

ST. JOHN THE BAPTIST PARISH
OFFICE OF THE PARISH PRESIDENT



FISCAL YEAR 2016
BUDGET PRESENTATION

OCTOBER 27, 2015

**ST. JOHN THE BAPTIST PARISH
YEAR 2016 BUDGET**

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Parish President

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All Departmental Heads and Staff

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NATALIE ROBOTOM
PARISH PRESIDENT

ST. JOHN

THE BAPTIST PARISH

Office of the Parish President

Office of the Parish President

Natalie Robottom

BUDGET MESSAGE FROM THE PRESIDENT

October 27, 2015

Honorable Michael P. Wright
St. John the Baptist Council Chairman
1801 West Airline Highway
LaPlace, LA 70068

Dear Mr. Wright:

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, 2016. 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 2016 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 2015 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 2016 Budget Presentation contains a vast amount of financial and historical information involving all budgets for St. John the Baptist Parish. This Presentation is designed to provide our citizens, taxpayers, customers, investors and creditors a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. The Parish has five different fund types which are: General Fund, Special Revenue Fund, Enterprise Fund, Capital Projects Fund and Debt Service Fund. The individual fund budgets comprising each fund type are identified within the "Description of Funds" portion of this Budget Presentation. This section is comprised of a brief description of each fund, a historical summary of revenues and expenditures, and explanation as to how the 2016 budget is derived. The individual budgets which show line by line information for revenue and expenses for each fund are identified in the "Actual Budget Schedules" portion of this Budget Presentation.

In keeping with my administration's budgetary philosophy, as well as the Parish's current cash flow needs and estimated future economic conditions, a conservative approach was used to compile the 2016 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized.

The Parish continues to benefit from projects to address long-standing needs with funding from a variety of sources. Millions of dollars of improvements are being made with no increase in taxes, but with smart planning and leveraging of our resources. Federal and state grants and bond issues have all been utilized to make these improvements a reality. During 2015, over \$15 million of construction in progress was completed or continued. This allowed St. John the Baptist Parish to make improvements throughout the Parish, such as:

- Canal cleaning parishwide
- Upgrades to lift stations parishwide
- Installation of Wastewater Collection System on Airport Road
- Drainage improvements (Foxwood and Redbud)
- Upgrades to Water Systems (Portable Water River Crossing, UV Filter, Membrane Filter Replacements, Installation of Flushers, Installation of Test Well in Pleasure Bend, Replacement of Electrical Components)
- Upgrade to facilities (Edgard Courthouse & Juvenile Services Wing, Westbank Senior Center, Homer Joseph Center, Hemlock Fire Station)
- Road Improvements (Belle Terre/Airline Highway Intersection, LA 637 Road Widening, 29 Asphalt Road Repairs)
- Upgrades and Additions to Parks and Recreation Facilities (playground equipment, dog park, spray parks, aesthetic improvements, fitness stations)

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

We are always working to increase economic stability by attracting new businesses of all sizes to the Parish. During 2015, the Global Agrochemical Company, Denka Performance Elastomer LLC and Pin Oak Terminals committed to locate their facilities in St. John, which will create and maintain approximately 300 new jobs, plus many indirect jobs. Other 2015 businesses that have committed to locating in St. John are: All American Check Cashing, Anytime Fitness, The Corner Store, Dunkin' Donuts, Krystal Burger, IWS Gas & Supply, Louisiana Dental Center and McDonald's in Garyville. Overall, as of November 2015, 123 new occupation licenses were issued. In a continuing effort to help rebuild after Hurricane Isaac, the Parish allocated approximately \$3.9 million of CDBG Grant monies to a new Grant and Loan Program. The program will provide financial assistance in the form of grant and low interest loans to small businesses and non-profit organizations that were in existence prior to August 29, 2012, suffered damage from the storm and can verify that the business is open or can re-open.

This has been an award winning year for St. John the Baptist Parish. For the twelfth consecutive year, St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting and for the second consecutive year, the Parish was awarded a Distinguished Budget Presentation Award. St. John the Baptist Parish is the first municipality to receive the LED Collaborative Excellence Award for its collaboration with LED and the Small and Emerging Business Development Center through the Small Business Training Center. For the second consecutive year, members of the St. John Parish Office of Fire Services placed first in the Louisiana State Firemen's Association Competitive Drills. Reserve, Garyville and Wallace all placed in the state competition for the Cleanest City Contest.

Please note, the 2015 Combined Budget exhibit on page 149 reflects the revised budgets which had been recently been submitted for the Council's approval. In early 2016, budget amendments will be presented that reflect more final figures of revenues and expenditures.

St. John the Baptist Parish
Budget Message from the Parish President
Continued

In closing, I would like to extend my thanks to my administrative staff and all St. John the Baptist Parish employees for their continued hard work and dedication in making St. John the Baptist Parish a better place to live and work. Therefore, Chairperson Wright, 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 2016 budget. If there are any questions, concerns, or suggestions, please do not hesitate to contact Vince Lucia, CFO, or myself.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Natalie Robottom".

Natalie Robottom
Parish President

cc: Honorable St. John the Baptist Parish Council Members

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ST. JOHN THE BAPTIST PARISH PARISH PROFILE

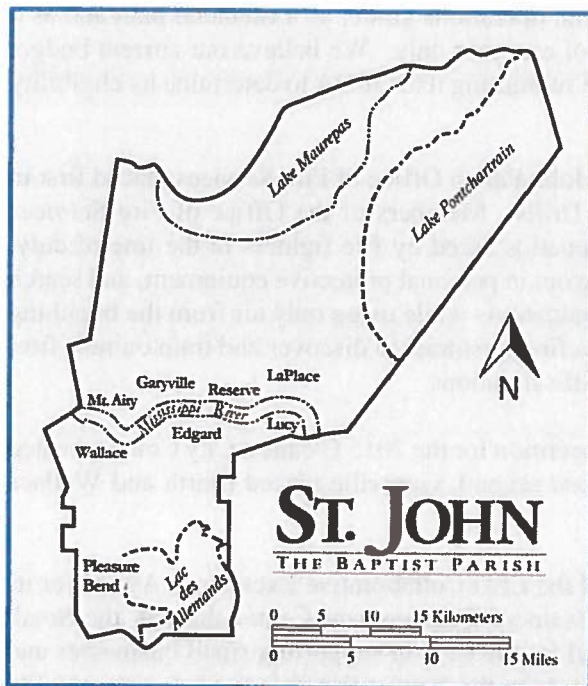
Introduction

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

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



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



Mission Statement

The official mission of the Parish is as follows:

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

ST. JOHN THE BAPTIST PARISH

PARISH PROFILE

Form of Government

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

Awards

St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for the twelve consecutive 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. This places St. John the Baptist Parish in the top 13% of parishes in Louisiana; 1% of all governments in the state; and 4% of all governments in the United States and Canada.

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

Also for the second 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. Firefighters faced six different timed evaluations while using only air from the breathing apparatus. 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.

Reserve, Garyville and Wallace all placed in the state competition for the 2015 Cleanest City Contest hosted by the Louisiana Garden Club Federation. Reserve placed second, Garyville placed fourth and Wallace placed third in their population categories.

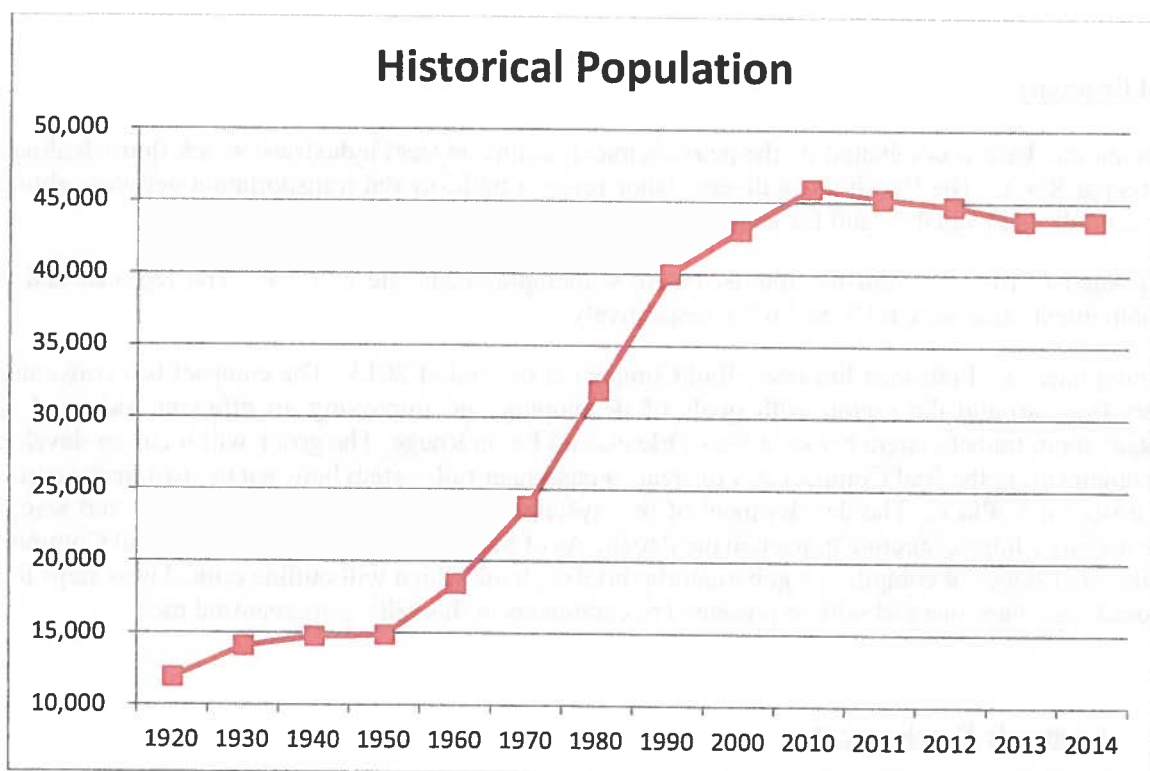
In 2015, St. John the Baptist Parish Government received the LED Collaborative Excellence Award for its collaboration with LED and the Small and Emerging Business Development Center through the Small Business Training Center. The center is hailed as a model for the state in supporting small businesses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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

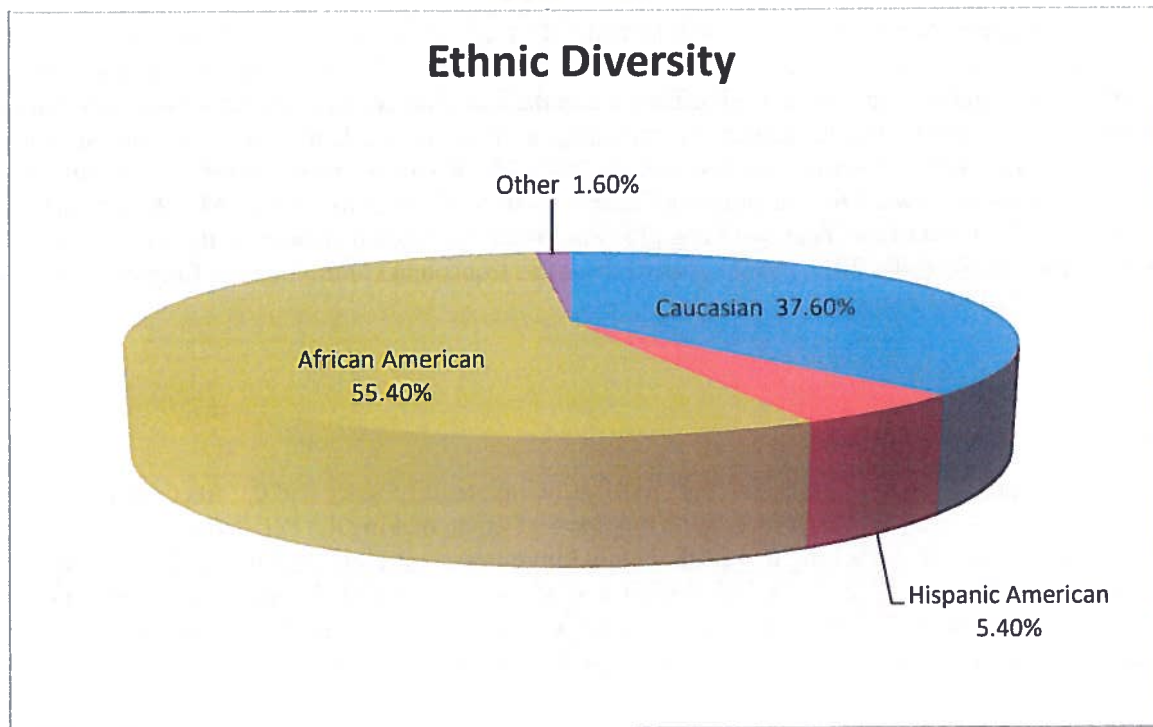
Also a first, President Natalie Robottom was named “2014 County Leader of the Year” by *American City & County* magazine. This award is given annually to one elected official in the country based on major accomplishments and how important their efforts are to the community. Ms. Robottom was honored by 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.

Demographics

St. John the Baptist Parish’s population had been growing steadily since 1920. According to the 2010 Census, there were 45,924 residents in St. John the Baptist Parish, making the Parish the 26th most populated parish in Louisiana. After reaching this peak, population numbers slightly declined in 2011 through 2014, with a total population of 45,221, 44,758, 43,761 and 43,745 for each of the respective years. Growth is again expected within the Parish, with an estimated population of 50,182 in 2018. The Parish’s historical population and ethnic diversity as of 2014 is portrayed as follows:



ST. JOHN THE BAPTIST PARISH PARISH PROFILE



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.

As of August 2016, St. John the Baptist Parish's unemployment rate is 7.3%. The regional and state unemployment rates were 6.1% and 6.3% respectively.

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 towns, jobs and resources while making a huge economic impact on the Parish. As of September 2015, the Southern Rail Commission is in the final stages of compiling a gubernatorial briefing book which will outline critical next steps for the proposed passenger line and will be presented to candidates in this fall's gubernatorial race.

I. Economic Development

St. John the Baptist Parish continues to attract new businesses annually and expects the Parish's sales taxes to continue generating sufficient revenues due to anticipated capital investments. St. John the Baptist Parish has an active Business Attraction Program and is currently recruiting multiple companies that combined will have an estimated capital investment of \$3.6 billion and 1,800 jobs over the next three years. Even after the unprecedented disasters of various hurricanes and challenging economic times, the Parish continues to experience growth opportunities. During 2013, the Planning & Zoning Department issued

ST. JOHN THE BAPTIST PARISH

PARISH PROFILE

nearly 1,201 permits for construction, additions and renovations of residential and commercial structures. During 2014, the Planning & Zoning Department issued nearly 930 permits for construction, additions and renovations of residential and commercial structures. As of September 2015, permits for residential and commercial construction have increased by 63% since 2013.

The Parish is always looking to attract businesses of all sizes to locate here. During 2015, 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. Our objective is to provide an avenue where the Parish can engage and influence companies and consultants to be part of the Parish's economic community. We have been successful, and we will continue upon that success in 2016.

St. John the Baptist Parish is home to 2,313 businesses. In 2015, 123 new occupational licenses were issued. 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. Our important events and missions have driven 413 new job announcements and over \$ 1.75 billion in new capital investments in 2015 alone. St. John will continue to explore business opportunities that will broaden St. John's climate, while continuing to manifest all things great about St. John – our intermodal transportation network, skilled workforce, low taxes, and the indomitable Louisiana spirit.

- **Business Outreach Programs**

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

- **Hurricane Isaac Grant and Loan Program**

In a continuing effort to help rebuild after Hurricane Isaac, in September 2015, the Parish allocated approximately \$3.9 million of CDBG Grant monies into this new program. The program will provide financial assistance in the form of grant and low interest loans to small businesses and non-profit organizations that were in existence prior to August 29, 2012, suffered damage from the storm and can verify that the business is open or can re-open.

- **Ambassador Program**

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

- **Microenterprise Program**

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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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

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

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

In August of 2013, the St. John Business Training Center opened. The Business Training Center is funded in part through a Cooperative Endeavor Agreement with St. John the Baptist Parish Economic Development, Louisiana Economic Development, Louisiana Small Business Development Center (LSBDC), and the South Central Louisiana Technical College – River Parish Campus. 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.

Business Training Center by the Numbers

of One-on-One Counseling: 226

of Small Business Consultations: 404

of Business Plans Created: 29

of Business Training Workshops Held: 34

(dates: January – October 2015)

St. John the Baptist Parish Government received the LED Collaborative Excellence Award for its collaboration with Louisiana Economic Development (LED) and the Louisiana Small Business Development Center (LSBDC) to build the St. John the Baptist Parish Business Training Center and to offer the Kauffman FastTrac NewVenture Program. FastTrac is a flexible, 30-hour course with a proven framework to help support aspiring entrepreneurs start businesses and begin their journeys to success. 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.

• **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: \$1.75 billion in capital investments

Industrial Jobs: 413 new and 235 retained

(dates: January – October 2015)

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

- **Business Development Programs**

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

- **Taste of St. John Program (Tourism/Andouille and Seafood Promotion Development)**

The Taste of St. John is a tourism initiative that promotes local restaurants, andouille and seafood retailers within the Parish. The program has the following components: comprehensive media campaign; cooking segments featuring local chefs on national and local television networks; and vendor booths at festivals.

- **Shop Local Shop St. John (Retail Development)**

The Shop Local Shop St. John campaign was launched in December 2012 by St. John Parish with input from St. John businesses and merchants. The Shop Local Shop St. John mission is to support locally owned, independent businesses in St. John Parish, to maintain our unique community character, provide continuing opportunities for entrepreneurs, and build community economic strength.

Our activities include the Shop Local Shop St. John Campaign, facilitating regular networking and educational events with our members, quarterly "Buy Local" promotions, and maintaining a free online business directory. To be listed, visit <http://stjohnneconomicdevelopment.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 is located in Wallace near the foot of the Veterans Memorial Bridge. The Market offers fresh, nutritious and locally grown products at affordable prices. The Creole Farmers' Market is funded through the Economic Development Department and growers take pride in delivering a variety of top quality products, friendly service and fair prices. Weekly offerings include fruits and vegetables, meat products, seafood, jellies/jams, honey and baked goods. Seasonal items, candles and other homemade crafts are also available for purchase.

- **The St. John Soundstage (Film Development)**

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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

- **Beautification Programs**

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. 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.

- **Clean Sweep**

Clean Sweep is a parish wide clean-up day held twice annually involving hundreds of volunteers from schools, government agencies, churches, civic organizations, home-owner associations and industry. The Clean Sweep Committee has targeted major thoroughfares for cleaning, but encourages residents to clean areas around their homes and businesses. Churches and neighborhood associations are also asked to pitch in with a focus on neighborhoods in which they are located.

- **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.

- **Tourism and Special Events**

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

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

Historic Places in St. John the Baptist Parish

△ Bacas House	△ Graugnard House
△ Bayou Jasmine Archeological Site	△ Haydel-Jones House
△ E.J. Caire & Co. Store	△ Hope Plantation House
△ Dugas House	△ Montegut Plantation House
△ Emilie Plantation House	△ Our Lady of Grace Church
△ Evergreen Plantation *	△ San Francisco Plantation House *
△ Garyville Historic District	△ Sorapuru House
△ Godchaux-Reserve Plantation House	△ Whitney Plantation Historic District

*National Historic Landmark

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Residents and visitors can enjoy fishing, camping, boating, biking, hunting, golf, tennis and swimming. From food and heritage, sports to culture, there are numerous celebrations and get-togethers, with something to interest everyone.

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

Special Events by the Numbers

Andouille Festival: 21,000 People

Andouille Pageant: 300 People

Veterans Luncheon: 500 People

July 4th Celebration: 5,000 People

(dates: last event hosted)

II. Community Development

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

- Resident Assistance

- **Federal Disaster Grants**

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

- **Health & Human Services**

The 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 34 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

Resident Assistance by the Numbers

Residential Assistance Provided: 10 families

Transportation Vouchers Provided: 140

Tax Returns Prepared: 109

LiHEAP Assistance Provided: 700 families

Children Feed in Summer Feeding Program: 1,241

(dates: July 2014 – July 2015)

ST. JOHN THE BAPTIST PARISH

PARISH PROFILE

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 Arianism, a baseball complex, a parking lot and walking path. A dog park, spay parks, gazebos, fitness stations and upgrades to pools, baseball fields, concession stands, restrooms and other facilities were completed in 2015, as funded by the 2014 bond issues, not through new taxes. Sports programs offered in the Parish include 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. Numerous adults and children enjoy the walking paths and park facilities throughout the Parish. Summer camp is offered for six weeks which includes team sports, arts and crafts, board games, music, talent show, outdoor activities, movie time, field trips, and more. Beginning in 2012, free swimming lessons have been provided to children from five to seventeen through the Ashley Kelly Swim Program as sponsored by the American Red Cross and the Lake Pontchartrain Basin Foundation.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Strategic Goals and Priorities

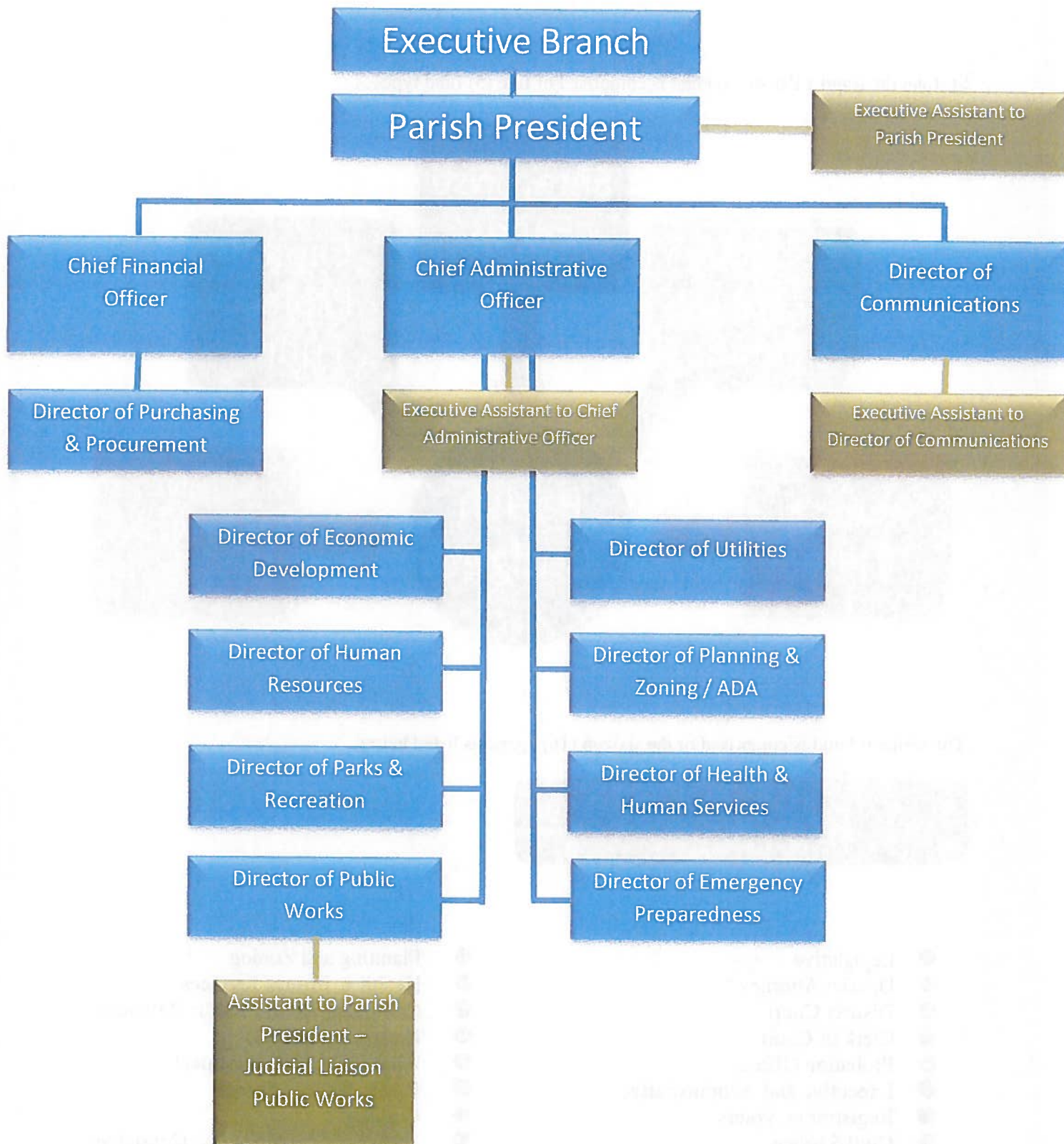
Besides the overall Parish Goal of being a good steward of the public's money, there are other strategic goals and priorities that guide Parish functions and budgeting processes. Some goals will take more than one year to implement or represent continual areas in which the Parish strives for improvement.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

