083	24,610
Depreciation	-	-	5,629,739	-	-	5,629,739
Net change in fund balances	(117,451)	2,742,196	(3,409,090)	(8,787,159)	(1,615,782)	(11,187,286)
Beginning Fund Balance	2,876,911	26,322,535	127,218,417	36,677,075	12,385,977	205,480,915
Ending Fund Balance	2,759,460	29,064,731	123,809,327	27,889,916	10,770,195	194,293,629


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St. John the Baptist Parish
Special Revenue Funds
Actual 2017

	AIRPORT AUTHORITY	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS	HEALTH UNIT	HURRICANE IKE/GUSTAVE CDBG
REVENUES								-				
AD VALOREM	-	-	314,874	407,386	-	-	-	-	-	-	403,327	-
SALES & USES	-	-	-	-	-	329,036	-	-	3,714,005	4,952,011		-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	38,600	184,167	15,641	-
FEDERAL GRANTS	-	-	-	-	-	-	-	145,093	-	-	-	219,998
LOCAL GRANTS	-	-	-	-	-	-	-	4,000	-	-	-	-
SERVICE FEES	-	400,707	100,546	-	741,331	64,916	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,702,009	-	-	-	-	-
INTEREST INCOME	327	1,283	970	2,616	5,478	3,763	1,268	1,881	10,064	24,494	5,750	-
OTHER REVENUE	-	495	3,042	2,218	10,836	1,300	175	-	197,407	655,312	2,273	-
TOTAL REVENUE	327	402,485	419,432	412,220	757,645	399,015	1,703,452	150,974	3,960,076	5,815,984	426,991	219,998
EXPENDITURES												
SALARIES	-	-	157,521	-	-	-	591,858	133,669	177,760	2,367,756	64,452	-
EMPLOYEE BENEFITS	-	-	80,737	-	-	-	309,183	-	59,572	1,299,477	24,642	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	18,449
PUBLIC SAFETY	-	-	228,512	-	40,365	-	1,124,199	-	-	1,123,051	-	-
HEALTH & WELFARE	-	357,551	-	392,263	-	-	-	98,026	-	-	158,929	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	201,490	-	-	1,225,795	-	-	-
PUBLIC TRANSPORTATION	50,153	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	17,418	35,000	-	-	-	603,404	-	48,610
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES			-		-	-	-	-	-	-	-	54,312
TOTAL EXPENDITURES	50,153	357,551	466,770	392,263	57,783	236,490	2,025,240	231,695	1,463,127	5,393,688	248,023	121,371
Other financing sources(uses)												
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	28,841	-	15,000	-	-	-	140,000	117,000		-	-	-
Transfers Out	-	15,165	14,874	-	92,501	56,923	47,983	-	2,814,003	799,748	52,920	105,932
Net Transfers	28,841	(15,165)	126	-	(92,501)	(56,923)	92,017	117,000	(2,814,003)	(799,748)	(52,920)	(105,932)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(20,985)	29,769	(47,212)	19,957	607,361	105,602	(229,771)	36,279	(317,054)	(377,452)	126,048	(7,305)
Beginning Fund Balance	71,479	253,005	314,797	593,704	982,069	752,983	277,754	266,046	1,663,766	5,539,698	1,242,102	(248,421)
Ending Fund Balance	50,494	282,774	267,585	613,661	1,589,430	858,585	47,983	302,325	1,346,712	5,162,246	1,368,150	(255,726)

St. John the Baptist Parish
Special Revenue Funds
Actual 2017

	HURRICANE ISAAC	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LAND ESCROW	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES												
AD VALOREM	-	-	411,626	-	2,880,310	-	-	945,411	-	415,786	1,592,996	7,371,716
SALES & USES	-	-	-	-	-	-	3,714,005	-	9,230,462	-	-	21,939,519
LICENSES & PERMITS	-	-	-	-	-	-	112,653	-	-	-	-	112,653
STATE GRANTS/REVENUE	-	-	-	-	-	28,603	12,115	-	-	-	33,015	312,141
FEDERAL GRANTS	1,224,163	9,532,620	-	-	16,009	-	714,019	-	-	-	17,750	11,869,652
LOCAL GRANTS	-	-	-	-	-	-	50,000	-	-	-	-	54,000
SERVICE FEES	-	-	-	-	-	-	57,420	50,117	-	-	-	1,415,037
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	1,702,009
INTEREST INCOME	-	-	2,839	-	2	-	4,015	4,751	37,504	138	12,630	119,773
OTHER REVENUE	-	-	2,288	-	-	155,484	615,230	647,593	-	2,264	10,463	2,306,380
TOTAL REVENUE	1,224,163	9,532,620	416,753	-	2,896,321	184,087	5,279,457	1,647,872	9,267,966	418,188	1,666,854	47,202,880
EXPENDITURES												
SALARIES	-	-	-	-	-	247,284	2,542,205	496,523	-	-	123,064	6,902,092
EMPLOYEE BENEFITS	-	-	-	-	-	118,676	1,523,222	225,826	-	-	36,159	3,677,494
GENERAL GOVERNMENT	-	-	-	-	202,733	-	-	-	-	-	-	221,182
PUBLIC SAFETY	-	-	183,450	-	-	86,973	-	-	-	-	-	2,786,550
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	433,763	-	1,440,532
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	1,427,285
PUBLIC TRANSPORTATION	-	-	-	-	-	-	2,967,883	-	-	-	1,210,976	4,229,012
CAPITAL OUTLAY	-	10,475,866	-	-	-	-	1,085,456	35,743	-	-	95,399	12,396,896
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	908,556	-	-	-	908,556
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	54,312
TOTAL EXPENDITURES	-	10,475,866	183,450	-	202,733	452,933	8,118,766	1,666,648	-	433,763	1,465,598	34,043,911
Other financing sources(uses)												
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	234,014	4,417,020	-	-	-	-	4,951,875
Transfers Out	333,876	-	283,889	-	-	5,696	1,032,954	239,132	9,161,140	-	311,912	15,368,648
Net Transfers	(333,876)	-	(283,889)	-	-	228,318	3,384,066	(239,132)	(9,161,140)	-	(311,912)	(10,416,773)
Depreciation	-	-	-	-		-	-	-	-	-	-	-
Net change in fund balances	890,287	(943,246)	(50,586)	-	2,693,588	(40,528)	544,757	(257,908)	106,826	(15,575)	(110,656)	2,742,196
Beginning Fund Balance	(1,338,405)	(403,438)	584,490	7	-	661,473	1,357,739	1,428,722	8,555,786	407,991	3,359,188	26,322,535
Ending Fund Balance	(448,118)	(1,346,684)	533,904	7	2,693,588	620,945	1,902,496	1,170,814	8,662,612	392,416	3,248,532	29,064,731

St. John the Baptist Parish
Enterprise Funds
2017 Actual

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	201,593	-	-	-	201,593
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	151,831	-	151,831
STATE GRANTS	-	-	-	124,269	124,269
FEDERAL GRANTS	-	-	236,012	4,832	240,844
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	543,012	3,942,319	6,253,319	7,482,409	18,221,059
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	516	3,015	2,747	14,985	21,263
OTHER REVEUE	1,099	-	98,902	294,945	394,946
TOTAL REVENUE	746,220	3,945,334	6,742,811	7,921,440	19,355,805
EXPENDITURES					
SALARIES	-	-	1,924,338	1,749,187	3,673,525
EMPLOYEE BENEFITS	-	-	1,180,750	1,327,555	2,508,305
GENERAL GOVERNMENT	-	-	1,043,980	-	1,043,980
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	809,253	-	-	-	809,253
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	98,598	98,598
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,724,717	2,479,257	4,907,275	11,111,249
OTHER EXPENSES					
TOTAL EXPENDITURES	809,253	3,724,717	6,628,325	8,082,615	19,244,910
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	20,000	-	2,546,679	1,886,655	4,453,334
Transfers Out	15,165	16,740	1,111,749	1,199,926	2,343,580
Net Transfers	4,835	(16,740)	1,434,930	686,729	2,109,754
Depreciation	-	-	2,977,395	2,652,344	5,629,739
Net change in fund balances	(58,198)	203,877	(1,427,979)	(2,126,790)	(3,409,090)
Beginning Fund Balance	452,108	2,977,047	71,241,352	52,547,910	127,218,417
Ending Fund Balance	393,910	3,180,924	69,813,373	50,421,120	123,809,327


ST. JOHN
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St. John the Baptist Parish
Capital Project Funds
2017 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	-	-	-	-	-	-	-
FEDERAL GRANTS	-	438,894	556,266	440,291	-	-	1,435,451
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	262	10,052	59,023	38,125	61,014	760	169,236
OTHER REVENUE	-	-	-	-	-	1,225	1,225
TOTAL REVENUE	262	448,946	615,289	478,416	61,014	1,985	1,542,913
EXPENDITURES							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	24,610	5,441,409	2,846,945	2,573,216	64,313	-	10,950,493
DEBT SERVICE	60,473	-	-	-	-	-	60,473
RECREATION	-	-	-	-	-	96,586	96,586
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	85,083	5,441,409	2,846,945	2,573,216	64,313	96,586	11,107,552
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	50,000	1,705,932	120,356	9,601	-	28,592	1,914,481
Transfers Out	-	-	-	-	1,200,000	-	1,200,000
Net Transfers	50,000	1,705,932	120,356	9,601	(1,200,000)	28,592	714,481
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(34,821)	(3,286,531)	(2,111,300)	(2,085,199)	(1,203,299)	(66,009)	(8,850,158)
Beginning Fund Balance	108,425	3,346,042	12,538,514	8,676,424	11,941,594	66,076	36,677,075
Ending Fund Balance	73,604	59,511	10,427,214	6,591,225	10,738,295	67	27,826,917


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St. John the Baptist Parish
Debt Service Funds
Actual 2017

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	5,280,869	5,280,869
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	7,343	4,105	1,086	2,363	22,430	37,327
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	7,343	4,105	1,086	2,363	5,303,299	5,318,196
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	368,744	368,744
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,310,756	440,373	-	6,563,188	8,314,317
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	-	1,310,756	440,373	-	6,931,932	8,683,061
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,311,140	447,943		-	1,759,083
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,311,140	447,943	-	-	1,749,083
Depreciation	-	-	-	-	-	-
Net change in fund balances	(2,657)	4,489	8,656	2,363	(1,628,633)	(1,615,782)
Beginning Fund Balance	1,424,985	367,459	366,988	458,040	9,768,505	12,385,977
Ending Fund Balance	1,422,328	371,948	375,644	460,403	8,139,872	10,770,195


ST. JOHN
THE BAPTIST PARISH
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APPENDIX 2

INDIVIDUAL FUND BUDGETS BY BUDGET TYPE


ST. JOHN
THE BAPTIST PARISH
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		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ad Valorem-1Mill-Court & Jail	454,546	423,892	430,700	447,500	3.90%
3	Ad Valorem- General Alimony 4.09 mils	1,684,937	1,879,163	1,762,000	1,830,000	3.86%
4	In Lieu Payments	11,641	11,641	11,640	11,640	0.00%
5	Chain Store	8,260	16,150	20,000	20,000	0.00%
6	Cable Television	325,952	292,353	358,500	330,000	-7.95%
7	Fair Grounds	69,822	59,332	75,100	70,000	-6.79%
8	Alcoholic Beverages License	5,789	5,090	6,000	6,500	8.33%
9	Occupational License	1,219,237	1,407,505	1,300,000	1,400,000	7.69%
10	Building Permits	324,633	228,185	302,600	290,000	-4.16%
11	State Rev. Sharing	59,947	59,942	60,000	60,000	0.00%
12	State Grant Summer Feed	79,509	134,731	140,000	164,000	17.14%
13	Severance Tax	29,240	36,996	32,000	32,000	0.00%
14	Beer Tax	39,668	37,746	42,000	42,000	0.00%
15	Court Fees (Steno)	13,945	14,920	12,000	14,500	20.83%
16	Juvenile Fees	12,458	15,274	15,000	15,000	0.00%
17	Coroner Fees	3,282	6,808	3,000	5,000	66.67%
18	Zoning/Subdiv. Fees	14,696	16,638	34,000	35,000	2.94%
19	Interest Income	4,015	6,442	14,900	12,500	-16.11%
20	Rental Income	17,016	17,420	18,500	16,000	-13.51%
21	FEMA - Backwater Event	2,672	8,840	-	-	#DIV/0!
22	Tropical Storm Nate	-	-	8,222	-	-100.00%
23	Low Impact Development Fed Grant	-	-	26,000	19,750	-24.04%
24	Local Coastal Program Impl Grant	-	10,624	21,246	21,244	-0.01%
25	Miscellaneous Rev.	40,291	47,488	50,000	50,000	0.00%
26	**Total Revenues**	4,421,556	4,737,180	4,743,408	4,892,634	3.15%
27						
28	**EXPENDITURES:**					
29						
30	**LEGISLATIVE**					
31	Salaries -Council	73,889	74,066	75,000	75,000	0.00%
32	Salaries -Legislative Assistants	67,599	64,869	69,907	71,921	2.88%
33	Salaries- Council Secretary	81,016	79,984	82,276	84,590	2.81%
34	Salaries -Car Allowance	35,923	36,000	36,000	36,000	0.00%
35	Official Journal	27,606	21,550	20,000	20,000	0.00%
36	Membership Dues	12,560	10,257	12,000	12,000	0.00%
37	Telephone	18,200	17,734	20,000	20,000	0.00%
38	Computer Expense	-	-	12,500	15,000	20.00%
39	Equipment Rental	5,785	3,656	10,000	10,000	0.00%
40	Professional Services	45,405	53,701	60,000	60,000	0.00%
41	Office Supplies	17,909	20,339	25,000	20,000	-20.00%
42	Travel	31,432	22,963	20,000	25,000	25.00%
43	Miscellaneous	5,447	6,542	10,000	2,000	-80.00%
44	**Total Legislative**	422,771	411,661	452,684	451,511	-0.26%
45						

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
46	**DISTRICT ATTORNEY**					
47	Salaries -D.A. & Assis.	249,980	312,748	300,000	300,000	0.00%
48	Salaries -Secretary	263,333	268,337	250,000	250,000	0.00%
49	D.A. Employee Benefits	51,126	57,401	57,800	57,800	0.00%
50	Unemployment	2,169	-	9,000	9,000	0.00%
51	**Total District Attorney**	566,608	638,486	616,800	616,800	0.00%
52						
53	**DISTRICT COURT**					
54	Salaries -Ct. Reporter	183,538	185,018	182,965	188,045	2.78%
55	Drug Court Program	70,000	65,587	63,000	63,000	0.00%
56	District Court Security	50,000	50,000	50,000	50,000	0.00%
57	Court Filings	5,275	4,225	6,500	6,500	0.00%
58	Transcripts	27,304	23,965	44,000	35,000	-20.45%
59	Telephone	5,917	6,305	6,500	6,500	0.00%
60	Juror & Witness Fees	39,456	39,331	50,000	50,000	0.00%
61	Office Supplies	5,198	2,725	6,000	6,000	0.00%
62	**Total District Court**	386,687	377,156	408,965	405,045	-0.96%
63						
64	**CLERK OF COURT**					
65	Book Binding	27,580	11,032	20,000	15,000	-25.00%
66	Court Attendance	3,900	6,365	12,000	10,000	-16.67%
67	IT Services	14,116	-	7,000	1,000	-85.71%
68	Miscellaneous	27,168	26,425	14,000	25,000	78.57%
69	**Total Clerk of Court**	72,764	43,822	53,000	51,000	-3.77%
70						
71	**PROBATION OFFICER**					
72	Salaries -Officer	67,478	100,532	103,135	106,242	3.01%
73	**Total Probation Officer**	67,478	100,532	103,135	106,242	3.01%
74						
75	**EXECUTIVE & ADMINISTRATIVE**					
76	Salaries -Parish Pres.	143,398	143,950	143,400	143,400	0.00%
77	Salaries -Car Allowance - Par Pres	9,600	9,600	9,600	9,600	0.00%
78	Salaries -Administration	888,598	1,053,820	1,012,892	1,067,097	5.35%
79	Salaries - Transition	-	-	-	85,105	#DIV/0!
80	Salaries - CAO	101,147	100,652	103,263	103,263	0.00%
81	Salaries - CFO	88,185	94,372	96,820	111,820	15.49%
82	Salaries -Car Allowance - Adm	10,184	9,600	10,800	10,800	0.00%
83	Membership Dues	2,128	7,563	7,500	5,000	-33.33%
84	Telephone	188,800	130,398	145,000	145,000	0.00%
85	Equipment Rental	25,066	19,322	30,000	28,000	-6.67%
86	Computer Expense	89,366	72,821	60,000	110,000	83.33%
87	Office Supplies	38,984	49,005	50,000	50,000	0.00%
88	Travel/Training	21,600	15,768	25,000	30,000	20.00%
89	Storage Rental	4,222	7,324	7,700	7,700	0.00%
90	Advertising and Subscriptions	12,893	9,800	11,000	10,000	-9.09%
91	Conferences and Seminars	4,965	5,326	-	-	#DIV/0!
92	Bank Charges	3,516	7,165	7,200	7,200	0.00%
93	Meeting Expenses	7,544	-	7,500	7,500	0.00%
94	Transition Expenses	-	-	15,000	25,000	66.67%
95	Miscellaneous	3,643	4,653	4,000	4,000	0.00%
96	**Total Executive & Administrative**	1,643,840	1,741,138	1,746,674	1,960,484	12.24%
97						

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
98	**REGISTRAR OF VOTERS**					
99	Salaries -Reg. Of Voters	60,644	59,260	58,568	58,568	0.00%
100	Membership Dues	550	375	1,000	1,000	0.00%
101	Postage	1,000	1,000	1,000	1,000	0.00%
102	Telephone	643	626	1,500	1,320	-12.00%
103	IT Services	-	-	2,250	3,000	33.33%
104	Professional Services - Legal	-	-	-	750	#DIV/0!
105	Office Supplies & Equipment	14,612	2,340	3,000	3,600	20.00%
106	Conferences and Seminars	-	1,456	-	-	#DIV/0!
107	Travel, Training, Seminars & Conferences	-	1,097	7,500	12,000	60.00%
108	Retirement Contributions	29,164	9,957	10,200	10,200	0.00%
109	**Total Registrar of Voters**	106,612	76,112	85,018	91,438	7.55%
110						
111	**ELECTIONS**					
112	Machines	59,614	16,552	62,200	124,400	100.00%
113	**Total**	59,614	16,552	62,200	124,400	100.00%
114						
115	**GENERAL ADMINISTRATION**					
116	RSVP Dues	20,000	20,000	20,000	20,000	0.00%
117	Engineering	34,020	34,020	35,920	35,920	0.00%
118	Auditing	19,823	27,644	28,600	28,600	0.00%
119	Legal Fees	37,771	32,406	30,000	30,000	0.00%
120	Security	34,463	26,686	35,000	35,000	0.00%
121	Contract Agreements	45,264	11,769	29,345	15,000	-48.88%
122	Training	390	9,333	-	-	#DIV/0!
123	Employee Related Fees	31,641	30,647	33,000	33,000	0.00%
124	Pensions Ad Valorem Tax	84,085	90,688	86,200	95,700	11.02%
125	Misc Property Tax Fees	63,329	21,204	64,900	45,600	-29.74%
126	Professional Service	58,935	88,551	82,000	95,000	15.85%
127	Litigation Settlement	-	6,737	10,000	20,000	100.00%
128	Ineligible CDBG Expenses	20,759	-	-	-	#DIV/0!
129	**Total General Administration**	450,481	399,685	454,965	453,820	-0.25%
130						
131	**CIVIL SERVICE**					
132	Salaries -Civil Service	80,010	81,014	82,253	84,695	2.97%
133	Membership Dues	250	250	250	250	0.00%
134	Computer Expense	-	-	1,000	1,500	50.00%
135	Office Supplies	568	308	400	400	0.00%
136	**Total Civil Service**	80,828	81,572	83,903	86,845	3.51%
137						
138	**PLANNING & ZONING**					
139	Salaries -Plan. & Zoning	499,380	484,897	504,993	521,233	3.22%
140	Salary - Director	78,587	70,736	73,000	87,446	19.79%
141	Salaries -Car Allowance	4,800	3,987	4,800	4,800	0.00%
142	Advertising	-	4,538	4,000	4,000	0.00%
143	Telephone	13,912	11,481	12,000	12,000	0.00%
144	Uniforms	2,386	2,237	2,400	2,800	16.67%
145	Legal Fees	-	4,000	20,000	26,000	30.00%
146	Recording	-	7,485	8,000	10,500	31.25%
147	Professional Service	298,054	283,397	300,000	305,000	1.67%
148	Low Impact Development Fed Grant	-	-	34,750	19,750	-43.17%
149	Local Coastal Program Impl Grant	-	-	22,408	22,734	1.45%
150	Computer Expense	-	-	14,000	17,000	21.43%
151	Operating Supplies	25,148	33,942	29,000	29,000	0.00%

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
152	Travel & Training	9,805	9,858	9,000	9,000	0.00%
153	Maintenance	3,726	1,906	3,000	3,000	0.00%
154	**Total Planning & Zoning**	935,798	918,465	1,041,351	1,074,263	3.16%
155						
156	**EMPLOYEE BENEFITS**					
157	Social Security/Medicare	86,424	90,457	72,284	70,927	-1.88%
158	Retirement Contributions	388,015	356,714	401,799	437,388	8.86%
159	Life/Health Insurance	1,211,485	1,068,260	1,035,164	1,072,730	3.63%
160	Workmans Compensation	57,625	12,278	60,000	60,000	0.00%
161	**Total Employee Benefits**	1,743,550	1,527,709	1,569,247	1,641,044	4.58%
162						
163	**GENERAL GOVERNMENT**					
164	**Government Buildings**					
165	Utilities	181,384	201,774	200,000	190,000	-5.00%
166	Contr. Maint: Grass Cutting	6,535	7,430	5,800	5,800	0.00%
167	Building Maintenance	140,227	172,855	175,000	175,000	0.00%
168	Maintenance -Janitorial	102,811	98,073	100,000	100,000	0.00%
169	General Insurance	169,050	177,858	187,000	180,000	-3.74%
170	Operating Supplies	23,251	27,683	25,000	25,000	0.00%
171	Interest Expense	57,363	24,465	-	25,000	#DIV/0!
172	Capital Outlay	190,142	79,084	53,869	140,000	159.89%
173	**Total Original Government Building**	871,011	789,222	746,669	840,800	12.61%
174						
175	**New East Bank Complex**					
176	Utilities	-	16,832	120,000	110,000	-8.33%
177	Security	-	5,206	95,000	90,000	-5.26%
178	Contr. Maint: Grass Cutting	-	-	32,400	32,400	0.00%
179	Building Maintenance	-	900	50,000	50,000	0.00%
180	Maintenance -Janitorial	-	1,394	120,000	122,000	1.67%
181	Casualty Insurance (w/ contents)	-	-	-	-	#DIV/0!
182	Flood Insurance	-	23,904	15,000	10,000	-33.33%
183	General Liability Insurance	-	-	41,000	41,000	0.00%
184	Operating Supplies	-	-	10,000	10,000	0.00%
185	Moving Expense	-	18,438	-	-	#DIV/0!
186	**Total New East Bank Complex**	-	66,674	483,400	465,400	-3.72%
187						
188	**Total General Government**	871,011	855,896	1,230,069	1,306,200	6.19%
189						
190	**DEPT HEALTH & HUMAN SERVICES**					
191	Salaries	128,827	95,741	114,870	133,070	15.84%
192	Salary - Director	80,279	81,847	83,970	96,489	14.91%
193	Salaries -Car Allowance	4,800	4,800	4,800	4,800	0.00%
194	Office Supplies	3,163	2,798	3,200	3,200	0.00%
195	Travel & Training	-	450	1,500	1,500	0.00%
196	Computer Expense	-	-	11,000	15,000	36.36%
197	Telephone	-	663	2,000	2,700	35.00%
198	Summer Food Program	114,415	154,593	140,000	164,000	17.14%
199	Miscellaneous	2,019	512	2,200	2,500	13.64%
200	**Total Health & Human Services**	333,503	341,404	363,540	423,259	16.43%
201						
202	**HUMAN RESOURCES**					
203	Salaries	181,902	165,922	172,083	187,098	8.73%
204	Salary - Director	75,106	81,901	84,025	96,545	14.90%
205	Salaries -Car Allowance	3,445	3,600	3,600	3,600	0.00%

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
206	Pofessional Services	-	-	20,160	-	-100.00%
207	Office Supplies	9,206	7,089	7,500	7,500	0.00%
208	Computer Expense	-	-	7,000	8,500	21.43%
209	Equipment Rental	-	-	5,000	1,500	-70.00%
210	ADA Coordinator	-	16,500	18,000	18,000	0.00%
211	Travel & Training	433	55	4,300	1,800	-58.14%
212	Telephone	-	637	1,700	1,700	0.00%
213	Miscellaneous	4,883	1,698	5,000	5,000	0.00%
214	**Total Human Resources**	274,976	277,400	328,368	331,243	0.88%
215						
216	**COMMUNICATION**					
217	Salaries	45,688	47,009	71,125	103,274	45.20%
218	Salary - Director	71,366	72,217	74,090	86,313	16.50%
219	Salaries -Car Allowance	4,800	4,800	4,800	4,800	0.00%
220	Office Supplies	1,457	312	2,600	2,600	0.00%
221	Travel & Training	2,883	1,989	2,000	2,000	0.00%
222	Hurricane Brochures	-	-	7,500	-	-100.00%
223	Computer Expense	-	-	4,000	5,500	37.50%
224	Miscellaneous	1,645	1,340	2,000	2,000	0.00%
225	Advertising, Marketing, Print	7,878	9,245	8,000	15,800	97.50%
226	**Total Communication**	135,717	136,913	176,116	222,287	26.22%
227						
228	**PURCHASING DEPARTMENT**					
229	Salaries	242,984	129,000	155,817	167,685	7.62%
230	Salary - Director	76,504	76,421	78,404	88,404	12.76%
231	Salaries -Car Allowance	3,600	3,600	3,600	3,600	0.00%
232	Office Supplies	13,138	5,608	8,500	8,500	0.00%
233	Travel & Training	2,439	2,419	2,500	2,500	0.00%
234	Computer Expense	-	-	7,000	8,500	21.43%
235	Telephone	-	1,659	3,000	3,000	0.00%
236	Miscellaneous	3,642	2,422	3,300	1,500	-54.55%
237	**Total Purchasing Department**	342,307	221,129	262,120	283,689	8.23%
238						
239	**PUBLIC SAFETY - SHERIFF**					
240	Feeding Prisoners	363,474	372,592	400,000	400,000	0.00%
241	Medical Prisoners	131,084	81,313	55,000	60,000	9.09%
242	Transporting	28,685	50,923	50,000	50,000	0.00%
243	Court Attendance	7,350	8,575	10,000	10,000	0.00%
244	Commissions - O.L.	183,545	254,073	234,000	252,000	7.69%
245	**Total Sheriff**	714,137	767,476	749,000	772,000	3.07%
246						
247	**CORONER**					
248	Salaries -Coroner	39,600	43,050	39,600	46,080	16.36%
249	Certification & P.C.	49,425	79,275	60,000	70,000	16.67%
250	Pronouncement	75,575	84,675	80,000	80,000	0.00%
251	Transport Remains	28,350	29,550	29,000	29,000	0.00%
252	Autopsy	45,400	53,901	80,000	70,000	-12.50%
253	Evaluations	2,800	4,500	5,000	5,000	0.00%
254	Insurance	18,270	18,270	20,600	20,600	0.00%
255	Office Supplies	14,165	12,383	10,000	10,000	0.00%
256	**Total Coroner**	273,585	325,605	324,200	330,680	2.00%
257						
258	**J.P. & CONSTABLES**					
259	Salaries -J.P.'S	38,900	39,000	37,800	54,600	44.44%

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
260	Salaries -Constables	37,900	37,800	37,800	54,600	44.44%
261	Office Supplies	1,955	176	1,150	2,000	73.91%
262	Travel	9,048	9,129	10,350	10,500	1.45%
263	**Total JPs & Constables**	87,803	86,105	87,100	121,700	39.72%
264						
265	**Other Expenditures**					
266	2009 Revenue Bonds- Wvfd	45,000	50,000	52,125	-	-100.00%
267	Cert Of Indebt 2004	59,000	59,000	68,183	-	-100.00%
268	Cert Of Indebt 2006-Utilities	624,000	653,000	-	-	#DIV/0!
269	Cert Of Indebt 2007A-Wvfd	24,000	-	-	-	#DIV/0!
270	Cert Of Indebt 2007-Gvfd	85,000	-	-	-	#DIV/0!
271	**Total Other Expenditures**	837,000	762,000	120,308	-	-100.00%
272						
273	**TOTAL EXPENDITURES**	10,407,071	10,106,818	10,318,763	10,853,949	5.19%
274			-	-		
275	Excess (Deficiency) of Revenues	(5,985,515)	(5,369,638)	(5,575,355)	(5,961,315)	6.92%
276						
277	**Other Financial Sources Received**					
278	**Administrative Fees**					
279	ADM. FEES- Ambulance	15,165	23,300	22,467	22,442	-0.12%
280	ADM. FEES- Animal Shelter	4,688	5,620	4,690	4,939	5.32%
281	ADM. FEES- Community Center	56,923	56,362	69,928	73,055	4.47%
282	ADM FEES - 911	-	9,621	9,734	9,625	-1.12%
283	ADM. FEES- Economic Development	198,588	199,830	198,373	209,472	5.59%
284	ADM FEES - Fire	-	9,621	10,965	11,340	3.41%
285	ADM. FEES- Health Unit	52,920	56,515	59,488	62,487	5.04%
286	ADM. FEES- Juvenile Detention	39,560	46,745	45,780	47,575	3.92%
287	ADM. FEES- Mosquito Abatement	15,165	23,300	-	22,442	#DIV/0!
288	ADM FEES - Public Safety	-	9,621	-	-	#DIV/0!
289	ADM. FEES- Public Works	557,334	615,101	622,564	652,225	4.76%
290	ADM. FEES- Recreation	160,843	161,425	168,170	178,390	6.08%
291	ADM. FEES- Street Lighting	229,205	228,506	240,710	250,504	4.07%
292	ADM FEES - Solid Waste	16,740	26,125	28,979	33,265	14.79%
293	ADM. FEES- Water Distribution	489,464	555,240	558,947	576,335	3.11%
294	ADM. FEES- Wastewater	441,930	515,120	518,857	545,678	5.17%
295	**Total Administrative Fees**	2,278,525	2,542,052	2,559,654	2,699,773	5.47%
296						
297	**DA Salary Reimbursement**					
298	DA Salary Reimb - Fire Depts	10,125	10,125	10,600	11,100	4.72%
299	DA Salary Reimb - Pub Safety	3,375	3,375	3,500	3,700	5.71%
300	DA Salary Reimb - Pub Works	16,875	16,875	17,700	18,600	5.08%
301	DA Salary Reimb - Wastewater	16,875	16,875	17,700	18,600	5.08%
302	DA Salary Reimb - Water	16,875	16,875	17,700	18,600	5.08%
303	DA Salary Reimb - 911	3,375	3,375	3,375	3,500	3.70%
304	**Total DA Salary Reimbursements**	67,500	67,500	70,575	74,100	4.99%
305						
306	**Operating Transfers In (Out)**					
307	Transfer In- Economic Development	2,550,000	2,500,000	2,100,000	2,000,000	-4.76%
308	Transfer In- Juvenile Detention Fund	104,329	138,750	139,760	154,944	10.86%
309	Transfer In - Community Center (Events)	-	-	25,000	25,000	0.00%
310	Transfer In- Criminal Court Fund	47,983	288	-	-	#DIV/0!
311	Transfer In- Fire (LIDAR)	18,703	-	-	-	#DIV/0!
312	Transfer In - Health Unit (Coroner)	-	24,500	60,000	50,000	-16.67%
313	Transfer In- 911 Comm. (LIDAR)	18,703	-	-	-	#DIV/0!