- ✓ Continuing to increasing transparency and better communication between the Parish and residents and businesses.
- ✓ Continuing growth in the Business Retention and Expansion Program with the purpose of bringing even more businesses and jobs to the community.
- ✓ Supporting the expansion of the Technical College for improved training opportunities for our residents.
- ✓ Completing enhancements to various parks and recreational facilities.
- ✓ Completing the Mississippi River Levee Multi-Purpose Trail across St. John Parish
- ✓ Designing a new senior citizen facility at the West Bank Park Complex.
- ✓ Continuing Long-Term Recovery from Hurricane Isaac and implementation of all Community Development Block Grant Programs.
 - Building a protection levee along Lake Pontchartrain utilizing 65% match of federal funding.
 - Installing water level and weather sensors to improve storm surge modeling and enhance public safety advisors.
 - Enhancing emergency procedures and training parish employees on those procedures.
- ✓ Continuing improvements to the intake, treatment and distribution systems throughout the Parish.
 - Implementing strict procedures to ensure that drinking water meets or exceeds purity standards.
 - Cleaning of canals throughout the Parish.
 - Upgrading lift stations.
 - Conversion of the oxidation pond to a treatment facility.
- ✓ Securing more grants and other funding sources for infrastructure improvements and assistance for Parish residents.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

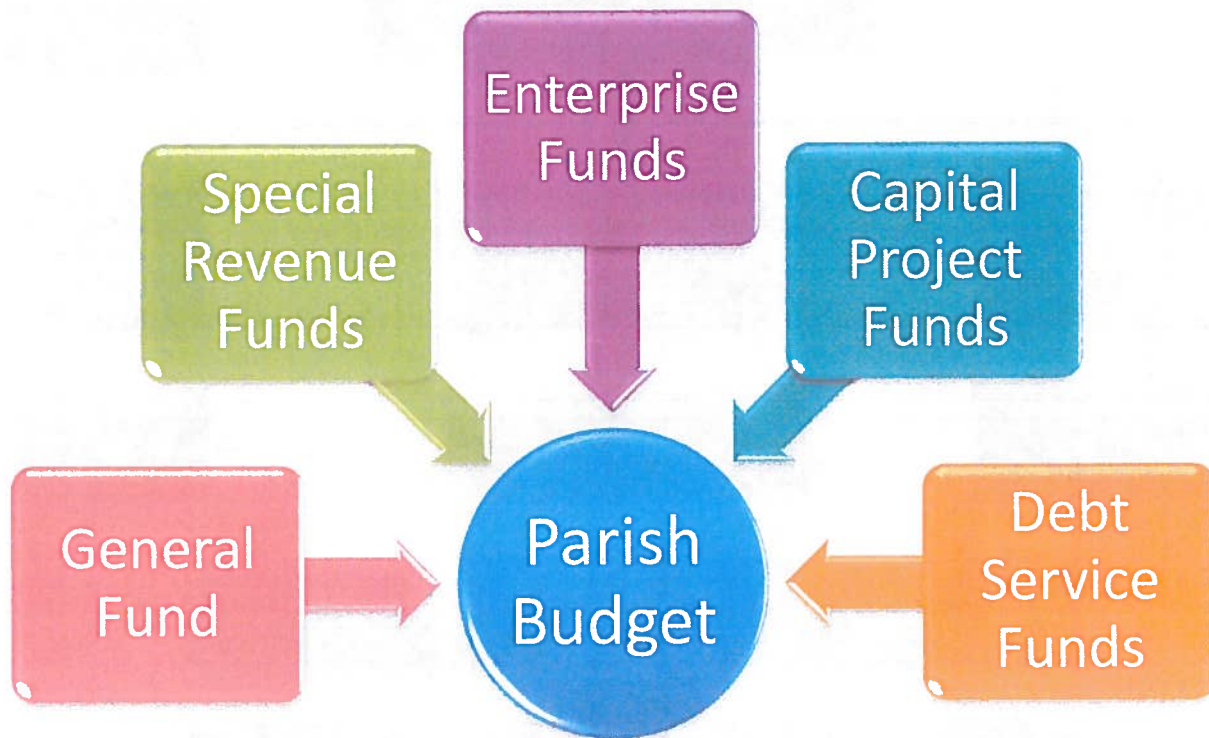
- ✓ Improving the functionality of the Parish and its employees.
 - Continuing education and training for parish employees.
 - Increasing the Parish's Green Initiative by reducing paper products.
 - Better tracking and utilizing Parish resources by upgrading financial technologies and fuel tracking capabilities.
 - Building new parish offices – Eastbank Complex.
- ✓ Exploring opportunities to save the Parish funds, such as refinancing debt.
- ✓ Improving transportation options by adding rail service.

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



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

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



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

General Fund

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

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

The Special Revenue Funds are comprised of twenty-one (21) independent funds, listed below alphabetically.

Special Revenue Funds

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

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

Enterprise Funds

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

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

The Capital Project Fund is comprised of two (2) funds, as follows.

Capital Projects Fund

- Parish-wide Sewerage Construction Phase II
- 2009 General Obligation Bond

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

Debt Service Funds

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

The function of each fund is included in the Fund Structure and Fund Summary section beginning on page 60.

Departmental descriptions begin on page 28 and their functions and goals begin on page 62.

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

Number of Full Time Employees (FTE) by Department				
Department	Actual 2013 # of Employees	Actual 2014 # of Employees	Budgeted 2015 # of Employee	Projected 2016 # of Employees
GENERAL FUND				
Legislative	12	12	12	12
District Attorney	4	4	4	4
Probation Officer	1	1	1	1
Executive & Administrative	5	5	19	19
Registrar Of Voters	3	3	3	3
Civil Service	1	1	1	1
Planning & Zoning	11	11	11	11
Human Resources	2	2	5	5
Purchasing	1	1	8	8
Communication	1	1	3	2
Coroner	4	4	4	4
J.P. & Constables	14	14	14	14
Total General Fund	59	59	85	84
SPECIAL REVENUE FUNDS				
Airport Authority	0	0	0	0
Animal Shelter	5	5	6	5
Communication District	1	1	1	1
Department of Health & Human Services	6	6	7	7
Economic Development	4	4	4	4
Fire Departments	36	36	43	43
Health Unit	2	2	2	2
Public Safety	4	4	4	4
Public Works	59	59	65	67
Recreation	6	6	9	9
Street Lighting	6	6	3	3
Total Special Revenue Funds	129	129	144	145
ENTERPRISE FUNDS				
Water Distribution System	45	45	40	42
Waste Water	53	53	42	40
Total Enterprise Funds	98	98	82	82
TOTAL ALL FUNDS	286	286	311	311
Net Change	-2	-2	16	0

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

Current Year Change in Employees

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

For 2016, there is projected to be no change to the overall number of employees from the prior year. The following table and legend below shows the shift between departments.

Department	# of Employees	
	Transferred Out	Transferred In
Executive & Administrative	0	1
Communication	1	0
Water Distribution System	0	2
Waste Water	2	0
Totals	3	3

DEPARTMENTAL DESCRIPTIONS

General Fund

Legislative

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

District Attorney

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

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

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.

District Court

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.

Clerk of Court

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.

Probation Officer

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.

Executive & Administrative

This department is comprised of the following areas:

- Finance

The area of Finance is responsible for administering the financial affairs of the parish, including the preparation of the annual budgets. This department is responsible for the disbursement of funds and the record keeping of the Parish's fixed assets. Additionally, the preparation of various monthly and annual financial reports are handled here and are provided to the Parish President and the Council. This department is managed by the Parish Financial Advisor.

- 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.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

Registrar of Voters

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

A sub-area of this area is listed in the budget as Elections, which tracks the costs of the voting machines.

Civil Service

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.

Planning & Zoning

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 we serve. 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.

Health & Human Services

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

Human Resources

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.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

Communications

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.

Purchasing & Procurement

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.centrauctionhouse.com. Interested proposers are encouraged to sign up for free registration on the site to receive updated information regarding active solicitations.

Public Safety - Sheriff

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. This department's budget in the General Fund includes feeding, providing medical care, transportation and court attendance costs associated with prisoners.

Coroner

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.

Justices of the Peace (J.P.) & Constables

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

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

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

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.

Special Revenue Funds

Airport Authority

St. John's airport is located in Reserve and consists of 8 hangers which handle air cargo, business aircraft and intermodal transfer. The airport was recognized as an Outstanding Louisiana Airport by the Federal Aviation Administration in 2004.

Ambulance

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.

Animal Shelter

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

ARC Maintenance

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.

Communication District

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.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

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

Community Center

The Community Center, located in LaPlace, has provided local civic groups and businesses with a state-of-the-art location to accommodate community and recreational events. The annual Andouille Festival is held here. The Parish has partnered with Louisiana Soundstage, and with the 42,000 square feet under one roof, 26,000 of which is soundstage meeting the highest decibel requirements (25DB), the Community Center has enticed the movie industry to St. John the Baptist Parish. Several movies, commercials and television shows have been filmed in this facility since opening in 2004.

Criminal Court

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.

Department of Health & Human Services

The Department of Health and Human Services was established as part of St. John the Baptist Parish Government in January 2008. Formerly St. John Community Action Agency, the department works 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 includes: 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.

Economic Development

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

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

companies to sources of financing for commercial development or small business loans and managerial and technical assistance.

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

Fire Departments

There are 17 fire stations in St. John the Baptist Parish with approximately 100 volunteers. These fire stations are segregated into four (4) volunteer fire departments within St. John the Baptist Parish. The fire departments are located in Garyville, LaPlace, Reserve and the Westbank.

Health Unit

The Parish's health unit is located in Reserve and provides assistance to those 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 and assistance with applying for Women, Infants, and Children (WIC).

Hurricane

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.

Juvenile Detention

This fund tracks the housing of St. John the Baptist Parish juvenile offenders in juvenile detention facilities in other parishes. Beginning in 2010, building renovations to the 40th Judicial Juvenile Service Office in Reserve were included in this fund.

Public Safety

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.

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

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

individual industrial facility to assure that site-specific plans are coordinated with the parish overall plan.

Public Works

The St. John the Baptist Parish Public Works department is responsible for maintaining roadways, roadsides, drainage and the collection of debris on more than 441 miles of roads and 136 miles of major canals and ditches throughout the parish. The department's operating budget includes funding for drainage, maintenance, equipment and roads and bridges.

Recreation

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

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

Sales Tax District

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

Senior Citizens

The Council on Aging Centers in Reserve and Edgard serve to enhance the quality of life for senior citizens aged 60 or greater and living in the Parish.

Street Lighting

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.

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

Enterprise Funds

Mosquito Abatement

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. Insecticides approved and labeled for mosquito control are dispersed using low-flying aircraft over the congested areas of the Parish.

Solid Waste

This fund accounts for the costs to provide solid waste collection services to the residents and businesses of St. John Parish. The Parish currently contracts disposal services out to Progressive Waste Solutions.

Water Distribution System

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

Waste Water

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

Capital Project Funds

See descriptions located at page 119.

Debt Service Funds

See descriptions located at page 121.

ST. JOHN THE BAPTIST PARISH

FINANCIAL POLICIES

Parish Mission

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

Financial Reporting

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

Separate funds are used to satisfy legal requirements and to aid in financial administration. Currently, the Parish utilizes thirty-four (34) funds, which are grouped into the five (5) fund types based upon the type of activity the fund is used for. See the Fund Organization Chart beginning on page 24 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 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

ST. JOHN THE BAPTIST PARISH FINANCIAL POLICIES

service expenditures, compensated absences, and claims and judgments which are recorded only when payment is due.

These accounting basis are used when preparing the budget as well, and utilize the policies outlined below.

- **Revenue Policies**

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

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

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

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

- **Expenditure Policies**

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

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

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

- **Interfund Transfer Policies**

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

- **Investment Policies**

- The investment policies are governed by state statute and bond covenants.
- State laws permit the Parish to invest in United States bonds, treasury notes or certificates, or other obligations of the U.S. Government and agencies of the U.S. Government that are federally insured, and certificates of deposit of state banks and national banks having their

ST. JOHN THE BAPTIST PARISH FINANCIAL POLICIES

principal office in the state of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U.S. Government or its agencies.

- State laws permit the Parish to invest in the Louisiana Asset Management Pool (LAMP), a cooperative endeavor formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates as an investment pool.

- **Cash Management Policies**

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

- **Debt Issuance Policies**

- The Parish may issue short term debt to cover temporary or emergency cash flow shortages or to provide necessary financial resources. All short term borrowing will be subject to the approval of the Parish President and the Parish Council.
- The Parish will confine long-term borrowing to capital improvements that cannot be funded from current revenues. Proceeds of long term debt will not be used for current, on-going operations. The term of the bonds shall not exceed the expected useful life of the project.
- The Parish will adhere to all legal and statutory limitations relative to debt issuance. The Parish has the authority to incur debt and issue bonds in accordance with provisions found in the Louisiana Constitution and Louisiana Revised Statutes. The Parish will obtain approval from the State Bond Commission prior to issuance of any type of long term debt, as required by state law. The Parish will issue general obligation bonds only when authorized by a majority of all qualified voters voting on a proposition to issue such bonds.
- The Parish will review outstanding debt periodically to determine the feasibility of refunding all or a portion of particular issues.
- The Parish will seek to maintain, and if possible, improve, the current bond rating in order to minimize borrowing costs.
- Other forms of debt, leases or project financing will be analyzed on a case-by-case basis and utilized only when they provide an economic savings or efficiency to the Parish.

- **Capital Policies**

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

ST. JOHN THE BAPTIST PARISH FINANCIAL POLICIES

- **Identification of Major Funds**

Any fund whose revenue or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget are considered major funds. The Parish's major funds for the 2016 budget year are:

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

All other funds are considered non-major funds.

- **Fund Balance Policies**

The Parrish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Fund balance is defined as the difference between the assets and liabilities of a governmental fund. While the Parish tries not to depend upon the fund balance when balancing the budget or during actual operations, it has used these funds periodically. Most notably, beginning in 2011 through the current 2016 budget, the following funds have relied upon the fund balance: Economic Development, Street Lighting, Sales Tax District, Public Works, Fire Departments, Public Safety, Airport Authority, Communications District and Criminal Court. The Fund Structure and Fund Summaries section, beginning at page 55, offers more detail for each of these funds.

Fund Balance Reporting

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

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

Fund Balance Components

Non-Spendable

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

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

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

Historical Fund Balance Classification				
	2011	2012	2013	2014
General Fund				
Non-spendable	45,426	47,076	45,599	48,645
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	<u>1,921,296</u>	<u>2,128,087</u>	<u>2,134,318</u>	<u>1,959,864</u>
Total	1,966,722	2,175,163	2,179,917	2,008,509
All other Governmental Funds				
Non-spendable	85,404	89,645	92,261	101,937
Restricted	43,480,888	44,702,668	56,556,189	43,916,590
Committed	28,608,152	27,193,481	13,929,430	35,361,074
Assigned	-	-	-	-
Unassigned	<u>(40,000)</u>	<u>-</u>	<u>(121,003)</u>	<u>-</u>
Total	72,134,444	71,985,794	70,456,877	79,379,601
Total All Fund Balances	<u>74,101,166</u>	<u>74,160,957</u>	<u>72,636,794</u>	<u>81,388,110</u>

Total ending fund balances for 2015 and 2016 are projected to be \$174,255,731 and \$162,326,398, respectively.

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

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

Historical Changes in Fund Balances of Governmental Funds					
	2007	2008	2009	2010	2011
Revenues					
Taxes	26,527,766	39,197,741	41,127,977	28,665,854	28,458,771
Licenses & Permits	1,455,933	1,587,966	1,498,532	1,606,345	1,480,618
Intergovernmental	1,520,851	2,219,767	3,150,893	5,273,213	5,277,335
Service Fees	1,449,503	1,386,550	1,260,890	1,496,231	1,665,084
Fines & Forfeitures	907,987	1,195,296	1,555,070	2,244,334	2,844,801
Interest	2,023,241	1,035,730	380,441	458,871	322,633
Other Revenues	<u>700,593</u>	<u>799,472</u>	<u>1,035,103</u>	<u>495,849</u>	<u>410,420</u>
Total Revenues	34,585,874	47,422,522	50,008,906	40,240,697	40,459,662
Expenditures					
General Government	5,546,965	6,264,982	6,824,186	7,366,088	7,794,390
Public Safety	5,580,415	6,347,730	7,475,904	7,737,593	6,400,451
Public Works	19,343,414	14,875,163	14,718,994	18,458,119	24,418,233
Health & Welfare	1,345,637	1,833,142	2,143,589	2,794,496	2,733,276
Economic Development	1,248,035	1,620,439	1,921,359	1,601,432	1,480,564
Transportation	-	-	-	-	-
Culture & Recreation	930,505	939,830	938,068	903,551	919,769
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	5,176,487	9,768,075	4,786,255	6,017,833	5,781,191
Interest	2,324,416	2,324,416	2,324,416	4,419,253	3,370,560
Bond Issuance Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>226,597</u>
Total Expenditures	41,495,874	43,973,777	41,132,771	49,298,365	53,125,031
Excess (Deficiency) [Revenues – Expenditures]	(6,910,000)	3,448,745	8,876,135	(9,057,668)	(12,665,369)
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
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
Transfers Out	<u>(12,614,436)</u>	<u>(13,346,592)</u>	<u>(12,889,036)</u>	<u>(14,737,507)</u>	<u>(14,830,128)</u>
Total Other Sources (Uses)	940,569	3,613,816	28,271,187	14,129,756	(4,108,989)
Net Change in Fund Balances	<u>(5,969,431)</u>	<u>7,062,561</u>	<u>37,147,322</u>	<u>5,072,088</u>	<u>(16,774,358)</u>

ST. JOHN THE BAPTIST PARISH

FINANCIAL POLICIES

Historical Changes in Fund Balances of Governmental Funds			
	2012	2013	2014
Revenues			
Taxes	32,284,558	34,056,260	32,347,331
Licenses & Permits	1,657,504	1,757,425	1,800,738
Intergovernmental	8,514,049	4,585,266	7,379,926
Service Fees	1,472,023	1,412,427	1,352,465
Fines & Forfeitures	2,136,980	1,684,621	2,030,242
Interest	301,013	239,854	244,899
Other Revenues	<u>611,404</u>	<u>649,371</u>	<u>642,889</u>
Total Revenues	46,977,531	44,385,224	45,798,490
Expenditures			
General Government	8,427,866	10,768,500	10,458,833
Public Safety	6,342,388	6,746,676	7,525,299
Public Works	16,094,202	149,400	1,085,701
Health & Welfare	1,876,905	1,638,555	1,658,735
Economic Development	1,350,753	1,195,997	1,298,031
Transportation		8,808,728	8,270,322
Culture & Recreation	956,498	1,205,806	1,287,468
Capital Outlay	-	4,651,361	12,330,083
Debt Service:			
Principal	6,035,721	6,133,702	6,472,478
Interest	2,917,398	2,841,556	2,582,076
Bond Issuance Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	44,001,731	44,140,281	52,969,026
Excess (Deficiency) [Revenues – Expenditures]	2,975,800	244,943	(7,170,536)
Other Financing Sources (Uses)			
Sale of Capital Assets	-	-	-
Proceeds of Debt Issued	198,931	265,514	18,546,182
Issuance of Refunding Bonds	-	6,050,000	-
Premium of Debt Issuance	-	-	-
Payment to Refunding Bond Escrow Agent	-	(5,977,030)	-
Transfers In	15,517,564	14,376,348	15,479,053
Transfers Out	<u>(18,632,504)</u>	<u>(16,483,938)</u>	<u>(18,103,383)</u>
Total Other Sources (Uses)	(2,916,009)	(1,769,106)	15,921,852
Net Change in Fund Balances	<u>59,791</u>	<u>(1,524,163)</u>	<u>8,751,316</u>

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

Budget Purpose

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

Budgetary Structure

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

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

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

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

- Enterprise Funds

Budgetary Accounting

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

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

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

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

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

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

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

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

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

Budgeting Methodology

When developing the annual budget, the Chief Financial Officer (CFO) begins by reviewing the historical data for each fund. Each fund's 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 2016 budget, the actual audited numbers for the years 2012 through 2014 and the year-to-date actual figures, plus any significant changes, for the current 2015 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 (2014) and subtracting it by the earlier year (2013) and dividing that difference by the earlier year's amount (2013). 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 (2016). 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 (2015) 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 (2013 - 2014) and the actual year-to-date for the current year (2015) 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)

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

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

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

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

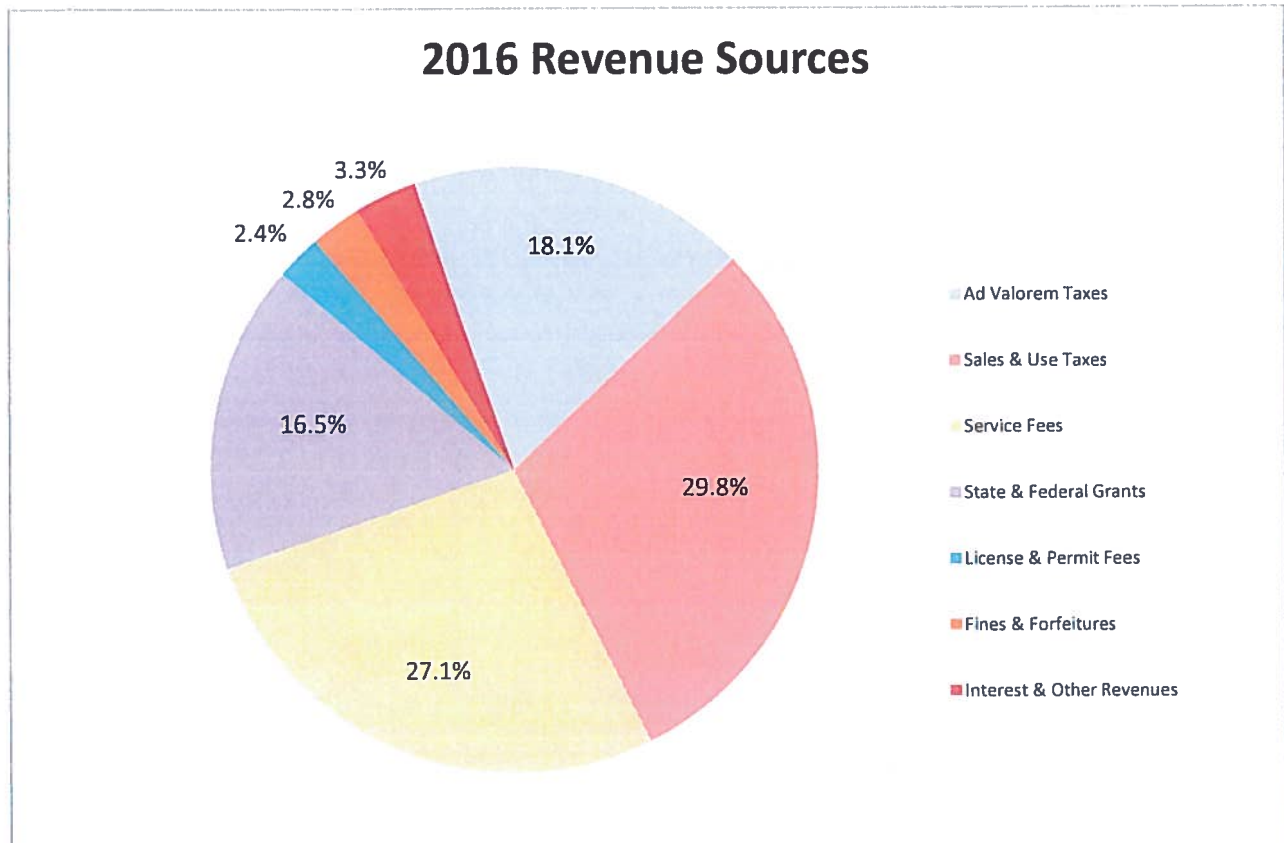
ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

* The Council may approve the budget at any meeting prior to 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.

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

2016 Revenue Sources

Overall funds for the 2016 fiscal year includes revenues and other financing sources of \$91 million, plus estimated fund balances carried over from 2015 (beginning fund balances) of \$172 million. The percentages of revenue sources (excluding beginning fund balances and interfund transfers of \$18 million) are as follows:



Current vs. Previous Year's Revenue Changes

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

Revenue Sources	2013 Actual	2014 Actual	2015 Projected	2016 Estimated	Difference (2016-2015)
Ad Valorem Taxes	20.8%	19.2%	13.8%	18.1%	4.3%
Sales & Use Taxes	34.6%	31.3%	28.0%	29.9%	1.9%
Service Fees	28.1%	26.8%	20.2%	27.1%	6.9%
State & Federal Grants	5.6%	5.4%	31.3%	16.5%	-14.8%
License & Permit Fees	2.6%	2.6%	1.8%	2.4%	0.6%
Fines & Forfeitures	2.7%	3.9%	2.0%	2.8%	0.8%
Interest & Other Revenues	5.6%	10.8%	2.9%	3.3%	0.4%
Overall Change					0.1%

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

The 2016 projection indicates an approximate revenue decrease of \$21 million, or twenty-two percent (22%), from the prior year's budget projections as is depicted below:

Revenue Sources	2013 Actual	2014 Actual	2015 Projected	2016 Estimated	Difference (2016-2015) Increase/(Decrease)	%age Change
Ad Valorem Taxes	12,935,798	12,334,887	12,963,427	13,199,539	236,112	1.8%
Sales & Use Taxes	21,482,891	20,100,725	26,322,842	21,799,540	(4,523,302)	-17.2%
Service Fees	17,435,205	17,230,918	18,989,866	19,767,505	777,639	4.1%
State & Federal Grants	3,448,124	3,469,568	29,438,496	12,037,947	(17,400,549)	-59.1%
License & Permit Fees	1,647,294	1,662,597	1,727,840	1,768,439	40,599	2.3%
Fines & Forfeitures	1,652,533	2,497,024	1,900,000	2,030,000	130,000	6.8%
Interest & Other Revenues	3,480,434	6,915,029	2,691,770	2,403,225	(288,545)	-10.7%
Totals	62,082,279	64,210,748	94,034,241	73,006,195	(21,028,046)	-22.4%

All revenue areas are expected to have a moderate increase in 2016 with the exception of State and Federal Grants and Sales & Use Taxes, both of which are expected to decrease. The most significant of these increases are:

- Service Fees are projected to increase by \$778 thousand or four percent (4%). This is primarily related to anticipated increases in the following areas: 45% water sales, 39% sewage fees, 5% garbage pickup fees, and 2% mosquito abatement fees. These increases are all a direct result of the continued increase in the Parish's residents rebuilding efforts and new businesses beginning.

These increases are offset by the following decreases.

- Sales & Uses Taxes are projected to decrease by \$4.5 million, or seventeen percent (17%). St. John the Baptist Parish had received a one-time settlement of \$4.7 million dollars during 2015. Excluding this settlement, 2015's sales and use tax income is projected to be \$21.6 million. The 2016 budget reflects a modest 2% increase in sales & use tax revenues to \$21.8. This reflects the increase in taxes to be collected in St. John Parish as residents continue to move back.
- State and Federal Grants are projected to decrease by \$17 million, or fifty-nine percent (59%). In 2015, the Parish received \$29 million worth of grants, \$21 million of which was related to a CDBG Hurricane Isaac Recovery Grant. Anticipated grant monies for 2016 total \$12 million, \$8 million of which is related to a CDBG Hurricane Isaac Recovery Grant. Additionally, grant monies related to Hurricane Ike/Gustave have decreased from \$5 million in 2015 to \$2.5 million in 2016 and Hurricane Isaac from \$500 thousand to \$0 (zero) in 2016. As time progresses and special federal government hurricane related aide ends, the Parish expects to return to normal grant monies of approximately \$4 million a year.

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

Historical Revenue Sources

Total sources of revenues for the Parish are summarized into five (5) primary areas, with taxes comprising on average 54% of all revenues collected per year and projected to be 48% in 2016. A comparison showing the percentage of revenues by source for each year is as follows: (Note that interfund transfers are excluded.)

Revenue Sources	2007	2008	2009	2010	2011	2012	2013	2014	2015 Projected	2016 Estimated
Sales & Use Taxes	39.6%	48.2%	47.7%	36.8%	37.1%	25.6%	34.6%	31.3%	28.0%	29.9%
Ad Valorem Taxes	14.8%	13.6%	14.9%	20.1%	18.8%	25.6%	20.6%	19.2%	13.8%	18.1%
Service Fees Income	41.5%	34.2%	34.4%	40.6%	41.7%	39.5%	38.9%	43.7%	26.7%	35.1%
Grants Received	1.8%	1.5%	1.5%	2.0%	2.0%	9.0%	5.6%	5.4%	31.3%	16.6%
Interest Income	2.3%	2.5%	1.5%	0.5%	0.4%	0.3%	0.3%	0.4%	0.2%	0.3%

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

History of Sales & Use Tax Collections			
Year		Collections	Percentage Change
2003	Actual	9,939,608	
2004	Actual	13,110,732	24.2%
2005	Actual	16,445,407	20.3%
2006	Actual	17,801,087	7.6%
2007	Actual	18,051,847	1.4%
2008	Actual	30,345,420	40.5%
2009	Actual	30,989,873	2.1%
2010	Actual	18,691,071	-65.8%
2011	Actual	17,885,038	-4.5%
2012	Actual	16,588,540	-7.8%
2013	Actual	21,482,891	22.8%
2014	Actual	20,100,725	-6.9%
2015	Projected	21,562,842	6.8%
2016	Budgeted	21,799,540	1.1%

ST. JOHN THE BAPTIST PARISH

OVERALL BUDGET SUMMARY AND HIGHLIGHTS

History of Ad Valorem Tax Collections			
Year		Collections	Percentage Change
2003	Actual	4,924,583	
2004	Actual	5,516,443	10.7%
2005	Actual	6,103,785	9.6%
2006	Actual	6,954,957	12.2%
2007	Actual	7,826,488	11.1%
2008	Actual	8,215,378	4.7%
2009	Actual	9,562,605	14.1%
2010	Actual	9,425,335	-1.5%
2011	Actual	10,007,266	5.8%
2012	Actual	16,603,638	39.7%
2013	Actual	12,771,525	-30.0%
2014	Actual	12,334,887	-3.5%
2015	Projected	12,963,427	4.8%
2016	Budgeted	13,199,539	1.8%

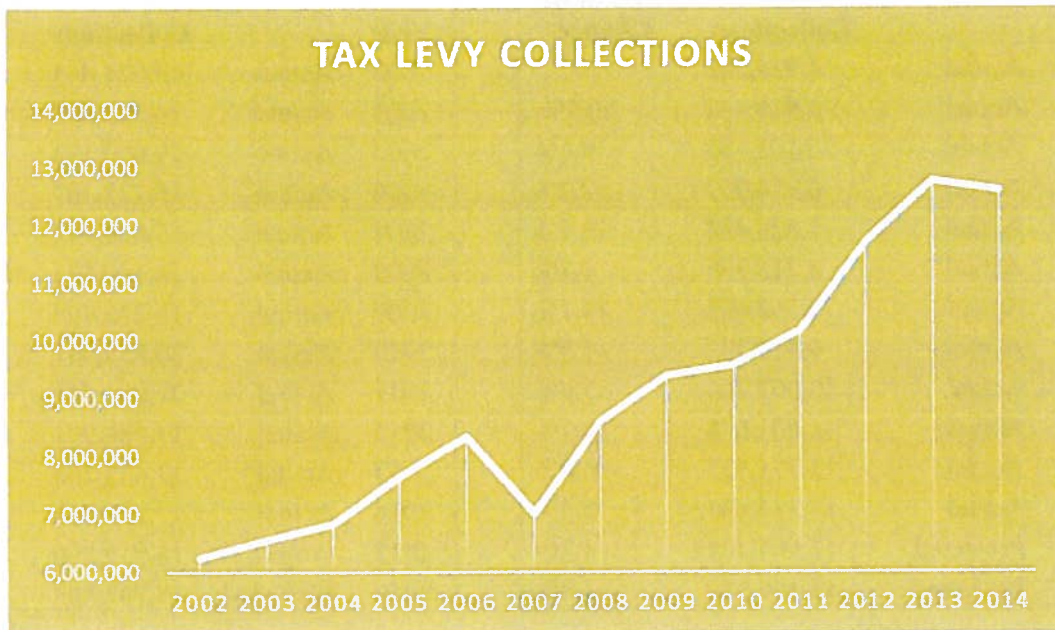
History of Service Fees Collections			
Year		Collections	Percentage Change
2003	Actual	13,924,463	
2004	Actual	14,341,830	2.9%
2005	Actual	29,600,153	51.5%
2006	Actual	16,222,107	-82.5%
2007	Actual	15,628,342	-3.8%
2008	Actual	24,160,685	35.3%
2009	Actual	18,235,467	-32.5%
2010	Actual	20,559,951	11.3%
2011	Actual	22,003,551	6.6%
2012	Actual	17,888,991	-23.0%
2013	Actual	17,435,205	-2.6%
2014	Actual	17,230,918	-1.2%
2015	Projected	18,919,866	8.9%
2016	Budgeted	19,767,505	4.3%

Following is a summary of the authorized and levied ad valorem taxes for the 2016 year. Note that currently, all authorized amounts are fully levied.

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

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

According to the Parish Assessor's office, the property taxable value in St. John the Baptist Parish is expected to increase during the next few years due to expiration of industrial exemptions; therefore, generating more property tax revenues for the parish government. The Parish's property tax revenue will continue to increase due to Industrial Tax Exemption expirations in 2014. A history of the Parish's tax levy collections and total taxable assessment values is as follows:



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

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

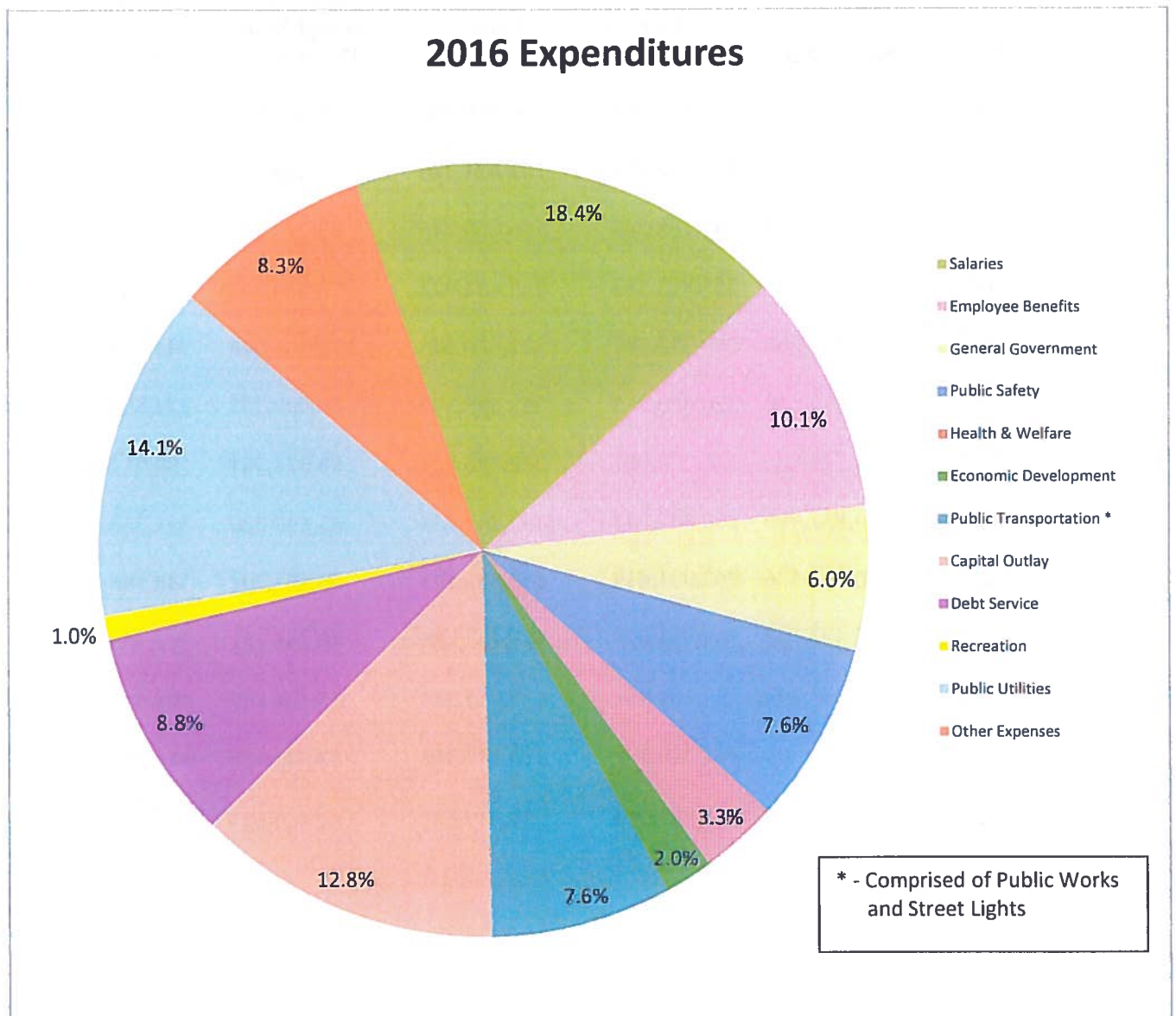
Historical Total Assessments and Taxable Assessed Property Values

Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2002	25,698,735	213,311,804	239,010,539	66,995,819	172,014,720
2003	26,291,242	216,130,028	242,421,270	67,444,625	174,976,645
2004	28,889,702	237,168,743	266,058,445	73,278,332	192,780,113
2005	29,871,639	255,812,283	285,683,922	75,088,592	210,595,330
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935
2013	187,963,803	348,320,707	536,284,510	84,560,433	451,724,077
2014	190,057,599	341,282,054	531,339,653	84,560,433	446,779,220

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

2016 Expenditures

Overall expenditures and other financing uses for the 2016 fiscal year are projected to be \$95 million. The percentages of expenditures incurred, excluding interfund transfers of \$18 million, are as follows:



Current vs. Previous Year's Expenditure Changes

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

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

Expenditures	2013 Actual	2014 Actual	2015 Projected	2016 Estimated	Difference (2016-2015)
Salaries	20.4%	17.9%	15.3%	18.4%	3.1%
Employee Benefits	11.5%	10.4%	8.8%	10.1%	1.3%
General Government	3.0%	6.0%	5.5%	6.0%	0.5%
Public Safety	9.2%	8.6%	7.8%	7.6%	-0.2%
Health & Welfare	3.7%	3.0%	3.1%	3.3%	0.3%
Economic Development	2.0%	1.9%	1.7%	2.0%	0.2%
Public Transportation	11.9%	13.0%	6.8%	7.6%	0.8%
Capital Outlay	1.8%	7.6%	12.8%	12.8%	-0.1%
Debt Service	13.7%	8.7%	7.7%	8.8%	1.1%
Recreation	0.9%	0.9%	1.0%	1.0%	0.0%
Public Utilities	19.6%	16.4%	13.2%	14.1%	0.8%
Other Expenses	2.3%	5.6%	16.3%	8.3%	-7.9%
Overall Change					-0.1%

The 2016 projection indicates an approximate decrease in expenditures of \$13 million, or fifteen (15%), from the prior year's budget projections which is depicted in the following table:

Expenditures	2013 Actual	2014 Actual	2015 Projected	2016 Estimated	Difference (2016-2015) Increase/(Decrease)	%age Change
Salaries	12,727,530	12,806,288	13,710,376	14,055,267	344,891	2.5%
Employee Benefits	7,162,101	7,424,683	7,872,062	7,693,613	(178,449)	-2.3%
General Government	1,855,799	4,280,015	4,931,367	4,602,001	(329,366)	-6.7%
Public Safety	5,759,586	6,144,942	6,973,031	5,774,344	(1,196,687)	-17.2%
Health & Welfare	2,296,066	2,126,410	2,735,659	2,539,921	(195,738)	-7.2%
Economic Development	1,276,369	1,362,805	1,563,444	1,521,580	(41,864)	-2.7%
Public Transportation	7,400,742	9,322,688	6,069,620	5,786,535	(283,085)	-4.7%
Capital Outlay	1,131,701	5,420,655	11,515,774	9,848,745	(1,667,029)	-14.5%
Debt Service	8,516,678	6,199,279	6,932,460	6,722,074	(210,386)	-3.0%
Recreation	565,644	654,699	873,940	776,660	(97,280)	-11.1%
Public Utilities	12,226,778	11,740,200	11,869,502	10,749,084	(1,120,418)	-9.4%
Other Expenses	1,419,672	4,027,193	14,578,810	6,361,750	(8,217,060)	-56.4%
Totals	62,338,666	71,509,857	89,624,045	76,431,574	(13,192,471)	-14.7%

The most significant of these decreases are as follows:

- Other Expenses are projected to decrease by \$8 million, or fifty-six percent (56%) and Capital Outlay costs are projected to decrease by \$1.7 million, or fifteen percent (15%). These decreases

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

are related to the decreased hurricane related (CDBG Hurricane Isaac Recovery Grant, Hurricane Ike/Gustave, and Hurricane Isaac) grant monies expected to be received in 2016. Just as the grant revenues decreased the corresponding capital outlays and other expenditures relating to these funds will likewise decrease.

- Public Safety costs are projected to decrease by \$1.2 million, or seventeen percent (17%). Such decrease is attributable to the purchase of three (3) fire trucks in 2015. There are no large or unusual purchases needed in 2016, therefore the budget reflects normal operating costs.
- Recreation costs are anticipated to decrease by approximately \$97 thousand, or eleven percent (11%). These expenses are primarily related to the decreased costs in furniture, fixtures and equipment. The years 2014 through 2015 saw significant increases in this area due to the upgrading of the various recreational facilities located throughout St. John the Baptist Parish. There are no large or unusual purchases needed in 2016, therefore the budget reflects normal operating costs.

These decreases are offset by an increase in one area, salaries. The Parish Council voted to increase the salaries in the District Attorney's departmental budget by \$150 thousand over the prior year to enable the District Attorney to meet the increased legal demands of the Parish.

THE JOURNAL OF THE ROYAL ANTHROPOLOGICAL INSTITUTE

The Journal of the Royal Anthropological Institute is a quarterly publication devoted to the study of man in all his aspects. It is the only English journal which deals with the whole range of human evolution, from the earliest prehistoric times to the present day. The Journal is published by the Royal Anthropological Institute, which was founded in 1871, and is now one of the largest and most influential scientific societies in the world. The Journal is edited by Professor H. H. S. Turner, and is published by the Royal Society of Medicine, 11, St Andrews Place, Regents Park, London, N.W.1.

CONTENTS

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ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

The budget for St. John the Baptist Parish includes various funds that are budgeted and accounted for separately. The fund types are: General, Special Revenue, Enterprise, Capital Project and Debt Service Funds. Each fund type and its related funds are explained in the following section. All historical summaries referred to below are for the 2007 year through the current proposed budget. Each specific fund's budget is included in the budgeting section of this Presentation, beginning at page 169.