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
314	Transfer In- Public Works (LIDAR)	9,352	-	-	-	#DIV/0!
315	Transfer In- Water RevBond-2006,2006A	332,169	333,324	-	-	#DIV/0!
316	Transfer In- Wastewater RevBond-2006,200	332,169	333,324	-	-	#DIV/0!
317	Transfer In-WVFD 2009 Rev. Bonds	50,700	54,125	52,125	-	-100.00%
318	Transfer In- WVFD Coi-2007A	24,510	-	-	-	#DIV/0!
319	Transfer In- GVFD Coi-2007	86,734	-	-	-	#DIV/0!
320	Transfer In - Hurricane ISAAC	13,403	-	-	-	#DIV/0!
321	Transfer Out- Criminal Court	-	(5,000)	(215,000)	(110,000)	-48.84%
322	Transfer Out- 2015 Bond (Furniture)	-	(150,000)	-	-	#DIV/0!
323	Transfer Out- 2015 Bond (Generator)	-	(115,000)	-	-	#DIV/0!
324	Transfer Out- DHHS	(117,000)	(115,000)	(106,500)	(85,000)	-20.19%
325	**Total Operating Transfers In (Out)**	3,471,756	2,999,311	2,055,385	2,034,944	-0.99%
326						
327	Net Other Financial Sources & Transfers	5,868,065	5,608,863	4,685,614	4,808,817	2.63%
328						
329	**Excess Revenue/(Expense)**	**(117,450)**	**239,225**	**(889,741)**	**(1,152,498)**	**29.53%**
330						
331	Beginning Fund Balance	2,876,911	2,759,461	2,998,686	2,108,945	-29.67%
332						
333	**Ending Fund Balance**	2,759,461	2,998,686	2,108,945	956,448	-54.65%

Special Revenue
Airport Authority Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Interest Income	327	344	-	-	#DIV/0!
3	Total Revenues	327	344	-	-	#DIV/0!
4						
5	**EXPENDITURES**					
6	Ground Maintenance	-	-	-	-	#DIV/0!
7	General & Administrative	-	-	-	-	#DIV/0!
8	South Louisiana Port Commission	50,154	-	-		#DIV/0!
9	Total Expenditures	50,154	-	-	-	#DIV/0!
10						
11	Excess (Deficiency) of Revenues	(49,827)	344	-	-	#DIV/0!
12						
13	Operating Transfers In (Out)					#DIV/0!
14						
15	Transfer In - Hurricane Isaac	28,841	-	-	-	#DIV/0!
16	Transfer Out - ECD	-	(50,834)	(4)		-100.00%
17						
18	Total Operating Transfers In (Out)	28,841	(50,834)	(4)	-	-100.00%
19						
20						
21						
22	**Excess Revenue/(Expense)**	**(20,985)**	**(50,490)**	**(4)**	**-**	**-100.00%**
23						
24	Beginning Fund Balance	71,479	50,494	4	0	-100.00%
25						
26	Ending Fund Balance	50,494	4	0	0	#DIV/0!

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ambulance Collections	400,707	373,870	401,200	407,500	1.57%
3	Other Revenues	495	2,045	1,500	2,100	40.00%
4	Interest Income	1,283	778	1,000	1,000	0.00%
5						
6	**Total Revenues**	402,485	376,694	403,700	410,600	1.71%
7						
8	**EXPENDITURES**					
9	Contractual Service	357,551	368,277	379,325	387,800	2.23%
10						
11	**Total Expenditures**	357,551	368,277	379,325	387,800	2.23%
12						
13	Excess (Deficiency) of Revenues	44,934	8,416	24,375	22,800	-6.46%
14						
15	**Operating Transfers In (Out)**					
16	Transfer Out-Gen.Fund (Admin)	(15,165)	(23,300)	(22,467)	(22,442)	-0.12%
17						
18	**Total Operating Transfers In (Out)**	(15,165)	(23,300)	(22,467)	(22,442)	-0.12%
19						
20	**Excess Revenue/(Expense)**	**29,769**	**(14,884)**	**1,908**	**358**	**-81.21%**
21						
22	Beginning Fund Balance	253,005	282,774	267,891	269,798	0.71%
23						
24	**Ending Fund Balance**	282,774	267,891	269,798	270,157	0.13%

Special Revenue
Animal Shelter Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Proposed Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ad Valorem Taxes	314,874	339,850	323,000	335,500	3.87%
3	In Lieu Payments	1,715	1,715	1,700	1,700	0.00%
4	Interest Income	970	995	925	1,800	94.59%
5	Other Revunue	1,327	1,730	-	2,000	#DIV/0!
6	Shelter Fees	46,606	46,685	47,050	47,850	1.70%
7	Donations	-	2,364	18,500	10,000	-45.95%
8	User Fees	53,940	54,064	54,000	55,240	2.30%
9	**Total Revenues**	419,433	447,404	445,175	454,090	2.00%
10			18,742	19,630	5,677	
11	**EXPENDITURES**		11.9%	11.1%	2.9%	
12	Salaries	157,521	176,264	195,894	201,571	2.90%
13	Medicare	4,533	4,907	3,108	3,191	2.65%
14	Retirement	14,949	15,897	22,031	24,692	12.08%
15	H,D,L Insurance	58,350	43,514	54,242	74,523	37.39%
16	Workmans Compensation	2,905	3,474	3,774	4,083	8.19%
17	Operating Supplies	49,447	54,247	78,650	58,500	-25.62%
18	Utilities	13,315	14,675	14,000	14,000	0.00%
19	Telephone	4,945	4,126	4,500	4,500	0.00%
20	Uniforms	1,742	3,046	3,238	3,500	8.11%
21	Maint./Bldg. & Grounds	22,478	45,879	20,000	20,000	0.00%
22	Cont. Maint: Grass Cutting	4,320	6,250	7,200	7,200	0.00%
23	Veterinary	56,387	38,888	40,000	40,000	0.00%
24	Capital Outlay	36,611	8,008	-	-	#DIV/0!
25	Professional Services	15,674	24,456	10,000	10,000	0.00%
26	Professional Services - Emergency Services	-	-	5,000	5,000	0.00%
27	Computer Expense	-	-	1,000	4,000	300.00%
28	Audit & Accounting	-	-	1,500	1,500	0.00%
29	Pensions-Ad Valorem Tax	12,389	13,362	12,690	13,190	3.94%
30	Misc Property Tax Fees	9,331	3,125	9,560	10,070	5.33%
31	Fuel Expense	1,872	1,210	2,000	2,000	0.00%
32	Travel/Training Expense	-	-	1,500	1,500	0.00%
33	**Total Expenditures**	466,771	461,327	489,887	503,021	2.68%
34						
35	Excess (Deficiency) of Revenues	(47,338)	(13,923)	(44,712)	(48,931)	9.43%
36						
37	**Operating Transfers In (Out)**					
38	Transfer Out-Gen.Fund (Admin)	(4,688)	(5,620)	(4,690)	(4,939)	5.32%
39	Transfer Out - Public Safety (Admin)	(10,186)	(4,195)	(4,555)	(4,746)	4.18%
40	Transfer In- Public Works	15,000	57,200	55,000	60,000	9.09%
41						
42	**Total Operating Transfers In (Out)**	126	47,385	45,755	50,315	9.97%
43						
44	**Excess Revenue/(Expense)**	**(47,212)**	**33,462**	**1,043**	**1,384**	**32.74%**
45						
46	Beginning Fund Balance	314,797	267,585	301,047	302,090	0.35%
47						
48	**Ending Fund Balance**	267,585	301,047	302,090	303,474	0.46%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ad Valorem Tax	407,386	439,540	417,800	434,000	3.88%
3	Other Income	-	450	-	-	#DIV/0!
4	In Lieu Payments	2,218	2,219	2,200	2,300	4.55%
5	Interest Income	2,616	3,329	2,480	3,500	41.13%
6	**Total Revenues**	412,221	445,539	422,480	439,800	4.10%
7						
8	**EXPENDITURES**					
9	Salaries	84,354	109,544	85,000	89,250	5.00%
10	Workers Comp	9,763	10,510	9,830	8,600	-12.51%
11	Payroll Taxes	30,018	32,314	30,250	32,130	6.21%
12	Employee Insurance	52,685	55,554	53,090	58,350	9.91%
13	Vehicle/Build. Liability Ins.	16,835	65,997	63,000	69,000	9.52%
14	Vehicle Maintenance	77,321	71,478	60,000	60,000	0.00%
15	Utilities	21,533	21,587	21,400	22,000	2.80%
16	Telephone	4,027	4,453	4,500	4,500	0.00%
17	Office Supplies	8,960	9,611	10,000	10,000	0.00%
18	Professional Services	18,823	16,535	15,000	15,000	0.00%
19	Operating Supplies	11,231	11,089	11,000	11,000	0.00%
20	Building & Ground Maint	26,204	35,184	30,000	30,000	0.00%
21	Bank Charges	186	186	100	200	100.00%
22	Clients Training Supplies	2,230	2,146	2,500	2,500	0.00%
23	Pensions-Ad Valorem Tax	16,024	17,283	16,420	17,060	3.90%
24	Misc Property Tax Fees	12,069	4,041	12,370	3,990	-67.74%
24	Capital Outlay	-	-	150,000	-	-100.00%
26	**Total Expenditures**	392,263	467,511	574,460	433,580	-24.52%
27						
28	**Excess Revenue/(Expense)**	**19,958**	**(21,973)**	**(151,980)**	**6,220**	**-104.09%**
29						
30	Beginning Fund Balance	593,704	613,662	591,689	439,709	-25.69%
31						
32	**Ending Fund Balance**	613,662	591,689	439,709	445,929	1.41%

Special Revenue

911 Communications District Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Interest Income	5,478	8,757	11,950	12,000	0.42%
3	Landline Telephone Companies	200,507	196,559	200,500	200,000	-0.25%
4	Wireless Telephone Companies	540,824	547,104	540,000	550,000	1.85%
5	Misc. Income	10,836	-	2,000	2,000	0.00%
6	**Total Revenues**	757,646	752,420	754,450	764,000	1.27%
7						
8	**EXPENDITURES**					
9	Insurance	40,054	42,086	45,660	46,000	0.74%
10	Utilities	12,482	12,734	12,000	12,000	0.00%
11	Professional Fees	9,149	15,149	10,000	10,000	0.00%
12	Audit & Accounting	-	-	5,000	5,000	0.00%
13	Supplies	8,538	8,653	14,500	14,500	0.00%
14	Maintenance	5,115	4,889	6,000	6,000	0.00%
15	Travel/Training	3,185	5,419	8,000	8,000	0.00%
16	Contract Services					
17	Service Agreement Maintenance	42,637	113,380	100,500	100,000	-0.50%
18	Software Upgrade	-	-	60,000	45,000	-25.00%
19	Telephone	114,552	115,698	115,000	120,000	4.35%
20	Tower Rental	43,479	45,415	45,000	48,000	6.67%
21	Interest Expense	8,769	4,461	-	-	#DIV/0!
22	Lease Payment	120,403	124,711	-	-	#DIV/0!
23	Capital Outlay	17,418	23,815	458,519	-	-100.00%
24	**Total Expenditures**	425,783	516,410	880,179	414,500	-52.91%
25						
26	Excess (Deficiency) of Revenues	331,862	236,010	(125,729)	349,500	-377.98%
27						
28	**Operating Transfers In (Out)**					
29	Transfer Out-General Fund -DA Salary	(3,375)	(3,375)	(3,375)	(3,500)	3.70%
30	Transfer Out - General Fund - Adm Fees	-	(9,621)	(9,734)	(9,625)	-1.12%
31	Transfer Out-General Fund -(LIDAR)	(18,703)	-	-	-	#DIV/0!
32	Transfer Out-Fire Services	-	-	-	-	
33	Transfer Out-Public Safety (Adm Fees)	(70,423)	(22,544)	(23,415)	(70,563)	201.36%
34	Transfer Out-Public Safety	-	-	-	(100,000)	#DIV/0!
35	Transfer Out-Fire Services (Safe Room)	-	-	(158,917)	-	-100.00%
36	**Total Operating Transfers In (Out)**	(92,501)	(35,540)	(195,441)	(183,689)	-6.01%
37						
38	**Excess Revenue/(Expense)**	**239,361**	**200,470**	**(321,170)**	**165,811**	**-151.63%**
39						
40	Beginning Fund Balance	982,069	1,221,430	1,421,900	1,100,731	-22.59%
41						
42	**Ending Fund Balance**	1,221,430	1,421,900	1,100,731	1,266,542	15.06%

Special Revenue
Community Center Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	State Approp. Hotel/Motel tax	329,036	329,038	329,038	330,000	0.29%
3	Rental fees	64,916	203,628	75,000	105,000	40.00%
4	Other Revenues	1,300	1,250	-	-	#DIV/0!
5	Interest Income	3,763	6,665	9,200	9,000	-2.17%
6	**Total Revenues**	399,015	540,580	413,238	444,000	7.44%
7						
8	**EXPENDITURES**					
9	General Insurance	34,000	34,000	34,000	34,000	0.00%
10	Operating Supplies	1,979	5,382	9,000	7,500	-16.67%
11	Building Maintenance	51,839	79,899	74,996	140,000	86.68%
12	Contr. Maint: Grass Cutting	4,800	1,440	5,030	5,000	-0.60%
13	Professional Fees	7,500	13,730	7,500	36,500	386.67%
14	Audit & Accounting	-	-	2,600	2,600	0.00%
15	Janitorial Services	-	-	15,000	15,000	0.00%
16	Rental Fees	-	-	1,000	1,500	50.00%
17	Furn.Fixtures&Equipment	35,000	-	5,000	5,000	0.00%
18	Utilities	101,597	102,056	110,000	105,000	-4.55%
19	Marketing	-	-	5,000	2,500	-50.00%
20	Miscellaneous	(224)	-	1,000	1,000	0.00%
21	**Total Expenditures**	236,490	236,508	270,126	355,600	31.64%
22						
23	Excess (Deficiency) of Revenues	162,525	304,073	143,112	88,400	-38.23%
24						
25	**Operating Transfers In (Out)**					
26	Transfer Out-General Fund (Admin)	(56,923)	(56,362)	(69,928)	(73,055)	4.47%
27	Transfer Out-General Fund (Events)	-	-	(25,000)	(25,000)	0.00%
28	**Total Operating Transfers In (Out)**	(56,923)	(56,362)	(94,928)	(98,055)	3.29%
29						
30	**Excess Revenue/(Expense)**	**105,602**	**247,711**	**48,184**	**(9,655)**	**-120.04%**
31						
32	Beginning Fund Balance	752,983	858,585	1,106,295	1,154,479	4.36%
33						
34	**Ending Fund Balance**	858,585	1,106,295	1,154,479	1,144,824	-0.84%

Special Revenue
Criminal Court Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Fines, Forfeitures, Etc.	1,644,852	1,845,723	2,015,000	1,990,000	-1.24%
3	Other Revenue	175	152	-	-	#DIV/0!
4	Court Fee Act 582	57,157	78,515	80,000	84,580	5.73%
5	Interest Income	1,268	690	600	700	16.67%
6	**Total Revenues**	1,703,452	1,925,080	2,095,600	2,075,280	-0.97%
7						
8	**EXPENDITURES**					
9	DA Staff Salaries	402,799	406,987	450,000	450,000	0.00%
10	Court Reporter Salaries	72,200	72,000	72,000	72,000	0.00%
11	Law Clerk Salaries	116,859	106,454	118,000	118,000	0.00%
12	Interpreters	-	3,074	1,400	1,400	0.00%
13	Unemployment, Retire, Etc.	41,826	38,557	45,420	42,200	-7.09%
14	Social Security/Medicare	8,966	8,144	9,660	8,900	-7.87%
15	Workman's Comp	319	280	320	320	0.00%
16	Health Insurance	258,071	265,013	260,568	265,000	1.70%
17	General Liability	20,276	18,169	24,000	21,000	-12.50%
18	Court Testimony	14,724	29,467	25,000	30,000	20.00%
19	Office Supplies & Equipment	22,182	15,841	15,000	15,000	0.00%
20	Operating Expense	207,013	248,763	220,000	220,000	0.00%
21	Ded.Fines-Judicial Sec.Salary	245,597	245,597	237,927	264,900	11.34%
22	Ded.Fines-JuvenileOfficersSal.	135,187	135,187	146,100	145,700	-0.27%
23	Ded. Fines-Commission	376,800	437,454	475,750	471,600	-0.87%
24	Capital Litigation Expenses	39,756	35,525	80,000	150,000	87.50%
25	Telephone	37,851	38,861	35,000	37,000	5.71%
26	Trial Expense	24,814	14,838	23,380	20,500	-12.32%
27	**Total Expenditures**	2,025,240	2,120,212	2,239,525	2,333,520	4.20%
28						
29	Excess (Deficiency) of Revenues	(321,788)	(195,132)	(143,925)	(258,240)	79.43%
30						
31	**Operating Transfers In (Out)**					
32	Transfer In - General Fund	-	5,000	215,000	110,000	-48.84%
33	Transfer In - Economic Develop.	-	-	-	-	#DIV/0!
34	Transfer In - Juvenile Detention	140,000	142,725	146,099	149,913	2.61%
35	Transfer Out-Gen.Fund	(47,983)	(288)	-	-	#DIV/0!
36	**Total Operating Transfers In (Out)**	92,017	147,437	361,099	259,913	-28.02%
37						
38						
39	Excess Revenue/(Expense)	(229,771)	(47,695)	217,174	1,673	-99.23%
40						
41	Beginning Fund Balance	277,754	47,983	288	217,462	75300.31%
42						
43	**Ending Fund Balance**	47,983	288	217,462	219,135	0.77%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
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	1,050	0.00%
6	Entergy Grant (VITA)	4,000	-	2,000	2,000	0.00%
7	Atmos Share the Warmth	81	178	-	-	#DIV/0!
8	United Way STEM Program	-	-	30,000	30,000	0.00%
9	United Way Emerg Serv Food Program	10,000	9,877	10,370	10,000	-3.57%
10	United Way Grass Cutting Grant	-	4,000	5,000	-	-100.00%
11	**Total Other Client Assist Programs**	15,131	15,105	48,420	43,050	-11%
12						
13	**OTHER GENERAL FUND RESOURCES**					
14	Donations	-	1,500	-	-	#DIV/0!
15	Interest	1,738	2,617	1,200	3,000	150.00%
16	**Total Other General Fund Revenues**	1,738	4,117	1,200	3,000	150.00%
17						
18	**CSBG Block Grant**					
19	Reg CSBG Funds (Adm. Assistance)	106,909	98,608	121,197	116,078	-4.22%
20	Reg CSBG Funds (Direct CSBG Act)	-	5,475	15,902	21,548	35.50%
21	**Total CSBG Block Grant**	106,909	104,082	137,099	137,626	0.38%
22						
23	**Assistance Programs (LiHEAP)**					
24	Reg Energy Assistance	293	-	-	-	#DIV/0!
25	Administrative Assistance	26,760	33,656	27,539	26,695	-3.07%
26	Client Education (Supplies)	-	-	-	10,593	#DIV/0!
27	Interest	143	106	150	110	-26.67%
28	**Total Assistance Programs**	27,196	33,761	27,689	37,398	35.06%
29						
30	**TOTAL REVENUES**	150,974	157,066	214,408	221,074	3.11%
31						
32	**EXPENDITURES**					
33	**General Fund**					
34	**OTHER CLIENT ASSISTANCE PROGRAMS**					
35	**(Paid with Outside Revenue Sources)**					
36	United Way Stem	-	-	30,000	30,000	0.00%
37	VITA Other Costs	1,804	1,979	3,050	3,050	0.00%
38	United Way Emerg Serv Food Program	-	5,089	10,370	10,000	-3.57%
39	United Way Grass Cutting Grant	-	119	8,500	8,255	-2.88%
40	**Total Other Client Assist Programs**	1,804	7,187	51,920	51,305	-1.18%
41						
42	**CLIENT EMERGENCY ASSISTANCE PROGRAMS**					
43	Client Food Vouchers	6,748	3,302	6,000	6,500	8.33%
44	Client Other Education	1,245	156	2,500	2,500	0.00%
45	Client Utility Payments	14,447	14,260	10,000	15,000	50.00%
46	Client Disaster Sheltering & Residential	5,693	5,761	7,000	12,000	71.43%
47	Client Transportation Vouchers	400	400	1,000	1,000	0.00%
48	Client Fire Victim Housing	-	-	-	1,200	#DIV/0!
49	Client Fire Victim Clothing	-	-	-	1,200	#DIV/0!
50	Client Medication	586	1,214	500	4,000	700.00%
51	Client Starter Program	3,855	-	-	-	#DIV/0!
52	**Total Client Emgcy Assist Programs**	43,384	25,093	27,000	43,400	60.74%
53						
54	**COMMODITIES**					
55	Commodities (Food for Workers)	1,343	2,200	1,400	2,400	71.43%
56	Commodities Labor Costs	950	1,390	1,470	1,470	0.00%
57	Commodities Supplies	585	793	850	850	0.00%
58	Commodities Other Costs	3,278	2,428	3,500	3,900	11.43%
59	Commodities Mileage	104	215	210	210	0.00%
60	**Total Commodities**	6,259	7,025	7,430	8,830	18.84%

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
61						
62	**COMMUNITY INVOLVEMENT PROGRAMS**					
63	Client Education Fairs	3,277	2,387	3,900	4,000	2.56%
64	Training, Development and Linkages Programs	-	1,384	23,500	5,000	-78.72%
65	**Total Community Involvement**	3,277	3,770	27,400	9,000	-67.15%
66						
67	**HOMER COMMUNITY CENTER**					
68	HCC Refreshments & Food Supplies	-	57	600	600	0.00%
69	HCC Supplies	4,016	2,345	4,400	4,400	0.00%
70	HCC Janitorial & Maintenance	411	420	500	1,100	120.00%
71	HCC Programs	-	911	1,500	1,500	0.00%
72	**Total Homer Community Center**	4,586	3,733	7,000	7,600	8.57%
73						
74	**GENERAL ADMINISTRATION**					
75	Operating Supplies	8,598	7,671	10,750	12,900	20.00%
76	Dues, Subscriptions & Ads	2,006	1,951	2,200	2,640	20.00%
77	Conferences	7,949	5,318	8,800	11,000	25.00%
78	Travel	1,559	-	1,700	1,700	0.00%
79	Mileage	356	594	500	500	0.00%
80	Office Utilities	5,110	5,318	6,000	7,200	20.00%
81	Maintenance/Janitorial	464	639	3,225	3,225	0.00%
82	Telephone	1,402	1,668	2,280	3,000	31.58%
83	Miscellaneous	983	928	1,600	1,100	-31.25%
84	**Total General Administration**	28,427	24,086	37,055	43,265	16.76%
85						
86	**Total General Fund Expenses**	87,738	70,894	157,805	163,400	3.55%
87						
88	**CSBG Block Grant Fund**					
89	Adm. Assistance Reimb.	106,909	98,608	115,000	116,078	0.94%
90	Direct Program Activities	-	5,475	22,099	21,548	-2.49%
91	**Total CSBG Block Grant Fund**	106,909	104,082	137,099	137,626	0.38%
92						
93	**Assistance Programs (LiHEAP) Fund**					
94	Adm. Assistance Reimb	26,760	27,983	27,539	26,695	-3.06%
95	Client Education (Supplies)	10,038	11,726	-	10,593	#DIV/0!
96	**Total Assistance Programs Fund**	37,048	39,709	27,539	37,288	35.40%
97						
98	**TOTAL EXPENDITURES**	231,695	214,685	322,443	338,314	4.92%
99						
100	Excess (Deficiency) of Revenues	(80,721)	(57,619)	(108,035)	(117,240)	8.52%
101						
102	**Operating Transfers In (Out)**					
103						
104	Trans In - General Fund	117,000	115,000	106,500	85,000	-20.19%
105	Total Operating Transfers In (Out)	117,000	115,000	106,500	85,000	-20.19%
106						
107	**Excess Revenue/(Expense)**	**36,279**	**57,381**	**(1,535)**	**(32,240)**	**2000.34%**
108						
109	Beginning Fund Balance	266,046	302,325	359,706	358,171	-0.43%
110						
111	**Ending Fund Balance**	302,325	359,706	358,171	325,931	-9.00%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Interest Income	10,064	11,404	14,000	12,000	-14.29%
3	Sales Tax	3,714,005	3,647,871	3,650,000	3,765,000	3.15%
4	LGAP - Theater Renovation	-	-	77,800	-	-100.00%
5	Southern Rail Commission Grant	-	12,625	-	-	#DIV/0!
6	Historic Structures Survey Phase 2 Grant	-	20,000	-	-	#DIV/0!
7	Fed Grant - FEMA Backwater Event		1,157	-	-	#DIV/0!
8	Festival Income	189,998	163,580	200,000	185,000	-7.50%
9	Other income	860	228	173	180	4.05%
10	Business Development-Fast Trac	22,500	15,500	20,000	10,000	-50.00%
11	Pageant Revenues	5,799	5,790	7,000	5,000	-28.57%
12	Other Interest Income	-	-	-	-	#DIV/0!
13	**Total Revenues**	3,960,077	3,878,154	3,968,973	3,977,180	0.21%
14						
15	**EXPENDITURES**					
16	Salaries	95,267	92,872	93,790	103,784	10.66%
17	Salary - Director	77,693	73,005	35,197	95,000	169.91%
18	Salaries-Car Allowance	4,800	4,400	4,800	4,800	0.00%
19	Medicare	2,881	2,722	3,247	3,392	4.45%
20	Retirement	20,911	18,018	18,641	21,078	13.07%
21	H,D,L Insurance	35,780	35,943	39,710	50,814	27.96%
22	Workers Compensation	480	436	441	449	1.81%
23	EDC Special Projects	552	-	5,000	5,000	0.00%
24	Utilities	4,791	6,418	4,200	4,300	2.38%
25	Telephone	-	-	2,000	2,000	0.00%
26	Janitorial Services	-	-	5,000	2,000	-60.00%
27	Computer Expense	-	-	7,000	7,000	0.00%
28	Rent	12,987	11,299	15,000	16,500	10.00%
29	Furniture,Fixtures,Equipment	11,050	-	-	-	#DIV/0!
30	Office/Operating Supplies	27,247	22,248	30,000	25,000	-16.67%
31	Equipment Rental	-	-	5,000	5,000	0.00%
32	Advertising,Printing, Brochures	44,790	55,495	60,000	40,000	-33.33%
33	Professional Fees	150,127	34,722	54,800	40,000	-27.01%
34	Audit & Accounting	-	-	5,200	5,400	3.85%
35	Miscellaneous	1,191	628	2,300	2,000	-13.04%
36	Dues & Commissions	71,646	78,809	80,000	80,000	0.00%
37	Events	123,443	141,522	150,000	150,000	0.00%
38	Education Training/Travel	19,212	10,726	15,000	15,000	0.00%
39	Pageant Expense	21,884	13,489	20,000	21,000	5.00%
40	St. John Theatre	11,508	20,000	97,800	20,000	-79.55%
41	Festival Expenses	323,273	290,447	300,000	300,000	0.00%
42	County Agent (subtotal)	40,101	35,697	-	-	#DIV/0!
43	County Agent - Supplies	-	-	6,000	6,000	0.00%
44	County Agent - Salary	-	-	30,000	30,000	0.00%
45	County Agent - Telephone	-	-	4,000	4,000	0.00%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
46	Veterans Service	7,788	708	6,000	6,000	0.00%
47	River Parishes Transit Authority	125,066	125,000	125,000	125,000	0.00%
48	Contr. Maint: Grass Cutting	4,000	4,125	1,440	1,500	4.17%
49	Business Development	195,261	188,999	195,200	215,000	10.14%
50	Westbank Comm Center Maintenance	5,368	-	-	-	#DIV/0!
51	Southern Rail Commission Feasibility Study	-	133,250	11,750	-	-100.00%
52	Historic Structures Survey Phase 2 Grant	-	43,885	-	-	#DIV/0!
53	Reserve Interchange	-	7,472	43,586	-	-100.00%
54	Beautification	24,030	21,706	42,000	25,000	-40.48%
55	**Total Expenditures**	1,463,128	1,474,042	1,519,101	1,432,015	-5.73%
56						
57	**Excess(Deficiency) of Revnues**	2,496,949	2,404,112	2,449,872	2,545,165	3.89%
58						
59	**Operating Transfers In (Out)**					
60	Transfer In - Airport	-	50,834	-		#DIV/0!
61	Transfer Out - General Fund	(2,550,000)	(2,500,000)	(2,100,000)	(2,000,000)	-4.76%
62	Transfer Out - Gen Fund (Adm.Fees)	(198,588)	(199,830)	(198,373)	(209,472)	5.59%
63	Transfer Out - Criminal Court	-	-	-	-	#DIV/0!
64	Transfer Out- Gen Fund -Finance System	(5,415)	-	-	-	#DIV/0!
65	Transfer Out - Mosquito Fund	(20,000)	(30,000)	-	-	#DIV/0!
66	Transfer Out - Public Safety	(40,000)	(30,000)	(25,000)	(20,000)	-20.00%
67	Transfer Out -2009 Bond Issue - EB Complex	-	-	(50,000)	-	-100.00%
68	**Total Operating Transfers In (Out)**	(2,814,003)	(2,708,996)	(2,373,373)	(2,229,472)	-6.06%
69						
70	**Excess Revenue/(Expense)**	**(317,054)**	**(304,883)**	**76,498**	**315,693**	**312.68%**
71						
72	Beginning Fund Balance	1,663,766	1,346,712	1,041,829	1,118,327	7.34%
73						
74	**Ending Fund Balance**	1,346,712	1,041,829	1,118,327	1,434,020	28.23%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Sales Tax	4,952,011	4,863,841	4,850,000	5,000,000	3.09%
3	2% Fire Insurance Rebate	184,167	166,248	165,978	165,000	-0.59%
4	Proceeds from Capital Lease	430,454	-	-	-	#DIV/0!
5	HMGP Grant - Safe Room	-	-	1,085,767	-	-100.00%
6	Interest Income	24,494	28,821	32,000	25,000	-21.88%
7	Sheriff's Office (Sub Station)	-	66,033	1,047,500	945,000	-9.79%
8	Other Income	224,858	156,406	220,000	160,000	-27.27%
9	**Total Revenues**	5,815,984	5,281,349	7,401,245	6,295,000	-14.95%
10						
11	**EXPENDITURES**					
12						
13	**SALARIES AND BENEFITS**					
14	Salaries - Firefighters	2,220,279	2,167,779	2,229,800	2,200,000	-1.34%
15	Salaries - Dispatchers	147,477	156,775	150,000	153,000	2.00%
16	Medicare	35,980	34,710	35,000	35,100	0.29%
17	Retirement	516,783	538,867	520,000	535,000	2.88%
18	Health,Dental,Life Insurance	509,946	514,742	546,000	525,000	-3.85%
19	Workman's Compensation	236,767	281,970	270,000	275,000	1.85%
20	**Total Salaries & Benefits**	3,667,233	3,694,843	3,750,800	3,723,100	-0.74%
21						
22	**OTHER OVERHEAD**					
23	Administrative Fees (PMI)	73,839	75,265	75,000	77,000	2.67%
24	Fire Prevention	1,725	9,299	12,000	12,000	0.00%
25	Utilities	126,839	131,340	120,000	125,000	4.17%
26	Professional Fees	29,522	47,423	37,000	25,000	-32.43%
27	Audit & Accounting	-	-	9,000	9,000	0.00%
28	Office Supplies	22,928	20,228	20,000	20,000	0.00%
29	Computer Expense	-	-	9,000	10,500	16.67%
30	Uniforms	26,104	21,454	18,500	25,000	35.14%
31	Personal Reimbursement	37,140	26,925	40,000	30,000	-25.00%
32	Training & Travel	47,113	38,999	50,870	50,000	-1.71%
33	Insurance Policies	271,473	288,065	290,000	295,000	1.72%
34	Vehicle Maintenance	124,631	148,543	130,378	130,000	-0.29%
35	Maint - Building & Grounds	77,328	70,480	36,500	50,000	36.99%
36	Fuel	65,172	78,464	75,000	75,000	0.00%
37	Supplies - Equipment, Operating	214,437	128,007	130,000	150,000	15.38%
38	Capital Outlay - Equipment	603,404	77,193	245,000	110,000	-55.10%
39	Lucy Fire Station Renovations	-	-	-	50,000	#DIV/0!
40	**Capital Outlay - Safe Room (Exterior)**					
41	Construction	-	36,442	1,228,000	-	-100.00%
42	Engineering	-	34,758	29,500	-	-100.00%
43	Miscellaneous Expense	-	9,590	20,000	-	-100.00%
44	**Capital Outlay - Safe Room (Interior)**					
45	Construction	-	2,975	98,910	-	-100.00%
46	Engineering	-	4,349	5,500	-	-100.00%
47	**Capital Outlay - Building -WB Substation**					
48	Construction	-	25,089	2,045,000	1,855,500	-9.27%
49	Engineering	-	105,536	55,000	24,000	-56.36%
50	Miscellaneous Expense	-	-	-	27,000	#DIV/0!
51	**Capital Outlay - Edgard Renovations**	-	-	80,000	-	-100.00%
52	Lease Payments	4,800	-	-	-	#DIV/0!
53	Loan Payments	-	86,091	86,091	86,091	0.00%
54	**Total Overhead Expenditures**	1,726,455	1,466,515	4,946,248	3,236,091	-34.57%
55						
56	**Total All Expenditures**	5,393,687	5,161,358	8,697,048	6,959,191	-19.98%
57						
58	Excess(Deficiency) of Revnues	422,296	119,991	(1,295,803)	(664,191)	-48.74%