General Fund

Overall Fund Explanation

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

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

Overall Historical Summary

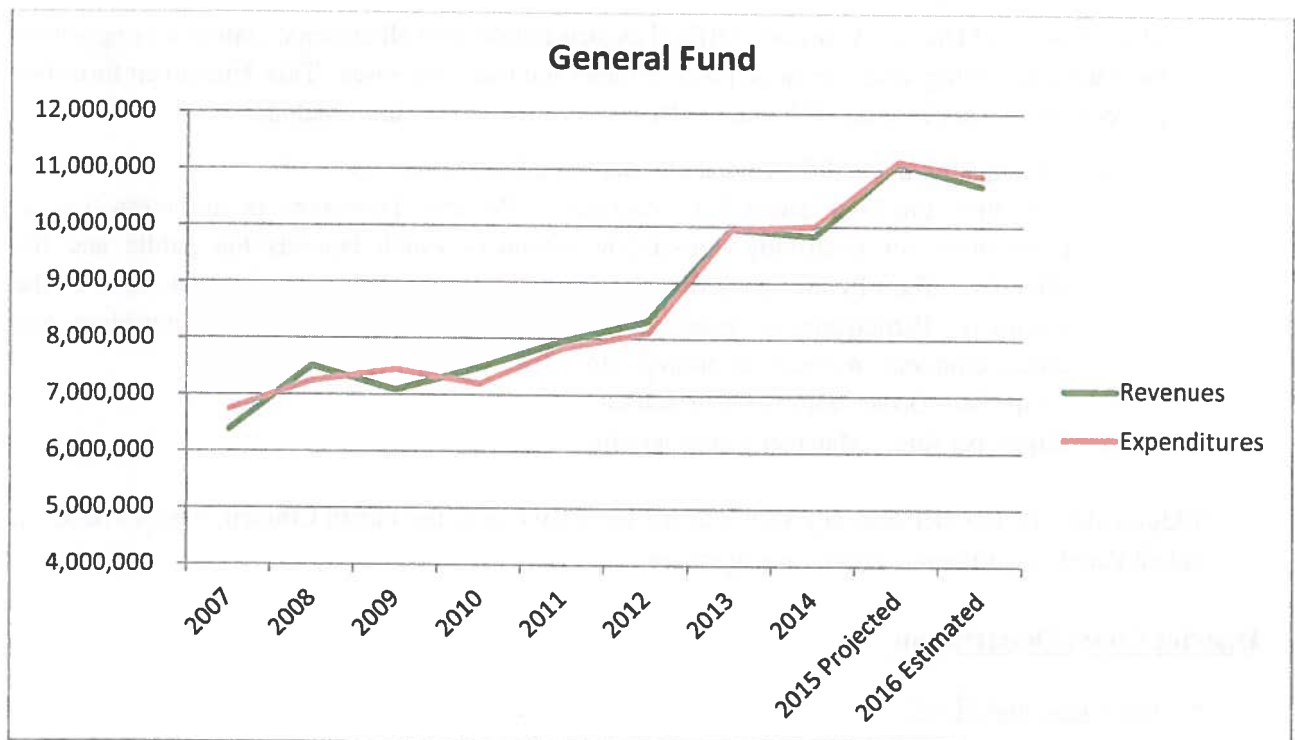
Historically, an average of 51% of the revenues for the General Fund is derived from transfers from the other governmental funds. The largest outside revenues collected is from ad valorem taxes, licenses and permits comprising an average of 37% of total revenues. Primary expenditures relate to the general governmental functions listed above, debt service and employee salaries. Total expenditures average 100% of revenues. Total historical revenues and expenditures for the General Fund are as follows:

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	7,483,478	7,192,615	96.1%
2011	7,958,545	7,833,307	98.4%
2012	8,305,158	8,096,717	97.5%
2013	9,944,509	9,939,756	100.0%
2014	9,829,834	10,001,237	101.7%
2015 Projected	11,118,284	11,147,757	100.3%
2016 Estimated	10,721,040	10,823,198	101.0%

Note, revenues include interfund transfers.



➤ Overall Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ *General Fund – Departmental Explanations*

As listed previously, there are eighteen (18) departments which make up the General Fund. Following are summary hi-lights of each of these departments. Tables and a chart depicting the expenditures by department and the relationship to the General Fund as a whole begins on page 68.

Legislative Department

➤ *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.

District Attorney Department

➤ *Functions and Goals*

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

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

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

District Court Department

➤ *Functions and Goals*

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

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Clerk of Court Department

➤ Functions and Goals

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

Probation Officer Department

➤ 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. .

Executive and Administrative Department

➤ Functions and Goals

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

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

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

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

Registrar of Voters Department

➤ Functions and Goals

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

- Maintaining the voter registration rolls.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- Conducting early voting.
- Adminstrating absentee voting.

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.

Civil Service Department

➤ Functions and Goals

The Civil Service Department 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.

Planning and Zoning Department

➤ Functions and Goals

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

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

Health and Human Services Department

➤ 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 fund 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.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Human Resources Department

➤ Functions and Goals

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

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

Purchasing and Procurement Department

➤ 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.

Public Safety - Sheriff Department

➤ Functions and Goals

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

Coroner Department

➤ 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.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

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

Justices of the Peace and Constables Department

➤ Functions and Goals

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

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

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

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

Communications / Public Relations Department

➤ 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.

Mass notification is maintained through the following media: phone texts, email, Facebook, Twitter, Parish website and SJTV (St. John television).

➤ General Fund – Non-Departmental Explanations

There are four (4) Non-Departmental sections within the General Fund as follows:

Employee Benefits

➤ Functions and Goals

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

Debt Repayment

➤ Functions and Goals

The repayment of the Parish's debts are recorded in this department.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

General Administration

➤ **Functions and Goals**

This 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

➤ **Functions and Goals**

This 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 70.

➤ **General Fund - Departmental and Non-Departmental Historical Summary**

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

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

General Fund - Departmental

Year	Legislative	District Attorney	District Court	Clerk of Court	Probation Officer	Executive & Admin.	Registrar of Voters	Civil Service
2007	493,234	277,425	324,842	61,887	75,943	436,671	49,961	48,720
2008	496,004	339,150	365,579	77,777	46,262	488,288	52,235	54,206
2009	559,666	424,615	342,729	73,689	42,160	597,898	48,394	58,656
2010	557,369	379,302	353,216	80,825	46,802	658,601	52,561	62,339
2011	492,004	372,010	371,778	92,089	47,168	888,301	64,930	65,071
2012	527,805	385,451	391,911	48,335	48,164	984,360	61,248	67,920
2013	475,937	414,162	395,576	76,843	46,061	1,581,494	72,530	71,500
2014	389,979	453,701	384,116	79,845	48,153	1,663,664	75,682	74,383
2015 Projected	583,870	464,030	445,996	89,600	48,966	1,815,687	81,670	75,900
2016 Estimated	539,482	627,950	458,700	90,790	51,608	1,857,600	83,430	78,870
 Average \$	511,535	413,780	383,444	77,168	50,129	1,097,256	64,264	65,757
 Average %age	6.11%	4.94%	4.58%	0.92%	0.60%	13.11%	0.77%	0.79%

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

General Fund - Departmental

Year	Planning & Zoning	Health & Human Services	Communi- cations / Public Relations	Human Resources	Purchasing & Procurement	Public Safety - Sheriff	Coroner	Justices of the Peace & Constables
2007	577,042	54,472	-	58,163	56,831	617,323	124,639	84,304
2008	610,113	74,075	-	63,568	60,704	537,727	137,574	87,098
2009	609,316	83,935	-	70,238	67,194	568,871	148,088	86,133
2010	606,297	96,456	-	99,586	73,468	578,016	159,980	89,548
2011	581,860	507,178	-	115,062	81,217	576,745	153,990	87,142
2012	668,371	346,903	-	128,179	17,063	618,380	167,443	85,472
2013	720,749	320,868	123,049	220,593	258,259	564,760	166,991	85,799
2014	786,045	275,861	160,253	260,106	294,193	524,335	187,344	91,738
2015 Projected	760,336	437,250	165,055	259,820	354,055	512,580	187,060	90,150
2016 Estimated	807,635	410,025	122,313	274,805	358,252	537,050	192,680	90,600
 Average \$	672,776	260,729	57,067	155,012	162,124	563,579	162,579	87,798
 Average %age	8.04%	3.12%	0.68%	1.85%	1.94%	6.73%	1.94%	1.05%

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

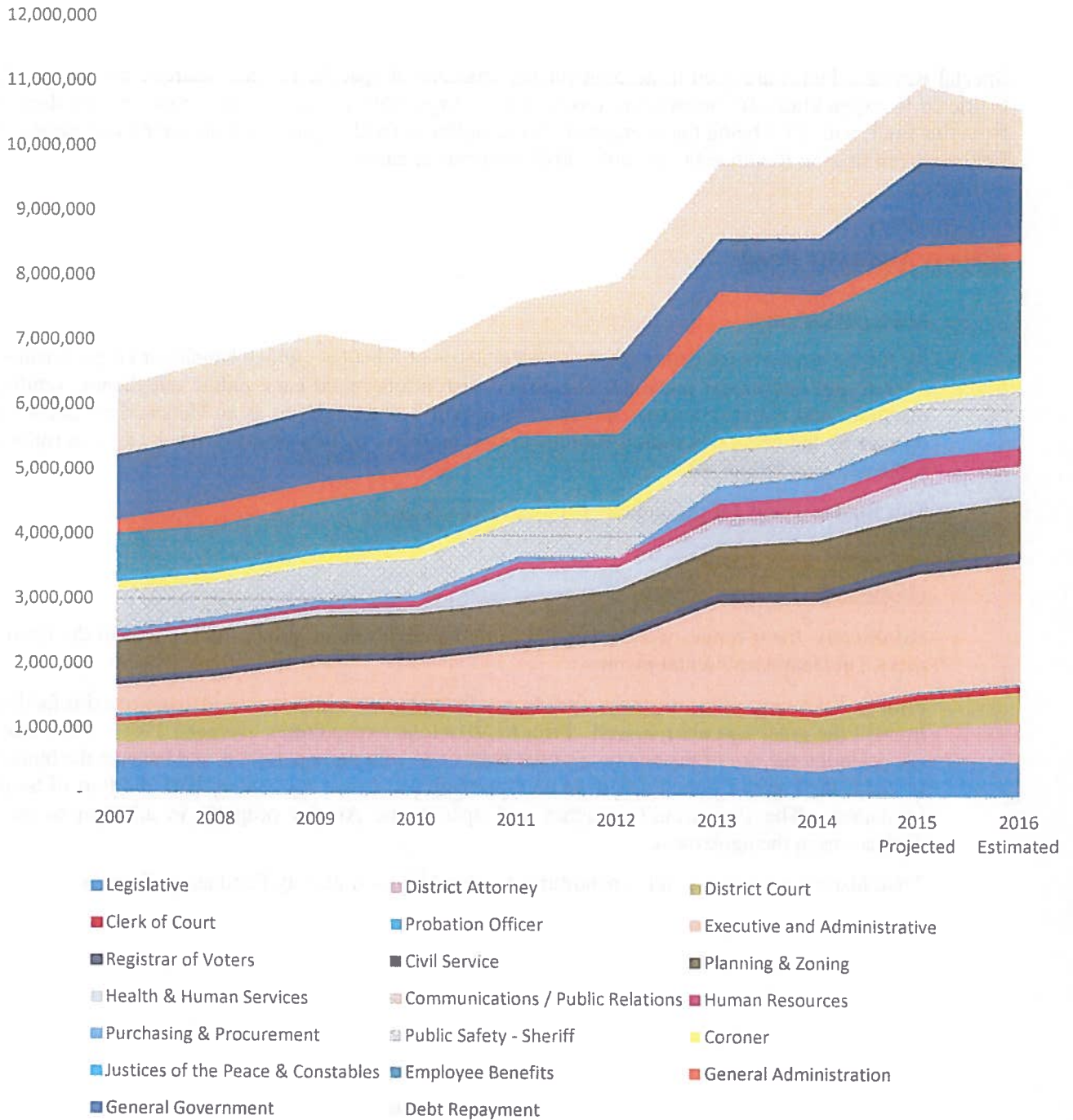
General Fund – Non-Departmental

Year	Employee Benefits	General Administration	General Government	Debt Repayment	Total Departmental & Non- Departmental
2007	674,578	197,260	1,006,147	1,071,722	6,291,164
2008	655,884	323,487	1,069,414	1,150,782	6,689,927
2009	721,558	301,783	1,142,246	1,160,551	7,107,720
2010	863,933	226,992	876,760	958,934	6,820,985
2011	1,055,059	169,132	937,931	974,347	7,633,014
2012	1,050,068	327,921	845,337	1,173,674	7,944,005
2013	1,648,081	540,314	822,786	1,174,737	9,781,089
2014	1,728,820	262,830	879,292	1,173,504	9,793,844
2015 Projected	1,850,772	288,040	1,291,800	1,185,850	10,988,757
2016 Estimated	1,721,859	285,650	1,158,750	893,062	10,641,111
Average \$	1,197,061	292,341	1,003,046	1,091,716	8,369,162
Average %age	14.30%	3.49%	11.99%	13.04%	100.00%

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

General Fund Historical Expenditures Departmental & Non-Departmental



Note: Purple text denotes non-departmental divisions.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. On average, 56% of the revenues collected are derived from this fund; with 43% being the average of all expenditures (both figures exclude inter-fund transfers). Following are Special Revenue Funds with a brief synopsis of each:

Airport Authority Fund

➤ Fund Explanation

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

This fund accounts for the annual operation of the Airport.

➤ Historical Summary

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

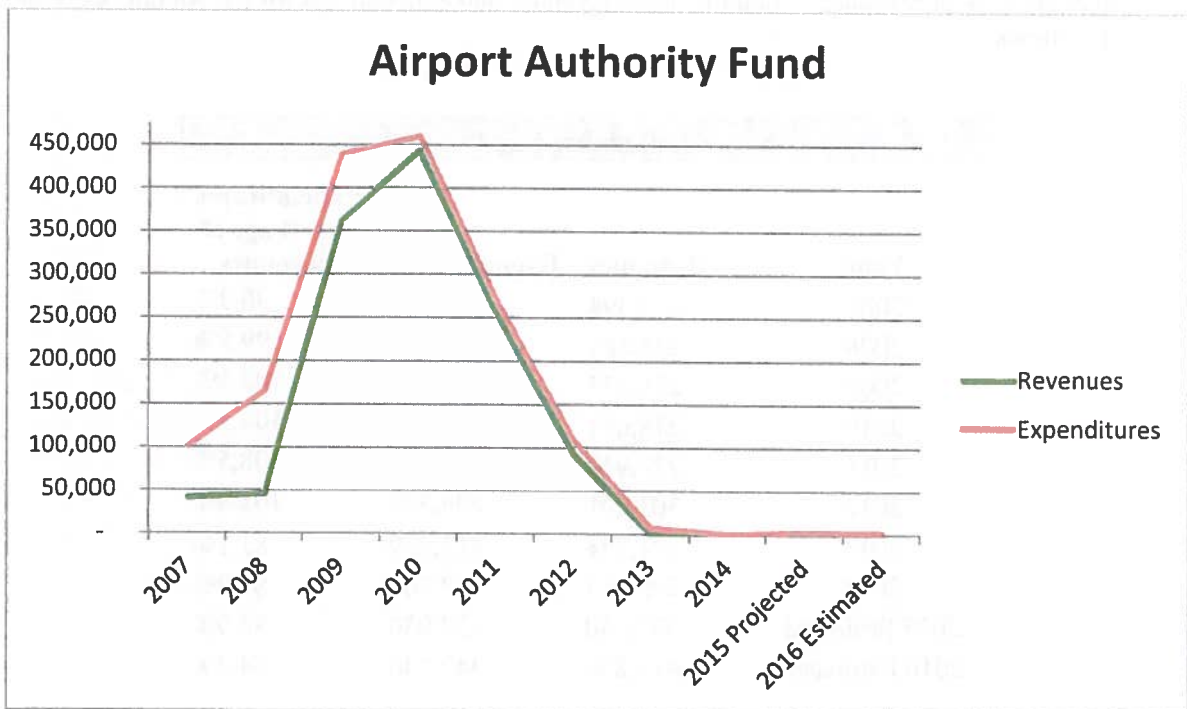
Prior to 2012, most of the revenues were from a federal grant which was used to operate this facility. In 2012 the grant was not renewed. Prior to 2013 total expenditures averaged 176% of revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget. In 2013,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

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Airport Authority Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	40,872	100,218	245.2%
2008	45,342	164,705	363.3%
2009	361,663	438,733	121.3%
2010	442,152	459,941	104.0%
2011	254,902	268,076	105.2%
2012	93,504	108,730	116.3%
2013	289	7,147	2,473.0%
2014	282	0	0.0%
2015 Projected	310	2,100	677.4%
2016 Estimated	310	1,500	483.9%



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Ambulance Fund

➤ Fund Explanation

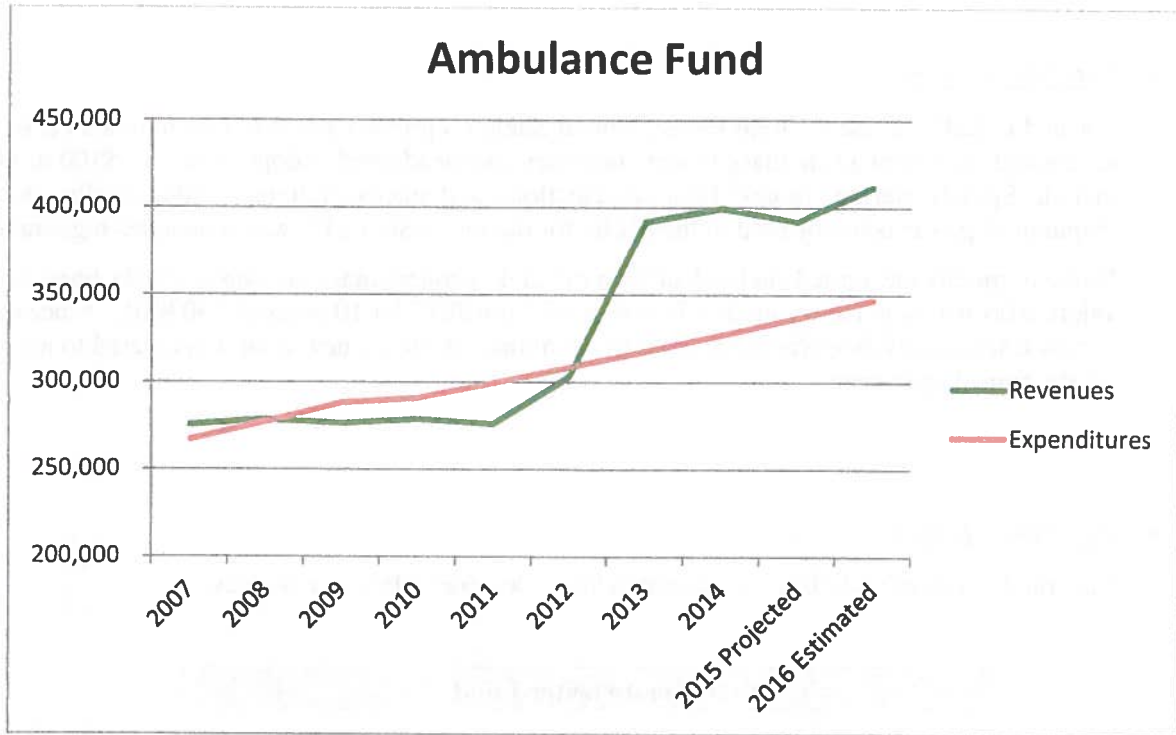
This fund accounts for the annual emergency ambulance service for St. John the Baptist Parish. The revenue is generated from a service charge on monthly utility bills. The monthly charge is \$1.50 for residential and \$6.00 for commercial properties. The major expenditure for this fund is the private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

➤ Historical Summary

Revenues have remained fairly consistent; however the contractual service for providing parish-wide EMS has increased by an average of 3% per year. Prior to 2013, the monthly charge was \$1.00 for residential and \$5.00 for commercial properties. Effective the fourth quarter of 2012, rates increased by \$0.50 and \$1.00 for residential and commercial, respectively. Total expenditures average 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
2007	275,394	266,835	96.9%
2008	278,582	277,067	99.5%
2009	276,375	288,184	104.3%
2010	278,691	290,721	104.3%
2011	275,949	299,443	108.5%
2012	303,001	308,427	101.8%
2013	391,753	317,679	81.1%
2014	399,715	327,209	81.9%
2015 Projected	392,240	337,030	85.9%
2016 Estimated	411,830	347,140	84.3%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ **Current Budget Summary**

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Animal Shelter Fund

➤ Fund Explanation

Located in LaPlace, 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.

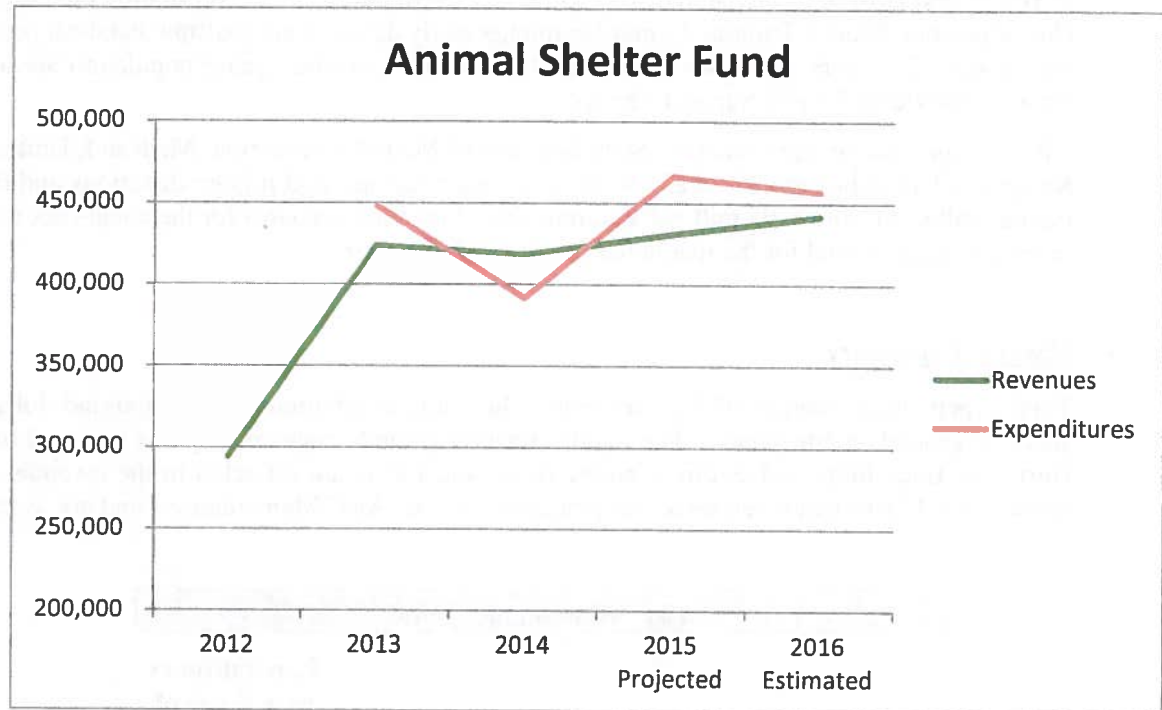
While originally the animal shelter had been run and operated under the Public Works Fund, an ad valorem tax was voted upon and is effective as of April 2012 for 10 years at .750 Mills. Since there is now a special revenue stream devoted to the animal shelter, a new fund was created to account for the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

➤ Historical Summary

This fund began in mid-2012. Total expenditures average 103% of revenues.

Animal Shelter Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2012	293,974	0	N/A
2013	423,767	448,145	105.8%
2014	418,336	391,710	93.6%
2015 Projected	431,070	466,615	108.2%
2016 Estimated	441,890	456,855	103.4%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ **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.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

ARC Maintenance Fund

➤ Fund Explanation

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

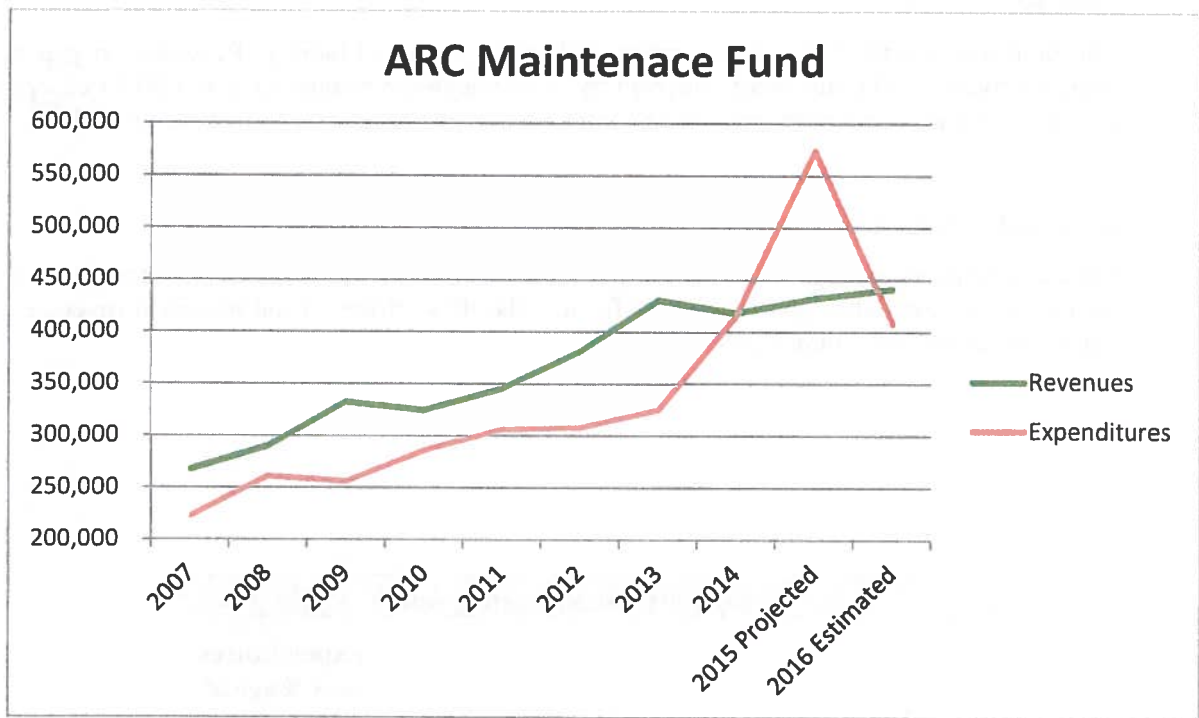
ARC is supported by the Louisiana State Division of Mental Retardation, Medicaid, United Way, Knights of Columbus #5935, 9623, 2436, civic organizations, and private donations and through monies collected from a .98 mill Ad Valorem Tax. This fund accounts for the annual tax revenues received which is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

➤ Historical Summary

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

ARC Maintenance Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	267,276	222,716	83.3%
2008	289,667	260,652	90.0%
2009	332,600	255,758	76.9%
2010	324,563	285,617	88.0%
2011	345,203	305,948	88.6%
2012	380,968	307,850	88.0%
2013	429,799	324,656	75.5%
2014	417,916	415,094	84.1%
2015 Projected	432,210	573,632	132.7%
2016 Estimated	440,910	407,420	92.4%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH

FUND STRUCTURE AND FUND SUMMARIES

Communications District Fund

➤ Fund Explanation

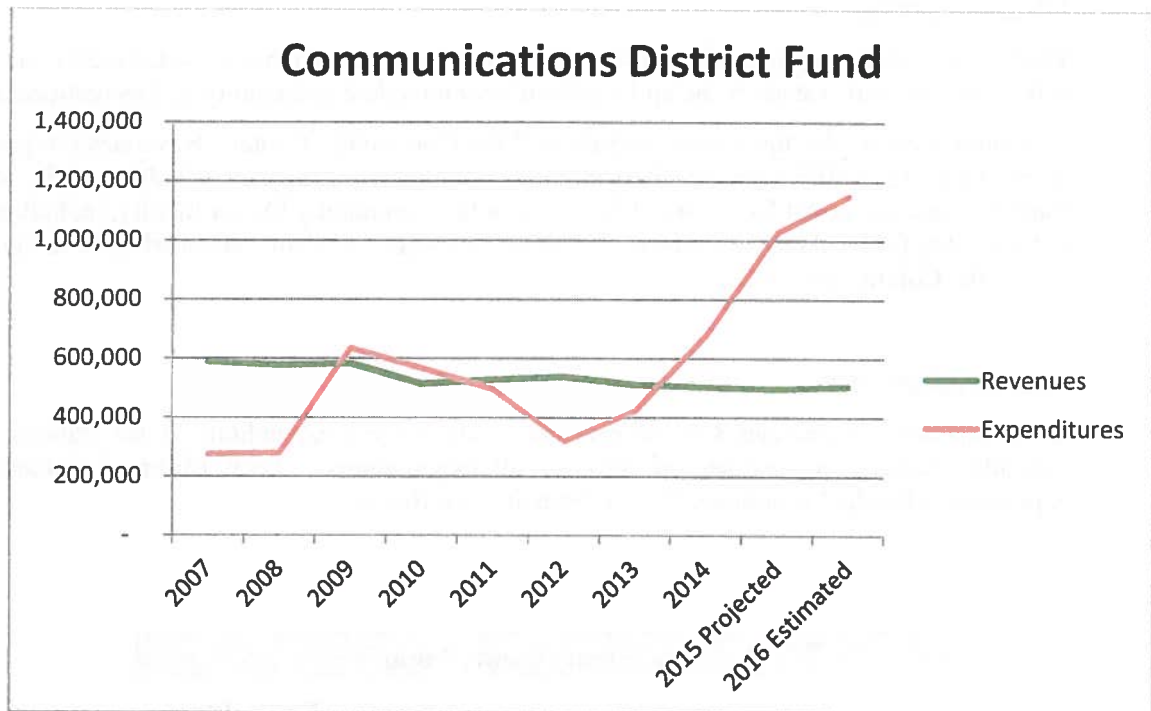
This fund accounts for the annual operation of the emergency 911 facility. Revenues are generated from the monthly 911 surcharge collected by local telephone companies and a \$0.85 charge for emergency wireless upgrades collected by wireless companies relative to Ordinance MM-28.

➤ Historical Summary

Total expenditures average 112% of revenues. In 2014, there was a substantial increase in lease payments for new radios and equipment for the Sheriff's Office. Total historical revenues and expenditures for the Communications District Fund are as follows:

Communications District Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	587,973	274,194	46.6%
2008	576,152	278,060	48.3%
2009	582,910	634,366	108.8%
2010	513,531	566,556	110.3%
2011	528,624	496,599	93.9%
2012	525,273	592,807	112.9%
2013	511,232	426,601	83.1%
2014	502,482	680,779	135.5%
2015 Projected	496,040	1,027,030	207.0%
2016 Estimated	504,500	1,148,784	227.7%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

The expenditures are a continuation of the present 911 services and are budgeted within the anticipated revenues. Anticipated revenues are projected to continue to fall beneath expenditure requirements, but the fund balance is healthy and will be able to absorb the difference.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Community Center Fund

➤ **Fund Explanation**

The Community Center opened in 2004 and is located in LaPlace. It has provided local civic groups and businesses with a state-of-the art location to accommodate community and recreational events.

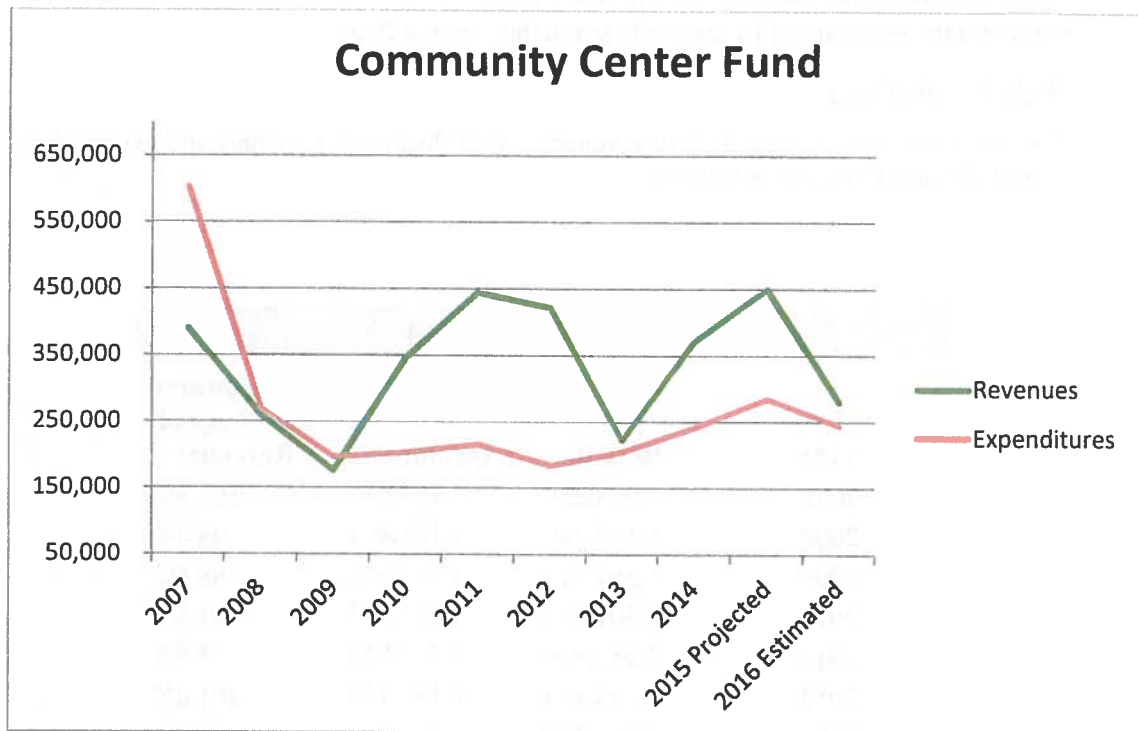
This fund accounts for the annual operation of the Community Center. Revenues are generated from a dedicated 2.97% sales tax charged on the hotel/motel occupancy of lodging in St. John the Baptist Parish and rental fees charged for usage of the Community Center facility, including rental of the facility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

➤ **Historical Summary**

Total expenditures average 83% of revenues. The largest expenditure is for utilities, which annually comprise an average of 45% of all expenditures. Total historical revenues and expenditures for the Community Center Fund are as follows:

Community Center Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	390,459	603,006	154.4%
2008	259,116	270,452	104.4%
2009	175,664	196,030	111.6%
2010	345,015	202,977	58.8%
2011	444,015	215,182	48.5%
2012	421,117	183,727	43.6%
2013	222,157	204,170	91.9%
2014	370,810	240,690	64.9%
2015 Projected	450,062	284,547	63.2%
2016 Estimated	280,300	244,030	87.1%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Criminal Court Fund

➤ Fund Explanation

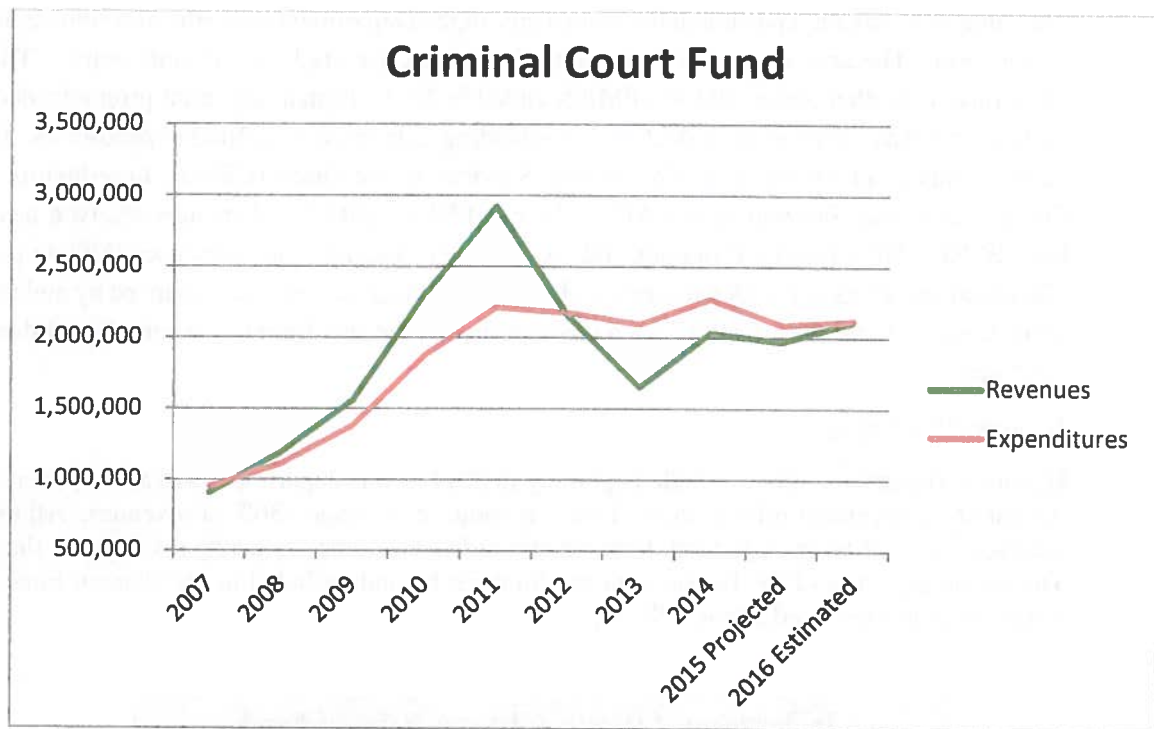
This fund accounts for a portion of the annual cost of the St. John the Baptist Parish court system. The annual revenues are derived from fines, forfeitures and court fees. The remaining costs of the court system are financed by and included in the General Fund.

➤ Historical Summary

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

Criminal Court Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	903,255	947,817	104.9%
2008	1,187,240	1,108,461	93.4%
2009	1,554,814	1,377,392	88.6%
2010	2,301,165	1,876,523	81.5%
2011	2,919,926	2,212,053	75.8%
2012	2,154,183	2,176,139	101.0%
2013	1,654,737	2,096,501	126.7%
2014	2,032,044	2,270,236	111.7%
2015 Projected	1,971,300	2,089,090	106.0%
2016 Estimated	2,111,200	2,119,220	100.4%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

Revenues from fines and forfeitures have been declining since 2011 and general operating costs have been increasing about 20% since 2011. The fund balance is not able to absorb the difference beginning in 2016 and will require assistance from other funds.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Department of Health & Human Services Fund

➤ Fund Explanation

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. The remaining costs of the Department of Health and Human Services are financed by and included in the General Fund. See page 17 for a description of what this fund has accomplished during the 2015 year.

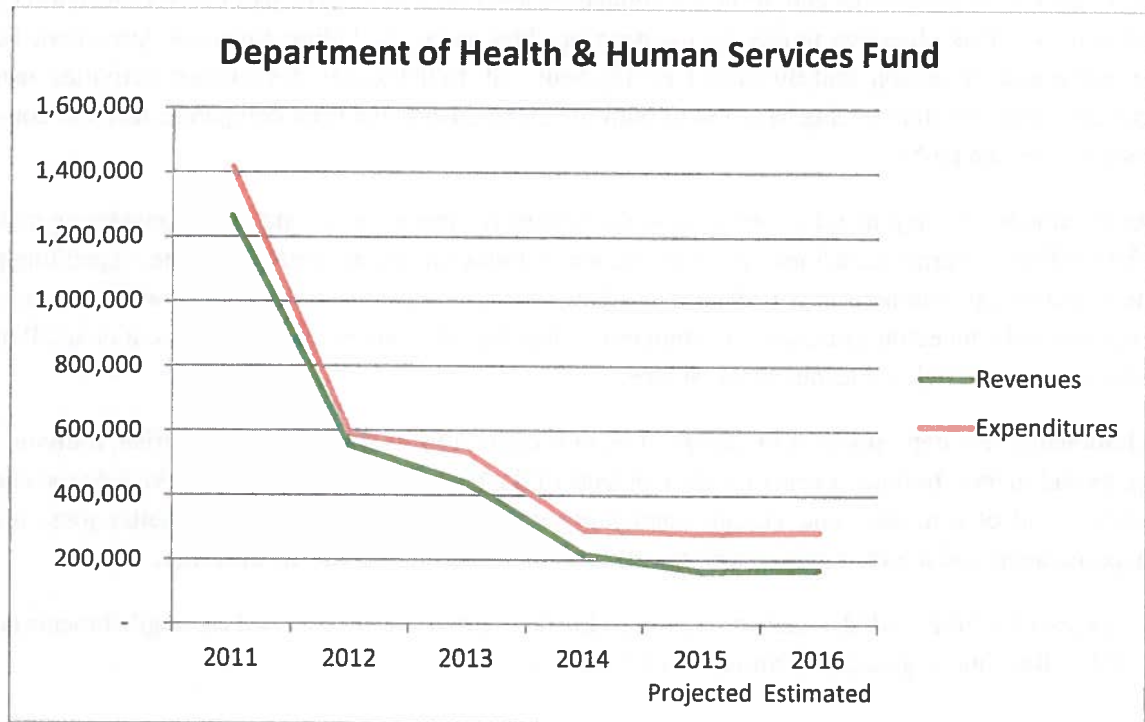
➤ Historical Summary

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 136% 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 grants received are as follows:

Department of Health & Human Services Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2011	1,262,217	1,417,172	112.3%
2012	554,676	590,796	106.5%
2013	435,647	532,431	122.2%
2014	214,582	290,532	135.4%
2015 Projected	164,149	281,149	171.3%
2016 Estimated	169,092	286,092	169.2%

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Economic Development Fund

This fund accounts for the promotion of economic growth in St. John the Baptist Parish. The Economic Development Department continues to lay the groundwork for St. John's future while maintaining St. John's identity as an excellent choice for expansion and relocation. Our 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.

The Economic Development Department assists existing businesses and companies considering making St. John the Baptist Parish their home. Such assistance includes finding an appropriate site, expediting permits and approvals, providing access to Parish and State business incentives, linkages to workforce assistance programs and connecting companies to sources of financing for commercial development or small business loans and managerial and technical assistance.

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

See pages 13-15 for a full description of various business programs offered and accomplishments achieved in 2015. Revenue is generated from a 0.375% sales tax.

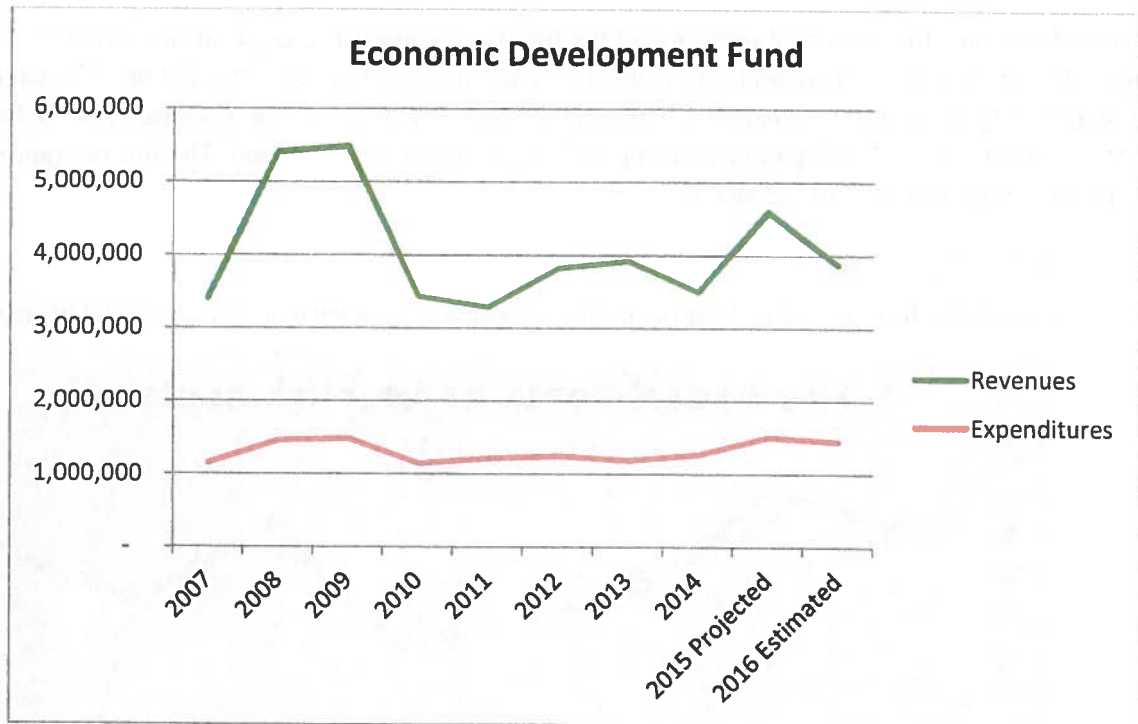
➤ Historical Summary

Total expenditures average 33% of revenues. Total historical revenues and expenditures for the Economic Development Fund are as follows:

Economic Development Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	3,405,362	1,147,817	33.7%
2008	5,407,929	1,455,734	26.9%
2009	5,483,551	1,482,626	27.0%
2010	3,435,102	1,141,490	33.2%
2011	3,290,244	1,212,488	36.9%
2012	3,824,644	1,245,229	32.6%
2013	3,926,057	1,246,551	31.8%
2014	3,507,419	1,270,046	36.2%
2015 Projected	4,600,585	1,506,597	32.7%
2016 Estimated	3,869,710	1,444,605	37.3%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Not reflected in the expenditures is the average \$2.2 million transferred annually to other funds, mostly the General Fund, to help those funds meet operating expenditure obligations.



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

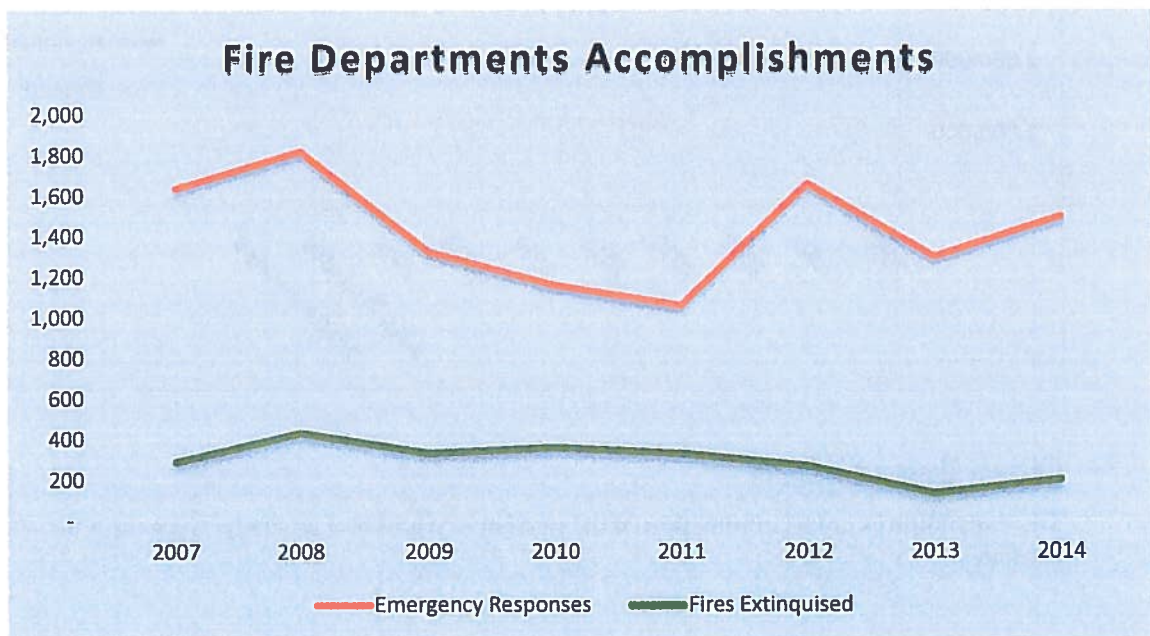
Fire Departments Fund

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.