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
59						
60	**Operating Transfers In (Out)**					
61	Transfer In - 911 Communications (Safe Room)	-	-	158,917	-	-100.00%
62	Transfer In - 911 Communications	-	-	-	-	#DIV/0!
63	Transfer In - 2015 Bond (Safe Room)	-	-	100,000	-	-100.00%
64	Transfer In - 2009 Bond (Safe Room)	-	-	130,000	-	-100.00%
65	Transfer In - 2015 Rev Bond-Close Fund	-	109	67	-	-100.00%
66	Transfer In - Water District Fund	-	-	79,800	79,800	0.00%
67	Transfer Out - Sales Tax Bond 2015	(28,592)	-	-	-	#DIV/0!
68	Transfer Out - Public Safety (Acct II Salary)	(49,824)	(49,545)	(50,064)	(51,933)	3.73%
69	Transfer Out - Sinking fund 2015	(255,172)	(256,635)	(252,659)	(247,988)	-1.85%
70	Transfer Out - Sinking fund (G)	(55,002)	(55,156)	(56,430)	(56,778)	0.62%
71	Transfer Out - Sinking fund (R)	(137,770)	(139,305)	(137,825)	(142,673)	3.52%
72	Transfer Out - Pub Wks (Vehicle Foreman)	(82,616)	(80,406)	(88,129)	(93,125)	5.67%
73	Transfer Out - General Fund (DA Salary)	(10,125)	(10,125)	(10,600)	(11,100)	4.72%
74	Transfer Out - General Fund (LIDAR)	(18,703)	-	-	-	#DIV/0!
75	Transfer Out - General Fund (Adm Fees)	-	(9,621)	(10,965)	(11,340)	3.41%
76	Transfer Out - General Fund 2007 COI (G)	(86,734)	-	-	-	#DIV/0!
77	Transfer Out - General Fund Rev 2009 (W)	(50,700)	(54,125)	(52,125)	-	-100.00%
78	Transfer Out - General Fund COI 2007A (W)	(24,510)	-	-	-	#DIV/0!
79	**Total Operating Transfers In (Out)**	(799,748)	(654,809)	(190,013)	(535,137)	181.63%
80						
81	**Excess Revenue/(Expense)**	**(377,452)**	**(534,818)**	**(1,485,816)**	**(1,199,328)**	**-19.28%**
82						
83	Beginning Fund Balance	5,539,698	5,162,246	4,627,429	3,141,613	-32.11%
84						
85	**Ending Fund Balance**	5,162,246	4,627,429	3,141,613	1,942,285	-38.18%

		Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**				
2	GOMESA Revenues	559,531	629,068	630,000	0.15%
3	Interest Income	2,561	6,960	7,000	0.57%
4	**Total Revenues**	562,092	636,028	637,000	0.15%
5					
6	**EXPENDITURES**				
7	Supplies - Operating	-	2,666	-	-100.00%
8	CIP - GOMESA	-	-	630,000	#DIV/0!
9	**Total Expenditures**	-	2,666	630,000	23530.91%
10					
11	Excess (Deficiency) of Revenues	562,092	633,362	7,000	-98.89%
12					
13	**Operating Transfers In (Out)**				
14	Transfer In- Public Works	-	88,018	-	-100.00%
15	**Total Operating Transfers In (Out)**	-	88,018	-	-100.00%
16					
17	**Excess Revenue/(Expense)**	**562,092**	**721,380**	**7,000**	**-99.03%**
18					
19	Beginning Fund Balance	-	562,092	1,283,472	128.34%
20					
21	**Ending Fund Balance**	562,092	1,283,472	1,290,472	0.55%

Note: Fund began in 2018.

Special Revenue
Health Unit Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ad Valorem Tax	403,327	414,488	413,475	429,500	3.88%
3	In Lieu Payments	2,195	2,195	2,200	2,200	0.00%
4	State Revenue Sharing	15,641	15,503	16,000	16,000	0.00%
5	Other Revenues	78	530	100	100	0.00%
6	Interest Income	5,750	8,313	5,000	10,600	112.00%
7	**Total Revenues**	426,992	441,029	436,775	458,400	4.95%
8						
9	**EXPENDITURES**					
10	State Health Services - DHH	70,000	70,000	70,000	70,000	0.00%
11	Maintenance	3,710	19,104	10,000	10,000	0.00%
12	Equip Rentals/Rent	11,985	9,688	15,000	15,000	0.00%
13	Utilities	23,811	24,073	25,000	25,000	0.00%
14	Salaries	64,452	59,413	65,386	61,615	-5.77%
15	Medicare	929	856	948	893	-5.77%
16	Retirement	7,961	6,392	7,519	7,548	0.38%
17	H. D. & L Insurance	15,577	11,000	17,277	26,347	52.50%
18	Workers Compensation	175	158	170	154	-9.39%
19	Travel	55	72	300	300	0.00%
20	Office Supplies & Uniforms	1,565	1,171	4,000	3,000	-25.00%
21	Janitorial Services	-	-	14,000	18,000	28.57%
22	Contr. Maint: Grass Cutting	-	-	1,080	1,080	0.00%
23	Pensions-Ad Valorem Tax	15,859	17,104	16,250	17,700	8.92%
24	Misc Property Tax Fees	11,944	3,999	12,200	4,100	-66.39%
25	Professional Services	20,000	26,728	14,000	20,000	42.86%
26	Computer Expense	-	-	2,000	2,500	25.00%
27	Audit & Accounting	-	-	2,600	2,600	0.00%
28	**Total Expenditures**	248,023	249,759	277,731	285,838	2.92%
29						
30	Excess (Deficiency) of Revenues	178,969	191,270	159,044	172,562	8.50%
31						
32	**Operating Transfers In (Out)**					
33	Transfer Out-Mosquito	-	(143,000)	(60,000)	(60,000)	0.00%
34	Transfer Out-GF (Coroner)	-	(24,500)	(60,000)	(50,000)	-16.67%
35	Transfer Out-GF (Admin)	(52,920)	(56,515)	(59,488)	(62,487)	5.04%
36	**Total Operating Transfers In (Out)**	(52,920)	(224,015)	(179,488)	(172,487)	-3.90%
37						
38	**Excess Revenue/(Expense)**	**126,049**	**(32,745)**	**(20,444)**	**75**	**-100.37%**
39						
40	Beginning Fund Balance	1,242,101	1,368,150	1,335,404	1,314,960	-1.53%
41						
42	**Ending Fund Balance**	1,368,150	1,335,404	1,314,960	1,315,035	0.01%

St. John the Baptist Parish Council

Special Revenue
IKE/GUSTAVE CDBG
Federal Grant Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Generators	61,748	77,775	-	-	#DIV/0!
3	Peavine Boat Launch	51,480	-	-	-	#DIV/0!
4	Foxwood Levee	106,770	-	-	-	#DIV/0!
5	**Total Revenues**	219,998	77,775	-	-	#DIV/0!
6						
7	**EXPENDITURES**					
8	Generators - Grant Management	50,019	-	-	-	#DIV/0!
9	Generators - Construction	26,480	-	-	-	#DIV/0!
10	Foxwood - Miscellaneous	18,449	-	-		#DIV/0!
11	Peavine - Grant Management	4,009	-	-	-	#DIV/0!
12	Peavine - Consulting	284	-	-	-	#DIV/0!
13	Peavine - Construction	22,130	-	-	-	#DIV/0!
14	**Total Expenditures**	121,370	-	-	-	#DIV/0!
15						
16	Excess (Deficiency) of Revenues	98,627	77,775	-	-	#DIV/0!
17						
18	**Operating Transfers In (Out)**					
19	Transfer Out - 2009 Bond (Foxwood)	(105,932)	-	-	-	#DIV/0!
20	**Total Operating Transfers In (Out)**	(105,932)	-	-	-	#DIV/0!
21						
22	**Excess Revenue/(Expense)**	**(7,305)**	**77,775**	-	-	**#DIV/0!**
23						
24	Beginning Fund Balance	(248,421)	(255,726)	(177,951)	(177,951)	0.00%
25						
26	**Ending Fund Balance**	(255,726)	(177,951)	(177,951)	(177,951)	0.00%

St. John the Baptist Parish Council

Special Revenue
Hurricane Isaac
Federal Grant Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	FEMA PW 34 Debris Removal Cat A	92,047	17,671	-	-	#DIV/0!
3	FEMA PW 811 Airport	28,841	-	-	-	#DIV/0!
4	FEMA PW 650/1578 Cat F Lift Stations	1,089,871	125,903	-	-	#DIV/0!
5	FEMA PW 1608 Donated Resources	13,403	-	-	-	#DIV/0!
6	**Total Revenues**	1,224,163	143,574	-	-	#DIV/0!
7						
8	**EXPENDITURES**					
9	Miscellaneous	-	-	-	-	#DIV/0!
10	**Total Expenditures**	-	-	-	-	#DIV/0!
11						
12	Excess (Deficiency) of Revenues	1,224,163	143,574	-	-	#DIV/0!
13						
14	**Operating Transfers In (Out)**					
15	Trans Out - Airport	(28,841)	-	-	-	#DIV/0!
16	Trans Out - General Fund	(13,403)	-	-	-	#DIV/0!
17	Trans Out - Public Works	(125,997)	-	(139,902)	-	-100.00%
18	Trans Out - Wastewater	(45,279)	-	-	-	#DIV/0!
19	Trans Out - 2010 Bond Issue	(120,356)	(125,903)	-	-	#DIV/0!
20	**Total Operating Transfers In (Out)**	(333,876)	(125,903)	(139,902)	-	-100.00%
21						
22	**Excess Revenue/(Expense)**	**890,287**	**17,671**	**(139,902)**	**-**	**-100.00%**
23						
24	Beginning Fund Balance	(1,338,405)	(448,118)	(430,447)	(570,349)	32.50%
25						
26	**Ending Fund Balance**	(448,118)	(430,447)	(570,349)	(570,349)	0.00%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	CDBG Administration	12.133	-	-	-	#DIV/0!
3	CDBG Homeowners Rehabilitation	7.860.659	1.610.068	2.770.163	-	-100.00%
4	CDBG Demolition and Clearance	9.356	98.150	-	-	#DIV/0!
5	CDBG Small Rental Rehabilition	325.955	199.585	256.217	-	-100.00%
6	CDBG Elevation	945.160	996.478	504.472	-	-100.00%
7	CDBG Small Business Grant	379.357	103.280	-	-	#DIV/0!
8	FEMA - Non-Disaster Elevation	-	-	93.616	2.354.980	2415.58%
9	CDBG - Non-Disaster Elevation	-	-	31.205	784.995	2415.61%
10	**Total Revenues**	**9,532,620**	**3,007,560**	**3,655,672**	**3,139,975**	**-14.11%**
11						
12	**EXPENDITURES**					
13	**FEMA Non-Disaster Elevation**					
14	Construction	-	-	-	2.884.596	#DIV/0!
15	Permits	-	-	3.800	34.199	800.04%
16	Design	-	-	13.200	118.800	800.00%
17	Inspection	-	-	-	25.586	#DIV/0!
18	Consulting (Project Management)	-	-	89.100	63.784	-28.41%
19	Administrative Fees	-	-	18.721	13.010	-30.51%
20	**Total FEMA Non-Disaster Elevation**			124.821	3.139.975	2415.59%
21						
22	**Administration**					
23	Administrative Fees	912	-	-	-	#DIV/0!
24	Administrative Salary	12.133	-	-	-	#DIV/0!
25	**Total Administration**	13.045	-	-	-	#DIV/0!
26						
27	**Homewoner Rehabilitation**					
28	Intake Services	-	4.473	20.000	-	-100.00%
29	Consulting Service	261.860	94.076	147.453	-	-100.00%
30	Title-Legal Services	-	-	2.000	-	-100.00%
31	Notory Services	1.440	430	2.000	-	-100.00%
32	Clerk of Court Services	12.669	2.538	-		#DIV/0!
33	Construction	8.095.445	928.897	2.532.867	-	-100.00%
34	Inspection Service	123.775	62.830	47.075	-	-100.00%
35	Salaries - Adm Assistant	10.119	26.613	18.768	-	-100.00%
36	**Total Homewoner Rehabilitation**	8.505.308	1.119.857	2.770.163	-	-100.00%
37						
38	**Homewoner Assistance**					
39	Consulting Service	28.488	-	-	-	#DIV/0!
40	**Total Homewoner Assistance**	28.488	-	-	-	#DIV/0!
41						
42	**Demolition and Clearance**					
43	Consulting Service	51.713	831	-	-	#DIV/0!
44	Construction	-	90.428	-	-	#DIV/0!
45	Inspection Service	8.250	6.800	-	-	#DIV/0!
46	**Total Demolition and Clearance**	59.963	98.060	-	-	#DIV/0!
47						
48	**Small Rental & Rehabilation**				-	
49	Intake Services	-	168	-	-	#DIV/0!
50	Consulting Service	140.176	50.345	14.895	-	-100.00%
51	Title-Legal Services	-	-	200	-	-100.00%
52	Construction	227.277	164.253	239.612	-	-100.00%
53	Inspection Service	3.850	1.800	1.510	-	-100.00%
54	**Total Small Rental & Rehabilation**	371.303	216.566	256.217	-	-100.00%
55						
56	**Elevation**					
57	Intake Services	-	566	-	-	#DIV/0!
58	Consulting Service	105.982	36.466	18.323	-	-100.00%
59	Title-Legal Services	-	-	200	-	-100.00%
60	Construction	1.037.495	762.249	481.200	-	-100.00%
61	Inspection Service	6.375	5.200	4.749	-	-100.00%
62	**Total Elevation**	1.149.852	804.480	504.472	-	-100.00%
63						
64	**Small Business Grant & Loans**				-	
65	Small Business Loans	265.898	-	-	-	#DIV/0!
66	Intake Services	79.805	33.735	-		#DIV/0!
67	Consulting Service	2.205	-	-	-	#DIV/0!
68	**Total Small Business Grant & Loans**	347.908	33.735	-	-	#DIV/0!
69						
70	**TOTAL EXPENDITURES**	**10,475,866**	**2,272,698**	**3,655,672**	**3,139,975**	**-14.11%**
71						
72	**Excess Revenue/(Expense)**	**(943,246)**	**734,862**	-	-	#DIV/0!
73						
74	Beginning Fund Balance	(403.438)	(1.346.684)	(695.239)	(695.239)	0.00%
75	Prior period adjustment		(83.417)			#DIV/0!
76						
77	**Ending Fund Balance**	(1.346.684)	(695.239)	(695.239)	(695.239)	0.00%

Special Revenue
Juvenile Detention Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ad Valorem taxes	411,626	452,467	430,700	447,500	3.90%
3	In Lieu Payments	2,287	2,287	2,300	2,300	0.00%
4	Other Revenues	-	464	-	-	#DIV/0!
5	Interest Income	2,839	2,230	3,000	3,000	0.00%
6	**Total Revenues**	416,753	457,448	436,000	452,800	3.85%
7						
8	**EXPENDITURES**					
9	Juvenile Housing	58,424	40,512	75,000	60,000	-20.00%
10	Furnitures,Fixtures & Equipment	-	61,736	-	-	#DIV/0!
11	Maintenance	12,513	10,260	12,000	10,000	-16.67%
12	Contr. Maint: Grass Cutting	1,400	1,360	1,620	1,620	0.00%
13	Pensions-Ad Valorem Tax	16,520	17,817	16,900	17,700	4.73%
14	Misc Property Tax Fees	12,441	4,166	12,700	4,100	-67.72%
15	Utilities	3,532	4,003	4,000	4,000	0.00%
16	Miscellaneous	5,045	3,732	2,000	1,000	-50.00%
17	Professional Fees	16,474	21,614	5,400	5,000	-7.41%
18	Audit & Accounting	-	-	5,200	5,200	0.00%
19	Operating Supplies	15,101	8,777	9,000	8,000	-11.11%
20	Janitorial Services	-	-	7,400	8,400	13.51%
21	Computer Expense	-	-	4,000	4,900	22.50%
22	Telephone	-	-	1,800	2,000	11.11%
23	Fuel/Vehicle Exp	-	4,955	5,000	5,000	0.00%
24	Training, Travel	-	-	3,500	3,500	0.00%
25	**Total Expenditures**	183,450	178,933	165,520	140,420	-15.16%
26						
27	Excess (Deficiency) of Revenues	233,303	278,515	270,480	312,380	15.49%
28						
29	**Operating Transfers In (Out)**					
30	Transfer Out-GF (Admin)	(39,560)	(46,745)	(45,780)	(47,575)	3.92%
31	Transfer Out-GF (Prob Ofc Salary)	(104,329)	(138,750)	(139,760)	(154,944)	10.86%
32	Transfer Out- Criminal Court (Prob Ofc Sal)	(140,000)	(142,725)	(146,099)	(149,913)	2.61%
33	**Total Operating Transfers In (Out)**	(283,889)	(328,220)	(331,640)	(352,432)	6.27%
34						
35	**Excess Revenue/(Expense)**	**(50,587)**	**(49,705)**	**(61,160)**	**(40,052)**	**-34.51%**
36						
37	Beginning Fund Balance	584,490	533,903	484,198	423,038	-12.63%
38						
39	**Ending Fund Balance**	533,903	484,198	423,038	382,986	-9.47%

		Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**			
2	LASAFE Grant	6,046,000	6,046,000	0.00%
3	DOTD Road Swap Credits	511,505	511,505	0.00%
4				
5	**Total Revenues**	6,557,505	6,557,505	0.00%
6				
7	**EXPENDITURES**			
8	**CIP - LASAFE**	6,557,505	4,849,915	-26.04%
9	Professional Services - Engineering	-	1,160,105	#DIV/0!
10	Professional Services - Other	-	35,980	#DIV/0!
11				
12	**Total Expenditures**	6,557,505	6,046,000	-7.80%
13				
14	Excess (Deficiency) of Revenues	-	511,505	#DIV/0!
15				
16	**Operating Transfers In (Out)**			
17	Transfer In- Public Works	-	-	#DIV/0!
18				
19	**Total Operating Transfers In (Out)**	-	-	#DIV/0!
20				
21	**Excess Revenue/(Expense)**	**-**	**511,505**	**#DIV/0!**
22				
23	Beginning Fund Balance	-	-	#DIV/0!
24				
25				
26	**Ending Fund Balance**	-	511,505	#DIV/0!

Note: Fund began in 2019.

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Adopted Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ad Valorem taxes	2,880,310	3,167,264	2,982,100	3,132,000	5.03%
3	In Lieu Payments	16,009	16,011	16,000	16,000	0.00%
4	Interest Income	2	10,919	45,700	50,000	9.41%
5	**Total Revenues**	2,896,321	3,194,194	3,043,800	3,198,000	5.07%
6						
7	**EXPENDITURES**					
8	Pensions-Ad Valorem Tax	115,638	124,716	117,197	123,401	5.29%
9	Misc Property Tax Fees	87,095	29,160	88,270	28,814	-67.36%
10	**Total Expenditures**	202,733	153,876	205,467	152,215	-25.92%
11						
12	Excess (Deficiency) of Revenues	2,693,588	3,040,318	2,838,333	3,045,785	7.31%
13						
14	**Operating Transfers In (Out)**					
15		-	-	-	-	#DIV/0!
16						
17	**Total Operating Transfers In (Out)**	-	-	-	-	#DIV/0!
18						
19	**Excess Revenue/(Expense)**	**2,693,588**	**3,040,318**	**2,838,333**	**3,045,785**	**7.31%**
20						
21	Beginning Fund Balance	-	2,693,588	5,733,906	8,572,239	49.50%
22						
23	**Ending Fund Balance**	2,693,588	5,733,906	8,572,239	11,618,024	35.53%

Note: Fund began in 2017.

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Special Grant - Entergy	135.000	147.500	160.000	160.000	0.00%
3	SHSP Grant	-	4.136	-	-	#DIV/0!
4	EMPG	28.603	28.534	30.000	30.000	0.00%
5	Interest Income	3.067	3.865	2.900	3.020	4.14%
6	Grant Fed - FEMA - TS Nate	-	-	1.581	-	-100.00%
7	Grant Fed-FEMA Backwater Event	-	10.705	-	-	#DIV/0!
8	Other Revenues	1.739	1.178	2.000	2.000	0.00%
9	GOHSEP Elevation Grant	-	-	2.200.000	-	-100.00%
10	Cities Readiness Initiative	15.678	16.982	19.000	19.000	0.00%
11	**Total Revenues**	184.087	212.900	2.415.481	214.020	-91.14%
12						
13	**EXPENDITURES**					
14	Salaries-Civil Defense	111.983	176.120	172.647	179.124	3.75%
15	Salary - Director	84.101	-	-	98.000	#DIV/0!
16	Medicare/SS-Civil Defense	4.785	3.737	2.813	5.900	109.71%
17	Retirement-Civil Defense	20.397	17.677	19.279	27.800	44.20%
18	Hospitalization-Civil Defense	67.584	88.917	81.747	139.900	71.14%
19	Workman's Comp-Civil Defense	522	422	449	700	55.94%
20	Insurance	7.832	7.703	9.200	9.000	-2.17%
21	Utilities	17.565	16.407	22.000	22.000	0.00%
22	Equipment Maintenance & Repair	6.621	5.646	7.000	8.000	14.29%
23	Professional Fees	22.824	40.809	14.550	12.000	-17.53%
24	Audit & Accounting	-	-	2.600	2.600	0.00%
25	Janitorial Services	-	-	6.950	6.950	0.00%
26	Computer Expense	-	-	6.000	8.500	41.67%
27	Operating Supplies	9.741	11.358	15.000	11.000	-26.67%
28	Fuel	2.039	1.278	2.200	1.500	-31.82%
29	Building/Ground Maintenance	310	4.745	2.500	5.000	100.00%
30	Hurricane Brochures	-	7.000	7.500	7.800	4.00%
31	Training/Travel	14.873	16.619	8.000	10.000	25.00%
32	Construction - GOHSEP Elevation	-	-	2.200.000	-	-100.00%
33	Civil Defense Programs	5.168	5.258	5.548	7.600	36.99%
34	Salary-Fire Department	51.200	-	-	-	#DIV/0!
35	Retirement-Fire Dept.	6.264	-	-	-	#DIV/0!
36	Medicare-Fire Department	735	-	-	-	#DIV/0!
37	Hospitalization-Fire Department	18.253	-	-	-	#DIV/0!
38	Workman's Comp-Fire Department	137	-	-	-	#DIV/0!
39	**Total Expenditures**	452.932	403.695	2.585.983	563.374	-78.21%
40						
41	Excess (Deficiency) of Revenues	(268.845)	(190.795)	(170.502)	(349.354)	104.90%
42						
43	**Operating Transfers In (Out)**					
44	Transfer Out-General Fund - Reim DA Sal	(3.375)	(3.375)	(3.500)	(3.700)	5.71%
45	Transfer Out - General Fund Finance System	(2,321)	-	-	-	#DIV/0!
46	Transfer Out - General Fund (Admin Fees)	-	(9.621)	-	-	#DIV/0!
47	Transfer In - Public Works (Admin Fees)	14.403	8.389	9.111	15.271	67.61%
48	Transfer In - Water (Admin Fees)	14.403	8.389	9.111	15.271	67.61%
49	Transfer In - Wastewater (Admin Fees)	14.403	8.389	9.111	15.271	67.61%
50	Transfer In - Animal Shelter	10.186	4.195	4.555	4.746	4.18%
51	Transfer In-Street Lights	20.372	8.389	9.111	21.050	131.05%
52	Transfer In- Fire Dept (Acct Sal)	49.824	49.545	50.064	51.933	3.73%
53	Transfer In - 911 (Admin Fees)	70.423	22.544	23.415	70.563	201.36%
54	Transfer In - 911	-	-	-	100.000	#DIV/0!
55	Transfer In- Fire Services	-	-	-	-	#DIV/0!
56	Transfer In - Economic Development	40.000	30.000	25.000	20.000	-20.00%
57						
58	**Total Operating Transfers In (Out)**	228.318	126.844	135.977	310.406	128.28%
59						
60	**Excess Revenue/(Expense)**	**(40,528)**	**(63,951)**	**(34,526)**	**(38,949)**	**12.81%**
61						
62	Beginning Fund Balance	661.473	620.945	556.994	522.468	-6.20%
63						
64	**Ending Fund Balance**	620.945	556.994	522.468	483.520	-7.45%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Sales Tax Revenue	3,714,005	3,646,213	3,650,000	3,765,000	3.15%
3	Parish Transportation	497,881	512,930	500,000	520,000	4.00%
4	GOMESA-ST. Revenue Share	2,398	-	-	-	#DIV/0!
5	DOTD Grant - EB Multi Trail	9,717	-	-	-	#DIV/0!
6	DOTD Grant - Safe Routes to Public Places	-	-	616,540	-	-100.00%
7	DOTD Road Swap Credit	-	63,400	-	-	#DIV/0!
8	HMGP Reserve Drainage -Phase II	-	-	3,119,648	1,559,824	-50.00%
9	FEMA - HURRICANE IKE	26,550	-	-	-	#DIV/0!
10	FEMA - Backwater Event	26,772	98,280	-	-	#DIV/0!
11	Grant CIAP - Pleasure Bend Shoreline - Phs II	660,697	-	-	-	#DIV/0!
12	Zoning Demolition/Grass Cutting	111,838	91,802	115,000	80,400	-30.09%
13	Culvert / Permit Fees	815	4,612	4,500	4,300	-4.44%
14	DOPS Settlement Fees	57,420	63,795	63,500	63,500	0.00%
15	Expressway Commission	50,000	50,000	50,000	50,000	0.00%
16	Interest Income	4,015	4,236	10,000	10,000	0.00%
17	Rent Royalty	910	1,045	1,000	1,000	0.00%
18	Demolition Liens	-	35,989	-	36,000	#DIV/0!
19	Judgement Liens	-	2,085	-	2,100	#DIV/0!
20	Vehicle Liens	-	4,721	-	4,700	#DIV/0!
21	Miscellaneous Income	116,439	199,653	118,000	118,000	0.00%
22	**Total Revenues**	5,279,458	4,778,762	8,248,188	6,214,824	-24.65%
23						
24	**EXPENDITURES**					
25	Salaries	2,447,227	2,317,378	2,626,951	2,762,624	5.16%
26	Salary - Director	94,978	8,236	-	114,000	#DIV/0!
27	Medicare	46,931	48,220	45,127	45,760	1.40%
28	Retirement	304,693	250,095	302,099	327,155	8.29%
29	H,D,L Insurance	973,922	1,001,781	1,057,997	1,070,549	1.19%
30	Workmans Compensation	197,676	187,338	200,000	224,031	12.02%
31	Utilities-Entergy & Water	51,608	63,685	50,000	55,000	10.00%
32	Telephone	34,771	46,298	50,000	45,000	-10.00%
33	Equipment Rental	75,392	88,472	113,069	120,000	6.13%
34	Zoning Violations	131,234	98,181	117,500	90,000	-23.40%
35	Demolition	-	-	51,801	25,000	-51.74%
36	Maint./Bldg. & Grounds	220,521	177,224	250,026	250,000	-0.01%
37	Maint./Equipment & Vehicles & Parts	329,919	315,258	341,679	340,000	-0.49%
38	Street Maintenance	81,171	93,723	171,704	170,000	-0.99%
39	Capital Outlay - STREETS	671,773	855,977	800,000	800,000	0.00%
40	Concrete Contract	215,741	-	400,000	200,000	-50.00%
41	Striping	211	-	20,000	20,000	0.00%
42	Grass Cutting Contract	175,800	189,915	257,484	260,000	0.98%
43	Uniform Expense	28,863	29,968	32,000	32,000	0.00%
44	Professional Services	195,724	243,449	109,000	150,000	37.61%
45	Engineering Services	51,800	57,085	50,000	50,000	0.00%
46	Audit & Accounting	-	-	24,700	24,700	0.00%
47	Janitorial Services	-	-	33,000	33,000	0.00%
48	Computer Expense	-	-	18,000	21,000	16.67%
49	Claim/Litigation Settlements	59,869	5,380	44,000	40,000	-9.09%