This fund accounts for the annual operation of the four (4) volunteer fire departments within St. John the Baptist Parish. The fire departments are located in Garyville, LaPlace, Reserve and the Westbank. The Parish presently has 42 full time paid fire personnel on staff. The revenues are generated from a dedicated 0.25% sales tax for the fire departments along with a 2% fire insurance rebate. The fire insurance rebate received is approximately \$180 thousand a year.

➤ Historical Summary

Since 2007, the four (4) fire departments together have responded to an average of 1,440 emergency



Total expenditures average 92% of revenues. Beginning in 2010 (excluding 2012), expenditures have exceeded the revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget. Total historical revenues and expenditures for the Fire Departments Fund are as follows:

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

Fire Departments Fund

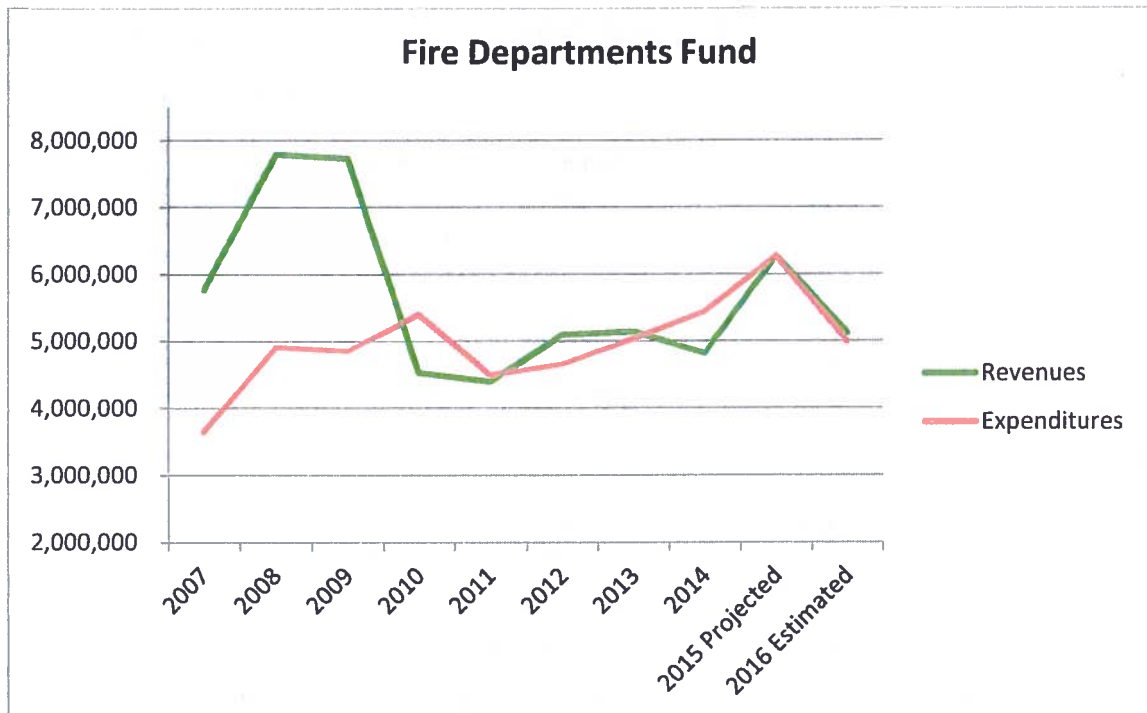
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	5,768,563	3,644,545	63.2%
2008	7,792,146	4,906,681	63.0%
2009	7,726,376	4,853,615	62.8%
2010	4,519,668	5,401,898	119.5%
2011	4,385,777	4,487,340	102.3%
2012	5,089,305	4,653,371	91.4%
2013	5,135,989	5,028,110	97.9%
2014	4,820,334	5,437,624	112.8%
2015 Projected	6,277,069	6,264,233	99.8%
2016 Estimated	5,126,000	4,991,266	97.4%

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

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

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

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. Efforts to reduce future expenditures will continue so the reliance on the fund balance can be reduced.

Health Unit Fund

This fund accounts for the operation and maintenance of the health unit located in the Parish for those 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 and assistance with applying for Women, Infants, and Children (WIC).

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.

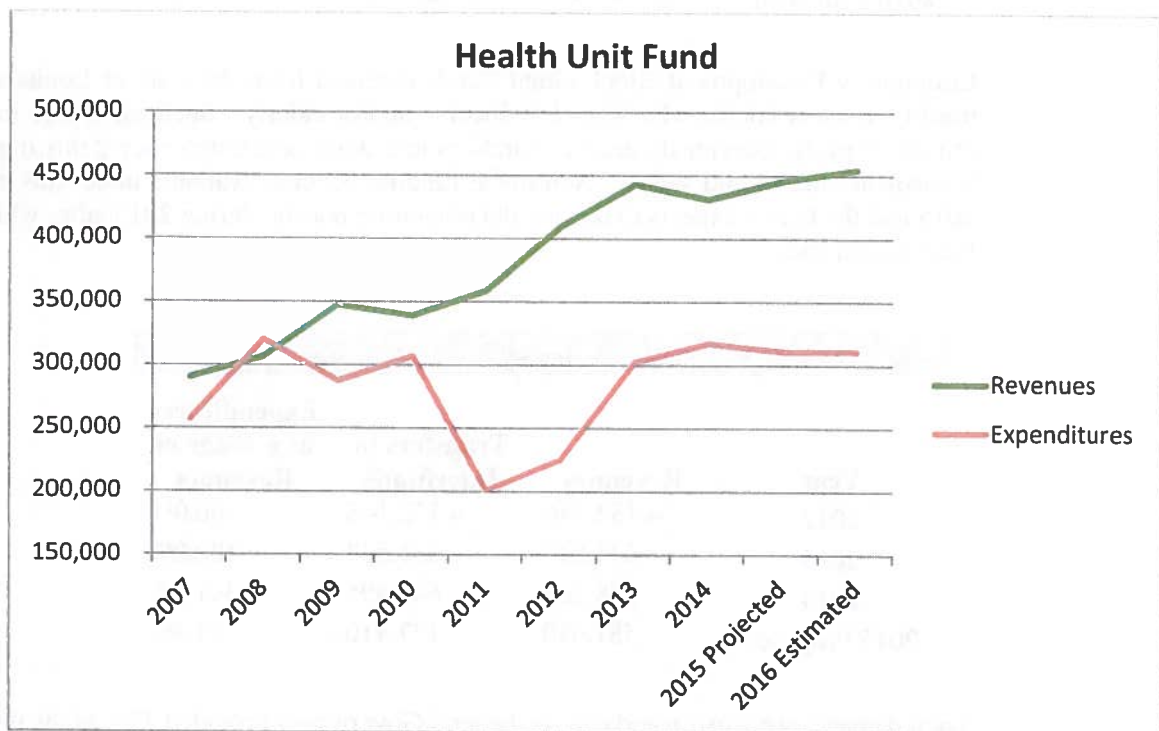
➤ Historical Summary

Total expenditures average 76% of revenues. Total historical revenues and expenditures for the Health Unit Fund are as follows:

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Health Unit Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	290,133	256,820	88.5%
2008	306,514	320,400	104.5%
2009	347,273	287,283	82.7%
2010	338,988	306,844	90.5%
2011	358,515	200,702	56.0%
2012	409,161	224,951	55.0%
2013	442,966	302,531	68.3%
2014	431,260	317,255	73.6%
2015 Projected	445,790	311,164	69.8%
2016 Estimated	454,510	310,825	68.4%



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Hurricane Funds

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.

➤ Historical Summary

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

Gustav/Ike - CDBG Grant			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2013	1,392,449	1,419,670	102.0%
2014	1,580,727	1,603,438	101.4%
2015 Projected	5,018,754	5,018,754	100.0%
2016 Estimated	2,486,745	2,486,745	100.0%

Community Development Block Grant Funds received from the state of Louisiana was used to assist residents who were low income and/or elderly. Such assistance included repairs to roofs, exterior damage to windows and doors and emergency items impacting homeowner health and safety. Additional funding become available under this grant in 2015 and the Parish expects to receive the remaining portion during 2015, after which this fund should end.

Isaac			
Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues
2012	4,132,146	4,132,146	100.0%
2013	631,537	631,537	100.0%
2014	188,265	642,495	341.3%
2015 Projected	581,640	127,410	21.9%

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. No further grant monies are expected from this grant.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Isaac Recovery - CDBG Grant

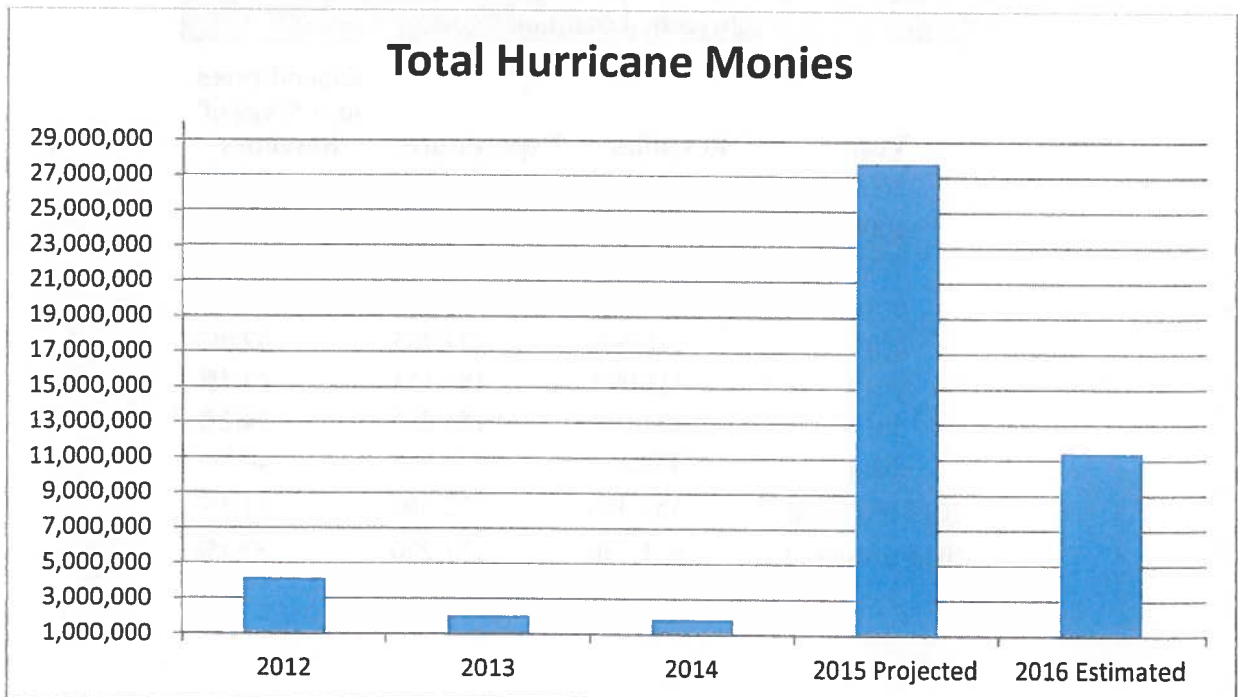
Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues
2014	75,791	1,078,691	1,423.2%
2015 Projected	22,170,158	21,067,830	95.0%
2016 Estimated	8,921,750	8,921,750	100.0%

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

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

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

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. Funding under this grant is not expected to continue past 2016.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Budget Summary

The total anticipated grant received for the Gustave/Ike CDBG and Isaac Recovery of \$2.5 million and \$8.9 million, respectively. The budget shows the anticipated receipts of the monies and related usages for 2016.

Juvenile Detention Fund

Historically, this fund provides for the housing of St. John the Baptist Parish juvenile offenders in juvenile detention facilities in other parishes. The revenue is generated from a 1.00 mill Ad Valorem Tax. The 2009 bond proceeds were used to upgrade offices as per state statute to separate juvenile offenders from adults in 2014.

➤ Historical Summary

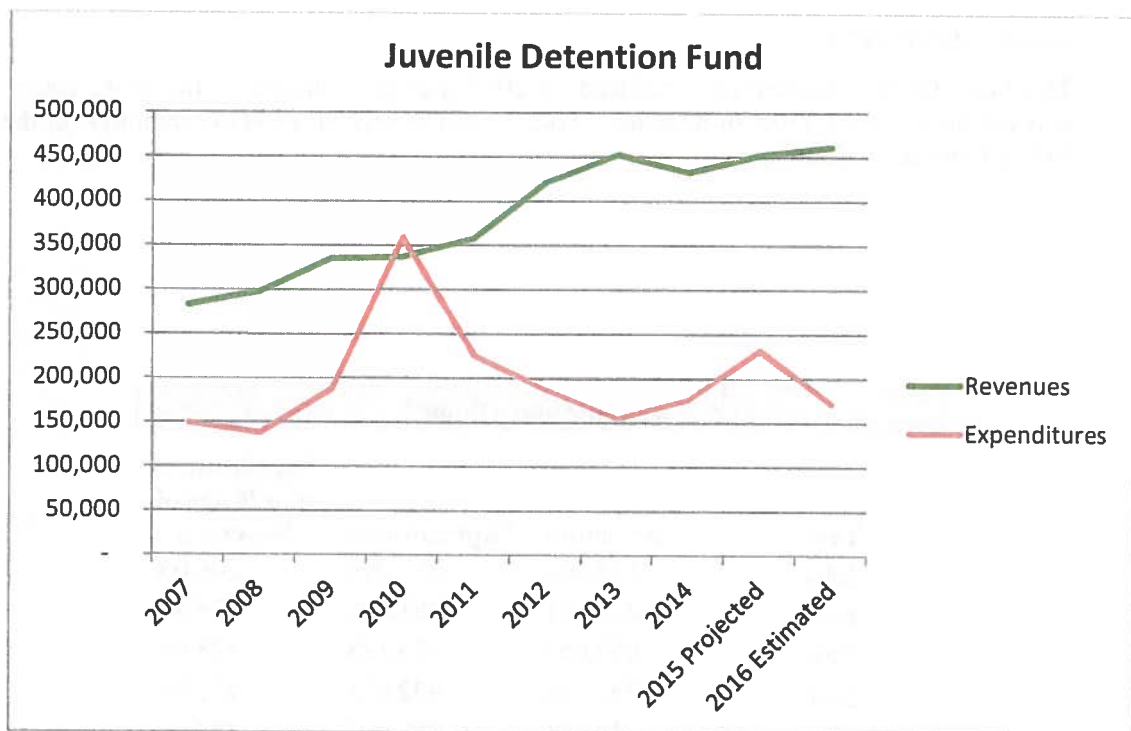
The expenditures reflect the daily expense to house juveniles at a rate of \$130 per day with Assumption Parish Youth Detention Center effective August 2013. Additionally, total estimated renovations of \$633 thousand are included in budgeted figures for the years 2010 and 2013 for equipment purchases.

Total expenditures average 53% 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
2007	282,264	149,070	52.8%
2008	297,574	137,702	46.3%
2009	334,962	186,638	55.7%
2010	336,818	358,792	106.5%
2011	357,745	224,783	62.8%
2012	421,092	187,113	44.4%
2013	452,167	154,833	34.2%
2014	432,539	176,566	40.8%
2015 Projected	452,370	232,160	51.3%
2016 Estimated	461,330	171,220	37.1%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

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



➤ 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 Safety Fund

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

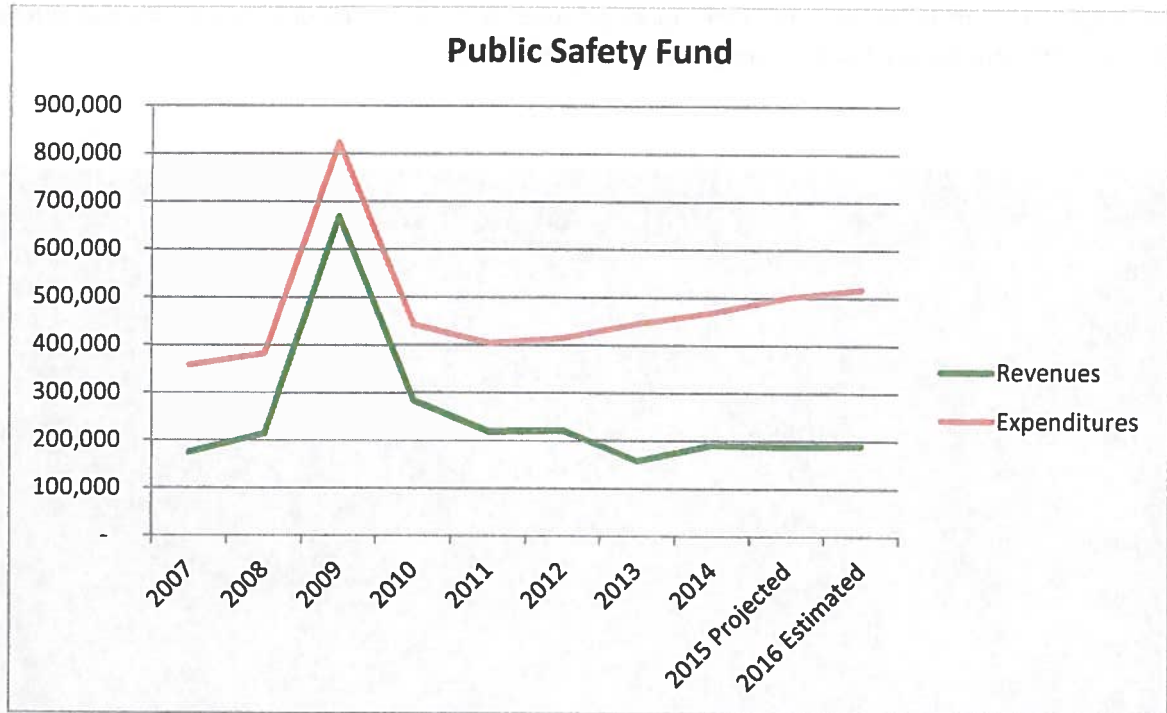
➤ **Historical Summary**

The State Grant revenues were reduced in 2013 due to a change in the grant cycle. Total expenditures average 210% of revenues. Total historical revenues and expenditures for the Public Safety Fund are as follows:

Public Safety Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	173,368	357,099	206.0%
2008	213,591	381,500	178.6%
2009	669,067	823,128	123.0%
2010	283,743	442,675	156.0%
2011	219,131	403,607	184.2%
2012	221,665	414,564	187.0%
2013	157,521	444,985	282.5%
2014	190,848	468,049	245.2%
2015 Projected	187,592	499,748	266.4%
2016 Estimated	189,250	516,330	272.8%

Not reflected in the revenues above is the average of \$160 thousand transferred annually from the Fire Department fund and \$77 thousand transferred annually from the Economic Development Fund.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



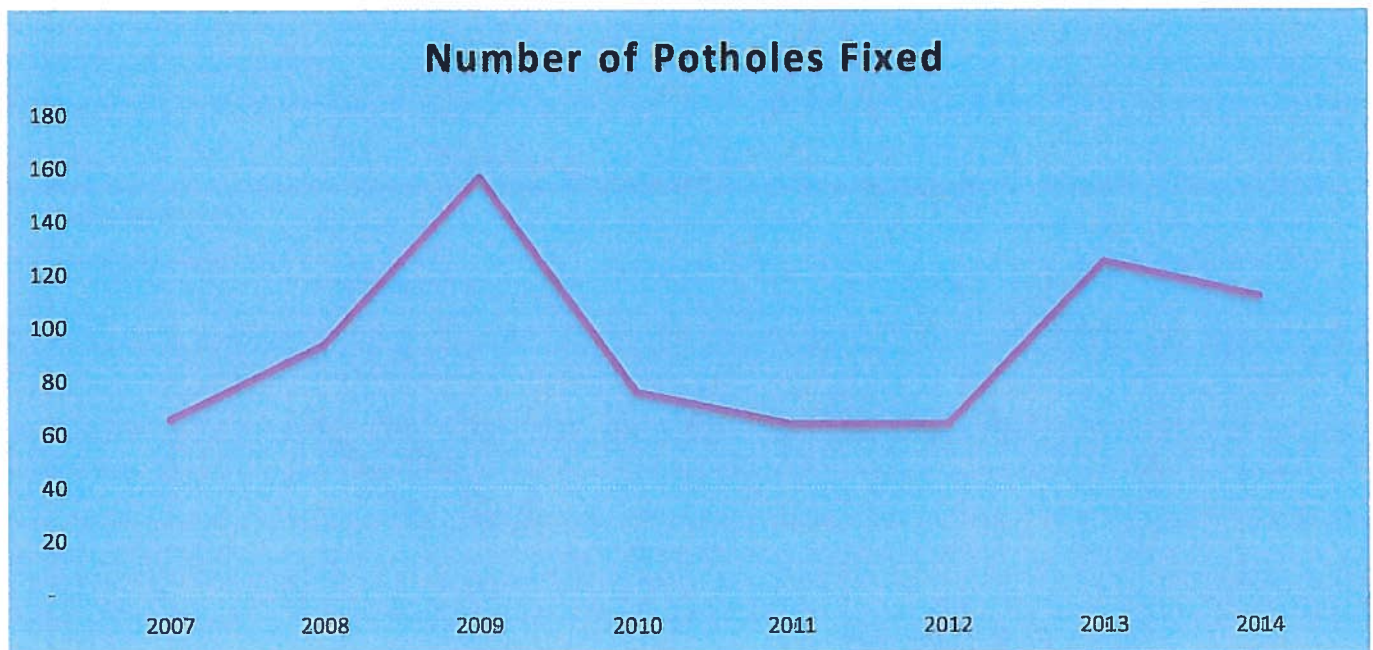
➤ Current Budget Summary

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 to continue operations and balance the budget. The fund balance is healthy and can maintain this.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Public Works Fund

This fund accounts for the annual services and upkeep of St. John the Baptist Parish roads, bridges and drainage. This includes more than 441 miles of roads and 136 miles of major canals and ditches. On average, 95 potholes are fixed annually throughout the Parish.