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
50	Insurance (general)	235,228	236,513	262,000	262,000	0.00%
51	Office Supplies	29,000	16,656	32,000	32,000	0.00%
52	Miscellaneous expense	20,421	8,578	5,000	5,000	0.00%
53	Fuel / Oil	207,962	252,954	270,000	270,000	0.00%
54	Street Signs	22,394	11,156	20,000	20,000	0.00%
55	Culverts	17,938	36,672	45,000	45,000	0.00%
56	Travel & Training	526	1,020	3,000	3,000	0.00%
57	Capital Outlay	150,316	189,528	734,678	350,000	-52.36%
58	Capital Outlay -Pleasure Bend Shoreline - Phs II	660,697	-	-	-	#DIV/0!
59	Drainage Projects	274,444	211,880	219,970	700,000	218.23%
60	Canal Spraying	-	-	112,000	112,000	0.00%
61	Community Service Program	-	-	5,000	5,000	0.00%
62	Code Enforcement - Salaries	97,762	98,123	91,970	91,970	0.00%
63	T.S. Gordon	-	23,789	-	-	#DIV/0!
64	Weather Event - Barry	-	-	32,200	-	-100.00%
65	**Grant expenditures**					
66	DOTD Grant - Safe Routes to Public Places	-	-	616,540	-	-100.00%
67	HMGP Reserve Drainage -Phase II	-	96,150	3,119,648	1,559,824	-50.00%
68	**Total Expenditures**	8,118,766	7,260,680	12,735,142	10,725,614	-15.78%
69						
70	Excess (Deficiency) of Revenues	(2,839,308)	(2,481,918)	(4,486,954)	(4,510,790)	0.53%
71						
72	**Operating Transfers In (Out)**					
73	Transfer In - STD	3,800,000	3,800,000	4,000,000	4,800,000	20.00%
74	Transfer In - WasteWater (Mechanic's Salary)	144,011	144,035	148,123	156,665	5.77%
75	Transfer In - Water (Mechanic's Salary)	144,011	144,035	148,123	156,665	5.77%
76	Transfer In - Street Lights (Dir/Asst Dir Salary)	57,500	21,101	21,250	47,393	123.02%
77	Transfer In - Fire Services (Vehicle Foreman Salary)	82,616	80,406	88,129	93,125	5.67%
78	Transfer In - Hurricane Isaac	125,996	-	139,902	-	-100.00%
79	Transfer In - Recreation-(Boat Launch)	62,886	-	-	-	#DIV/0!
80	Transfer Out - General Fund (Administrative Fee)	(557,334)	(615,101)	(622,564)	(652,225)	4.76%
81	Transfer Out - General Fund-DA Sal reim	(16,875)	(16,875)	(17,700)	(18,600)	5.08%
82	Transfer Out - General Fund-Finance System	(8,703)	-	-	-	#DIV/0!
83	Transfer Out - General Fund-(LIDAR)	(9,352)	-	-	-	#DIV/0!
84	Transfer Out - Animal Shelter	(15,000)	(57,200)	(55,000)	(60,000)	9.09%
85	Transfer Out - Public Safety (Admin)	(14,403)	(8,389)	(9,111)	(15,271)	67.61%
86	Transfer Out - Water (Xerox Exp on WB)	(11,287)	-	-	-	#DIV/0!
87	Transfer Out - 2009 Bd Issue (Foxwood)	-	(37,000)	-	-	#DIV/0!
88	Transfer Out - 2015 Bond (New Generator)	-	(50,000)	-	-	#DIV/0!
89	Trans Out - 2009Bnd - EBGC	(400,000)	-	(50,000)	-	-100.00%
90	Trans Out - GOMESA Fund	-	-	(88,018)	-	-100.00%
91	**Total Operating Transfers In (Out)**	3,384,066	3,405,012	3,703,134	4,507,751	21.73%
92						
93	**Excess Revenue/(Expense)**	**544,758**	**923,094**	**(783,821)**	**(3,039)**	**-99.61%**
94						
95	Beginning Fund Balance	1,357,739	1,902,497	2,825,591	2,041,771	-27.74%
96						
97	**Ending Fund Balance**	1,902,497	2,825,591	2,041,771	2,038,732	-0.15%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Video Poker	619,339	615,468	644,110	625,000	-2.97%
3	Ad Valorem Tax	945,411	1,018,051	969,000	1,007,000	3.92%
4	In Lieu Payments	5,146	5,146	5,150	5,150	0.00%
5	Concessions	6,912	2,975	3,000	1,000	-66.67%
6	Gym Admission fees	1,672	9,603	3,000	3,000	0.00%
7	Football Fees	8,940	5,925	9,270	9,000	-2.91%
8	Soccer Fees	-	-	1,100	1,100	0.00%
9	Baseball Fees	4,643	2,535	4,080	4,000	-1.96%
10	Basketball Fees	3,495	4,179	3,500	3,500	0.00%
11	Basketball League Entry fees	800	-	800	800	0.00%
12	Pool Fees	2,247	2,142	2,450	2,500	2.04%
13	Summer Camp Fees	25,320	29,220	30,000	30,000	0.00%
14	Interest Income	4,751	5,385	5,000	6,500	30.00%
15	Park/Gym Rental	3,000	13,100	12,000	12,000	0.00%
16	Miscellaneous	14,196	12,007	11,500	11,730	2.00%
17	Grant Fed-FEMA Backwater Event	-	7,478	-	-	#DIV/0!
18	DOTD Road Swap Credit	-	236,600	626,400	626,400	0.00%
19	DOTD Grant	-	-	1,852,500	555,750	-70.00%
20	FHWA Recreational Trails-Lucy Levee Trail	-	-	245,427	-	-100.00%
21	**Total Revenues**	1,647,872	1,969,814	4,428,287	2,904,430	-34.41%
22						
23	**EXPENDITURES**					
24	Salaries	358,686	314,218	299,345	304,615	1.76%
25	Salary - Director	76,842	78,285	80,315	92,725	15.45%
26	Salary - Transition	-	-	-	10,695	#DIV/0!
27	Salaries - Car Allowance	4,800	4,800	4,800	4,800	0.00%
28	Summer Rec Salaries	56,195	64,240	60,000	40,000	-33.33%
29	**Employee Benefits**					
30	Retirement Contributions	51,580	43,339	43,164	46,920	8.70%
31	Fica	4,687	4,149	5,081	4,000	-21.28%
32	Life/Health Ins.	149,855	135,839	131,398	135,823	3.37%
33	Workmen's Comp./Unempl.	14,069	10,742	8,340	7,998	-4.10%
34	Medicare	5,635	5,153	6,375	6,317	-0.92%
35	General Insurance	64,812	62,953	65,000	65,000	0.00%
36	Claim/Litigation Settlement	-	-	5,000	5,000	0.00%
37	Advertising	249	449	2,000	1,000	-50.00%
38	Utilities	99,384	115,880	115,200	110,000	-4.51%
39	Telephone	11,755	11,211	10,000	10,000	0.00%
40	Rentals	-	-	1,000	-	-100.00%
41	Furniture,Fixtures,Equip.	14,770	7,650	10,000	10,000	0.00%
42	Park & Equipment Maint.	83,854	98,553	115,000	115,000	0.00%
43	Contr. Maint: Grass Cutting	181,451	202,887	253,440	254,000	0.22%
44	Pool Maintenance	25,088	18,076	25,000	25,000	0.00%
45	Audit & Accounting	-	-	5,200	5,200	0.00%
46	Janitorial Services	-	-	26,000	26,000	0.00%
47	Computer Expense	-	-	8,500	8,000	-5.88%
48	Operating Supplies	24,173	14,083	30,000	30,000	0.00%
49	Food, Drink & Concession Supplies	4,388	3,624	8,300	2,000	-75.90%
50	CEA Aquatics Program	3,923	-	-	-	#DIV/0!
51	Pensions - Ad Valorem Tax	37,170	40,087	38,100	40,300	5.77%
52	Misc Prop Tax Fees	27,994	9,373	28,700	30,200	5.23%
53	**CIP Miss Trail Ph IV**	22,299	23,266	-	-	#DIV/0!

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
54	Construction	-	-	2,315,600	694,680	-70.00%
55	Engineering	-	-	163,300	48,990	-70.00%
56	**CIP Lucy Levee Trail**	38,370	-	-	-	#DIV/0!
57	Construction	-	-	274,145	-	-100.00%
58	Engineering	-	3,119	54,610	-	-100.00%
59	CIP Westbank Splash Park	-	107,184	-	-	#DIV/0!
60	Summer Camp	34,560	48,184	46,500	40,000	-13.98%
61	Professional Fees	77,449	103,898	60,500	70,000	15.70%
62	**Sports Programs**					
63	Baseball	27,274	18,893	25,000	20,000	-20.00%
64	Basketball	35,051	36,801	25,000	25,000	0.00%
65	Cheerleading	-	-	5,000	5,000	0.00%
66	Football	29,380	35,637	32,730	32,730	0.00%
67	Soccer	80	427	4,500	4,500	0.00%
68	Special Needs	-	-	3,000	3,000	0.00%
69	Senior Program	784	350	2,500	2,500	0.00%
70	**Total Expenditures**	1,666,648	1,623,345	4,397,644	2,336,993	-46.86%
71						
72	Excess (Deficiency) of Revenues	(18,776)	346,470	30,643	567,437	1751.78%
73						
74	**Operating Transfers In (Out)**					
75	Transfer Out - General Fund -Admin.	(160,843)	(161,425)	(168,170)	(178,390)	6.08%
76	Transfer Out - Public Works (Boat Launch)	(62,886)	-	-	-	#DIV/0!
77	Transfer Out - 2014 Bond Fund MS River Ph III	(9,601)	-	-	-	#DIV/0!
78	Transfer Out - General Fund Finance System	(5,802)	-	-	-	#DIV/0!
79	**Total Operating Transfers In (Out)**	(239,132)	(161,425)	(168,170)	(178,390)	6.08%
80						
81	**Excess Revenue/(Expense)**	**(257,908)**	**185,045**	**(137,527)**	**389,047**	**-382.89%**
82						
83	Beginning Fund Balance	1,428,722	1,170,814	1,355,859	1,218,332	-10.14%
84						
85	**Ending Fund Balance**	1,170,814	1,355,859	1,218,332	1,607,380	31.93%

		Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**			
2	RESTORE Revenues	328,799	328,799	0.00%
3				
4	**Total Revenues**	328,799	328,799	0.00%
5				
6	**EXPENDITURES**			
7	CIP - Belle Terre Streetscape	-	202,629	#DIV/0!
8	Professional Services - Engineering	-	146,170	#DIV/0!
9	Professional Services - Other	328,799	-	-100.00%
10				
11	**Total Expenditures**	328,799	348,799	6.08%
12				
13	Excess (Deficiency) of Revenues	-	(20,000)	#DIV/0!
14				
15	**Operating Transfers In (Out)**			
16				
17	**Total Operating Transfers In (Out)**	-	-	#DIV/0!
18				
19	**Excess Revenue/(Expense)**	-	**(20,000)**	
20				
21	Beginning Fund Balance	-	-	#DIV/0!
22				
23	**Ending Fund Balance**	-	(20,000)	#DIV/0!

Note: Fund began in 2019.

Special Revenue
Sales Tax District Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Sales Tax	9,230,462	8,944,837	9,150,000	9,425,000	3.01%
3	Interest Income	37,503	54,534	60,000	64,200	7.00%
4	**Total Revenues**	9,267,965	8,999,371	9,210,000	9,489,200	3.03%
5						
6	**EXPENDITURES**					
7	Professional Fees	-	-	1,500	2,200	46.67%
8	**Total Expenditures**	-	-	1,500	2,200	46.67%
9						
10	Excess (Deficiency) of Revenues	9,267,965	8,999,371	9,208,500	9,487,000	3.02%
11						
12	**Operating Transfers In (Out)**					
13	Transfer Out - Pub. Imp. Bonds - STD	(1,311,140)	(1,320,406)	(1,328,073)	(1,334,556)	0.49%
14	Transfer Out - Water Distribution	(1,700,000)	(1,700,000)	(1,350,000)	(1,350,000)	0.00%
15	Transfer Out - Waste Water Fund	(2,300,000)	(2,300,000)	(1,850,000)	(1,000,000)	-45.95%
16	Transfer Out - Public Works	(3,800,000)	(3,800,000)	(4,000,000)	(4,800,000)	20.00%
17	Transfer Out - PWS Construction	(50,000)	(125,000)	(625,000)	(475,000)	-24.00%
18	**Total Operating Transfers In (Out)**	(9,161,140)	(9,245,406)	(9,153,073)	(8,959,556)	-2.11%
19						
20	**Excess Revenue/(Expense)**	**106,826**	**(246,036)**	**55,427**	**527,444**	**851.60%**
21						
22	Beginning Fund Balance	8,555,786	8,662,612	8,416,576	8,472,003	0.66%
23						
24	**Ending Fund Balance**	8,662,612	8,416,576	8,472,003	8,999,447	6.23%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ad Valorem Tax	415,786	427,286	426,400	443,000	3.89%
3	Other Income	-	460	-	-	#DIV/0!
4	In Lieu Payments	2,264	2,264	2,200	2,200	-
5	Interest Income	138	415	180	300	66.67%
6	**Total Revenues**	418,188	430,425	428,780	445,500	3.90%
7						
8	**EXPENDITURES**					
9	Council of Aging	400,000	370,000	390,000	400,000	2.56%
10	Flood Insurance	-	3,552	5,600	5,900	5.36%
11	Maintenance	5,091	4,246	-	-	#DIV/0!
12	Pensions-Ad Valorem Tax	16,355	17,639	16,800	17,500	4.17%
13	Misc Property Tax Fees	12,318	4,124	12,600	13,100	3.97%
14	**Total Expenditures**	433,763	399,561	425,000	436,500	2.71%
15						
16	**Excess (Deficiency) of Revenues**	**(15,575)**	**30,864**	**3,780**	**9,000**	**138.10%**
17						
18	Beginning Fund Balance	407,991	392,416	423,280	427,060	0.89%
19						
20	**Ending Fund Balance**	392,416	423,280	427,060	436,060	2.11%

Special Revenue
Street Lights Fund

		Actual 2017	Actual 2018	Revised Adotped Budget 2019	Budget 2020	Percentage Change (2020-2019)
	REVENUES					
1	Ad Valorem Tax	1,592,996	1,714,167	1,598,500	1,713,500	7.19%
2	In lieu Payments	8,759	8,759	8,800	8,800	0.00%
3	Interest Income	12,630	15,850	12,000	17,000	41.67%
4	State Revenue Sharing	33,015	19,667	20,000	20,000	0.00%
5	FEMA Gustav	17,750	-	-	-	#DIV/0!
6	Other Revenue	1,704	3,468	1,700	2,000	17.65%
7	**Total Revenues**	1,666,855	1,761,910	1,641,000	1,761,300	7.33%
8						
9	**EXPENDITURES**					
10	Salaries	123,064	130,436	129,394	133,250	2.98%
11	Medicare/SS	4,291	4,391	3,108	4,621	48.65%
12	Retirement	10,266	10,326	10,039	11,011	9.68%
13	H,D.L Insurance	18,048	35,123	33,174	35,953	8.38%
14	Workers Compensation	3,554	4,176	4,046	4,414	9.08%
15	Electricity - Street Lights	762,914	685,719	680,000	680,000	0.00%
16	Maintenance	282,897	260,724	300,000	280,000	-6.67%
17	Pensions Ad Valorem Tax	62,615	67,507	62,800	67,500	7.48%
18	Miscellaneous	16,831	1,051	5,000	5,000	0.00%
19	Misc. Property Tax Fees	47,653	15,955	47,300	15,900	-66.38%
20	Professional Services	38,067	14,893	24,000	10,000	-58.33%
21	Audit & Accounting	-	-	5,200	5,200	0.00%
22	Janitorial Services	-	-	11,300	11,300	0.00%
23	Computer Expense	-	-	1,500	3,500	133.33%
24	Capital Outlay	95,398	46,221	137,440	40,000	-70.90%
25	**Total Expenditures**	1,465,597	1,276,522	1,454,302	1,307,649	-10.08%
26						
27	Excess (Deficiency) of Revenues	201,258	485,389	186,698	453,651	142.99%
28						
29	**Operating Transfers In (Out)**					
30	Transfer Out-Gen Fund (Admin Fees)	(229,205)	(228,506)	(240,710)	(250,504)	4.07%
31	Transfer Out-Gen Fund (Finance Sys)	(4,835)	-	-	-	#DIV/0!
32	Transfer Out - Public Safety (Admin Fees)	(20,372)	(8,389)	(9,111)	(21,050)	131.05%
33	Transfer Out - Public Works (Dir/Asst Dir Sal)	(57,500)	(21,101)	(21,250)	(47,393)	123.02%
34	Transfer Out-2009 Bond - EBGC	-	(300,000)	-		#DIV/0!
35	**Total Operating Transfers In (Out)**	(311,912)	(557,996)	(271,071)	(318,947)	17.66%
36						
37	**Excess Revenue/(Expense)**	**(110,655)**	**(72,608)**	**(84,373)**	**134,704**	**-259.65%**
38						
39	Beginning Fund Balance	3,359,188	3,248,532	3,175,924	3,091,551	-2.66%
40						
41	**Ending Fund Balance**	3,248,532	3,175,924	3,091,551	3,226,255	4.36%

Enterprise
Mosquito Abatement Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Fee Revenue	543,012	512,844	541,900	551,900	1.85%
3	In Lieu Payments	1,098	1,098	1,100	1,200	9.09%
4	Interest Income	517	411	100	1,200	1100.00%
5	Other Revenues	-	225	-	-	#DIV/0!
6	Ad Valorem Taxes	201,593	217,503	206,750	215,000	3.99%
7	**Total Revenues**	746,220	732,081	749,850	769,300	2.59%
8						
9	**EXPENDITURES**					
10	Contractual Service	795,351	768,351	795,500	795,500	0.00%
11	Pensions-Ad Valorem Tax	7,930	8,553	8,100	8,400	3.70%
12	Misc Property Tax Fees	5,972	1,999	6,100	2,000	-67.21%
13	Professional Fees	-	8,575	-	-	#DIV/0!
14	**Total Expenditures**	809,253	787,478	809,700	805,900	-0.47%
15						
16	Excess (Deficiency) of Revenues	(63,033)	(55,397)	(59,850)	(36,600)	-38.85%
17						
18	**Operating Transfers In (Out)**					
19	Transfer In-Health Unit	-	143,000	60,000	60,000	0.00%
20	Transfer In-Economic Develop.	20,000	30,000	-	-	#DIV/0!
21	Transfer Out-GF (Administration)	(15,165)	(23,300)	-	(22,442)	#DIV/0!
22	**Total Operating Transfers In (Out)**	4,835	149,700	60,000	37,558	-37.40%
23						
24	**Excess Revenue/(Expense)**	**(58,198)**	**94,303**	**150**	**958**	**538.99%**
25						
26	Beginning Fund Balance	452,108	393,910	488,214	488,364	0.03%
27						
28	**Ending Fund Balance**	393,910	488,214	488,364	489,322	0.20%

St. John the Baptist Parish

Enterprise
Solid Waste Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Garbage Collection Charges	3,942,319	3,719,124	3,939,700	4,109,100	4.30%
3	Interest Income	3,015	3,102	3,100	8,600	177.42%
4	Bio-Mass Waste Revenue	-	75	-	-	#DIV/0!
5	**Total Revenues**	3,945,333	3,722,301	3,942,800	4,117,700	4.44%
6						
7	**EXPENDITURES**					
8	Contractual Service	3,529,978	3,530,802	3,678,650	3,789,000	3.00%
9	Commission Fees	23,238	23,270	23,200	23,200	0.00%
10	Professional Fees	3,500	3,500	10,500	-	-100.00%
11	Audit & Accounting	-	-	3,600	3,600	0.00%
12	Bio-Mass Waste Contract	168,000	168,000	168,000	192,000	14.29%
13	**Total Expenditures**	3,724,716	3,725,572	3,883,950	4,007,800	3.19%
14						
15	Excess (Deficiency) of Revenues	220,618	(3,271)	58,850	109,900	86.75%
16						
17	**Operating Transfers In (Out)**					
18	Transfer Out - General Fund (Admin)	(16,740)	(26,125)	(28,979)	(33,265)	14.79%
19	**Total Operating Transfers In (Out)**	(16,740)	(26,125)	(28,979)	(33,265)	14.79%
20						
21	**Excess Revenue/(Expense)**	**203,878**	**(29,396)**	**29,871**	**76,635**	**156.55%**
22						
23	Beginning Fund Balance	2,977,048	3,180,926	3,151,529	3,181,400	0.95%
24						
25	**Ending Fund Balance**	3,180,926	3,151,529	3,181,400	3,258,035	2.41%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Sewer Charges	5,195,036	5,491,558	5,281,000	5,491,600	3.99%
3	Sewer Permits	151,831	148,472	159,700	150,000	-6.07%
4	Interest Income	2,747	4,283	10,000	11,000	10.00%
5	Misc Income	98,550	94,787	108,000	108,000	0.00%
6	Fema-Katrina	221,349	-	-	-	#DIV/0!
7	Fema-Gustav	13,988	-	103,330	-	-100.00%
8	Non-Domestic Sewer Charges	1,058,283	878,402	1,230,500	1,200,000	-2.48%
9	FEMA - Backwater Event	675	-	-	-	#DIV/0!
10	NCE Revenue (Pension)	352	(832)	-	-	#DIV/0!
11	**Total Revenues**	6,742,810	6,616,669	6,892,530	6,960,600	0.99%
12						
13	**EXPENDITURES**					
14	**River Road Plant**					
15	Chemicals	111,476	85,949	137,000	123,000	-10.22%
16	Utilities	505,629	382,506	515,900	400,000	-22.47%
17	Mechanical Maintenance	71,665	46,325	95,000	85,000	-10.53%
18	Electrical Maintenance	10,940	5,039	35,000	32,500	-7.14%
19	Supplies	25,362	25,397	26,300	24,000	-8.75%
20	Sludge Removal	50,372	27,535	65,000	58,500	-10.00%
21	Permits	12,297	12,307	14,000	12,000	-14.29%
22	**Total River Road Plant**	787,742	585,058	888,200	735,000	-17.25%
23						
24	**Woodland Plant**					
25	Chemicals	25,948	23,080	20,000	20,000	0.00%
26	Utilities	147,119	115,256	150,000	125,000	-16.67%
27	Mechanical Maintenance	14,991	18,833	32,000	32,000	0.00%
28	Electrical Maintenance	17,800	16,170	32,000	15,000	-53.13%
29	Supplies	21,148	21,160	26,000	26,000	0.00%
30	Sludge Removal	9,504	4,625	33,000	40,000	21.21%
31	Permits	8,154	9,488	9,500	9,500	0.00%
32	**Total Woodland Plant**	244,664	208,612	302,500	267,500	-11.57%
33						
34	**Belle Point Plant**					
35	Chemicals	2,479	1,482	2,950	3,000	1.69%
36	Utilities	18,465	15,302	19,000	19,000	0.00%
37	Mechanical Maintenance	1,416	7,599	15,000	15,000	0.00%
38	Electrical Maintenance	586	1,200	2,000	2,000	0.00%
39	Supplies	4,870	6,906	5,000	5,000	0.00%
40	Sludge Removal	-	-	1,200	1,200	0.00%
41	Permits	1,045	1,045	1,100	1,100	0.00%
42	**Total Belle Point Plant**	28,861	33,534	46,250	46,300	0.11%
43						
44	**Garyville Plant**					
45	Chemicals	4,813	5,171	10,250	10,250	0.00%
46	Utilities	33,246	28,717	33,500	33,500	0.00%
47	Mechanical Maintenance	2,882	5,149	28,000	28,000	0.00%
48	Electrical Maintenance	2,515	4,543	4,000	4,000	0.00%
49	Supplies	8,956	18,485	16,000	16,000	0.00%
50	Sludge Removal	8,260	-	6,500	6,500	0.00%
51	Permits	6,141	7,339	7,500	7,500	0.00%
52	**Total Garyville Plant**	66,814	69,404	105,750	105,750	0.00%
53						
54	**Edgard Tigerville Plant**					
55	Chemicals	2,625	3,088	4,000	4,000	0.00%
56	Utilities	41,925	34,872	42,000	42,000	0.00%
57	Mechanical Maintenance	5,418	2,482	26,300	26,300	0.00%
58	Electrical Maintenance	-	-	5,000	5,000	0.00%
59	Supplies	4,317	4,088	6,300	6,300	0.00%
60	Sludge Removal	306	-	1,000	1,000	0.00%
61	Permits	1,045	1,425	1,500	1,500	0.00%
62	**Total Tigerville Plant**	55,635	45,956	86,100	86,100	0.00%
63						

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
64	**Edgard Central Plant**					
65	Chemicals	4,417	2,092	5,000	5,000	0.00%
66	Utilities	22,433	16,406	23,000	23,000	0.00%
67	Mechanical Maintenance	5,653	2,824	6,760	6,760	0.00%
68	Electrical Maintenance	1,377	992	1,700	1,700	0.00%
69	Supplies	5,364	4,122	5,500	5,500	0.00%
70	Sludge Removal	-	-	1,000	1,000	0.00%
71	Permits	456	456	840	840	0.00%
72	**Total Central Plant**	39,699	26,892	43,800	43,800	0.00%
73						
74	**Reserve Oxidation Pond**					
75	Chemicals	-	-	54,000	54,000	0.00%
76	Utilities	-	-	96,000	96,000	0.00%
77	Mechanical Maintenance	-	-	20,000	20,000	0.00%
78	Electrical Maintenance	-	-	5,000	5,000	0.00%
79	Supplies	-	-	20,000	20,000	0.00%
80	Permits	8,453	8,453	8,500	8,500	0.00%
81	**Total Reserve Oxidation Pond**	8,453	8,453	203,500	203,500	0.00%
82						
83	**Collection System**					
84	Excavation & Plumbing	94,365	120,479	150,000	125,000	-16.67%
85	Utilities	382,497	379,010	410,000	410,000	0.00%
86	Mechanical Maintenance	454,413	411,253	569,530	525,000	-7.82%
87	Electrical Maintenance	53,537	74,658	96,000	96,000	0.00%
88	Supplies	15,528	30,195	41,500	41,500	0.00%
89	Miscellaneous	1,761	-	2,000	2,000	0.00%
90	Permits	-	550	550	550	0.00%
91	Rentals	103,820	90,672	105,000	100,000	-4.76%
92	**Total Collection System**	1,105,919	1,106,818	1,374,580	1,300,050	-5.42%
93						
94	**Wallace Plant**					
95	Chemicals	1,857	2,220	3,500	3,500	0.00%
96	Utilities	(1,130)	10,994	15,000	15,000	0.00%
97	Mechanical Maintenance	2,091	398	3,900	3,900	0.00%
98	Electrical Maintenance	506	-	4,000	4,000	0.00%
99	Supplies	5,226	5,225	6,300	6,300	0.00%
100	Sludge Removal	797	-	1,000	1,000	0.00%
101	Permits	456	456	500	500	0.00%
102	**Total Wallace Plant**	9,803	19,292	34,200	34,200	0.00%
103						
104	**General & Administrative**					
105	Salary - Director	96,892	96,793	11,809	115,000	873.83%
106	Salaries - Plant	735,886	660,487	756,540	751,123	-0.72%
107	Salaries - Collections	769,570	796,154	782,842	863,074	10.25%
108	Salaries - Admin & Clerical	317,190	347,548	319,936	328,891	2.80%
109	Car Allowance	4,800	4,800	-	4,800	#DIV/0!
110	**Employee Benefits**					
111	Life/Health Insurance	721,007	483,031	679,806	766,264	12.72%
112	Workman's Compensation	195,879	184,256	199,800	206,000	3.10%
113	Retirement Contributions	235,468	215,904	210,382	230,870	9.74%
114	Medicare	26,930	26,690	28,400	27,353	-3.69%
115	Social Security	1,467	988	7,000	1,000	-85.71%
116	GASB 68 & 71 Pension Exp	131,664	53,016	172,000	56,800	-66.98%
117	Office Supplies	7,080	14,519	12,000	12,000	0.00%
118	Audit Services	17,000	24,000	24,700	24,700	0.00%
119	Training	7,590	14,472	15,000	15,000	0.00%
120	Litigation Settlement	33,725	26,310	20,000	20,000	0.00%
121	Telephone	11,770	11,180	12,000	11,500	-4.17%
122	Utilities Commission	37,164	37,533	39,900	39,900	0.00%
123	Uniforms	15,233	18,089	18,000	19,000	5.56%
124	Professional Services	534,815	465,237	624,595	520,000	-16.75%

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
125	Janitorial Services	-	-	15,900	15,900	0.00%
126	Computer Expense	-	-	11,000	15,000	36.36%
127	Engineering	-	-	34,020	34,020	0.00%
128	Contr. Maint: Grass Cutting	31,320	29,370	40,560	40,560	0.00%
129	Postage	-	4,928	8,000	8,200	2.50%
130	Miscellaneous	55,140	15,630	10,000	10,000	0.00%
131	Liability & Casualty Insurance	157,922	157,063	172,000	172,000	0.00%
132	**Vehicle Expense**					
133	Gas & Oil	57,567	38,654	37,160	40,000	7.64%
134	Maintenance	77,654	58,614	90,541	90,000	-0.60%
135	**Total General & Administrative**	4,280,732	3,785,266	4,353,891	4,438,955	1.95%
136						
137	**Total Expenditures**	6,628,323	5,889,285	7,438,772	7,261,155	-2.39%
138						
139	Excess (Deficiency) of Revenues	114,486	727,384	(546,242)	(300,555)	-44.98%
140						
141	Depreciation	2,977,395	2,952,354	3,100,000	3,100,000	0.00%
142						
143	Excess Revenue/(Expense)	(2,862,909)	(2,224,970)	(3,646,242)	(3,400,555)	-6.74%
144						
145	**Operating Transfers In (Out)**					
146	Capital contributions	24,611		-	-	#DIV/0!
147	Transfer Out - 2010 GO Bond (WB WW Tank)	-	-	(68,745)	-	-100.00%
148	Transfer Out - Gen.Fund (Rev Bond - 2006)	(332,169)	(333,324)	-	-	#DIV/0!
149	Transfer Out - Gen. Fund DA reimb	(16,875)	(16,875)	(17,700)	(18,600)	5.08%
150	Transfer Out - Gen. Fund (Admin)	(441,930)	(515,120)	(518,857)	(545,678)	5.17%
151	Transfer Out - Gen. Fund (Finance System)	(11,604)	-	-	-	#DIV/0!
152	Transfer Out - Water (Billing Clerks Salary)	(175,368)	(174,900)	(176,506)	(185,300)	4.98%
153	Transfer Out - Public Works (Mechanic's Sal)	(144,011)	(144,035)	(148,123)	(156,665)	5.77%
154	Transfer Out - Public Safety (Admin Fees)	(14,403)	(8,389)	(9,111)	(15,271)	67.61%
155	Transfer In - Sales Tax District	2,300,000	2,300,000	1,850,000	1,000,000	-45.95%
156	Transfer In - Water (Dir & Billing Clerk Sal reimb)	191,400	190,041	173,808	202,642	16.59%
157	Transfer In - Hurricane Isaac	45,279	-	-	-	#DIV/0!
158	Transfer In - PWS Reserve Fund	10,000	10,000	10,000	10,000	0.00%
159	**Total Operating Transfers In (Out)**	1,434,930	1,307,398	1,094,766	291,129	-73.41%
160						
161	**Excess Revenue/(Expense)**	**(1,427,979)**	**(917,572)**	**(2,551,475)**	**(3,109,426)**	**21.87%**
162						
163	Beginning Net Assets	71,241,352	69,813,373	64,129,229	61,577,754	-3.98%
164	Prior period adjustment		(4,766,572)			#DIV/0!
165						
166	**Ending Net Assets**	69,813,373	64,129,229	61,577,754	58,468,328	-5.05%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Water Sales	7,121,287	7,177,308	7,350,000	7,250,000	-1.36%
3	Discounts Forfeited	281,572	328,390	257,300	260,000	1.05%
4	Tapping Fees	76,050	60,754	76,000	76,000	0.00%
5	Reconnect Charges	3,500	-	5,000	5,000	0.00%
6	Commissions on Billings -Sewer Collections	37,164	37,533	39,600	41,200	4.04%
7	Commissions on Billings -Refuse Collections	23,237	23,270	23,600	24,700	4.66%
8	Interest Income	14,985	22,148	16,000	18,000	12.50%
9	LA. LGAP Grant funds	118,995	-	-	-	#DIV/0!
10	NSF Charges	5,925	3,344	5,700	5,200	-8.77%
11	Rental Fees	74,253	77,550	82,000	78,000	-4.88%
12	Shell Waterline	-	24,688	124,537	-	-100.00%
13	Tech Fees - FR Perm Clr	31,663	27,755	32,000	32,000	0.00%
14	Forgive-LDHH WAT Loan	5,275	1,909	-	-	#DIV/0!
15	NCE Revenue (Pension)	302	(730)	-	-	#DIV/0!
16	FEMA - Backwater Event	4,832	13,139	-	-	#DIV/0!
17	Miscellaneous Income	122,401	(3,243)	100,000	175,000	75.00%
18	**TOTAL REVENUES**	7,921,441	7,793,814	8,111,737	7,965,100	-1.81%
19						
20	**EXPENDITURES**					
21	**Water Purchase**					
22	From St. Charles Parish	4,751	724	20,000	5,000	-75.00%
23	From St. James Parish	149,112	168,571	95,000	15,000	-84.21%
24	**Total Water Purchase**	153,863	169,294	115,000	20,000	-82.61%
25						
26	**Purification Expense**					
27	Purification Supplies	423,403	727,484	555,264	555,250	0.00%
28	Salaries - Operators	619,645	633,797	748,502	758,444	1.33%
29	Plants-Entergy Purchase	547,865	511,797	620,000	620,000	0.00%
30	Water Seminar Fees	1,665	9,528	15,400	15,400	0.00%
31	LDHH Interest Loan	59,466	57,106	75,000	75,000	0.00%
32	Water Analysis	203,909	109,590	202,000	252,000	24.75%
33	Plant Maintenance	181,107	130,296	285,540	285,500	-0.01%
34	Parts	134,289	36,019	91,000	91,000	0.00%
35	**Total Purification Expense**	2,171,350	2,215,617	2,592,706	2,652,594	2.31%
36						
37	**Transmission & Distribution**					
38	Salaries - Servicemen	741,416	765,370	888,552	853,924	-3.90%
39	Water Serv. Maintenance	177,593	171,645	212,800	162,800	-23.50%
40	Fire Hydrant Maintenance	27,755	23,878	40,000	35,000	-12.50%
41	**Total Transmission & Distribution**	946,764	960,893	1,141,352	1,051,724	-7.85%
42						
43	**Billing & Collections**					
44	Cash Over/Short	685	443	2,000	2,000	0.00%
45	Provision for Uncollectable	1,774,675	1,450,737	150,000	150,000	0.00%
46	Salaries - Billing	388,125	408,606	420,225	425,131	1.17%
47	**Total Billing & Collections**	2,163,485	1,859,786	572,225	577,131	0.86%
48						
49	**General & Administrative**					
50	LDHH Administrative Fees	10,079	9,679	11,000	11,000	0.00%
51	Insurance	231,483	250,406	275,000	270,000	-1.82%
52	Claim/Litigation Settlement	4,890	1,927	20,000	20,000	0.00%
53	Ineligible CDBG Expenses	4,054	-	-	-	#DIV/0!
54	Telephone	64,673	57,179	69,000	65,000	-5.80%
55	Postage	101,282	109,650	107,000	109,000	1.87%
56	Utilities - Gas & Water	3,154	2,151	5,000	5,000	0.00%
57	Rentals	28,603	16,281	30,000	30,000	0.00%
58	R & M Buildings & Facilities	1,594	5,511	10,800	10,500	-2.78%
59	Office Supplies	49,147	61,879	70,000	70,000	0.00%
60	R & M Vehicles	44,252	51,863	95,000	95,000	0.00%
61	Mileage	2,476	2,806	2,500	3,000	20.00%
62	Fuel	44,139	32,364	40,000	40,000	0.00%
63	R & M Machinery & Equipment	6,322	13,984	11,300	11,300	0.00%
64	Operating Supplies	51,060	11,800	60,000	60,000	0.00%
65	Cont. Maint: Grass Cutting	40,140	37,740	52,310	55,000	5.14%
66	Professional Services	277,880	466,420	366,500	396,500	8.19%
67	Professional Services - Utility Meter Reading	-	-	215,200	75,000	-65.15%

		Actual 2017	Actual 2018	Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
68	Audit & Accounting	17,000	24,000	24,700	25,400	2.83%
69	Janitorial Services	-	-	16,500	16,500	0.00%
70	Computer Expense	-	-	22,000	24,000	9.09%
71	Engineering	-	-	34,020	34,020	0.00%
72	Computer System Agreement	14,415	13,892	14,500	14,500	0.00%
73	Programming Changes	1,500	-	-	-	#DIV/0!
74	Bank Service Charges	110,582	75,935	110,000	110,000	0.00%
75	Use of Inventory Items	10,000	40	-	-	#DIV/0!
76	Miscellaneous	82,014	7,342	10,000	10,000	0.00%
77	Uniforms	20,012	20,065	27,300	27,300	0.00%
78	Weather Event - Barry	-	-	16,277	-	-100.00%
79	**Employee Benefits**					
80	GASB 68 & 71 Pension Expense	113,052	46,493	115,200	52,400	-54.51%
81	Workman's Compensation	199,496	202,131	200,000	210,000	5.00%
82	Life/Health Insurance	779,421	699,251	815,175	881,204	8.10%
83	Retirement Contributions	202,182	189,338	236,587	248,300	4.95%
84	Medicare	24,987	25,775	29,830	30,198	1.24%
85	Social Security	8,417	9,783	9,900	10,000	1.01%
86	**Total General & Administrative**	2,548,307	2,445,687	3,122,599	3,020,123	-3.28%
87						
88	**Total Expenditures**	7,984,019	7,651,278	7,543,881	7,321,571	-2.95%
89						
90	Excess (Deficiency) of Revenues	(62,577)	142,536	567,856	643,529	13.33%
91						
92	Depreciation Expense	2,652,344	2,596,882	2,700,000	2,650,000	-1.85%
93						
94	Excess Revenue/(Expense)	(2,714,921)	(2,454,346)	(2,132,144)	(2,006,471)	-5.89%
95						
96	**NON-OPERATING REVENUES (EXPENSES)**					
97	2012 Water Revenue Bonds Interest	(98,598)	(93,033)	(86,823)	(80,103)	-7.74%
98	**NET NON-OPERATING INCOME(EXPENSES)**	(98,598)	(93,033)	(86,823)	(80,103)	-7.74%
99						
100	**Operating Transfers In (Out)**					
101	Transfer IN - Sales Tax District	1,700,000	1,700,000	1,350,000	1,350,000	0.00%
102	Transfer IN - Waste Water (Billing Clerks Sal)	175,368	174,900	176,506	185,300	4.98%
103	Transfer IN - Public Works (Xerox Exp on WB)	11,287	-	-	-	#DIV/0!
104	Transfer Out - Fire Services	-	-	(79,800)	(79,800)	0.00%
105	Transfer Out - General Fund (RevBond2006&A)	(332,169)	(333,324)	-	-	#DIV/0!
106	Transfer Out - General fund (Administration)	(489,464)	(555,240)	(558,947)	(576,335)	3.11%
107	Transfer Out - General fund - (DA Sal Reim)	(16,875)	(16,875)	(17,700)	(18,600)	5.08%
108	Transfer Out- General Fund - (Finance System)	(11,604)	-	-	-	#DIV/0!
109	Transfer Out - Public Works (Mechanic's Sal)	(144,011)	(144,035)	(148,123)	(156,665)	5.77%
110	Transfer Out - Public Safety (Admin Fees)	(14,403)	(8,389)	(9,111)	(15,271)	67.61%
111	Transfer Out -WasteWater (Dir & Billing Clk Sal)	(191,400)	(190,041)	(173,808)	(202,642)	16.59%
112	**Total Operating Transfers In (Out)**	686,729	626,996	539,018	485,987	-9.84%
113						
114	**Excess Revenue/(Expense)**	**(2,126,790)**	**(1,920,383)**	**(1,679,950)**	**(1,600,587)**	**-4.72%**
115						
116	Beginning Net Assets	51,462,116	50,421,120	42,184,226	40,504,276	-3.98%
117	Prior period adjustment	1,085,794	(6,316,511)			
118	**Ending Net Assets**	50,421,120	42,184,226	40,504,276	38,903,689	-3.95%

Capital Projects
Parish-Wide (PW)
Sewer Construction Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	DEQ Loan Proceeds	-	-	200,000	200,000	0.00%
3	Interest Income	262	180	320	290	-9.38%
4	Other Income	-	41,201	-	-	#DIV/0!
5	**Total Revenues**	262	41,381	200,320	200,290	-0.01%
6						
7	**EXPENDITURES**					
8	Misc Sewer Projects	24,611	-	305,115	100,000	-67.23%
9	Infiltration Repairs	-	-	100,000	100,000	0.00%
10	Telemetry	-	4,000	203,600	200,000	-1.77%
11	DEQ loan-Interest	4,013	3,776	4,500	4,500	0.00%
12	DEQ loan-Admin.Fees	4,459	4,196	5,000	5,000	0.00%
13	DEQ loan-Principal	52,000	52,000	64,000	64,000	0.00%
14	DEQ - WB Coll System Rehab	-	720	200,000	200,000	0.00%
15	**Total Expenditures**	85,083	64,692	882,215	673,500	-23.66%
16						
17	Excess (Deficiency) of Revenues	(84,821)	(23,311)	(681,895)	(473,210)	-30.60%
18						
19	**Operating Transfers In (Out)**					
20	Trans In - Sales Tax District	50,000	125,000	625,000	475,000	-24.00%
21	**Total Operating Transfers In (Out)**	50,000	125,000	625,000	475,000	-24.00%
22						
23	**Excess Revenue/(Expense)**	**(34,821)**	**101,689**	**(56,895)**	**1,790**	**-103.15%**
24						
25	Beginning Fund Balance	108,425	73,604	175,293	118,398	-32.46%
26						
27	**Ending Fund Balance**	73,604	175,293	118,398	120,188	55.64%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Eastbank Complex Special Reim	438,894	-	-	-	#DIV/0!
3	Interest Income	10,052	3,292	10,000	5,000	-50.00%
4	**Total Revenues**	448,946	3,292	10,000	5,000	-50.00%
5						
6	**EXPENDITURES**					
7	Airline Hwy Improvements- Engineer	4,367	-	-	-	#DIV/0!
8	Miscellaneous- Edgard Courthouse	-	-	74,610	-	-100.00%
9						
10	**Foxwood - PHASE II**					
11	Construction	-	126,725	-	-	#DIV/0!
12						
13	**East Bank Complex (A)**					
14	Engineer	71,544	88,905	-	-	#DIV/0!
15	Construction	4,830,838	4,086,441	130,402	-	-100.00%
16	Miscellaneous-Testing/Inspections	21,610	9,365	3,500	-	-100.00%
17	**Toal East Bank Complex (A)**	4,923,992	4,184,710	133,902	-	#DIV/0!
18						
19	**West Bank Senior Center**					
20	Engineer	10,862	-	-	-	#DIV/0!
21	Construction	446,754	-	-	-	#DIV/0!
22	**Toal West Bank Senior Center**	457,616	-	-	-	#DIV/0!
23						
22	**Animal Shelter Expansion**					
25	Engineer	2,300	-	-	-	#DIV/0!
26	Construction	53,135	-	-	-	#DIV/0!
27	**Toal Animal Shelter Expansion**	55,435	-	-	-	#DIV/0!
28						
29	**Total Expenditures**	5,441,409	4,311,435	208,512	-	#DIV/0!
30						
31	Excess (Deficiency) of Revenues	(4,992,463)	(4,308,144)	(198,512)	5,000	-102.52%
32						
33	**Operating Transfers In (Out)**					
34	**East Bank Government Complex Buiding (A)**					
35	Transfer In - EBGC - Public Works	400,000	-	-	-	#DIV/0!
36	Transfer In - EBGC - Street Lighting	-	300,000	-	-	#DIV/0!
37	Transfer In - EBGC - Economic Development	-	-	50,000	-	-100.00%
38	Transfer In - EBGC - 2010 General Obligation Bond	-	225,000	-	-	#DIV/0!
39	Transfer In - EBGC - 2015 General Obligation Bond	1,200,000	4,250,000	-	-	#DIV/0!
40						
41	**Safe Room**					
42	Transfer Out Safe Room - Fire Service		-	(130,000)	-	-100.00%
43						
44	**Foxwood - Phase II**					
45	Transfer in - Gustav/IKE CDGB	105,932	-	-	-	#DIV/0!
46	Transfer in - Public Works	-	37,000	50,000	-	-100.00%
47						
48	**Parish Wide Drainage**					
49	Trans Out - 2014 GO Bond (Haydel Canal)	-	-	(300,000)	-	-100.00%
50	Trans Out - 2014 GO Bond (Reserve Drainage III)	-	-	-	-	#DIV/0!
51						
52	**Edgard Courthouse**					
53	Transfer In - EBGC - 2015 General Obligation Bond	-	-	74,610	-	-100.00%
54						
55	**Total Operating Transfers In (Out)**	1,705,932	4,812,000	(255,390)	-	-100.00%
56						
57	**Excess Revenue/(Expense)**	**(3,286,530)**	**503,856**	**(453,902)**	**5,000**	**-101.10%**
58						
59	Beginning Fund Balance	3,346,041	59,511	563,367	109,465	-80.57%
60						
61	**Ending Fund Balance**	59,511	563,367	109,465	114,465	4.57%

2010 Sewer Construction Bonds Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	EPA Grant -Oxidation Pond	515,575	20,809	-	-	#DIV/0!
3	EPA Grant - Reserve WW Evaluation	-	-	33,400	-	-100.00%
4	FEMA WWC Generators	-	-	300,936	300,936	0.00%
5	Misc Federal Grant	-	-	-	-	#DIV/0!
6	Interest Income	59,024	54,237	20,000	35,000	75.00%
7	**Total Revenues**	615,290	75,046	354,336	335,936	-5.19%
8						
9	**EXPENDITURES**					
10						
11	**Oxidation Pond**			-	-	
12	Engineering	121,132	152,165	115,028	-	-100.00%
13	Construction	2,632,072	4,980,281	1,368,520	-	-100.00%
14	**Ecological Study**	31,936	-	-	-	#DIV/0!
15	**WW Clarifier Upgrade**	-	-	-	-	#DIV/0!
16	**Laplace Main Lift**					
17	Engineering	61,806	9,884	50,000	12,500	-75.00%
18	Construction	-	-	950,000	237,500	-75.00%
19	**WB Tank Rehab**					
20	Engineering	-	15,384	113,361	-	-100.00%
21	Construction	-	-	1,141,744	-	-100.00%
22	**WWC Permanent Generator**					
23	Engineering	-	32,193	51,650	51,650	0.00%
24	Construction	-	-	325,875	325,875	0.00%
25	**Garyville Plant Tank Rehabilition**					
26	Engineering	-	-	100,000	-	-100.00%
27	Construction	-	-	1,000,000	-	-100.00%
28	**WWTP Consolidation**					
29	Engineering				180,542	
30	Construction				2,141,744	
28	**Effluent Pump Station Controls**					
32	Engineering	-	21,483	9,210	6,908	-24.99%
33	Construction	-	-	300,000	225,000	-25.00%
	Reserve WW Collection Sys Lift & Force Main					
34	**Capacity Evaluation**					
35	Engineering	-	-	55,000	-	-100.00%
36	Construction	-	-	-	-	#DIV/0!
37	Bond Costs	-	-	-	-	#DIV/0!
38	**Total Expenditures**	2,846,946	5,211,390	5,580,388	3,181,719	-42.98%
39						
40	Excess (Deficiency) of Revenues	(2,231,656)	(5,136,344)	(5,226,052)	(2,845,783)	-45.55%
41						
42	**Operating Transfers In (Out)**					
43	Transfer In - Waste Water (WB WW Tank)	-	-	68,745	-	-100.00%
44	Transfer Out- 2009 General Obligation Bond (EBGC)	-	(225,000)	-	-	#DIV/0!
45	Transfer In - Hurrican Isaac Federal Grant	120,356	125,903	-	-	#DIV/0!
46	**Total Operating Transfers In (Out)**	120,356	(99,097)	68,745	-	-100.00%
47						
48	**Excess Revenue/(Expense)**	**(2,111,300)**	**(5,235,441)**	**(5,157,307)**	**(2,845,783)**	**-44.82%**
49						
50	Beginning Fund Balance	12,538,514	10,427,214	5,191,773	34,466	-99.34%
51						
52	**Ending Fund Balance**	10,427,214	5,191,773	34,466	(2,811,317)	-8256.73%

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Change (2020-2019)
1	**REVENUES**					
2	HMGP - Electrical Components - Ruddock	-	-	1,735,400	1,735,400	0.00%
3	HMGP - Bar Screen Cleaners	-	-	3,327,285	3,327,285	0.00%
4	HMGP - Airport Pump Station	-	-	366,000	366,000	0.00%
5	HMGP - River Forest Canal	-	-	409,056	409,056	0.00%
6	HMGP - LaPlace Heights	-	-	1,078,499	1,078,499	0.00%
7	HMGP - Belle Pointe Drainage	-	-	1,097,879	1,097,879	0.00%
8	HMGP - Marigold Drainage	-	-	826,082	826,082	0.00%
9	Miss Trail III - DOTD	118,321	-	-	-	#DIV/0!
10	Garyville Trail Grant	321,970	34,168	-	-	#DIV/0!
11	Interest Income	38,126	44,851	25,000	30,000	20.00%
12	**Total Revenues**	478,417	79,019	8,865,200	8,870,200	0.06%
13						
14	**EXPENDITURES**					
15	**Vicknair Canal**					
16	Construction	-	-	4,085,000	4,085,000	0.00%
17	Engineering	135,263	57,183	36,118	36,118	0.00%
18	Sidewalk Repairs - Westbank	-	-	-	-	#DIV/0!
19	**Total Vicknair Canal**	135,263	57,183	4,121,118	4,121,118	#DIV/0!
20						
21	**Fairway Bridge**					
22	Construction	25,811	-	-	-	#DIV/0!
23	Engineering	11,326	-	-	-	#DIV/0!
24	**Total Fairway Bridge**	37,137	-	-	-	#DIV/0!
25						
26	**Haydel Canal**					
27	Construction	-	-	800,000	800,000	0.00%
28	Engineering	-	-	-	-	#DIV/0!
29	**Total Haydel Canal**	-	-	800,000	800,000	0.00%
30						
31	**Reserve Drainage III**					
32	Construction	1,617,450	-	-	-	#DIV/0!
33	Engineering	79,415	20,000	-	-	#DIV/0!
34	**Total Reserve Drainage III**	1,696,865	20,000	-	-	#DIV/0!
35						
36	**Miss Trail III**	522,990	-	-	-	#DIV/0!
37						
38	**Garyville Trail PH II**	156,903	-	-	-	#DIV/0!
39						
40	**HMPG Projects:**					
41	**HMGP Electrical Components - Ruddock**					
42	Construction	-	-	2,095,013	2,095,013	0.00%
43	Engineering	-	-	86,136	86,136	0.00%
44	**Total HMGP Electrical Components - Ruddock**	-	-	2,181,149	2,181,149	0.00%
45						
46	**HMGP Bar Screen Cleaners**					
47	Construction	-	-	4,025,899	4,025,899	0.00%
48	Engineering	-	-	171,063	171,063	0.00%
49	**Total HMGP Bar Screen Cleaners**	-	-	4,196,962	4,196,962	0.00%

		Actual 2017	Actual 2018	Budget 2019	Budget 2020	Change (2020-2019)
50						
51	**HMGP Airport Pump Station**					
52	Construction	-	-	404,515	404,515	0.00%
53	Engineering	-	-	52,686	52,686	0.00%
54	**Total HMGP Airport Pump Station**	-	-	457,201	457,201	0.00%
55						
56	**HMGP River Forest Canal**					
57	Construction	-	-	445,969	445,969	0.00%
58	Engineering	-	-	75,753	75,753	0.00%
59	**Total HMGP River Forest Canal**	-	-	521,722	521,722	0.00%
60						
61	**HMGP Laplace Heights**					
62	Construction	-	-	1,299,880	1,299,880	0.00%
63	Engineering	511	-	86,901	86,901	0.00%
64	**Total HMGP Laplace Heights**	511	-	1,386,781	1,386,781	0.00%
65						
66	**HMGP Belle Pointe Drainage**					
67	Construction	-	-	1,301,828	1,301,828	0.00%
68	Engineering	11,443	-	125,508	125,508	0.00%
69	**Total HMGP Belle Pointe Drainage**	11,443	-	1,427,336	1,427,336	0.00%
70						
71	**HMGP Marigold Drainage**					
72	Construction	-	-	1,003,898	1,003,898	0.00%
73	Engineering	12,103	-	49,130	49,130	0.00%
74	**Total HMGP Marigold Drainage**	12,103	-	1,053,028	1,053,028	0.00%
75						
76	**Woodland Bridge**					
77	Construction	-	190,359	-	-	#DIV/0!
78	Engineering	-	23,732	-	-	#DIV/0!
79	Miscellaneous Expenses	-	-	-	-	#DIV/0!
80	**Total HMGP Marigold Drainage**	-	214,091	-	-	#DIV/0!
81						
82	**Total Expenditures**	2,573,216	291,274	16,145,297	16,145,297	#DIV/0!
83						
84	Excess (Deficiency) of Revenues	(2,094,799)	(212,255)	(7,280,097)	(7,275,097)	-0.07%
85						#DIV/0!
86	**Operating Transfers In (Out)**					#DIV/0!
87	Transfers In - 2015 GO Bond (Elec Comp)	-	-	300,000	300,000	0.00%
88	Transfers In - 2009 GO Bond (Haydel Canal)	-	-	300,000	-	-100.00%
89	Transfers In - 2009 GO Bond (Reserve Drainage III)	-	-	-	-	#DIV/0!
90	**Total Operating Transfers In (Out)**	9,601	-	600,000	300,000	-50.00%
91						
92	**Excess Revenue/(Expense)**	**(2,085,198)**	**(212,255)**	**(6,680,097)**	**(6,975,097)**	**4.42%**
93						
94	Beginning Fund Balance	8,676,424	6,591,226	6,378,971	(301,126)	-104.72%
95						
96	**Ending Fund Balance**	6,591,226	6,378,971	(301,126)	(7,276,222)	2316.34%

2015 General Obligation Bonds Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	CWEF Reimbursement - Pleasure Bend	-	122,074	-	-	#DIV/0!
3	LGAP Grant (Generator)	-	103,800	-	-	#DIV/0!
4	Interest Income	61,015	55,579	45,000	40,000	-11.11%
5	**Total Revenues**	61,015	281,453	45,000	40,000	-11.11%
6						
7	**EXPENDITURES**					
8						
9	**Parishwide Drainage**	-	-	1,500,000	1,500,000	0.00%
10						
11	**Pleasure Bend Water Facility**				-	
12	Construction	-	755,500	129,640	-	-100.00%
13	Engineering	18,055	55,160	44,200	-	-100.00%
14	**Total Pleasure Bend Water Facility**	18,055	810,660	173,840	-	#DIV/0!
15						
16	**Lions/Laplace RO Pilot**					
17	Engineering (Study)	13,200	26,600	173,400	-	-100.00%
18	**Total Lions/Laplace RO Pilot**	13,200	26,600	173,400	-	(1)
19						
20	**Edgard Clarifier Rehab**					
21	Construction	-	-	-	-	#DIV/0!
22	Engineering	33,059	11,592	27,086	-	-100.00%
23	**Total Lions/Laplace RO Pilot**	33,059	11,592	27,086	-	#DIV/0!
24						
25	**Eastbank Complex**					
26	Capital Outlay - Equipment	-	-	189,520	-	-100.00%
27	Capital Outlay - Building	-	114,126	261,910	-	-100.00%
28	Operating Supplies	-	306,036	105,043	-	-100.00%
29	**Total Eastbank Complex**	-	420,162	556,473	-	(3)
30						
31	**Total Expenditures**	64,313	1,269,014	2,430,799	1,500,000	#DIV/0!
32						
33	Excess (Deficiency) of Revenues	(3,298)	(987,561)	(2,385,799)	(1,460,000)	-38.80%
34						
35	**Operating Transfers In (Out)**					
36	Transfer out - 2014 GO Bond HMGP Elec Comp - Ruddock	-	-	(300,000)	(300,000)	0.00%
37	Transfer out - 2009 G. O. Bond (EBC)	(1,200,000)	(4,250,000)	-	-	#DIV/0!
38	Transfer out - 2009 G. O. Bond (Edgard Courthouse)	-	-	(74,610)	-	-100.00%
39	Transfer out - Fire Services (Safe Room)	-	-	(100,000)	-	-100.00%
40	Transfer in - General Fund (C/O - Equipment)	-	150,000	-	-	#DIV/0!
41	Transfer in - General Fund (C/O - Building)	-	115,000	-	-	#DIV/0!
42	Transfer in - Public Works	-	50,000	-	-	#DIV/0!
43	**Total Operating Transfers In (Out)**	(1,200,000)	(3,935,000)	(474,610)	(300,000)	-36.79%
44						
45	**Excess Revenue/(Expense)**	**(1,203,298)**	**(4,922,561)**	**(2,860,409)**	**(1,760,000)**	**-38.47%**
46						
47	Beginning Fund Balance	11,941,593	10,738,295	5,815,734	2,955,325	-49.18%
48						
49	**Ending Fund Balance**	10,738,295	5,815,734	2,955,325	1,195,325	-59.55%

Debt Service
Parish-Wide Sewerage Sales Tax Reserve Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Interest	7,343	9,615	11,700	14,300	22.22%
3						
4	**Total Revenues**	7,343	9,615	11,700	14,300	22.22%
5						
6	**EXPENDITURES**					
7	Debt Service	-	-	-	-	#DIV/0!
8	**Total Expenditures**	-	-	-	-	#DIV/0!
9						
10	Excess (Deficiency) of Revenues	7,343	9,615	11,700	14,300	22.22%
11						
12	**Operating Transfers In (Out)**					
13	Transfer out -Waste Water	(10,000)	(10,000)	(10,000)	(10,000)	0.00%
14	**Total Operating Transfers In (Out)**	(10,000)	(10,000)	(10,000)	(10,000)	0.00%
15						
16	**Excess Revenue/(Expense)**	**(2,657)**	**(385)**	**1,700**	**4,300**	**152.94%**
17						
18	Beginning Fund Balance	1,424,985	1,422,328	1,421,943	1,423,643	0.12%
19						
20	**Ending Fund Balance**	1,422,328	1,421,943	1,423,643	1,427,943	0.30%

St. John the Baptist Parish

Debt Service
Parish-Wide Sewerage
Sales Tax Sinking Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Interest	4,105	5,318	6,070	6,000	-1.15%
3						
4	**Total Revenues**	4,105	5,318	6,070	6,000	-1.15%
5						
6	**EXPENDITURES**					
7	Debt Service					
8	Principal	765,000	805,000	845,000	885,000	4.73%
9	Interest	545,356	514,756	482,556	448,760	-7.00%
10	Agent Fees	400	200	200	500	150.00%
11						
12	**Total Expenditures**	1,310,756	1,319,956	1,327,756	1,334,260	0.49%
13						
14	Excess (Deficiency) of Revenues	(1,306,651)	(1,314,638)	(1,321,686)	(1,328,260)	0.50%
15						
16	**Operating Transfers In (Out)**					
17	Trans In - Sales Tax District	1,311,140	1,320,406	1,328,073	1,334,556	0.49%
18						
19	**Total Operating Transfers In (Out)**	1,311,140	1,320,406	1,328,073	1,334,556	0.49%
20						
21	**Excess Revenue/(Expense)**	**4,489**	**5,768**	**6,387**	**6,296**	**-1.42%**
22						
23	Beginning Fund Balance	367,459	371,948	377,716	384,103	1.69%
24						
25	**Ending Fund Balance**	371,948	377,716	384,103	390,399	1.64%

St. John the Baptist Parish

Debt Service
Fire Departments
Sales Tax Reserve Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Interest	2,363	3,120	3,870	4,620	19.38%
3						
4	**Total Revenues**	2,363	3,120	3,870	4,620	19.38%
5						
6	**Expenditures**					
7	Debt Service	-	-	-	-	#DIV/0!
8	**Total Expenditures**	-	-	-	-	#DIV/0!
9						
10	Excess (Deficiency) of Revenues	2,363	3,120	3,870	4,620	19.38%
11						
12	**Operating Transfers In (Out)**	-	-	-	-	#DIV/0!
13						
14	**Total Operating Transfers In (Out)**	-	-	-	-	#DIV/0!
15						
16	**Excess Revenue/(Expense)**	**2,363**	**3,120**	**3,870**	**4,620**	**19.38%**
17						
18	Beginning Fund Balance	458,040	460,403	463,523	467,393	0.83%
19						
20	**Ending Fund Balance**	460,403	463,523	467,393	472,013	0.99%

St. John the Baptist Parish

Debt Service
Fire Departments
Sales Tax Sinking Fund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Interest	1,086	1,426	2,000	2,500	25.00%
3	**Total Revenues**	1,086	1,426	2,000	2,500	25.00%
4						
5	**EXPENDITURES**					
6	Debt Service					
7	Agent Fees	1,400	1,400	1,400	1,400	0.00%
8	Bond Principal	345,000	360,000	375,000	315,000	-16.00%
9	Interest Expense	93,973	82,297	70,061	55,518	-20.76%
10	**Total Expenditures**	440,373	443,697	446,461	371,918	-16.70%
11						
12	Excess (Deficiency) of Revenues	(439,287)	(442,271)	(444,461)	(369,418)	-16.88%
13						
14	**Operating Transfers In (Out)**					
15	Transfer In - Fire	447,943	451,097	446,914	447,439	0.12%
16	**Total Operating Transfers In (Out)**	447,943	451,097	446,914	447,439	0.12%
17						
18	**Excess Revenue/(Expense)**	**8,656**	**8,826**	**2,453**	**78,021**	**3080.64%**
19						
20	Beginning Fund Balance	366,988	375,644	384,470	386,923	0.64%
21						
22	**Ending Fund Balance**	375,644	384,470	386,923	464,944	20.16%

St. John the Baptist Parish

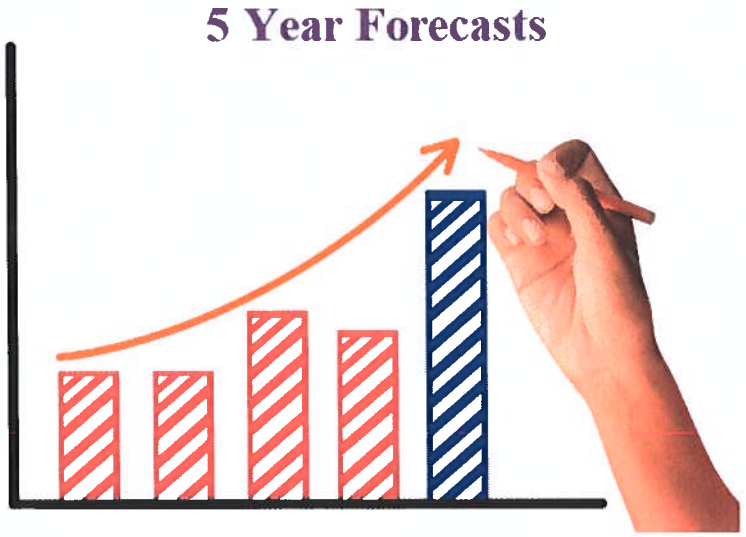
Debt Service
1992 General Obligation Bonds SinkingFund

		Actual 2017	Actual 2018	Revised Adopted Budget 2019	Budget 2020	Percentage Change (2020-2019)
1	**REVENUES**					
2	Ad Valorem	5,280,869	5,655,832	5,755,300	5,856,000	1.75%
3	In Lieu Payments	-	28,587	-	20,000	#DIV/0!
4	Interest	22,430	18,438	16,200	16,500	1.85%
5	Other	-	5,805	-	-	#DIV/0!
6	**Total Revenues**	5,303,299	5,708,662	5,771,500	5,892,500	2.10%
7						
8	**EXPENDITURES**					
9	General Government		-			
10	Ad Valorem Property Tax Fees	158,049	52,072	53,000	53,900	1.70%
11	Ad Valorem Pension Expense	206,495	222,707	226,600	230,600	1.77%
12	Agent Fees	4,200	4,100	4,100	4,100	0.00%
13	Bond Principal	4,775,000	4,935,000	4,305,000	3,080,000	-28.46%
14	Interest Expense	1,788,188	1,634,497	1,058,371	1,624,690	53.51%
15	Miscellaneous Expense	-	2,600	-	-	#DIV/0!
16	**Total Expenditures**	6,931,932	6,850,976	5,647,071	4,993,290	-11.58%
17						
18	Excess (Deficiency) of Revenues	(1,628,633)	(1,142,314)	124,429	899,210	622.67%
19						
20	**Operating Transfers In (Out)**					#DIV/0!
21	**Total Operating Transfers In (Out)**	-	-	-	-	#DIV/0!
22						
23	**Excess Revenue/(Expense)**	**(1,628,633)**	**(1,142,314)**	**124,429**	**899,210**	**622.67%**
24						
25	Beginning Fund Balance	9,768,505	8,139,872	6,997,558	7,121,987	1.78%
26						
27	**Ending Fund Balance**	8,139,872	6,997,558	7,121,987	8,021,197	12.63%