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.

➤ Historical Summary

Total expenditures average 174% 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

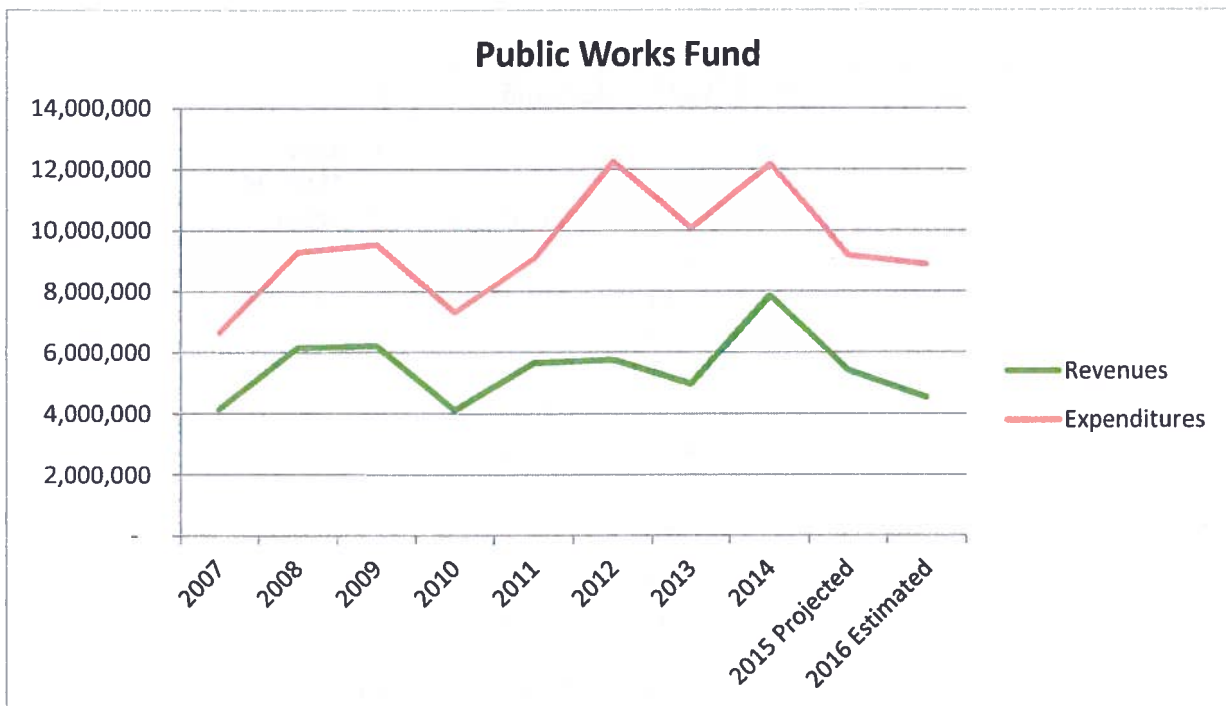
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	4,132,606	6,650,899	160.9%
2008	6,132,075	9,295,394	151.6%
2009	6,213,587	9,531,547	153.4%
2010	4,095,087	7,297,708	178.2%
2011	5,642,149	9,079,676	160.9%
2012	5,746,998	12,254,051	213.2%
2013	4,965,555	10,079,957	203.0%
2014	7,863,960	12,183,528	154.9%
2015 Projected	5,412,582	9,190,430	169.8%
2016 Estimated	4,522,090	8,887,545	169.8%

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 is now a separate fund, Animal Shelter Fund.

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

Not reflected in the revenues above is the average \$2.4 million transferred annually from the Sales Tax District Fund. Also not reflected in the revenues above is the transfer in of monies from the Hurricane Isaac Fund to assist with hurricane induced repairs. Such transfers were in the amount of \$3.5million, \$222 thousand \$416 and \$127 thousand for the respective years of 2012 through 2015. Not reflected in the expenditures above is the average \$290 thousand transferred annually to Certificate of Indebtedness Fund, beginning in 2011. Beginning in 2012, expenditures have exceeded the revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

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

Recreation Fund

The Parish maintains ten (10) public parks, one (1) playground, two (2) spray parks, one (1) dog park and two (2) pools. A new gymnasium at the REGALA Park in Reserve and the West Bank Complex in Edgard was completed in the Spring of 2012. The Westbank Complex includes an Arianism, a baseball complex, a parking lot and walking path.

This fund accounts for recreational expenses of St. John the Baptist Parish, which consist of maintaining the park grounds and the summer youth program. See page 18 for more details concerning programs offered to Parish residents. Video poker generates an average of 65% of the total revenues. Beginning in 2012, a millage of 2.25% was rededicated from other Parish Funds by the residents to be used to expand recreational programs. Additional income is generated from fees associated with the summer recreation programs and from concession sales.

➤ Historical Summary

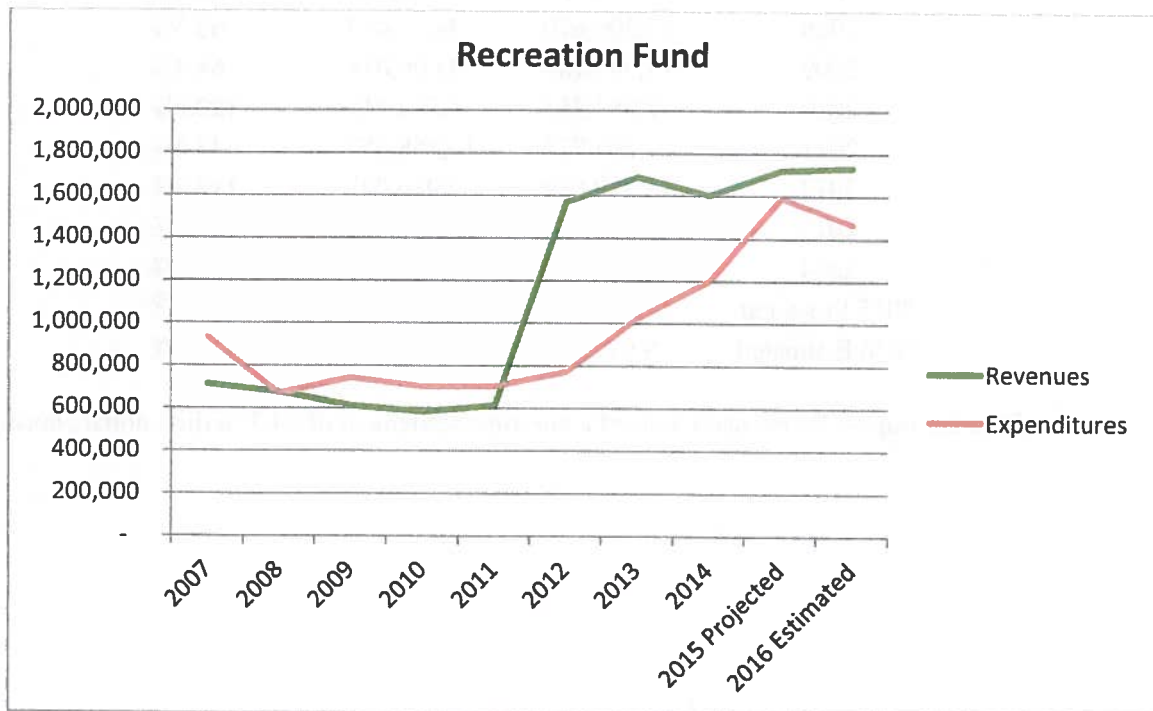
Total expenditures average 95% of revenues. Total historical revenues and expenditures for the Recreation Fund are as follows:

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Recreation Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	712,560	930,505	130.6%
2008	675,123	669,378	99.1%
2009	609,872	742,038	121.7%
2010	583,766	700,574	120.0%
2011	613,930	704,588	114.8%
2012	1,567,994	772,771	49.3%
2013	1,688,441	1,023,936	60.6%
2014	1,602,420	1,201,527	75.0%
2015 Projected	1,719,615	1,590,187	92.5%
2016 Estimated	1,731,851	1,466,101	84.7

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 beautification of all parks.



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Sales Tax District Fund

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

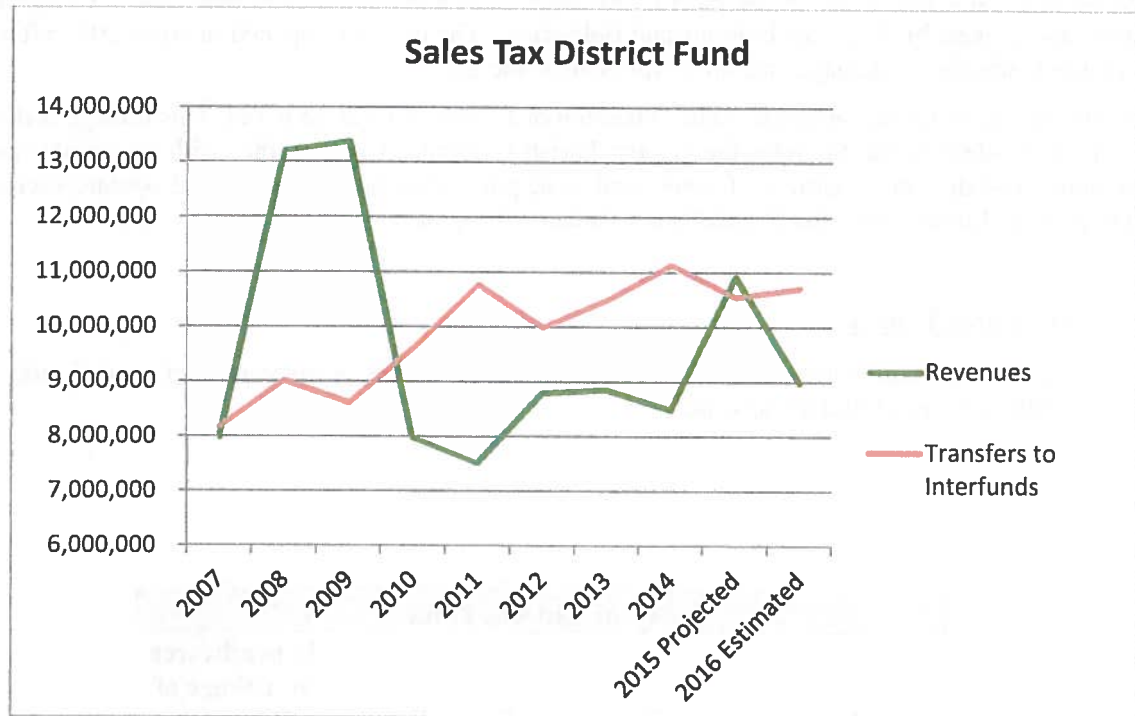
➤ Historical Summary

Total expenditures average less than 1% of revenues. Funding received by the Sales Tax District Fund is transferred to other funds in accordance with tax provisions and to assist with meeting expenditures in those other funds. Total transfers average 108% of revenues, and beginning in 2010 has necessitated utilizing the beginning fund balance. Total historical revenues and transfers for the Sales Tax District Fund are as follows:

Sales Tax District Fund			
Year	Revenues	Transfers to Inter-funds	Transfers as a %age of Revenues
2007	7,969,154	8,166,988	102.5%
2008	13,202,670	9,012,413	68.3%
2009	13,368,184	8,606,074	64.4%
2010	7,967,755	9,598,215	120.5%
2011	7,503,771	10,758,657	143.4%
2012	8,779,089	9,980,023	113.7%
2013	8,845,523	10,479,481	118.5%
2014	8,481,710	11,117,969	131.1%
2015 Projected	10,906,560	10,534,106	96.6%
2016 Estimated	8,972,840	10,697,256	119.2%

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Senior Citizens Fund

The Council on Aging Centers in Reserve and Edgard serve to enhance the quality of life for senior citizens aged 60 or greater and living in the Parish. Breakfast and lunch are served daily and activities include Bingo, card games, birthday celebrations and field trips. The center re-opened in April 2013 after a four (4) month hiatus due to damage sustained from Hurricane Isaac.

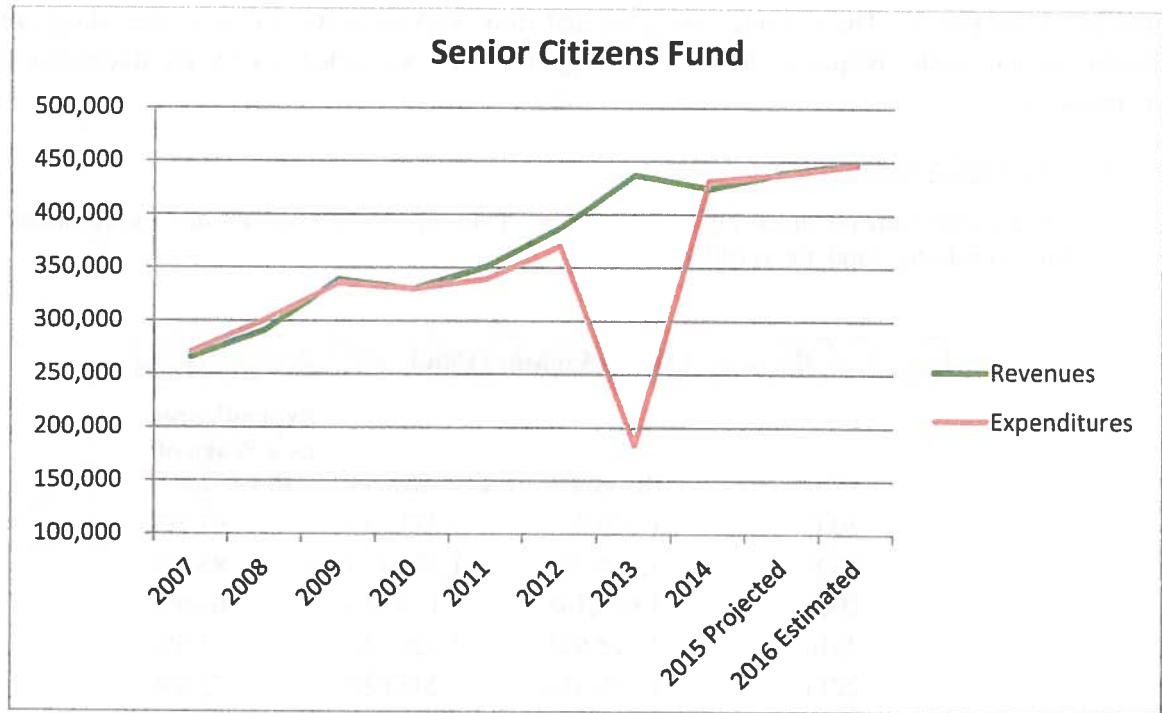
This fund accounts for the annual revenue collection of a 1 mill Ad Valorem Tax. This millage is dedicated to provide funding to the St. John the Baptist Parish Council on Aging, Inc. with its annual operating expenditures of the Senior Citizens Centers and to acquire, construct, maintain and operate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

➤ Historical Summary

Total expenditures average 94% of revenues. Total historical revenues and expenditures for the Senior Citizens Fund are as follows:

Senior Citizens Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	265,569	270,500	101.9%
2008	290,326	300,000	103.3%
2009	338,236	335,000	99.0%
2010	329,665	330,000	100.1%
2011	350,731	339,000	96.7%
2012	387,084	370,000	95.6%
2013	436,949	183,660	42.0%
2014	424,359	431,400	101.7%
2015 Projected	438,965	437,695	99.7%
2016 Estimated	447,745	446,395	99.7%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ **Current Budget Summary**

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Street Lighting Fund

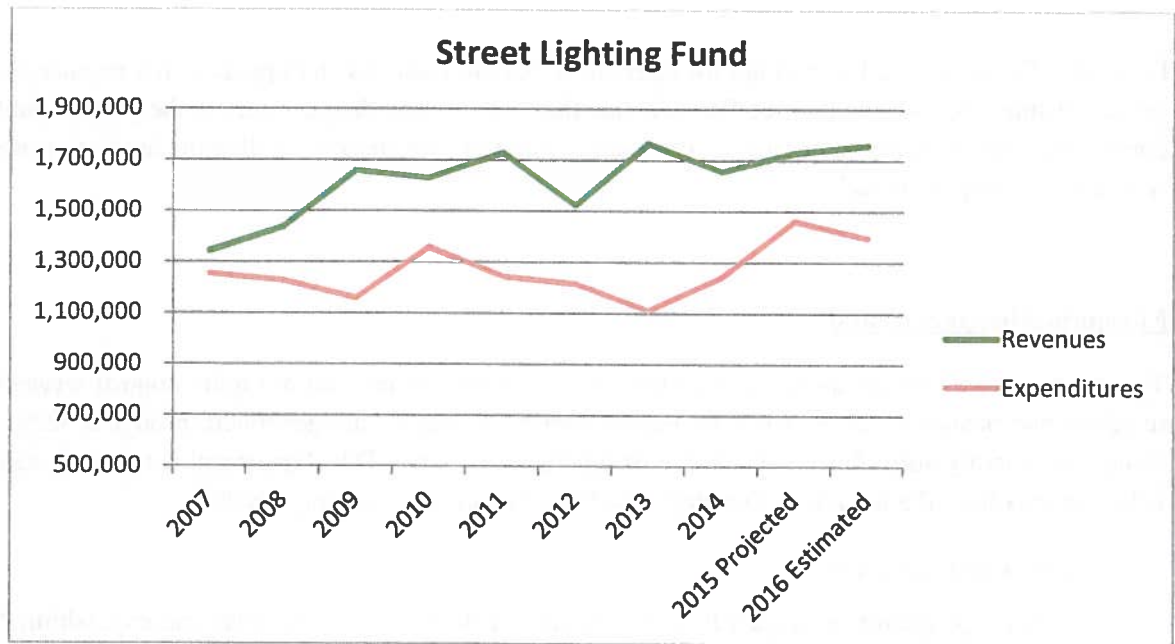
This fund accounts for the annual operations for parish-wide street lighting for the 230 miles of streets throughout the Parish. The revenues are generated from 3.83 mills Ad Valorem Tax, along with state revenue sharing funds. Beginning in 2012, a millage of 1.00% was rededicated to the Recreation Fund by the residents.

➤ Historical Summary

Total expenditures average 79% of revenues. Total historical revenues and expenditures for the Street Lighting Fund are as follows:

Street Lighting Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	1,342,063	1,253,255	93.4%
2008	1,435,995	1,227,133	85.5%
2009	1,658,148	1,158,435	69.9%
2010	1,628,961	1,359,743	83.5%
2011	1,726,556	1,243,687	72.0%
2012	1,523,571	1,213,964	79.7%
2013	1,763,978	1,109,302	62.9%
2014	1,655,684	1,240,682	74.9%
2015 Projected	1,727,970	1,460,239	84.5%
2016 Estimated	1,757,550	1,394,706	79.4%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



The average annual state revenue sharing amount received is \$25 thousand.

➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Enterprise Funds

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

Mosquito Abatement Fund

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

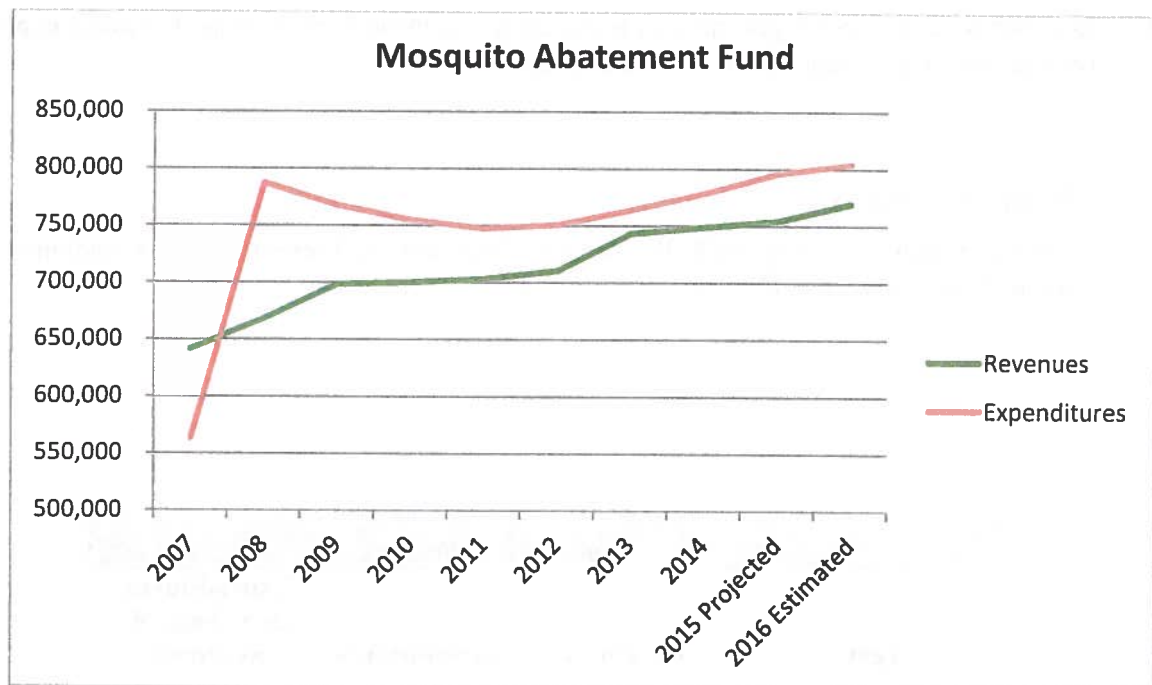
➤ Historical Summary

Total expenditures average 105% of revenues. Total historical revenues and expenditures for the Mosquito Abatement Fund are as follows:

Mosquito Abatement Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	641,712	562,857	87.7%
2008	667,777	787,038	117.9%
2009	698,143	767,295	109.9%
2010	699,863	754,578	107.8%
2011	702,811	747,069	106.3%
2012	710,302	750,620	105.7%
2013	743,339	763,696	102.7%
2014	748,843	778,599	104.0%
2015 Projected	754,210	795,940	105.5%
2016 Estimated	769,539	803,900	104.5%

Not reflected in the revenues above is average of \$80 thousand transferred annually from the Economic Development Fund to help subsidize the Mosquito Abatement Fund.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Solid Waste Fund

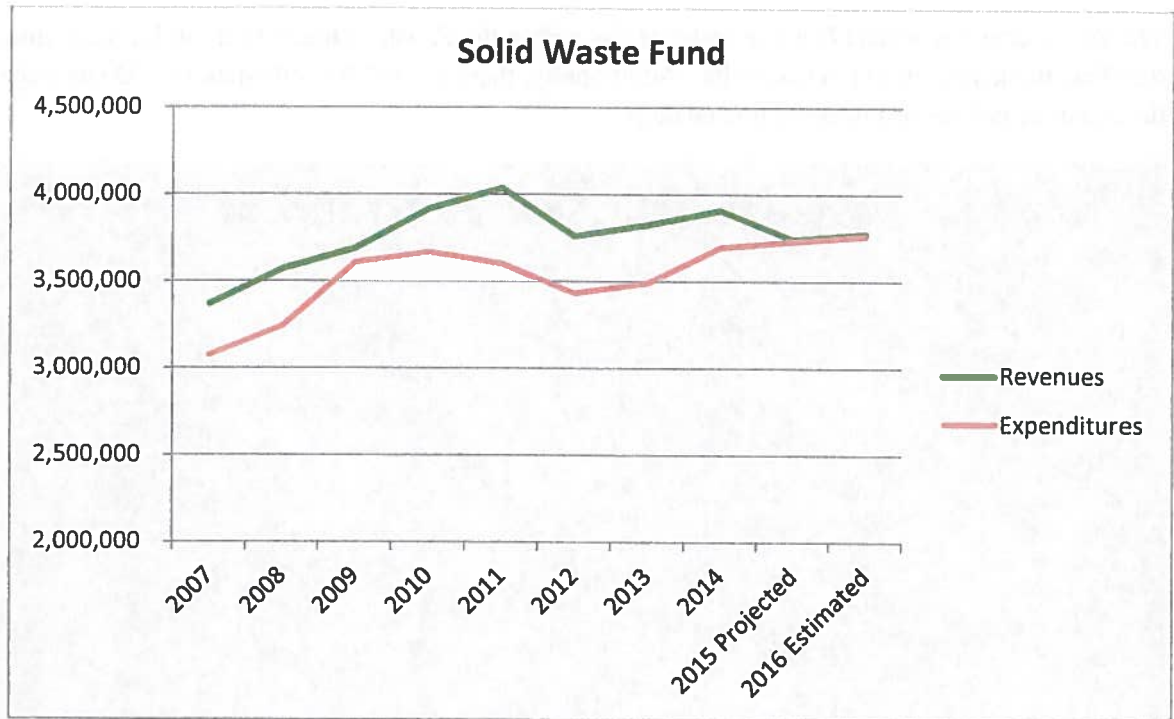
This fund accounts for the costs to provide solid waste collection services to the residents and businesses of St. John Parish. Revenues are generated by a user charge on monthly utility bills. The major expenditure is a service contract for garbage collection and disposal.