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APPENDIX 3

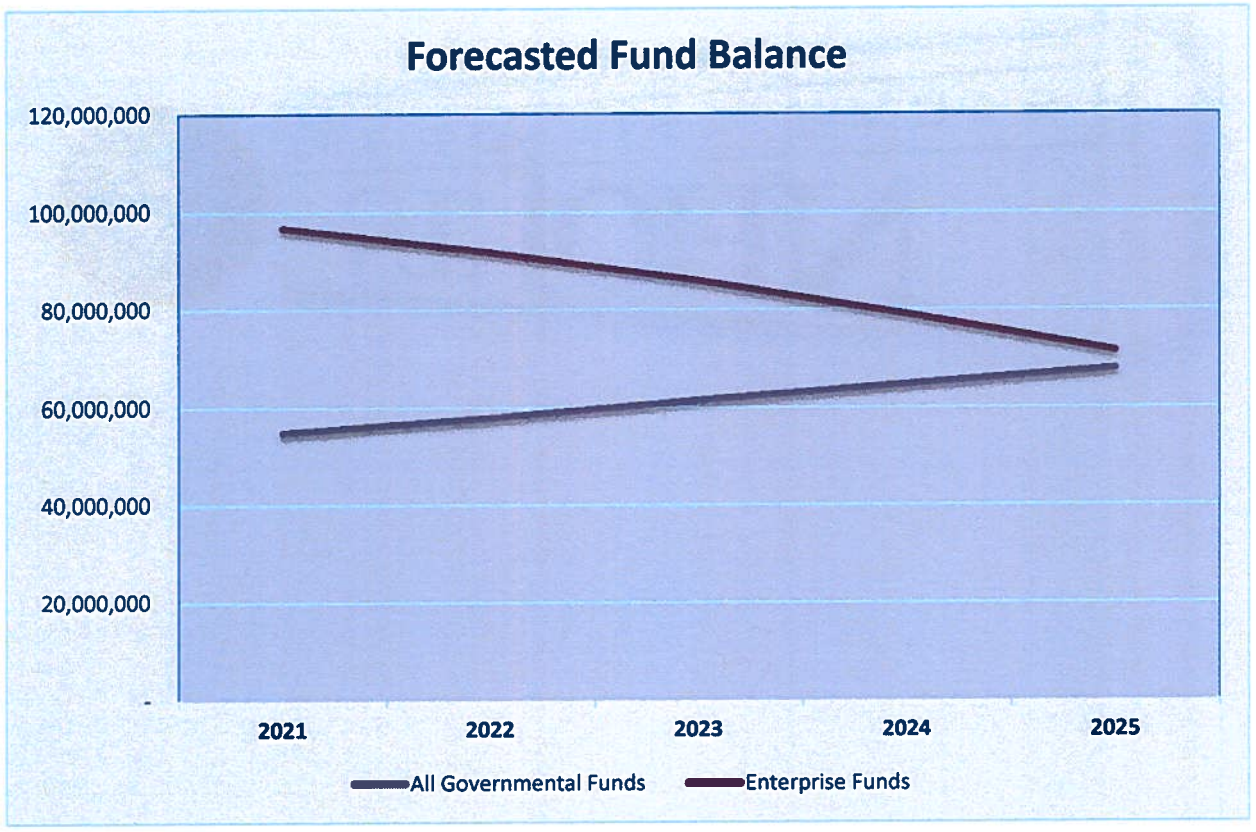
SUMMARIZED FIVE YEAR BUDGET FORECASTS




ST. JOHN
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St. John the Baptist Parish
Forecasted Fund Balance / Net Assets - 5 Year Budget

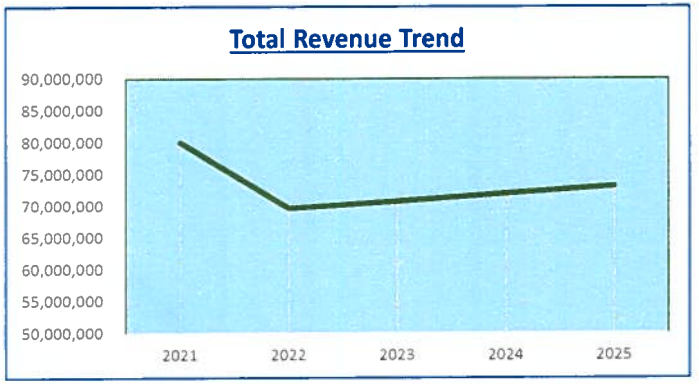
	2021	2022	2023	2024	2025
General Fund	460,240	127,265	(23,530)	(54,579)	168,273
All Other Governmental Funds	54,599,638	57,881,427	61,570,841	64,855,297	67,738,552
Total All Fund Balances	55,059,878	58,008,692	61,547,311	64,800,718	67,906,825
Total Enterprise Funds Net Assets	96,802,379	91,709,374	85,786,679	78,982,135	71,485,599

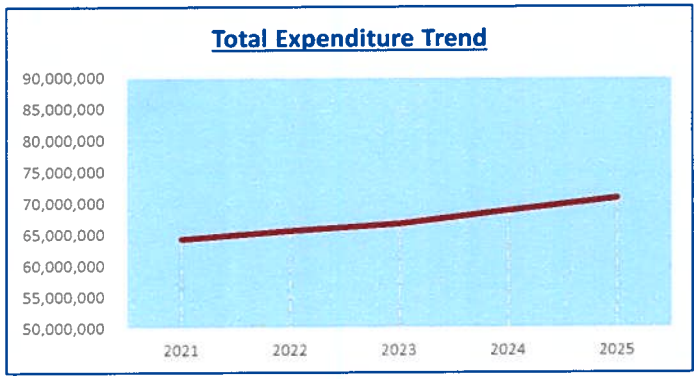



ST. JOHN
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St. John the Baptist Parish
Summarized Forecasted 5 Year Budget
Overall Parish

	Forecasted Budget 2021	Forecasted Budget 2022	Forecasted Budget 2023	Forecasted Budget 2024	Forecasted Budget 2025
REVENUES					
AD VALOREM	16,561,410	16,828,300	17,100,190	17,377,290	17,659,510
SALES & USES	22,974,990	23,191,580	23,411,110	23,633,580	23,859,200
LICENSES & PERMITS	1,986,300	2,023,000	2,060,800	2,099,700	2,139,900
STATE GRANTS	961,000	961,000	961,000	961,000	961,000
FEDERAL GRANTS	11,690,191	157,550	157,550	157,550	157,550
LOCAL GRANTS	51,500	51,500	51,500	51,500	51,500
SERVICE FEES	20,971,710	21,486,150	22,024,220	22,585,320	23,172,360
FINES & FORFEITURES	2,103,620	2,133,070	2,162,940	2,193,220	2,223,920
INTEREST INCOME	402,160	412,660	425,080	440,300	457,340
OTHER REVENUE	2,415,300	2,439,070	2,463,450	2,487,411	2,512,002
TOTAL REVENUE	80,118,181	69,683,880	70,817,840	71,986,871	73,194,282
EXPENDITURES					
SALARIES	16,060,097	16,644,397	17,271,772	17,929,699	18,619,699
EMPLOYEE BENEFITS	8,715,150	9,044,100	9,395,280	9,763,510	10,150,520
GENERAL GOVERNMENT	4,848,641	4,974,919	5,111,770	5,307,723	5,394,060
PUBLIC SAFETY	4,740,850	4,824,501	4,902,920	4,910,119	4,994,690
HEALTH & WELFARE	2,595,080	2,631,490	2,679,600	2,707,800	2,747,340
ECONOMIC DEVELOPMENT	1,469,070	1,510,140	1,551,120	1,594,250	1,637,950
PUBLIC TRANSPORTATION	4,423,780	4,471,970	4,519,960	4,678,360	4,809,770
CAPITAL OUTLAY	2,354,005	1,970,972	1,231,000	1,311,000	1,311,000
DEBT SERVICE	6,573,568	6,526,139	6,550,841	6,573,744	6,607,498
RECREATION	958,880	979,810	1,006,290	1,028,220	1,050,600
PUBLIC UTILITIES	11,578,043	12,054,243	12,550,343	13,057,143	13,585,144
OTHER EXPENSES	1,900	1,900	1,900	1,900	1,900
TOTAL EXPENDITURES	64,319,064	65,634,581	66,772,796	68,863,468	70,910,171
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	17,683,763	18,047,284	18,436,505	19,342,449	19,813,200
Transfers Out	17,683,763	18,047,284	18,436,505	19,342,450	19,813,202
Net Transfers	-	-	-	(1)	(2)
Depreciation	5,967,270	6,193,490	6,429,120	6,674,540	6,674,540
Net change in fund balances	9,831,847	(2,144,191)	(2,384,076)	(3,551,138)	(4,390,431)
Beginning Fund Balance	142,030,410	151,862,257	149,718,066	147,333,990	143,782,853
Ending Fund Balance	151,862,257	149,718,066	147,333,990	143,782,852	139,392,422

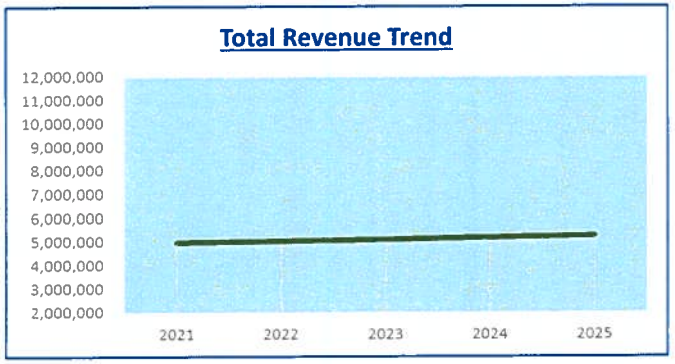


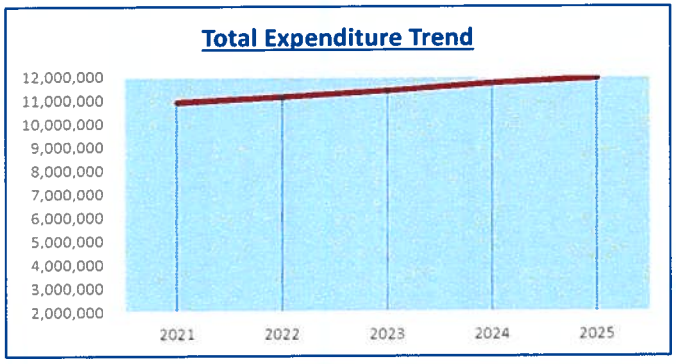



ST. JOHN
THE BAPTIST PARISH

St. John the Baptist Parish
Summarized Forecasted 5 Year Budget
General Fund

	Forecasted Budget 2021	Forecasted Budget 2022	Forecasted Budget 2023	Forecasted Budget 2024	Forecasted Budget 2025
REVENUES					
AD VALOREM	2,295,700	2,314,000	2,332,500	2,351,300	2,370,300
SALES & USES	496,500	516,900	538,300	560,800	584,400
LICENSES & PERMITS	1,744,100	1,773,100	1,802,900	1,833,600	1,865,300
STATE GRANTS	164,000	164,000	164,000	164,000	164,000
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	70,900	71,300	71,700	72,100	72,500
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	15,000	15,000	15,000	15,000	15,000
OTHER REVENUE	200,100	200,100	200,100	200,100	200,100
TOTAL REVENUE	4,986,300	5,054,400	5,124,500	5,196,900	5,271,600
EXPENDITURES					
SALARIES	4,180,377	4,255,277	4,346,577	4,437,304	4,533,904
EMPLOYEE BENEFITS	2,047,350	2,085,920	2,132,180	2,177,120	2,226,030
GENERAL GOVERNMENT	3,164,980	3,261,977	3,368,427	3,533,760	3,588,950
PUBLIC SAFETY	1,382,910	1,397,610	1,413,120	1,428,320	1,443,720
HEALTH & WELFARE	188,400	188,400	188,600	188,600	188,600
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	10,964,017	11,189,184	11,448,904	11,765,104	11,981,204
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	5,626,509	5,946,809	6,293,609	6,647,155	7,042,456
Transfers Out	145,000	145,000	120,000	110,000	110,000
Net Transfers	5,481,509	5,801,809	6,173,609	6,537,155	6,932,456
Depreciation	-	-	-	-	-
Net change in fund balances	(496,208)	(332,975)	(150,795)	(31,049)	222,852
Beginning Fund Balance	956,448	460,240	127,265	(23,530)	(54,579)
Ending Fund Balance	460,240	127,265	(23,530)	(54,579)	168,273

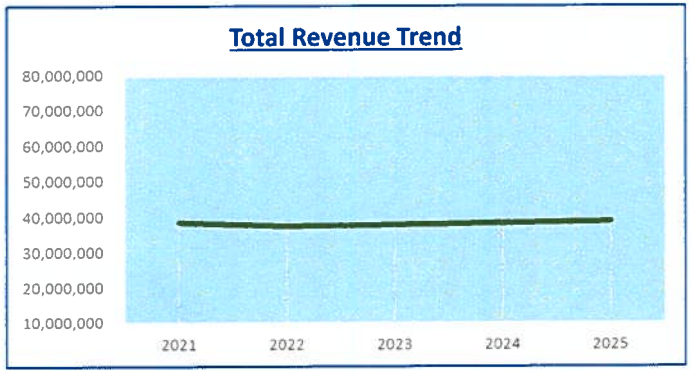


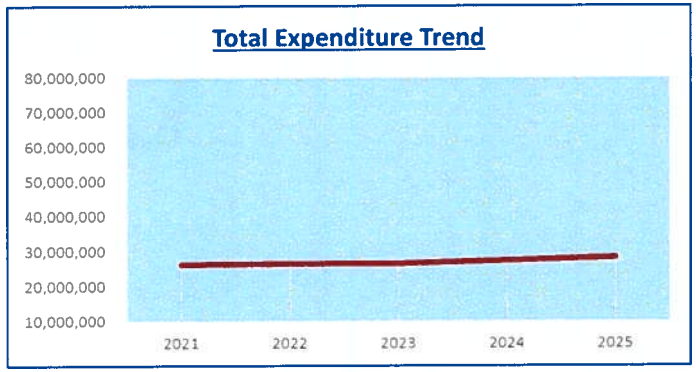



ST. JOHN
THE BAPTIST PARISH
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St. John the Baptist Parish
Summarized Forecasted 5 Year Budget
Special Revenue Funds

	Forecasted Budget 2021	Forecasted Budget 2022	Forecasted Budget 2023	Forecasted Budget 2024	Forecasted Budget 2025
REVENUES					
AD VALOREM	8,069,630	8,211,310	8,355,960	8,503,590	8,654,300
SALES & USES	22,478,490	22,674,680	22,872,810	23,072,780	23,274,800
LICENSES & PERMITS	87,700	90,800	94,000	97,300	100,700
STATE GRANTS	797,000	797,000	797,000	797,000	797,000
FEDERAL GRANTS	1,602,652	157,550	157,550	157,550	157,550
LOCAL GRANTS	51,500	51,500	51,500	51,500	51,500
SERVICE FEES	1,485,110	1,500,650	1,516,620	1,533,220	1,550,260
FINES & FORFEITURES	2,103,620	2,133,070	2,162,940	2,193,220	2,223,920
INTEREST INCOME	227,600	231,850	236,520	242,990	249,880
OTHER REVENUE	1,814,900	1,828,170	1,841,750	1,855,610	1,869,800
TOTAL REVENUE	38,718,202	37,676,580	38,086,650	38,504,760	38,929,710
EXPENDITURES					
SALARIES	7,582,820	7,886,220	8,206,195	8,546,695	8,892,695
EMPLOYEE BENEFITS	4,304,300	4,482,080	4,668,700	4,867,890	5,070,290
GENERAL GOVERNMENT	227,441	232,622	238,423	243,843	249,390
PUBLIC SAFETY	3,357,940	3,426,891	3,489,800	3,481,799	3,550,970
HEALTH & WELFARE	1,600,580	1,636,890	1,684,600	1,712,700	1,752,140
ECONOMIC DEVELOPMENT	1,469,070	1,510,140	1,551,120	1,594,250	1,637,950
PUBLIC TRANSPORTATION	4,423,780	4,471,970	4,519,960	4,678,360	4,809,770
CAPITAL OUTLAY	2,354,005	1,897,472	1,157,500	1,237,500	1,237,500
DEBT SERVICE	-	-	-	-	-
RECREATION	958,880	979,810	1,006,290	1,028,220	1,050,600
PUBLIC UTILITIES	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	26,278,816	26,524,095	26,522,588	27,391,257	28,251,305
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	6,124,955	6,175,355	6,206,555	6,753,755	6,811,755
Transfers Out	15,363,121	15,488,642	15,622,563	16,220,408	16,340,156
Net Transfers	(9,238,166)	(9,313,287)	(9,416,008)	(9,466,653)	(9,528,401)
Depreciation	-	-	-	-	-
Net change in fund balances	3,201,220	1,839,198	2,148,054	1,646,850	1,150,004
Beginning Fund Balance	37,835,653	41,036,873	42,876,071	45,024,125	46,670,975
Ending Fund Balance	41,036,873	42,876,071	45,024,125	46,670,975	47,820,979

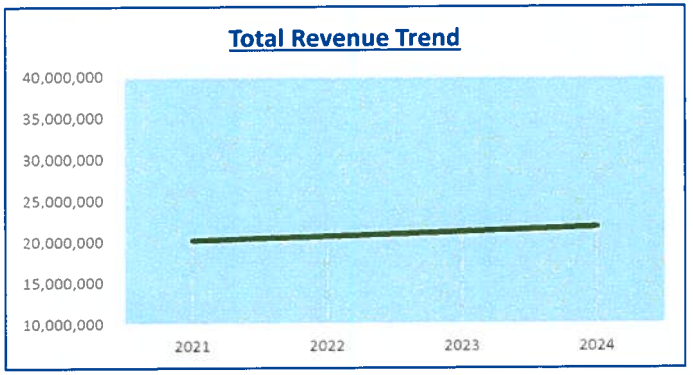


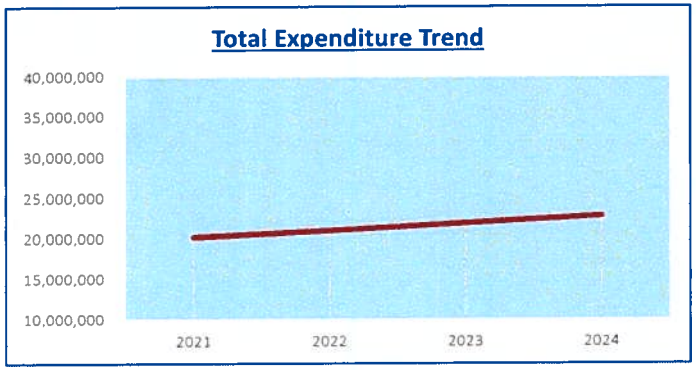



ST. JOHN
THE BAPTIST PARISH

St. John the Baptist Parish
Summarized Forecasted 5 Year Budget
Enterprise Funds

	Forecasted Budget 2021	Forecasted Budget 2022	Forecasted Budget 2023	Forecasted Budget 2024	Forecasted Budget 2025
REVENUES					
AD VALOREM	217,580	220,190	222,830	225,500	228,210
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	154,500	159,100	163,900	168,800	173,900
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	19,415,700	19,914,200	20,435,900	20,980,000	21,549,600
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	40,000	41,200	42,500	43,800	45,200
OTHER REVENUE	400,300	410,800	421,600	431,701	442,102
TOTAL REVENUE	20,228,080	20,745,490	21,286,730	21,849,801	22,439,012
EXPENDITURES					
SALARIES	4,296,900	4,502,900	4,719,000	4,945,700	5,193,100
EMPLOYEE BENEFITS	2,363,500	2,476,100	2,594,400	2,718,500	2,854,200
GENERAL GOVERNMENT	1,166,720	1,185,720	1,205,220	1,225,120	1,245,420
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	806,100	806,200	806,400	806,500	806,600
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	11,578,043	12,054,243	12,550,343	13,057,143	13,585,144
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	20,211,263	21,025,163	21,875,363	22,752,963	23,684,464
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	3,799,100	3,783,800	3,779,000	3,775,200	3,776,500
Transfers Out	2,165,642	2,403,642	2,683,942	3,002,042	3,353,044
Net Transfers	1,633,458	1,380,158	1,095,058	773,158	423,456
Depreciation	5,967,270	6,193,490	6,429,120	6,674,540	6,674,540
Net change in fund balances	(4,316,995)	(5,093,005)	(5,922,695)	(6,804,544)	(7,496,536)
Beginning Fund Balance	101,119,374	96,802,379	91,709,374	85,786,679	78,982,135
Ending Fund Balance	96,802,379	91,709,374	85,786,679	78,982,135	71,485,599

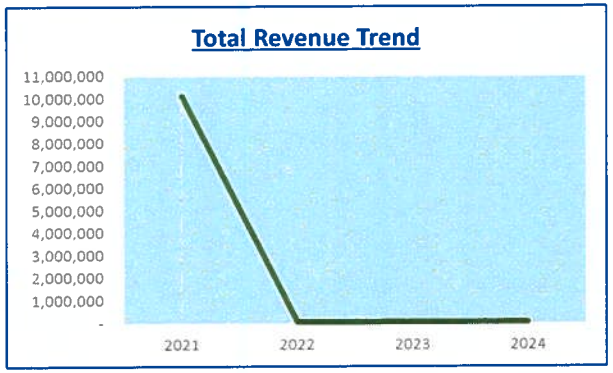


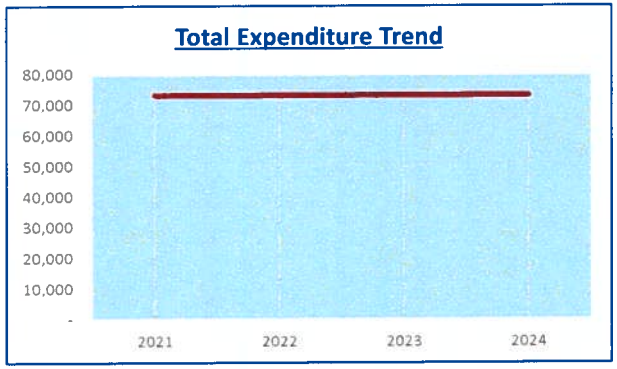



ST. JOHN
THE BAPTIST PARISH

St. John the Baptist Parish
Summarized Forecasted 5 Year Budget
Capital Project Funds

	Forecasted Budget 2021	Forecasted Budget 2022	Forecasted Budget 2023	Forecasted Budget 2024	Forecasted Budget 2025
REVENUES					
AD VALOREM	-	-	-	-	-
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	10,087,539	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	71,290	71,290	71,790	72,290	72,790
OTHER REVENUE	-	-	-	-	-
TOTAL REVENUE	10,158,829	71,290	71,790	72,290	72,790
EXPENDITURES					
SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	73,500	73,500	73,500	73,500
DEBT SERVICE	73,500	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	73,500	73,500	73,500	73,500	73,500
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	150,000	150,000	150,000	150,000	150,000
Transfers Out	-	-	-	-	-
Net Transfers	150,000	150,000	150,000	150,000	150,000
Depreciation	-	-	-	-	-
Net change in fund balances	10,235,329	147,790	148,290	148,790	149,290
Beginning Fund Balance	(8,657,561)	1,577,768	1,725,558	1,873,848	2,022,638
Ending Fund Balance	1,577,768	1,725,558	1,873,848	2,022,638	2,171,928

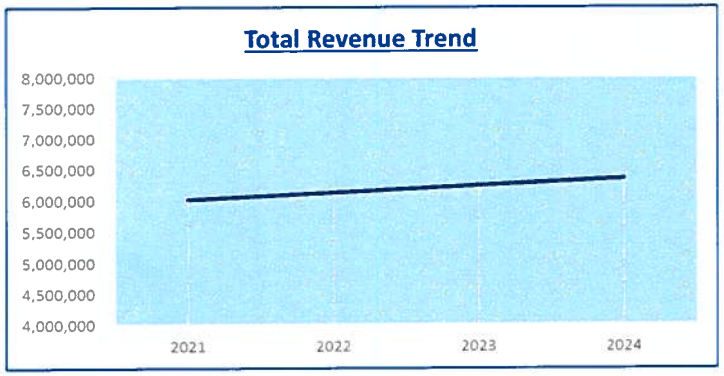


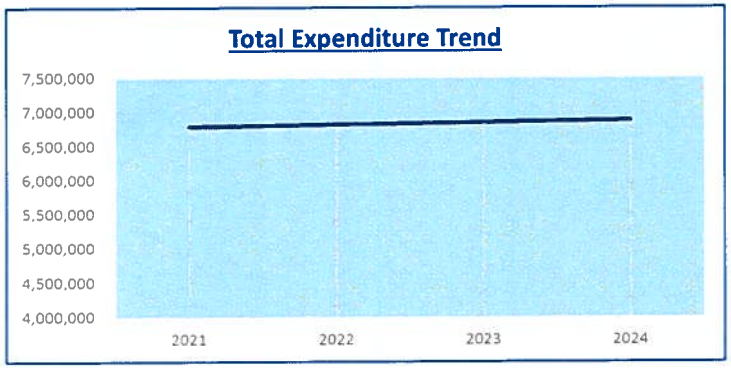



ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH ★ ST. JOHN ★ LOUISIANA
UNION
JUSTICE
COMPASSION

St. John the Baptist Parish
Summarized Forecasted 5 Year Budget
Debt Service Funds

	Forecasted Budget 2021	Forecasted Budget 2022	Forecasted Budget 2023	Forecasted Budget 2024	Forecasted Budget 2025
REVENUES					
AD VALOREM	5,978,500	6,082,800	6,188,900	6,296,900	6,406,700
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	48,270	53,320	59,270	66,220	74,470
OTHER REVENUE	-	-	-	-	-
TOTAL REVENUE	6,026,770	6,136,120	6,248,170	6,363,120	6,481,170
EXPENDITURES					
SALARIES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
GENERAL GOVERNMENT	289,500	294,600	299,700	305,000	310,300
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	6,500,068	6,526,139	6,550,841	6,573,744	6,607,498
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-
OTHER EXPENSES	1,900	1,900	1,900	1,900	1,900
TOTAL EXPENDITURES	6,791,468	6,822,639	6,852,441	6,880,644	6,919,698
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	1,983,199	1,991,320	2,007,341	2,016,340	2,032,489
Transfers Out	10,000	10,000	10,000	10,000	10,000
Net Transfers	1,973,199	1,981,320	1,997,341	2,006,340	2,022,489
Depreciation	-	-	-	-	-
Net change in fund balances	1,208,501	1,294,801	1,393,070	1,488,816	1,583,961
Beginning Fund Balance	10,776,496	11,984,997	13,279,798	14,672,868	16,161,684
Ending Fund Balance	11,984,997	13,279,798	14,672,868	16,161,684	17,745,645






ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH
ST. JOHN
LOUISIANA
UNION
JUSTICE
CONSCIENCE

St. John the Baptist Parish
Summarized Forecasted Budget - 2021

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,295,700	8,069,630	217,580	-	5,978,500	16,561,410
SALES & USES	496,500	22,478,490	-	-	-	22,974,990
LICENSES & PERMITS	1,744,100	87,700	154,500	-	-	1,986,300
STATE GRANTS	164,000	797,000	-	-	-	961,000
FEDERAL GRANTS	-	1,602,652	-	10,087,539	-	11,690,191
LOCAL GRANTS	-	51,500	-	-	-	51,500
SERVICE FEES	70,900	1,485,110	19,415,700	-	-	20,971,710
FINES & FORFEITURES	-	2,103,620	-	-	-	2,103,620
INTEREST INCOME	15,000	227,600	40,000	71,290	48,270	402,160
OTHER REVENUE	200,100	1,814,900	400,300	-	-	2,415,300
TOTAL REVENUE	4,986,300	38,718,202	20,228,080	10,158,829	6,026,770	80,118,181
EXPENDITURES						
SALARIES	4,180,377	7,582,820	4,296,900	-	-	16,060,097
EMPLOYEE BENEFITS	2,047,350	4,304,300	2,363,500	-	-	8,715,150
GENERAL GOVERNMENT	3,164,980	227,441	1,166,720	-	289,500	4,848,641
PUBLIC SAFETY	1,382,910	3,357,940	-	-	-	4,740,850
HEALTH & WELFARE	188,400	1,600,580	806,100	-	-	2,595,080
ECONOMIC DEVELOPMENT	-	1,469,070	-	-	-	1,469,070
PUBLIC TRANSPORTATION	-	4,423,780	-	-	-	4,423,780
CAPITAL OUTLAY	-	2,354,005	-	-	-	2,354,005
DEBT SERVICE	-	-	-	73,500	6,500,068	6,573,568
RECREATION	-	958,880	-	-	-	958,880
PUBLIC UTILITIES	-	-	11,578,043	-	-	11,578,043
OTHER EXPENSES	-	-	-	-	1,900	1,900
TOTAL EXPENDITURES	10,964,017	26,278,816	20,211,263	73,500	6,791,468	64,319,064
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	5,626,509	6,124,955	3,799,100	150,000	1,983,199	17,683,763
Transfers Out	145,000	15,363,121	2,165,642	-	10,000	17,683,763
Net Transfers	5,481,509	(9,238,166)	1,633,458	150,000	1,973,199	-
Depreciation	-	-	5,967,270	-	-	5,967,270
Net change in fund balances	(496,208)	3,201,220	(4,316,995)	10,235,329	1,208,501	9,831,847
Beginning Fund Balance	956,448	37,835,653	101,119,374	(8,657,561)	10,776,496	142,030,410
Ending Fund Balance	460,240	41,036,873	96,802,379	1,577,768	11,984,997	151,862,257


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH
ST. JOHN
LOUISIANA
UNION
JUSTICE
COMMERCE

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2021

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES							-		
AD VALOREM	-	335,920	422,820	-	-	-	-	-	-
SALES & USES	-	-	-	-	329,040	-	-	3,802,700	5,055,000
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	20,000	165,000
FEDERAL GRANTS	-	-	-	-	-	-	141,550	-	-
LOCAL GRANTS	-	-	-	-	-	-	1,500	-	-
SERVICE FEES	411,580	105,560	-	756,200	80,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	2,103,620	-	-	-
INTEREST INCOME	1,010	1,820	3,550	12,200	9,000	720	3,030	9,000	25,000
OTHER REVENUE	800	14,400	2,200	1,000	-	-	-	191,180	160,000
TOTAL REVENUE	413,390	457,700	428,570	769,400	418,040	2,104,340	146,080	4,022,880	5,405,000
EXPENDITURES									
SALARIES	-	207,600	-	-	-	673,400	101,695	206,700	2,435,400
EMPLOYEE BENEFITS	-	79,910	-	-	-	346,930	-	68,800	1,435,400
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	195,030	-	423,690	-	1,286,130	-	-	1,179,291
HEALTH & WELFARE	399,430	-	427,600	-	-	-	115,330	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	286,870	-	-	1,182,200	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	2,500	-	-	-	75,000
DEBT SERVICE	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-
OTHER EXPENSES		-		-	-	-	-	-	-
TOTAL EXPENDITURES	399,430	482,540	427,600	423,690	289,370	2,306,460	217,025	1,457,700	5,125,091
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-
Transfers In	-	60,000	-	-	-	258,000	35,000	-	194,800
Transfers Out	22,442	25,000	-	289,263	108,555	-	-	2,610,000	765,339
Net Transfers	(22,442)	35,000	-	(289,263)	(108,555)	258,000	35,000	(2,610,000)	(570,539)
Depreciation	-	-	-	-	-	-	-	-	-
Net change in fund balances	(8,482)	10,160	970	56,447	20,115	55,880	(35,945)	(44,820)	(290,630)
Beginning Fund Balance	270,157	303,474	445,929	1,266,542	1,144,824	219,135	325,931	1,434,020	1,942,285
Ending Fund Balance	261,675	313,634	446,899	1,322,989	1,164,939	275,015	289,986	1,389,200	1,651,655

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2021

	GOMESA	HEALTH UNIT	HURRICANE IKE/ GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY
REVENUES										
AD VALOREM	-	432,400	-	-	-	457,000	-	-	3,204,000	-
SALES & USES	-	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	16,000	-	-	-	-	-	-	-	30,000
FEDERAL GRANTS	-	-	177,951	570,349	695,239	-	-	1,563	16,000	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	3,000	10,700	-	-	-	3,100	-	-	45,000	3,150
OTHER REVENUE	-	2,300	-	-	-	2,300	-	-	-	181,000
TOTAL REVENUE	3,000	461,400	177,951	570,349	695,239	462,400	-	1,563	3,265,000	214,150
EXPENDITURES										
SALARIES	-	64,700	-	-	-	-	-	-	-	286,100
EMPLOYEE BENEFITS	-	20,100	-	-	-	-	-	-	-	180,000
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	225,241	-
PUBLIC SAFETY	-	-	-	-	-	151,200	-	-	-	122,599
HEALTH & WELFARE	-	206,100	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	630,000	-	-	-	-	-	511,505	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	630,000	290,900	-	-	-	151,200	511,505	-	225,241	588,699
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	313,155
Transfers Out	-	170,487	-	-	-	360,525	-	-	-	8,900
Net Transfers	-	(170,487)	-	-	-	(360,525)	-	-	-	304,255
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(627,000)	13	177,951	570,349	695,239	(49,325)	(511,505)	1,563	3,039,759	(70,294)
Beginning Fund Balance	1,290,472	1,315,035	(177,951)	(570,349)	(695,239)	382,986	511,505	(1,563)	11,618,024	522,562
Ending Fund Balance	663,472	1,315,048	-	-	-	333,661	-	-	14,657,783	452,268

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2021

	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES							
AD VALOREM	-	1,020,090	-	-	449,600	1,747,800	8,069,630
SALES & USES	3,810,200	-	-	9,481,550	-	-	22,478,490
LICENSES & PERMITS	87,700	-	-	-	-	-	87,700
STATE GRANTS/REVENUE	61,000	-	500,000	-	-	5,000	797,000
FEDERAL GRANTS	-	-	-	-	-	-	1,602,652
LOCAL GRANTS	50,000	-	-	-	-	-	51,500
SERVICE FEES	64,500	67,270	-	-	-	-	1,485,110
FINES & FORFEITURES	-	-	-	-	-	-	2,103,620
INTEREST INCOME	6,000	5,000	-	68,700	320	17,300	227,600
OTHER REVENUE	590,900	655,620	-	-	2,200	11,000	1,814,900
TOTAL REVENUE	4,670,300	1,747,980	500,000	9,550,250	452,120	1,781,100	38,718,202
EXPENDITURES							
SALARIES	3,014,800	452,525	-	-	-	139,900	7,582,820
EMPLOYEE BENEFITS	1,909,400	205,760	-	-	-	58,000	4,304,300
GENERAL GOVERNMENT	-	-	-	2,200	-	-	227,441
PUBLIC SAFETY	-	-	-	-	-	-	3,357,940
HEALTH & WELFARE	-	-	-	-	452,120	-	1,600,580
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,469,070
PUBLIC TRANSPORTATION	3,334,680	-	-	-	-	1,089,100	4,423,780
CAPITAL OUTLAY	475,000	5,000	480,000	-	-	175,000	2,354,005
DEBT SERVICE	-	-	-	-	-	-	-
RECREATION	-	958,880	-	-	-	-	958,880
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	8,733,880	1,622,165	480,000	2,200	452,120	1,462,000	26,278,816
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	5,264,000	-	-	-	-	-	6,124,955
Transfers Out	797,400	180,000	-	9,687,860	-	337,350	15,363,121
Net Transfers	4,466,600	(180,000)	-	(9,687,860)	-	(337,350)	(9,238,166)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	403,020	(54,185)	20,000	(139,810)	-	(18,250)	3,201,220
Beginning Fund Balance	2,038,732	1,607,380	(20,000)	8,999,447	436,060	3,226,255	37,835,653
Ending Fund Balance	2,441,752	1,553,195	-	8,859,637	436,060	3,208,005	41,036,873


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH ★ ST. JOHN ★ LOUISIANA
UNION
JUSTICE
CONFIDENCE

St. John the Baptist Parish
Enterprise Funds
Forecasted Budget - 2021

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	217,580	-	-	-	217,580
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	154,500	-	154,500
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	553,800	4,314,600	6,940,300	7,607,000	19,415,700
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,200	8,700	11,200	18,900	40,000
OTHER REVENUE	1,200	-	113,400	285,700	400,300
TOTAL REVENUE	773,780	4,323,300	7,219,400	7,911,600	20,228,080
EXPENDITURES					
SALARIES	-	-	2,166,000	2,130,900	4,296,900
EMPLOYEE BENEFITS	-	-	1,035,400	1,328,100	2,363,500
GENERAL GOVERNMENT	-	-	1,166,720	-	1,166,720
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	806,100	-	-	-	806,100
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	4,611,700	2,937,300	4,029,043	11,578,043
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	806,100	4,611,700	7,305,420	7,488,043	20,211,263
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	44,500	-	1,860,000	1,894,600	3,799,100
Transfers Out	30,000	41,600	1,026,371	1,067,671	2,165,642
Net Transfers	14,500	(41,600)	833,629	826,929	1,633,458
Depreciation	-	-	3,250,970	2,716,300	5,967,270
Net change in fund balances	(17,820)	(330,000)	(2,503,361)	(1,465,814)	(4,316,995)
Beginning Fund Balance	489,322	3,258,035	58,468,328	38,903,689	101,119,374
Ending Fund Balance	471,502	2,928,035	55,964,967	37,437,875	96,802,379


ST. JOHN
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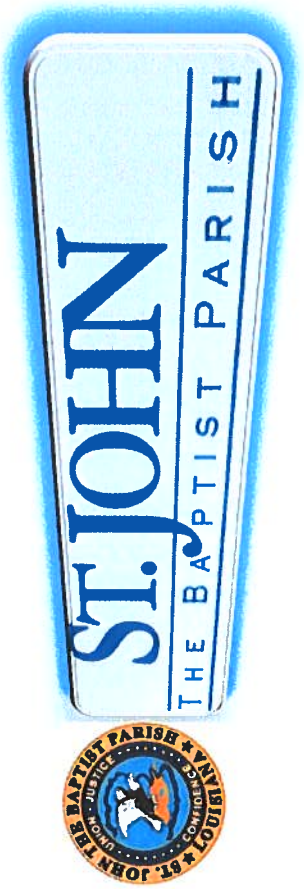
St. John the Baptist Parish
Capital Project Funds
Forecasted Budget - 2021

	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	-	-	-	-	-	-
FEDERAL GRANTS	-	-	2,811,317	7,276,222	-	10,087,539
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	290	4,000	35,000	30,000	2,000	71,290
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	290	4,000	2,846,317	7,306,222	2,000	10,158,829
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	73,500	-	-	-	-	73,500
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES		-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	73,500	-	-	-	-	73,500
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	150,000	-	-	-	-	150,000
Transfers Out	-	-	-	-	-	-
Net Transfers	150,000	-	-	-	-	150,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	76,790	4,000	2,846,317	7,306,222	2,000	10,235,329
Beginning Fund Balance	120,188	114,465	(2,811,317)	(7,276,222)	1,195,325	(8,657,561)
Ending Fund Balance	196,978	118,465	35,000	30,000	1,197,325	1,577,768


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St. John the Baptist Parish
Debt Service Funds
Forecasted Budget - 2021

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	5,978,500	5,978,500
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	17,400	6,000	3,000	5,370	16,500	48,270
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	17,400	6,000	3,000	5,370	5,995,000	6,026,770
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	289,500	289,500
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,343,360	445,888	-	4,710,820	6,500,068
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	1,400	-	-	1,900
TOTAL EXPENDITURES	-	1,343,860	447,288	-	5,000,320	6,791,468
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,337,860	645,339		-	1,983,199
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,337,860	645,339	-	-	1,973,199
Depreciation	-	-	-	-	-	-
Net change in fund balances	7,400	-	201,051	5,370	994,680	1,208,501
Beginning Fund Balance	1,427,943	390,399	464,944	472,013	8,021,197	10,776,496
Ending Fund Balance	1,435,343	390,399	665,995	477,383	9,015,877	11,984,997


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St. John the Baptist Parish
Summarized Forecasted Budget - 2022

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,314,000	8,211,310	220,190	-	6,082,800	16,828,300
SALES & USES	516,900	22,674,680	-	-	-	23,191,580
LICENSES & PERMITS	1,773,100	90,800	159,100	-	-	2,023,000
STATE GRANTS	164,000	797,000	-	-	-	961,000
FEDERAL GRANTS	-	157,550	-	-	-	157,550
LOCAL GRANTS	-	51,500	-	-	-	51,500
SERVICE FEES	71,300	1,500,650	19,914,200	-	-	21,486,150
FINES & FORFEITURES	-	2,133,070	-	-	-	2,133,070
INTEREST INCOME	15,000	231,850	41,200	71,290	53,320	412,660
OTHER REVENUE	200,100	1,828,170	410,800	-	-	2,439,070
TOTAL REVENUE	5,054,400	37,676,580	20,745,490	71,290	6,136,120	69,683,880
EXPENDITURES						
SALARIES	4,255,277	7,886,220	4,502,900	-	-	16,644,397
EMPLOYEE BENEFITS	2,085,920	4,482,080	2,476,100	-	-	9,044,100
GENERAL GOVERNMENT	3,261,977	232,622	1,185,720	-	294,600	4,974,919
PUBLIC SAFETY	1,397,610	3,426,891	-	-	-	4,824,501
HEALTH & WELFARE	188,400	1,636,890	806,200	-	-	2,631,490
ECONOMIC DEVELOPMENT	-	1,510,140	-	-	-	1,510,140
PUBLIC TRANSPORTATION	-	4,471,970	-	-	-	4,471,970
CAPITAL OUTLAY	-	1,897,472	-	73,500	-	1,970,972
DEBT SERVICE	-	-	-	-	6,526,139	6,526,139
RECREATION	-	979,810	-	-	-	979,810
PUBLIC UTILITIES	-	-	12,054,243	-	-	12,054,243
OTHER EXPENSES	-	-	-	-	1,900	1,900
TOTAL EXPENDITURES	11,189,184	26,524,095	21,025,163	73,500	6,822,639	65,634,581
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	5,946,809	6,175,355	3,783,800	150,000	1,991,320	18,047,284
Transfers Out	145,000	15,488,642	2,403,642	-	10,000	18,047,284
Net Transfers	5,801,809	(9,313,287)	1,380,158	150,000	1,981,320	-
Depreciation	-	-	6,193,490	-	-	6,193,490
Net change in fund balances	(332,975)	1,839,198	(5,093,005)	147,790	1,294,801	(2,144,191)
Beginning Fund Balance	460,240	41,036,873	96,802,379	1,577,768	11,984,997	151,862,257
Ending Fund Balance	127,265	42,876,071	91,709,374	1,725,558	13,279,798	149,718,066


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St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2022

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES							-		
AD VALOREM	-	336,340	422,820	-	-	-	-	-	-
SALES & USES	-	-	-	-	329,040	-	-	3,840,700	5,110,600
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	20,000	165,000
FEDERAL GRANTS	-	-	-	-	-	-	141,550	-	-
LOCAL GRANTS	-	-	-	-	-	-	1,500	-	-
SERVICE FEES	415,700	108,090	-	762,700	80,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	2,133,070	-	-	-
INTEREST INCOME	1,020	1,840	3,600	12,400	9,000	740	3,030	9,000	25,000
OTHER REVENUE	800	14,670	2,200	1,000	-	-	-	191,180	160,000
TOTAL REVENUE	417,520	460,940	428,620	776,100	418,040	2,133,810	146,080	4,060,880	5,460,600
EXPENDITURES									
SALARIES	-	213,800	-	-	-	707,000	101,695	209,900	2,520,600
EMPLOYEE BENEFITS	-	82,210	-	-	-	364,290	-	69,900	1,485,700
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	198,180	-	437,870	-	1,308,350	-	-	1,196,891
HEALTH & WELFARE	411,410	-	441,250	-	-	-	116,590	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	293,840	-	-	1,216,300	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	2,500	-	-	-	75,000
DEBT SERVICE	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-
OTHER EXPENSES		-		-	-	-	-	-	-
TOTAL EXPENDITURES	411,410	494,190	441,250	437,870	296,340	2,379,640	218,285	1,496,100	5,278,191
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-
Transfers In	-	60,000	-	-	-	260,000	35,000	-	209,800
Transfers Out	22,442	25,000	-	294,463	129,055	-	-	2,657,000	755,660
Net Transfers	(22,442)	35,000	-	(294,463)	(129,055)	260,000	35,000	(2,657,000)	(545,860)
Depreciation	-	-	-	-	-	-	-	-	-
Net change in fund balances	(16,332)	1,750	(12,630)	43,767	(7,355)	14,170	(37,205)	(92,220)	(363,451)
Beginning Fund Balance	261,675	313,634	446,899	1,322,989	1,164,939	275,015	289,986	1,389,200	1,651,655
Ending Fund Balance	245,343	315,384	434,269	1,366,756	1,157,584	289,185	252,781	1,296,980	1,288,204

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2022

	GOMESA	HEALTH UNIT	HURRICANE IKE/ GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY
REVENUES										
AD VALOREM	-	435,300	-	-	-	466,700	-	-	3,277,700	-
SALES & USES	-		-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	16,000	-	-	-	-	-	-	-	30,000
FEDERAL GRANTS	-	-	-	-	-	-	-	-	16,000	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	1,500	10,800	-	-	-	3,200	-	-	45,000	3,280
OTHER REVENUE	-	2,300	-	-	-	2,300	-	-	-	181,000
TOTAL REVENUE	1,500	464,400	-	-	-	472,200	-	-	3,338,700	214,280
EXPENDITURES										
SALARIES	-	67,900	-	-	-	-	-	-	-	295,500
EMPLOYEE BENEFITS	-	21,100	-	-	-	-	-	-	-	185,900
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	230,422	-
PUBLIC SAFETY	-	-	-	-	-	152,600	-	-	-	133,000
HEALTH & WELFARE	-	208,800	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	664,972	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	664,972	297,800	-	-	-	152,600	-	-	230,422	614,400
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	330,155
Transfers Out	-	158,987	-	-	-	370,525	-	-	-	9,100
Net Transfers	-	(158,987)	-	-	-	(370,525)	-	-	-	321,055
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(663,472)	7,613	-	-	-	(50,925)	-	-	3,108,278	(79,065)
Beginning Fund Balance	663,472	1,315,048	-	-	-	333,661	-	-	14,657,783	452,268
Ending Fund Balance	-	1,322,661	-	-	-	282,736	-	-	17,766,061	373,203

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2022

	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES							
AD VALOREM	-	1,033,350	-	-	456,300	1,782,800	8,211,310
SALES & USES	3,855,900	-	-	9,538,440	-	-	22,674,680
LICENSES & PERMITS	90,800	-	-	-	-	-	90,800
STATE GRANTS/REVENUE	61,000	-	500,000	-	-	5,000	797,000
FEDERAL GRANTS	-	-	-	-	-	-	157,550
LOCAL GRANTS	50,000	-	-	-	-	-	51,500
SERVICE FEES	65,500	68,660	-	-	-	-	1,500,650
FINES & FORFEITURES	-	-	-	-	-	-	2,133,070
INTEREST INCOME	6,000	5,000	-	73,500	340	17,600	231,850
OTHER REVENUE	590,900	668,620	-	-	2,200	11,000	1,828,170
TOTAL REVENUE	4,720,100	1,775,630	500,000	9,611,940	458,840	1,816,400	37,676,580
EXPENDITURES							
SALARIES	3,159,800	463,125	-	-	-	146,900	7,886,220
EMPLOYEE BENEFITS	2,001,500	210,580	-	-	-	60,900	4,482,080
GENERAL GOVERNMENT	-	-	-	2,200	-	-	232,622
PUBLIC SAFETY	-	-	-	-	-	-	3,426,891
HEALTH & WELFARE	-	-	-	-	458,840	-	1,636,890
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,510,140
PUBLIC TRANSPORTATION	3,371,270	-	-	-	-	1,100,700	4,471,970
CAPITAL OUTLAY	475,000	5,000	500,000	-	-	175,000	1,897,472
DEBT SERVICE	-	-	-	-	-	-	-
RECREATION	-	979,810	-	-	-	-	979,810
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,007,570	1,658,515	500,000	2,200	458,840	1,483,500	26,524,095
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	5,280,400	-	-	-	-	-	6,175,355
Transfers Out	832,600	180,000	-	9,695,660	-	358,150	15,488,642
Net Transfers	4,447,800	(180,000)	-	(9,695,660)	-	(358,150)	(9,313,287)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	160,330	(62,885)	-	(85,920)	-	(25,250)	1,839,198
Beginning Fund Balance	2,441,752	1,553,195	-	8,859,637	436,060	3,208,005	41,036,873
Ending Fund Balance	2,602,082	1,490,310	-	8,773,717	436,060	3,182,755	42,876,071


ST. JOHN
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St. John the Baptist Parish
Capital Project Funds
Forecasted Budget - 2022

	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	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	290	4,000	35,000	30,000	2,000	71,290
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	290	4,000	35,000	30,000	2,000	71,290
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	73,500	-	-	-	-	73,500
DEBT SERVICE	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	73,500	-	-	-	-	73,500
Other financing sources(uses)	-					
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	150,000	-	-	-	-	150,000
Transfers Out	-	-	-	-	-	-
Net Transfers	150,000	-	-	-	-	150,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	76,790	4,000	35,000	30,000	2,000	147,790
Beginning Fund Balance	196,978	118,465	35,000	30,000	1,197,325	1,577,768
Ending Fund Balance	273,768	122,465	70,000	60,000	1,199,325	1,725,558


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St. John the Baptist Parish
Enterprise Funds
Forecasted Budget - 2022

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	220,190	-	-	-	220,190
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	159,100	-	159,100
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	555,700	4,530,300	7,199,900	7,628,300	19,914,200
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,200	8,800	11,400	19,800	41,200
OTHER REVENUE	1,200	-	119,100	290,500	410,800
TOTAL REVENUE	778,290	4,539,100	7,489,500	7,938,600	20,745,490
EXPENDITURES					
SALARIES	-	-	2,274,300	2,228,600	4,502,900
EMPLOYEE BENEFITS	-	-	1,087,000	1,389,100	2,476,100
GENERAL GOVERNMENT	-	-	1,185,720	-	1,185,720
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	806,200	-	-	-	806,200
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	4,832,600	3,057,500	4,164,143	12,054,243
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	806,200	4,832,600	7,604,520	7,781,843	21,025,163
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	29,500	-	1,850,000	1,904,300	3,783,800
Transfers Out	35,000	52,000	1,144,371	1,172,271	2,403,642
Net Transfers	(5,500)	(52,000)	705,629	732,029	1,380,158
Depreciation	-	-	3,409,290	2,784,200	6,193,490
Net change in fund balances	(33,410)	(345,500)	(2,818,681)	(1,895,414)	(5,093,005)
Beginning Fund Balance	471,502	2,928,035	55,964,967	37,437,875	96,802,379
Ending Fund Balance	438,092	2,582,535	53,146,286	35,542,461	91,709,374


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH ★ ST. JOHN ★ LOUISIANA
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St. John the Baptist Parish
Debt Service Funds
Forecasted Budget - 2022

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	6,082,800	6,082,800
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	21,200	6,000	3,500	6,120	16,500	53,320
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	21,200	6,000	3,500	6,120	6,099,300	6,136,120
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	294,600	294,600
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,351,160	446,209	-	4,728,770	6,526,139
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	1,400	-	-	1,900
TOTAL EXPENDITURES	-	1,351,660	447,609	-	5,023,370	6,822,639
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,345,660	645,660		-	1,991,320
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,345,660	645,660	-	-	1,981,320
Depreciation	-	-	-	-	-	-
Net change in fund balances	11,200	-	201,551	6,120	1,075,930	1,294,801
Beginning Fund Balance	1,435,343	390,399	665,995	477,383	9,015,877	11,984,997
Ending Fund Balance	1,446,543	390,399	867,546	483,503	10,091,807	13,279,798


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH OF ST. JOHN
LOUISIANA
UNION
JUSTICE
COMMUNITY

St. John the Baptist Parish
Summarized Forecasted Budget - 2023

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,332,500	8,355,960	222,830	-	6,188,900	17,100,190
SALES & USES	538,300	22,872,810	-	-	-	23,411,110
LICENSES & PERMITS	1,802,900	94,000	163,900	-	-	2,060,800
STATE GRANTS	164,000	797,000	-	-	-	961,000
FEDERAL GRANTS	-	157,550	-	-	-	157,550
LOCAL GRANTS	-	51,500	-	-	-	51,500
SERVICE FEES	71,700	1,516,620	20,435,900	-	-	22,024,220
FINES & FORFEITURES	-	2,162,940	-	-	-	2,162,940
INTEREST INCOME	15,000	236,520	42,500	71,790	59,270	425,080
OTHER REVENUE	200,100	1,841,750	421,600	-	-	2,463,450
TOTAL REVENUE	5,124,500	38,086,650	21,286,730	71,790	6,248,170	70,817,840
EXPENDITURES						
SALARIES	4,346,577	8,206,195	4,719,000	-	-	17,271,772
EMPLOYEE BENEFITS	2,132,180	4,668,700	2,594,400	-	-	9,395,280
GENERAL GOVERNMENT	3,368,427	238,423	1,205,220	-	299,700	5,111,770
PUBLIC SAFETY	1,413,120	3,489,800	-	-	-	4,902,920
HEALTH & WELFARE	188,600	1,684,600	806,400	-	-	2,679,600
ECONOMIC DEVELOPMENT	-	1,551,120	-	-	-	1,551,120
PUBLIC TRANSPORTATION	-	4,519,960	-	-	-	4,519,960
CAPITAL OUTLAY	-	1,157,500	-	73,500	-	1,231,000
DEBT SERVICE	-	-	-	-	6,550,841	6,550,841
RECREATION	-	1,006,290	-	-	-	1,006,290
PUBLIC UTILITIES	-	-	12,550,343	-	-	12,550,343
OTHER EXPENSES	-	-	-	-	1,900	1,900
TOTAL EXPENDITURES	11,448,904	26,522,588	21,875,363	73,500	6,852,441	66,772,796
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	6,293,609	6,206,555	3,779,000	150,000	2,007,341	18,436,505
Transfers Out	120,000	15,622,563	2,683,942	-	10,000	18,436,505
Net Transfers	6,173,609	(9,416,008)	1,095,058	150,000	1,997,341	-
Depreciation	-	-	6,429,120	-	-	6,429,120
Net change in fund balances	(150,795)	2,148,054	(5,922,695)	148,290	1,393,070	(2,384,076)
Beginning Fund Balance	127,265	42,876,071	91,709,374	1,725,558	13,279,798	149,718,066
Ending Fund Balance	(23,530)	45,024,125	85,786,679	1,873,848	14,672,868	147,333,990


ST. JOHN
THE BAPTIST PARISH
ST. JOHN THE BAPTIST PARISH
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JUSTICE
COMPASSION

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2023

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES							-		
AD VALOREM	-	336,760	422,820	-	-	-	-	-	-
SALES & USES	-	-	-	-	329,040	-	-	3,879,100	5,166,800
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	20,000	165,000
FEDERAL GRANTS	-	-	-	-	-	-	141,550	-	-
LOCAL GRANTS	-	-	-	-	-	-	1,500	-	-
SERVICE FEES	419,860	110,680	-	769,500	80,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	2,162,940	-	-	-
INTEREST INCOME	1,030	1,860	3,650	12,600	9,000	770	3,030	9,000	25,000
OTHER REVENUE	800	14,990	2,200	1,000	-	-	-	191,180	160,000
TOTAL REVENUE	421,690	464,290	428,670	783,100	418,040	2,163,710	146,080	4,099,280	5,516,800
EXPENDITURES									
SALARIES	-	220,200	-	-	-	742,300	101,695	213,200	2,608,800
EMPLOYEE BENEFITS	-	84,710	-	-	-	382,500	-	71,000	1,537,600
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	201,380	-	452,750	-	1,331,070	-	-	1,213,000
HEALTH & WELFARE	423,750	-	455,440	-	-	-	118,250	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	299,120	-	-	1,252,000	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	2,500	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-
OTHER EXPENSES		-		-	-	-	-	-	-
TOTAL EXPENDITURES	423,750	506,290	455,440	452,750	301,620	2,455,870	219,945	1,536,200	5,359,400
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-
Transfers In	-	60,000	-	-	-	262,000	10,000	-	224,800
Transfers Out	22,442	35,000	-	299,663	149,555	-	-	2,694,000	750,681
Net Transfers	(22,442)	25,000	-	(299,663)	(149,555)	262,000	10,000	(2,694,000)	(525,881)
Depreciation	-	-	-	-	-	-	-	-	-
Net change in fund balances	(24,502)	(17,000)	(26,770)	30,687	(33,135)	(30,160)	(63,865)	(130,920)	(368,481)
Beginning Fund Balance	245,343	315,384	434,269	1,366,756	1,157,584	289,185	252,781	1,296,980	1,288,204
Ending Fund Balance	220,841	298,384	407,499	1,397,443	1,124,449	259,025	188,916	1,166,060	919,723

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2023

	GOMESA	HEALTH UNIT	HURRICANE IKE/ GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY
REVENUES										
AD VALOREM	-	438,300	-	-	-	476,600	-	-	3,353,100	-
SALES & USES	-		-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	16,000	-	-	-	-	-	-	-	30,000
FEDERAL GRANTS	-	-	-	-	-	-	-	-	16,000	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	-	10,900	-	-	-	3,300	-	-	45,000	3,420
OTHER REVENUE	-	2,300	-	-	-	2,300	-	-	-	181,000
TOTAL REVENUE	-	467,500	-	-	-	482,200	-	-	3,414,100	214,420
EXPENDITURES										
SALARIES	-	71,300	-	-	-	-	-	-	-	305,400
EMPLOYEE BENEFITS	-	22,100	-	-	-	-	-	-	-	192,100
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	235,723	-
PUBLIC SAFETY	-	-	-	-	-	160,000	-	-	-	131,600
HEALTH & WELFARE	-	221,500	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	314,900	-	-	-	160,000	-	-	235,723	629,100
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	352,155
Transfers Out	-	147,487	-	-	-	380,525	-	-	-	9,300
Net Transfers	-	(147,487)	-	-	-	(380,525)	-	-	-	342,855
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	5,113	-	-	-	(58,325)	-	-	3,178,377	(71,825)
Beginning Fund Balance	-	1,322,661	-	-	-	282,736	-	-	17,766,061	373,203
Ending Fund Balance	-	1,327,774	-	-	-	224,411	-	-	20,944,438	301,378

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2023

	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES							
AD VALOREM	-	1,046,780	-	-	463,100	1,818,500	8,355,960
SALES & USES	3,902,200	-	-	9,595,670	-	-	22,872,810
LICENSES & PERMITS	94,000	-	-	-	-	-	94,000
STATE GRANTS/REVENUE	61,000	-	500,000	-	-	5,000	797,000
FEDERAL GRANTS	-	-	-	-	-	-	157,550
LOCAL GRANTS	50,000	-	-	-	-	-	51,500
SERVICE FEES	66,500	70,080	-	-	-	-	1,516,620
FINES & FORFEITURES	-	-	-	-	-	-	2,162,940
INTEREST INCOME	6,000	5,000	-	78,600	360	18,000	236,520
OTHER REVENUE	590,900	681,880	-	-	2,200	11,000	1,841,750
TOTAL REVENUE	4,770,600	1,803,740	500,000	9,674,270	465,660	1,852,500	38,086,650
EXPENDITURES							
SALARIES	3,312,100	477,000	-	-	-	154,200	8,206,195
EMPLOYEE BENEFITS	2,098,000	216,890	-	-	-	63,800	4,668,700
GENERAL GOVERNMENT	-	-	-	2,700	-	-	238,423
PUBLIC SAFETY	-	-	-	-	-	-	3,489,800
HEALTH & WELFARE	-	-	-	-	465,660	-	1,684,600
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,551,120
PUBLIC TRANSPORTATION	3,409,460	-	-	-	-	1,110,500	4,519,960
CAPITAL OUTLAY	475,000	5,000	500,000	-	-	175,000	1,157,500
DEBT SERVICE	-	-	-	-	-	-	-
RECREATION	-	1,006,290	-	-	-	-	1,006,290
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,294,560	1,705,180	500,000	2,700	465,660	1,503,500	26,522,588
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	5,297,600	-	-	-	-	-	6,206,555
Transfers Out	868,300	180,000	-	9,706,660	-	378,950	15,622,563
Net Transfers	4,429,300	(180,000)	-	(9,706,660)	-	(378,950)	(9,416,008)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(94,660)	(81,440)	-	(35,090)	-	(29,950)	2,148,054
Beginning Fund Balance	2,602,082	1,490,310	-	8,773,717	436,060	3,182,755 -	42,876,071
Ending Fund Balance	2,507,422	1,408,870	-	8,738,627	436,060	3,152,805	45,024,125


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH ★ LOUISIANA ★ ST. JOHN
UNION
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St. John the Baptist Parish
Enterprise Funds
Forecasted Budget - 2023

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	222,830	-	-	-	222,830
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	163,900	-	163,900
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	557,600	4,756,800	7,470,900	7,650,600	20,435,900
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,200	8,900	11,600	20,800	42,500
OTHER REVENUE	1,200	-	125,100	295,300	421,600
TOTAL REVENUE	782,830	4,765,700	7,771,500	7,966,700	21,286,730
EXPENDITURES					
SALARIES	-	-	2,388,000	2,331,000	4,719,000
EMPLOYEE BENEFITS	-	-	1,141,500	1,452,900	2,594,400
GENERAL GOVERNMENT	-	-	1,205,220	-	1,205,220
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	806,400	-	-	-	806,400
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	5,064,500	3,172,400	4,313,443	12,550,343
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	806,400	5,064,500	7,907,120	8,097,343	21,875,363
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	14,500	-	1,850,000	1,914,500	3,779,000
Transfers Out	40,000	65,000	1,277,371	1,301,571	2,683,942
Net Transfers	(25,500)	(65,000)	572,629	612,929	1,095,058
Depreciation	-	-	3,575,320	2,853,800	6,429,120
Net change in fund balances	(49,070)	(363,800)	(3,138,311)	(2,371,514)	(5,922,695)
Beginning Fund Balance	438,092	2,582,535	53,146,286	35,542,461	91,709,374
Ending Fund Balance	389,022	2,218,735	50,007,975	33,170,947	85,786,679


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH ★ ST. JOHN ★ LOUISIANA
UNION · JUSTICE · CONFLICT

St. John the Baptist Parish
Capital Project Funds
Forecasted Budget - 2023

	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	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	290	4,500	35,000	30,000	2,000	71,790
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	290	4,500	35,000	30,000	2,000	71,790
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	73,500	-	-	-	-	73,500
DEBT SERVICE	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	73,500	-	-	-	-	73,500
Other financing sources(uses)	-					
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	150,000	-	-	-	-	150,000
Transfers Out	-	-	-	-	-	-
Net Transfers	150,000	-	-	-	-	150,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	76,790	4,500	35,000	30,000	2,000	148,290
Beginning Fund Balance	273,768	122,465	70,000	60,000	1,199,325	1,725,558
Ending Fund Balance	350,558	126,965	105,000	90,000	1,201,325	1,873,848


ST. JOHN
THE BAPTIST PARISH
THE BAPTIST PARISH
ST. JOHN
LOUISIANA
JUSTICE
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St. John the Baptist Parish
Debt Service Funds
Forecasted Budget - 2023

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	6,188,900	6,188,900
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	25,900	6,000	4,000	6,870	16,500	59,270
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	25,900	6,000	4,000	6,870	6,205,400	6,248,170
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	299,700	299,700
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,362,160	451,231	-	4,737,450	6,550,841
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	1,400	-	-	1,900
TOTAL EXPENDITURES	-	1,362,660	452,631	-	5,037,150	6,852,441
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,356,660	650,681		-	2,007,341
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,356,660	650,681	-	-	1,997,341
Depreciation	-	-	-	-	-	-
Net change in fund balances	15,900	-	202,050	6,870	1,168,250	1,393,070
Beginning Fund Balance	1,446,543	390,399	867,546	483,503	10,091,807	13,279,798
Ending Fund Balance	1,462,443	390,399	1,069,596	490,373	11,260,057	14,672,868


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St. John the Baptist Parish
Summarized Forecasted Budget - 2024

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,351,300	8,503,590	225,500	-	6,296,900	17,377,290
SALES & USES	560,800	23,072,780	-	-	-	23,633,580
LICENSES & PERMITS	1,833,600	97,300	168,800	-	-	2,099,700
STATE GRANTS	164,000	797,000	-	-	-	961,000
FEDERAL GRANTS	-	157,550	-	-	-	157,550
LOCAL GRANTS	-	51,500	-	-	-	51,500
SERVICE FEES	72,100	1,533,220	20,980,000	-	-	22,585,320
FINES & FORFEITURES	-	2,193,220	-	-	-	2,193,220
INTEREST INCOME	15,000	242,990	43,800	72,290	66,220	440,300
OTHER REVENUE	200,100	1,855,610	431,701	-	-	2,487,411
TOTAL REVENUE	5,196,900	38,504,760	21,849,801	72,290	6,363,120	71,986,871
EXPENDITURES						
SALARIES	4,437,304	8,546,695	4,945,700	-	-	17,929,699
EMPLOYEE BENEFITS	2,177,120	4,867,890	2,718,500	-	-	9,763,510
GENERAL GOVERNMENT	3,533,760	243,843	1,225,120	-	305,000	5,307,723
PUBLIC SAFETY	1,428,320	3,481,799	-	-	-	4,910,119
HEALTH & WELFARE	188,600	1,712,700	806,500	-	-	2,707,800
ECONOMIC DEVELOPMENT	-	1,594,250	-	-	-	1,594,250
PUBLIC TRANSPORTATION	-	4,678,360	-	-	-	4,678,360
CAPITAL OUTLAY	-	1,237,500	-	73,500	-	1,311,000
DEBT SERVICE	-	-	-	-	6,573,744	6,573,744
RECREATION	-	1,028,220	-	-	-	1,028,220
PUBLIC UTILITIES	-	-	13,057,143	-	-	13,057,143
OTHER EXPENSES	-	-	-	-	1,900	1,900
TOTAL EXPENDITURES	11,765,104	27,391,257	22,752,963	73,500	6,880,644	68,863,468
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	6,647,155	6,753,755	3,775,200	150,000	2,016,340	19,342,450
Transfers Out	110,000	16,220,408	3,002,042	-	10,000	19,342,450
Net Transfers	6,537,155	(9,466,653)	773,158	150,000	2,006,340	-
Depreciation	-	-	6,674,540	-	-	6,674,540
Net change in fund balances	(31,049)	1,646,850	(6,804,544)	148,790	1,488,816	(3,551,137)
Beginning Fund Balance	(23,530)	45,024,125	85,786,679	1,873,848	14,672,868	147,333,990
Ending Fund Balance	(54,579)	46,670,975	78,982,135	2,022,638	16,161,684	143,782,853


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St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2024

	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES							-		
AD VALOREM	-	337,180	422,820	-	-	-	-	-	-
SALES & USES	-	-	-	-	329,040	-	-	3,917,900	5,223,600
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	20,000	165,000
FEDERAL GRANTS	-	-	-	-	-	-	141,550	-	-
LOCAL GRANTS	-	-	-	-	-	-	1,500	-	-
SERVICE FEES	424,060	113,330	-	776,700	80,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	2,193,220	-	-	-
INTEREST INCOME	1,040	1,880	3,700	12,900	9,000	800	2,830	9,000	25,000
OTHER REVENUE	800	15,320	2,200	1,000	-	-	-	191,180	160,000
TOTAL REVENUE	425,900	467,710	428,720	790,600	418,040	2,194,020	145,880	4,138,080	5,573,600
EXPENDITURES									
SALARIES	-	226,800	-	-	-	779,300	101,695	219,600	2,700,100
EMPLOYEE BENEFITS	-	87,310	-	-	-	401,650	-	73,100	1,591,400
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	204,660	-	468,350	-	1,354,290	-	-	1,156,800
HEALTH & WELFARE	436,460	-	469,750	-	-	-	119,610	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	305,350	-	-	1,288,900	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	2,500	-	-	-	75,000
DEBT SERVICE	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-
OTHER EXPENSES		-		-	-	-	-	-	-
TOTAL EXPENDITURES	436,460	518,770	469,750	468,350	307,850	2,535,240	221,305	1,581,600	5,523,300
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-
Transfers In	-	65,000	-	-	-	264,000	-	-	239,800
Transfers Out	22,442	35,000	-	304,863	155,000	-	-	2,721,000	740,681
Net Transfers	(22,442)	30,000	-	(304,863)	(155,000)	264,000	-	(2,721,000)	(500,881)
Depreciation	-	-	-	-	-	-	-	-	-
Net change in fund balances	(33,002)	(21,060)	(41,030)	17,387	(44,810)	(77,220)	(75,425)	(164,520)	(450,581)
Beginning Fund Balance	220,841	298,384	407,499	1,397,443	1,124,449	259,025	188,916	1,166,060	919,723
Ending Fund Balance	187,839	277,324	366,469	1,414,830	1,079,639	181,805	113,491	1,001,540	469,142

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2024

	GOMESA	HEALTH UNIT	HURRICANE IKE/ GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY
REVENUES										
AD VALOREM	-	441,300	-	-	-	486,800	-	-	3,430,200	-
SALES & USES	-		-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	16,000	-	-	-	-	-	-	-	30,000
FEDERAL GRANTS	-	-	-	-	-	-	-	-	16,000	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	-	11,000	-	-	-	3,400	-	-	45,000	3,560
OTHER REVENUE	-	2,300	-	-	-	2,300	-	-	-	181,000
TOTAL REVENUE	-	470,600	-	-	-	492,500	-	-	3,491,200	214,560
EXPENDITURES										
SALARIES	-	74,900	-	-	-	-	-	-	-	318,700
EMPLOYEE BENEFITS	-	23,300	-	-	-	-	-	-	-	200,500
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	241,143	-
PUBLIC SAFETY	-	-	-	-	-	161,400	-	-	-	136,299
HEALTH & WELFARE	-	214,300	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	312,500	-	-	-	161,400	-	-	241,143	655,499
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	369,155
Transfers Out	-	136,487	-	-	-	390,525	-	-	-	9,500
Net Transfers	-	(136,487)	-	-	-	(390,525)	-	-	-	359,655
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	21,613	-	-	-	(59,425)	-	-	3,250,057	(81,284)
Beginning Fund Balance	-	1,327,774	-	-	-	224,411	-	-	20,944,438	301,378
Ending Fund Balance	-	1,349,387	-	-	-	164,986	-	-	24,194,495	220,094

St. John the Baptist Parish
Special Revenue Funds
Forecasted Budget - 2024

	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES							
AD VALOREM	-	1,060,390	-	-	470,000	1,854,900	8,503,590
SALES & USES	3,949,000	-	-	9,653,240	-	-	23,072,780
LICENSES & PERMITS	97,300	-	-	-	-	-	97,300
STATE GRANTS/REVENUE	61,000		500,000	-	-	5,000	797,000
FEDERAL GRANTS	-	-	-	-	-	-	157,550
LOCAL GRANTS	50,000	-	-	-	-	-	51,500
SERVICE FEES	67,600	71,530	-	-	-	-	1,533,220
FINES & FORFEITURES	-	-	-	-	-	-	2,193,220
INTEREST INCOME	6,000	5,000	-	84,100	380	18,400	242,990
OTHER REVENUE	590,900	695,410	-	-	2,200	11,000	1,855,610
TOTAL REVENUE	4,821,800	1,832,330	500,000	9,737,340	472,580	1,889,300	38,504,760
EXPENDITURES							
SALARIES	3,475,400	488,300	-	-	-	161,900	8,546,695
EMPLOYEE BENEFITS	2,201,500	222,030	-	-	-	67,100	4,867,890
GENERAL GOVERNMENT	-	-	-	2,700	-	-	243,843
PUBLIC SAFETY	-	-	-	-	-	-	3,481,799
HEALTH & WELFARE	-	-	-	-	472,580	-	1,712,700
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,594,250
PUBLIC TRANSPORTATION	3,555,860	-	-	-	-	1,122,500	4,678,360
CAPITAL OUTLAY	475,000	10,000	500,000	-	-	175,000	1,237,500
DEBT SERVICE	-	-	-	-	-	-	-
RECREATION	-	1,028,220	-	-	-	-	1,028,220
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	9,707,760	1,748,550	500,000	2,700	472,580	1,526,500	27,391,257
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	5,815,800	-	-	-	-	-	6,753,755
Transfers Out	909,500	180,000	-	10,215,660	-	399,750	16,220,408
Net Transfers	4,906,300	(180,000)	-	(10,215,660)	-	(399,750)	(9,466,653)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	20,340	(96,220)	-	(481,020)	-	(36,950)	1,646,850
Beginning Fund Balance	2,507,422	1,408,870	-	8,738,627	436,060	3,152,805	- 45,024,125
Ending Fund Balance	2,527,762	1,312,650	-	8,257,607	436,060	3,115,855	46,670,975


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St. John the Baptist Parish
Enterprise Funds
Forecasted Budget - 2024

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	225,500	-	-	-	225,500
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	168,800	-	168,800
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	559,600	4,994,600	7,753,800	7,672,000	20,980,000
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,200	9,000	11,800	21,800	43,800
OTHER REVENUE	1,200	-	131,400	299,101	431,701
TOTAL REVENUE	787,500	5,003,600	8,065,800	7,992,901	21,849,801
EXPENDITURES					
SALARIES	-	-	2,507,500	2,438,200	4,945,700
EMPLOYEE BENEFITS	-	-	1,198,700	1,519,800	2,718,500
GENERAL GOVERNMENT	-	-	1,225,120	-	1,225,120
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	806,500	-	-	-	806,500
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	5,308,000	3,291,800	4,457,343	13,057,143
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	806,500	5,308,000	8,223,120	8,415,343	22,752,963
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	-	-	1,850,000	1,925,200	3,775,200
Transfers Out	45,000	81,300	1,427,771	1,447,971	3,002,042
Net Transfers	(45,000)	(81,300)	422,229	477,229	773,158
Depreciation	-	-	3,749,440	2,925,100	6,674,540
Net change in fund balances	(64,000)	(385,700)	(3,484,531)	(2,870,313)	(6,804,544)
Beginning Fund Balance	389,022	2,218,735	50,007,975	33,170,947	85,786,679
Ending Fund Balance	325,022	1,833,035	46,523,444	30,300,634	78,982,135


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Capital Project Funds
Forecasted Budget - 2024

	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	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	290	5,000	35,000	30,000	2,000	72,290
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	290	5,000	35,000	30,000	2,000	72,290
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	73,500	-	-	-	-	73,500
DEBT SERVICE	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	73,500	-	-	-	-	73,500
Other financing sources(uses)	-					
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	150,000	-	-	-	-	150,000
Transfers Out	-	-	-	-	-	-
Net Transfers	150,000	-	-	-	-	150,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	76,790	5,000	35,000	30,000	2,000	148,790
Beginning Fund Balance	350,558	126,965	105,000	90,000	1,201,325	1,873,848
Ending Fund Balance	427,348	131,965	140,000	120,000	1,203,325	2,022,638


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Debt Service Funds
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	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	6,296,900	6,296,900
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	31,600	6,000	4,500	7,620	16,500	66,220
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	31,600	6,000	4,500	7,620	6,313,400	6,363,120
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	305,000	305,000
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,371,160	450,954	-	4,751,630	6,573,744
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	1,400	-	-	1,900
TOTAL EXPENDITURES	-	1,371,660	452,354	-	5,056,630	6,880,644
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,365,660	650,680		-	2,016,340
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,365,660	650,680	-	-	2,006,340
Depreciation	-	-	-	-	-	-
Net change in fund balances	21,600	-	202,826	7,620	1,256,770	1,488,816
Beginning Fund Balance	1,462,443	390,399	1,069,596	490,373	11,260,057	14,672,868
Ending Fund Balance	1,484,043	390,399	1,272,422	497,993	12,516,827	16,161,684


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St. John the Baptist Parish
Summarized Forecasted Budget - 2025

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,370,300	8,654,300	228,210	-	6,406,700	17,659,510
SALES & USES	584,400	23,274,800	-	-	-	23,859,200
LICENSES & PERMITS	1,865,300	100,700	173,900	-	-	2,139,900
STATE GRANTS	164,000	797,000	-	-	-	961,000
FEDERAL GRANTS	-	157,550	-	-	-	157,550
LOCAL GRANTS	-	51,500	-	-	-	51,500
SERVICE FEES	72,500	1,550,260	21,549,600	-	-	23,172,360
FINES & FORFEITURES	-	2,223,920	-	-	-	2,223,920
INTEREST INCOME	15,000	249,880	45,200	72,790	74,470	457,340
OTHER REVENUE	200,100	1,869,800	442,102	-	-	2,512,002
TOTAL REVENUE	5,271,600	38,929,710	22,439,012	72,790	6,481,170	73,194,282
EXPENDITURES						
SALARIES	4,533,904	8,892,695	5,193,100	-	-	18,619,699
EMPLOYEE BENEFITS	2,226,030	5,070,290	2,854,200	-	-	10,150,520
GENERAL GOVERNMENT	3,588,950	249,390	1,245,420	-	310,300	5,394,060
PUBLIC SAFETY	1,443,720	3,550,970	-	-	-	4,994,690
HEALTH & WELFARE	188,600	1,752,140	806,600	-	-	2,747,340
ECONOMIC DEVELOPMENT	-	1,637,950	-	-	-	1,637,950
PUBLIC TRANSPORTATION	-	4,809,770	-	-	-	4,809,770
CAPITAL OUTLAY	-	1,237,500	-	73,500	-	1,311,000
DEBT SERVICE	-	-	-	-	6,607,498	6,607,498
RECREATION	-	1,050,600	-	-	-	1,050,600
PUBLIC UTILITIES	-	-	13,585,144	-	-	13,585,144
OTHER EXPENSES	-	-	-	-	1,900	1,900
TOTAL EXPENDITURES	11,981,204	28,251,305	23,684,464	73,500	6,919,698	70,910,171
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	7,042,456	6,811,755	3,776,500	150,000	2,032,489	19,813,200
Transfers Out	110,000	16,340,156	3,353,044	-	10,000	19,813,200
Net Transfers	6,932,456	(9,528,401)	423,456	150,000	2,022,489	-
Depreciation	-	-	6,674,540	-	-	6,674,540
Net change in fund balances	222,852	1,150,004	(7,496,536)	149,290	1,583,961	(4,390,429)
Beginning Fund Balance	(54,579)	46,670,975	78,982,135	2,022,638	16,161,684	143,782,853
Ending Fund Balance	168,273	47,820,979	71,485,599	2,171,928	17,745,645	139,392,424


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	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES							-		
AD VALOREM	-	337,600	422,820	-	-	-	-	-	-
SALES & USES	-	-	-	-	329,040	-	-	3,957,100	5,281,100
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	20,000	165,000
FEDERAL GRANTS	-	-	-	-	-	-	141,550	-	-
LOCAL GRANTS	-	-	-	-	-	-	1,500	-	-
SERVICE FEES	428,300	116,040	-	784,200	80,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	2,223,920	-	-	-
INTEREST INCOME	1,050	1,900	3,760	13,200	9,000	830	2,630	9,000	25,000
OTHER REVENUE	800	15,720	2,200	1,000	-	-	-	191,180	160,000
TOTAL REVENUE	430,150	471,260	428,780	798,400	418,040	2,224,750	145,680	4,177,280	5,631,100
EXPENDITURES									
SALARIES	-	233,600	-	-	-	818,200	101,695	223,100	2,794,600
EMPLOYEE BENEFITS	-	89,910	-	-	-	421,730	-	74,300	1,647,100
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	208,020	-	484,740	-	1,378,010	-	-	1,176,300
HEALTH & WELFARE	449,550	-	484,720	-	-	-	120,970	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	310,650	-	-	1,327,300	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	2,500	-	-	-	75,000
DEBT SERVICE	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-
OTHER EXPENSES		-		-	-	-	-	-	-
TOTAL EXPENDITURES	449,550	531,530	484,720	484,740	313,150	2,617,940	222,665	1,624,700	5,693,000
Other financing sources(uses)									
Capital Contributions	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-
Transfers In	-	70,000	-	-	-	266,000	-	-	254,800
Transfers Out	22,442	35,000	-	310,063	160,000	-	-	2,748,000	734,829
Net Transfers	(22,442)	35,000	-	(310,063)	(160,000)	266,000	-	(2,748,000)	(480,029)
Depreciation	-	-	-	-	-	-	-	-	-
Net change in fund balances	(41,842)	(25,270)	(55,940)	3,597	(55,110)	(127,190)	(76,985)	(195,420)	(541,929)
Beginning Fund Balance	187,839	277,324	366,469	1,414,830	1,079,639	181,805	113,491	1,001,540	469,142
Ending Fund Balance	145,997	252,054	310,529	1,418,427	1,024,529	54,615	36,506	806,120	(72,787)

St. John the Baptist Parish
Special Revenue Funds
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	GOMESA	HEALTH UNIT	HURRICANE IKE/ GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	LA SAFE	LCDBG GRANT (CLARIFIER)	LEVEE PROTECTION	PUBLIC SAFETY
REVENUES										
AD VALOREM	-	444,300	-	-	-	497,200	-	-	3,509,100	-
SALES & USES	-		-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	16,000	-	-	-	-	-	-	-	30,000
FEDERAL GRANTS	-	-	-	-	-	-	-	-	16,000	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-
INTEREST INCOME	-	11,100	-	-	-	3,500	-	-	45,000	3,710
OTHER REVENUE	-	2,300	-	-	-	2,300	-	-	-	181,000
TOTAL REVENUE	-	473,700	-	-	-	503,000	-	-	3,570,100	214,710
EXPENDITURES										
SALARIES	-	78,600	-	-	-	-	-	-	-	329,600
EMPLOYEE BENEFITS	-	24,300	-	-	-	-	-	-	-	207,300
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	246,690	-
PUBLIC SAFETY	-	-	-	-	-	162,800	-	-	-	141,100
HEALTH & WELFARE	-	217,200	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	320,100	-	-	-	162,800	-	-	246,690	678,000
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	386,155
Transfers Out	-	139,987	-	-	-	400,525	-	-	-	9,700
Net Transfers	-	(139,987)	-	-	-	(400,525)	-	-	-	376,455
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	13,613	-	-	-	(60,325)	-	-	3,323,410	(86,835)
Beginning Fund Balance	-	1,349,387	-	-	-	164,986	-	-	24,194,495	220,094
Ending Fund Balance	-	1,363,000	-	-	-	104,661	-	-	27,517,905	133,259

St. John the Baptist Parish
Special Revenue Funds
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	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES							
AD VALOREM	-	1,074,180	-	-	477,100	1,892,000	8,654,300
SALES & USES	3,996,400	-	-	9,711,160	-	-	23,274,800
LICENSES & PERMITS	100,700	-	-	-	-	-	100,700
STATE GRANTS/REVENUE	61,000	-	500,000	-	-	5,000	797,000
FEDERAL GRANTS	-	-	-	-	-	-	157,550
LOCAL GRANTS	50,000	-	-	-	-	-	51,500
SERVICE FEES	68,700	73,020	-	-	-	-	1,550,260
FINES & FORFEITURES	-	-	-	-	-	-	2,223,920
INTEREST INCOME	6,000	5,000	-	90,000	400	18,800	249,880
OTHER REVENUE	590,900	709,200	-	-	2,200	11,000	1,869,800
TOTAL REVENUE	4,873,700	1,861,400	500,000	9,801,160	479,700	1,926,800	38,929,710
EXPENDITURES							
SALARIES	3,643,300	500,000	-	-	-	170,000	8,892,695
EMPLOYEE BENEFITS	2,307,900	227,350	-	-	-	70,400	5,070,290
GENERAL GOVERNMENT	-	-	-	2,700	-	-	249,390
PUBLIC SAFETY	-	-	-	-	-	-	3,550,970
HEALTH & WELFARE	-	-	-	-	479,700	-	1,752,140
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	1,637,950
PUBLIC TRANSPORTATION	3,677,470	-	-	-	-	1,132,300	4,809,770
CAPITAL OUTLAY	475,000	10,000	500,000	-	-	175,000	1,237,500
DEBT SERVICE	-	-	-	-	-	-	-
RECREATION	-	1,050,600	-	-	-	-	1,050,600
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10,103,670	1,787,950	500,000	2,700	479,700	1,547,700	28,251,305
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	5,834,800	-	-	-	-	-	6,811,755
Transfers Out	951,400	180,000	-	10,227,660	-	420,550	16,340,156
Net Transfers	4,883,400	(180,000)	-	(10,227,660)	-	(420,550)	(9,528,401)
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(346,570)	(106,550)	-	(429,200)	-	(41,450)	1,150,004
Beginning Fund Balance	2,527,762	1,312,650	-	8,257,607	436,060	3,115,855	- 46,670,975
Ending Fund Balance	2,181,192	1,206,100	-	7,828,407	436,060	3,074,405	47,820,979


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St. John the Baptist Parish
Enterprise Funds
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	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	228,210	-	-	-	228,210
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	173,900	-	173,900
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	561,600	5,244,300	8,049,300	7,694,400	21,549,600
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	1,200	9,100	12,000	22,900	45,200
OTHER REVENUE	1,200	-	138,000	302,902	442,102
TOTAL REVENUE	792,210	5,253,400	8,373,200	8,020,202	22,439,012
EXPENDITURES					
SALARIES	-	-	2,633,000	2,560,100	5,193,100
EMPLOYEE BENEFITS	-	-	1,258,600	1,595,600	2,854,200
GENERAL GOVERNMENT	-	-	1,245,420	-	1,245,420
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	806,600	-	-	-	806,600
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	5,563,600	3,415,899	4,605,645	13,585,144
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	806,600	5,563,600	8,552,919	8,761,345	23,684,464
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	-	-	1,840,000	1,936,500	3,776,500
Transfers Out	50,000	101,600	1,597,772	1,603,672	3,353,044
Net Transfers	(50,000)	(101,600)	242,228	332,828	423,456
Depreciation	-	-	3,932,040	2,998,200	6,930,240
Net change in fund balances	(64,390)	(411,800)	(3,869,531)	(3,406,515)	(7,752,236)
Beginning Fund Balance	325,022	1,833,035	46,523,444	30,300,634	78,982,135
Ending Fund Balance	260,632	1,421,235	42,653,913	26,894,119	71,229,899


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Capital Project Funds
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	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	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	290	5,500	35,000	30,000	2,000	72,790
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	290	5,500	35,000	30,000	2,000	72,790
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-		-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	73,500	-	-	-	-	73,500
DEBT SERVICE	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	73,500	-	-	-	-	73,500
Other financing sources(uses)	-					
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	150,000	-	-	-	-	150,000
Transfers Out	-	-	-	-	-	-
Net Transfers	150,000	-	-	-	-	150,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	76,790	5,500	35,000	30,000	2,000	149,290
Beginning Fund Balance	427,348	131,965	140,000	120,000	1,203,325	2,022,638
Ending Fund Balance	504,138	137,465	175,000	150,000	1,205,325	2,171,928


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Debt Service Funds
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	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	6,406,700	6,406,700
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	38,600	6,000	5,000	8,370	16,500	74,470
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	38,600	6,000	5,000	8,370	6,423,200	6,481,170
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	310,300	310,300
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,383,160	455,378	-	4,768,960	6,607,498
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	500	1,400	-	-	1,900
TOTAL EXPENDITURES	-	1,383,660	456,778	-	5,079,260	6,919,698
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,377,660	654,829		-	2,032,489
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,377,660	654,829	-	-	2,022,489
Depreciation	-	-	-	-	-	-
Net change in fund balances	28,600	-	203,051	8,370	1,343,940	1,583,961
Beginning Fund Balance	1,484,043	390,399	1,272,422	497,993	12,516,827	16,161,684
Ending Fund Balance	1,512,643	390,399	1,475,473	506,363	13,860,767	17,745,645


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APPENDIX 4

GLOSSARY




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GLOSSARY

Accrual Basis	The basis of accounting under which revenues and expenses are recognized when they occur, rather than when collected or paid.
ADA	Americans with Disabilities Act Designed to help people with disabilities access the same employment opportunities and benefits available to those without disabilities. 
Administrative Fees	Fees charged by the General Fund to other funds for services rendered by the General Fund on the other fund's behalf.
Adopted Budget	Refers to the latest version of the budget which have been adopted by the Council. Meaning original budget plus any amendments adopted.
Ad Valorem	Tax based on the Assessed Valuation of property and is levied on both real and personal property according to the property's valuation and tax rate. Also referred to as Property Taxes.
Allocate	To set apart expenditures or revenues that are specifically designated for special activities or purposes. To assign costs to a department or fund.
Amortized	The systematic allocation of the discount, premium or issue costs of a bond to expense over the life of the bond.
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.
Assessment	The process for determining values of real estate and personal property for taxation purposes. Or the process for determining the needs of a specific project or situation.
Asset	Resources owned or held by the Parish which have monetary value.be
Audit	A systematic and independent examination of books, accounts, statutory records, documents and vouchers of an organization to ascertain how far the financial statements as well as non-financial disclosures present a true and fair value of the entity.

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Balanced Budget	The Parish's budget is considered balanced when recurring revenue sources meet or exceeds operating expenditures.
Bar Screens	Screens located at the entrance of the treatment plants to remove and reduce suspended and floating materials.
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.
Bond Refinancing	The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.
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 Calendar	The schedule of key dates that the Parish
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.
Callable Bonds	A bond issue in which the issuer, under specified conditions, may redeem all or part of the bond before maturity.
CAFR	Comprehensive Annual Financial Report
CAO	Chief Administrative Officer

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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	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. 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.
CDBG	Community Development Block Grant
CFO	Chief Financial Officer
CIAP	Coastal Impact Assistance Program
Charges for Services	A fee paid for a public service or use of a public facility by an individual or organization benefiting from the service.
Clarifier	A tank that is used to separate solids from water and is an integral piece of equipment in water treatment facilities.
Component Unit	A legally separate organization for which the elected officials of the primary government are financially accountable. The component unit should be presented Discretely in the primary government's financials.

	However, if the component unit is so intertwined with the primary government, it will be presented Blended with the primary government's financials.
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.
CWEF	Community Water Enrichment Fund
D.A.	District Attorney
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 five debt service funds in the Parish (see page 55 for list or debt service section starting on page 329 for details on each).
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.
Dept. / Department	An organizational unit within a fund. Only the General Fund has departments.
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.
DEQ	Department of Environmental Quality

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Director	The person in charge of leading and supervising of a department or fund.
DOPS	Department of Public Safety
DOTD	Department of Transportation and Development
EB	East Bank
Effluent Pump	A pump used to pump gray water, usually from a septic tank to a leech field.
EMPG	Emergency Management Performance Grant
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 55 for list or enterprise section starting on page 269 for details on each).
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
Escrow	A bond or deed kept in the custody of a third party and taking effect only when a specified condition has been fulfilled.
Expenditures	Monies spent for goods or services received.

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Expenditure Categories	A group of related activities aimed at accomplishing a major service or regulatory program which a government is responsible. The major functions contained in the budget are grouped as follows: • *General Government* – All expenditures for the legislative and judicial branch of government, including all expenses related to running the government that do not fall into any of the other categories listed. • *Capital Outlay* – All expenditures within the Parish which are capital in nature, as defined above. • *Debt Service* – All payment of principal and interest related to long-term debt. See "debt service" definition above. • *Health & Welfare* – All activities involved in the conservation and improvement of public assistance. The major departments and funds are: Ambulance, ARC, Department of Health & Human Services, Health Unit, Mosquito and Senior Citizens. • *Economic Development* – All activities of the Parish which brings businesses into the Parish promotes goodwill to the residents of the Parish. The annual Andouille Festival, Veterans Services and Easter Egg Hunts are tracked in this fund. The major departments and funds are: Community Center and Economic Development. • *Public Safety* – A major function of the government that has as its objective the protection of persons and property. The major departments and funds are: Animal Shelter, Civil Defense, Criminal Court, 911 Communications District, Fire Departments, Juvenile Detention, Public Safety, Probation Officer and Public Safety - Sheriff. • *Public Transportation* – All activities of the Parish which involve maintaining roadways, walkways, bridges and canals. The major departments and funds are: Public Works and Street Lighting. • *Public Utilities* – All activities of the Parish which involves maintaining garbage/recycle services and water and waste water for residents and businesses. The major funds are: Solid Waste, Waste Water and Water Distribution System. • *Recreation* – All activities of the Parish which involve cultural and recreation activities maintained for the benefit of residents and visitors. The only fund is Recreation.

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FEMA	Federal Emergency Management Agency
FHWA	Federal Highway Administration
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 82 for definitions of each.
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 departments (see page 54 for list or general fund section starting on page 119 for details on each).
General Obligation Bond (G.O. or GO 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. A seven member board organized in 1984 to establish standards of financial accounting and reporting for state and local governmental entities.
GFOA	Government Finance Officers Association

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GOMESA	Gulf of Mexico Energy Security Act
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.
H D & L (insurance)	Hazard, Disability and Life Insurance
HCC	Homer Community Center
HMGP	Hazard Mitigation Grant Program
HUD	Housing & Urban Development
Infrastructure	The physical assets of the Parish, such as: streets, drainage, buildings and parks.
In Lieu Payments	A payment made to compensate a government for some or all of the property tax revenue lost due to tax exemption ownership or use of real property. Abbreviations: PILOT or PILT (Payment in Lieu of Taxes)
Interest Revenue	The earnings received from any investments it makes or on debt it owns. Includes interest charged to customers for late payment of taxes and fees.
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, shared revenues or payments in lieu of taxes.
IT	Information Technology
ITEP	Industrial Tax Exemption Program
J.P.	Justice of the Peace
LED	Louisiana Economic Development
LGAP	Local Government Assistance Program

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LASAFE	Louisiana's Strategic Adaptations for Future Environments
LDHH	Louisiana Department of Health and Hospitals
Lift Station	A facility designed to move wastewater from lower to higher elevation through pipes. They are a critical part of the overall water and wastewater pumping systems and bring the waste discharged from residential and commercial sources into the sewer system to the treatment plant.
LiHeap	Low Income Home Energy Assistance Program
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Major Fund	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.
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.
Mission Statement	Fundamental purpose. A statement of what a department/fund really wants to accomplish.
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.
Non-Major Fund	Any fund which does not meet the qualifications to be classified as a major fund, see above.
Objective	Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

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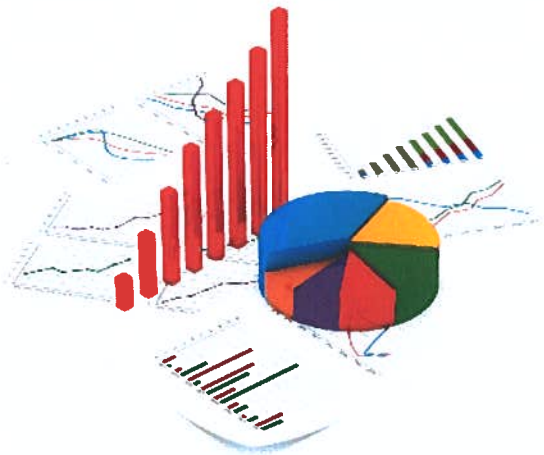
Obligations	Amounts which the Parish is legally required to pay. This includes not only actual liabilities, but encumbrances not yet paid.
Operating Expenditures	These are comprised of the daily operating costs.
Operating Transfers In/Out	Refers to the movement of money between funds.
Ordinance	A formal 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.
Oxidation Pond	Large, shallow ponds designed to treat wastewater through the interaction of sunlight, bacteria and algae.
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.
Pledged Revenue	Funds generated from revenues and obligated to debt service or to meet other obligations specified by the bond contract.
Projected	Estimate for the future based upon historic actuals and knowledge and assumptions about future outcomes and their impact.
Proposed Budget	The budget being presented to the Council for adoption for the upcoming fiscal year as presented in the schedule herein.
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.
Revised Budget	The originally adopted budget for the prior year plus any changes which have been adopted to that budget.
SHSP	Strategic Highway Safety Plan
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-five independent funds that are determined to be special

	revenue funds (see page 54 for list or special revenue section starting on page 171 for details on each).
State Revenue Sharing	A system of reimbursement from the State of Louisiana.
Summer Food Program	Nutritious free meals available to children eighteen years and younger during the summer months. St. John participates in this Federally funded, state sponsored program – SFSP (Summer Food Service Program).
Supplies	All items that are consumed or materially altered when used. Principal types of supplies are gasoline & oil, office supplies, operating supplies and small tools & equipment.
Tax Abatement	The reduction in or reprieve from a tax which would otherwise be imposed.
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 sometime in the future.
Telemetry	Telemetry is used to record overflows and time their durations; monitor water treatment processes, pumps, valves and vents and measure the inflow and outflow of water.
T&WE	Tools and work equipment.
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.
VITA	**Volunteer Income Tax Assistance**
WB	**West Bank**
WW	**Waste Water**

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APPENDIX 5:

INDEX OF CHARTS, TABLES & GRAPHS




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