Historical Summary

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
2007	3,366,923	3,074,568	91.3%
2008	3,567,714	3,241,260	90.8%
2009	3,689,183	3,606,171	97.7%
2010	3,915,062	3,666,131	93.6%
2011	4,035,438	3,600,873	89.2%
2012	3,759,064	3,430,960	91.3%
2013	3,822,832	3,489,575	91.3%
2014	3,906,495	3,693,956	94.6%
2015 Projected	3,739,536	3,728,998	99.7%
2016 Estimated	3,773,672	3,758,383	99.6%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



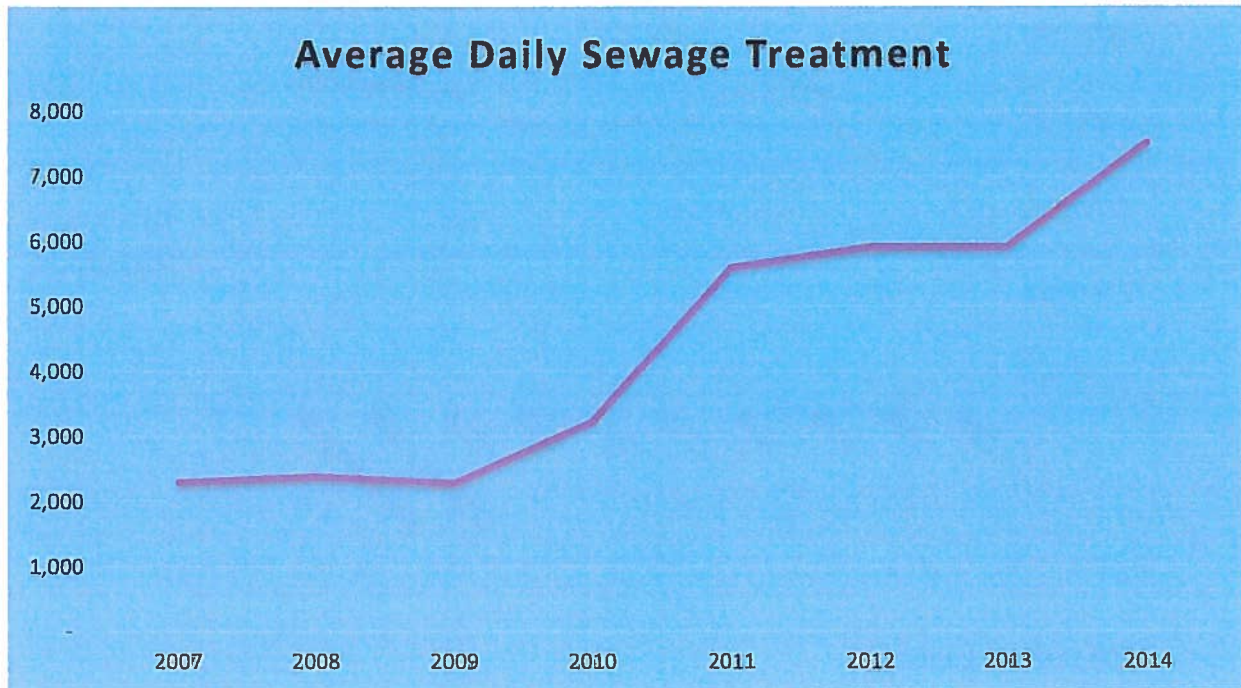
➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Wastewater Operating Fund

The Parish operates seven (7) waste water plants within the Parish. Three (3) are in LaPlace, three (3) in the West Bank and one (1) in Garyville. Additionally, there are 183 low-lift stations. On average, 4,391 thousands of gallons of sewage is treated daily.



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

➤ Historical Summary

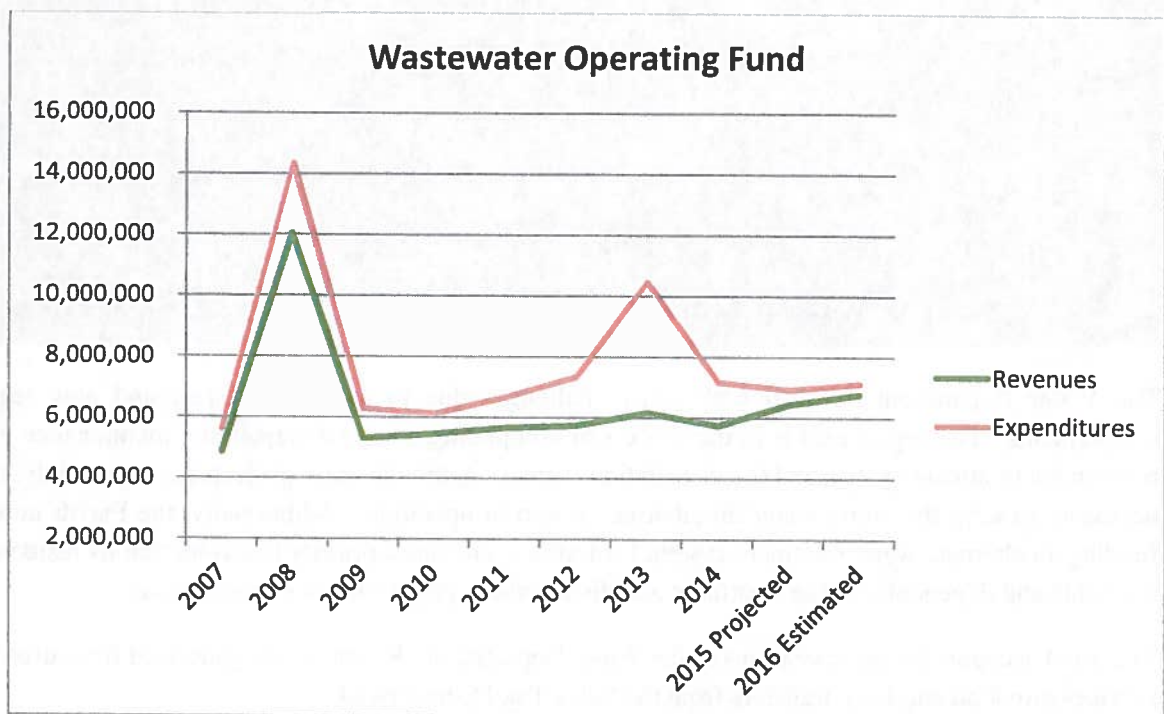
Total expenditures average 118% of revenues. Total historical revenues and expenditures for the Wastewater Operating Fund are as follows:

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Wastewater Operating Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	4,854,496	5,610,812	115.6%
2008	12,029,902	14,334,778	119.2%
2009	5,299,758	6,281,615	118.5%
2010	5,448,776	6,120,055	112.3%
2011	5,654,877	6,662,790	117.8%
2012	5,738,429	7,338,843	127.9%
2013	6,158,420	7,740,988	125.7%
2014	5,744,839	7,172,434	124.9%
2015 Projected	6,448,620	6,931,431	107.5%
2016 Estimated	6,772,342	7,136,495	105.4%

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.

Not reflected in the revenues above is the average \$1.9 million transferred annually from the Sales Tax District to help subsidize the Wastewater Operating Fund. Also not reflected above is the average \$310 thousand annual transfer to repay revenue bonds. These figures also exclude annual depreciation expense.



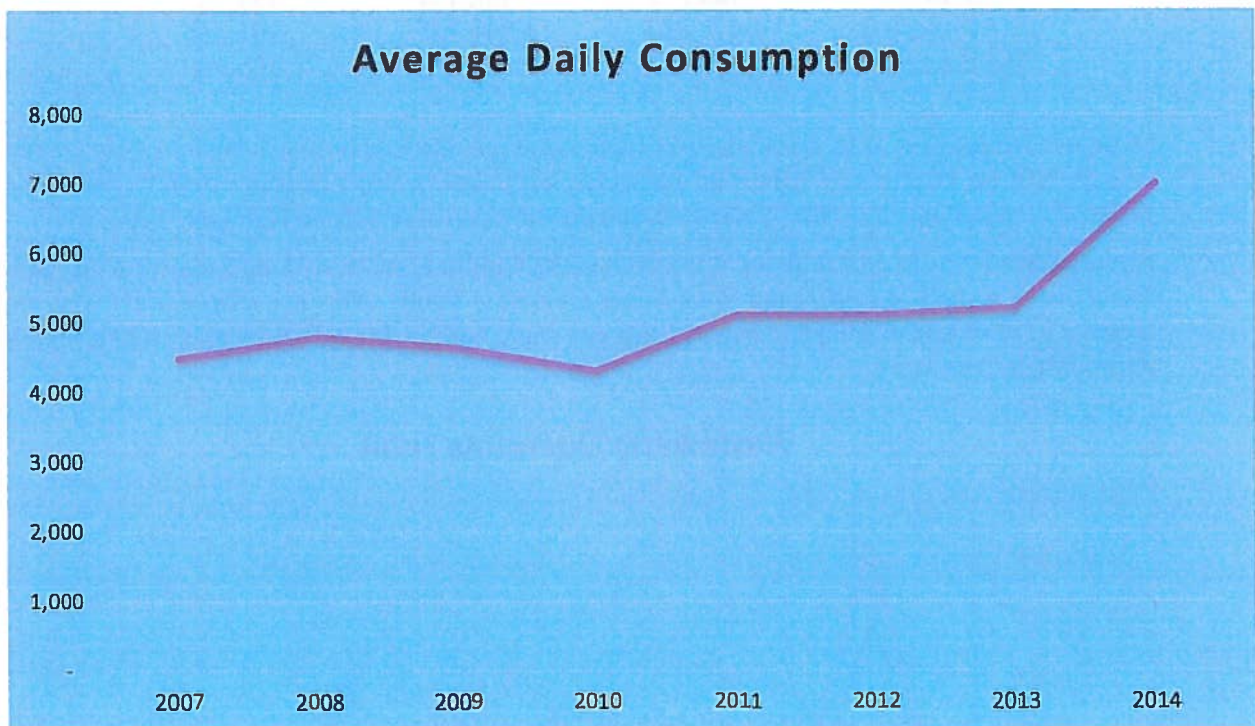
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Budget Summary

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

Water Distribution System Fund

The Parish operates three (3) water plants and two (2) water wells. The plants are located in LaPlace, Edgard and Reserve and the wells are located in Ruddock with 2 pumping stations outside of LaPlace. St. John the Baptist residents have consumed on average 5,095 thousands of gallons of water daily.



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.

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.

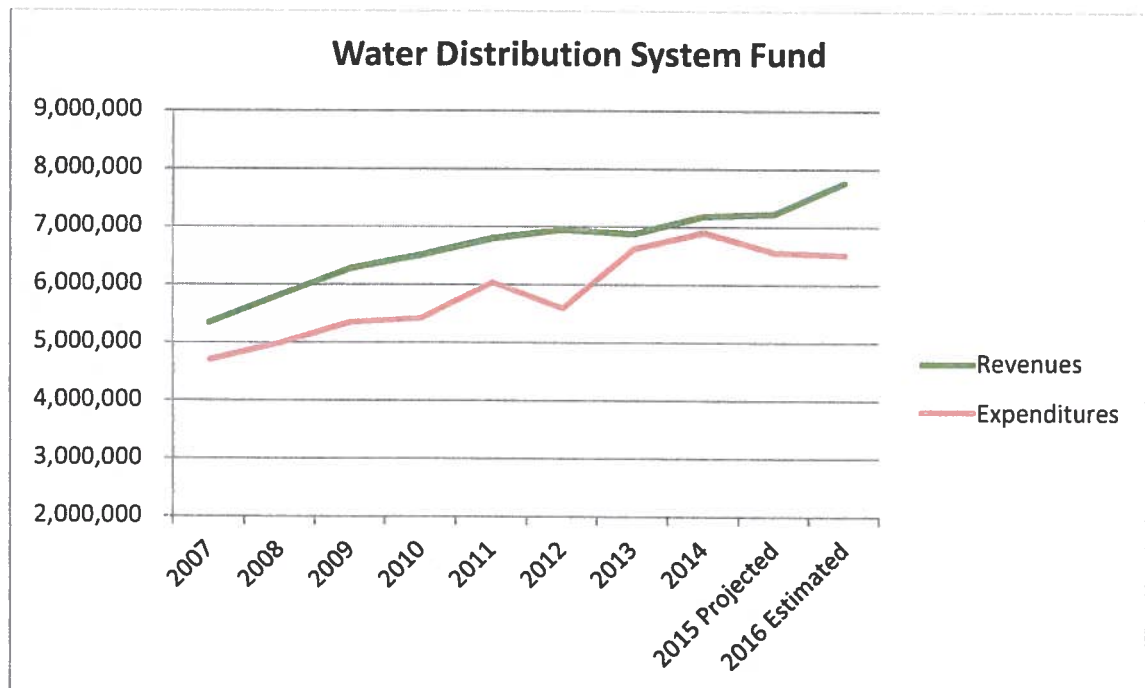
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Historical Summary

Total expenditures average 88% of revenues. Total historical revenues and expenditures for the Water Distribution Systems Fund are as follows:

Water Distribution Systems Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	5,340,359	4,692,831	87.9%
2008	5,817,645	4,990,186	85.8%
2009	6,275,109	5,349,158	85.2%
2010	6,512,065	5,420,999	83.2%
2011	6,798,434	6,039,287	88.8%
2012	6,952,570	5,594,206	80.5%
2013	6,874,408	6,615,358	96.2%
2014	7,179,995	6,895,839	96.0%
2015 Projected	7,220,650	6,555,763	90.8%
2016 Estimated	7,756,250	6,509,153	83.9%

Not reflected in the expenditures above is the average \$308 thousand paid annually related to interest expense on Water Revenue Bonds and \$215 thousand to repay the Certificate of Indebtedness/Water Revenue Bonds for 2012 only. Also not reflected, beginning in 2011, is the annual average \$1.4 million transferred from the Sales Tax District needed to continue operations.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ *Current Budget Summary*

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

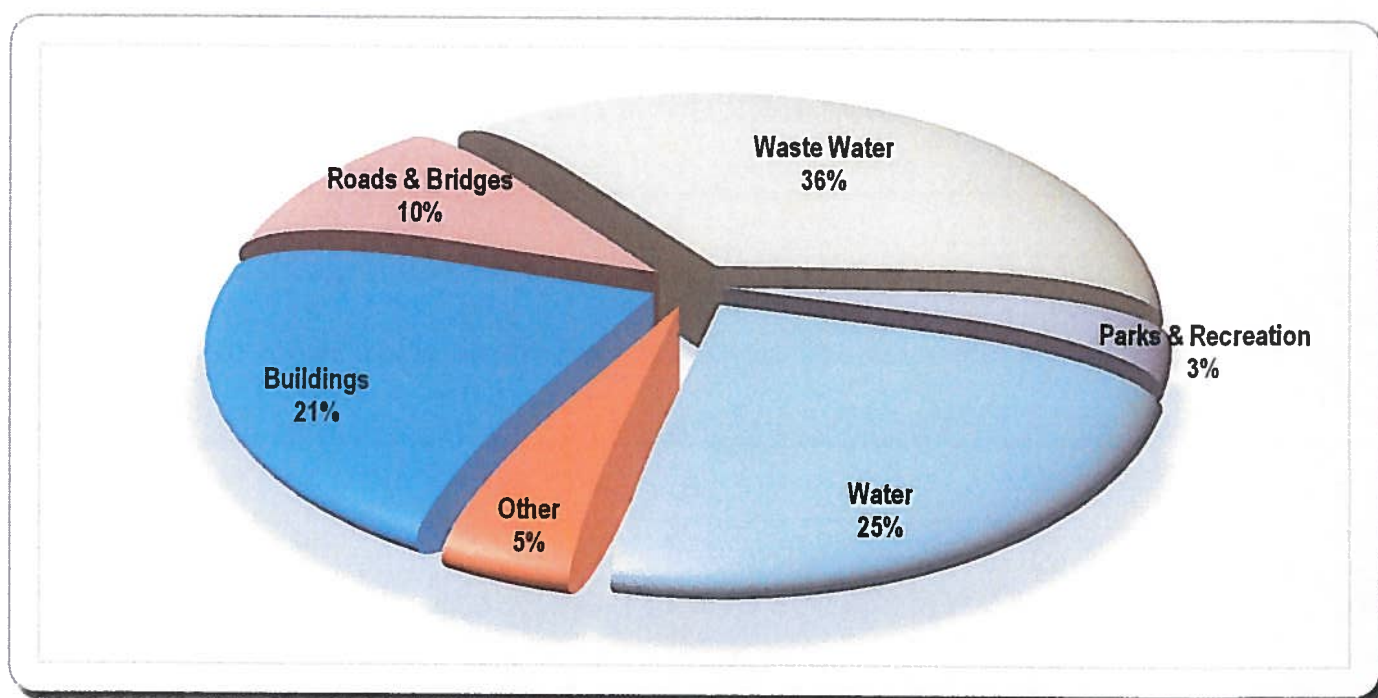
Capital Projects Funds

Capital Projects Funds are used to account for the proceeds from the calling of bonds for specific capital construction projects. The use of separate funds is done to emphasize capital budgeting and to provide a complete accounting of all capital projects. These funds are generally closed upon completion of the projects. Following are Capital Project Funds with a brief synopsis of each. Several of the projects under each fund are completed to date and others are still in process and will be completed in the coming years.

As of October 2015, continuing projects in Construction in Progress, which are accounted for in the construction funds, are summarized by major function area as follows:

Construction in Progress By Major Function

Buildings	3,577,510
Roads & Bridges	1,687,567
Waste Water	6,006,570
Parks & Recreation	589,079
Water	4,157,000
Other	780,883
Total	<u>16,798,609</u>



See construction-in-progress schedule starting on page 124 for more details.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

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

Parish-Wide (PW) Sewer Construction Fund

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

2009 General Obligation (G.O.) Bonds Series

In April 2009, St. John Parish residents voted for five (5) General Obligation Bond issues which totaled \$29.5 million relating to future construction projects through-out the parish. The propositions indicated expansion of the Lions and Edgard Water plants, improvements and/or construction of the Edgard Courthouse and the East bank Courthouse Annex, constructing and improving drains, canals, pumps and pumping plants, dykes and levees, constructing and improving public roads, highways and bridges, and construction, repairs, renovations and improvements of West and East bank parks, playgrounds and recreation facilities and acquiring buildings, equipment and furnishings. Expenditures relating to capital outlay of \$4.8 million is expected to take place during 2016. See page 147.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Debt Service Funds (Sinking Funds)

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Following are Debt Service Funds with a brief synopsis of each. See the debt section beginning at page 127 for more information regarding the Parish's debt obligations.

Parish wide Sewer Sales Tax Reserve Fund

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

Parish-wide Sewer Sales Tax Sinking Fund

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

Fire Departments Sales Tax Reserve Fund

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

Fire Departments Sales Tax Sinking Fund

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

Economic Development Sales Tax Reserve Fund

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

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

Economic Development Sales Tax Sinking Fund

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

General Obligation Bonds Fund

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

ST. JOHN THE BAPTIST PARISH CAPITAL

Capital Assets

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

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

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

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

Per the latest available audit report, December 31, 2014, the Parish's capital assets are as follows:

	Governmental Activities	Business Type Activities	Total
Land	3,976,254	1,678,616	5,654,870
Construction-in-progress	11,706,152	1,487,729	13,193,881
Buildings & Building Improvements	33,894,846	14,522,758	48,417,604
Street Systems	173,920,180	-	173,920,180
Drainage Systems	21,421,466	-	21,421,466
Water & Sewer Systems	-	208,285,994	208,285,994
Furniture, Fixtures & Equipment	11,265,398	5,704,270	16,969,668
Vehicles	9,705,461	1,927,212	11,632,673
Total	265,889,757	233,606,579	499,496,336
Accumulated Depreciation	(179,712,114)	(105,923,391)	(285,635,505)
Net Governmental Assets	86,177,643	127,683,188	213,860,831

ST. JOHN THE BAPTIST PARISH CAPITAL

Construction-in-Progress

Construction in progress is comprised of a variety of projects around the Parish. The Parish had spent approximately \$13.2 million as of December 31, 2014 and approximately \$16.8 million as of October, 2015.

The items under construction are in the following table which shows the costs incurred as of both dates and the actual or estimated completion date:

Project	Cost as of December 2013	Cost as of December 2014	Cost to Date (October 2015)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Road Improvements	0	0	1,335,182	0	2015
Edgard Expansion	596,149	2,087,578	2,624,191	0	2015
Shoreline Protection - Reserve	425,339	0	0	0	2014
Canal Clearing/Drainage	182,702	950,057	0	0	2015
Altitude Valves	82,858	0	0	0	2014
Airline Highway Improvements	299,849	300,833	306,410	0	2015
Repairs to St. 91	52,746	0	0	0	2014
Shoreline Protection – West Des Allemands	42,785	3,110,148	0	0	2015
East Bank Multi Use Trail II	1,013,831	1,013,831	0	0	2014
Inflow & Infiltration – Manhole Restoration	1,223,039	1,843,857	2,440,335	6,134,665	2017/2018
Mississippi River Crossing	200,123	1,329,658	1,739,560	139,502	2015
Eastbank Complex	348,142	349,292	500,855	8,999,145	2017
Reserve Drainage HMP	129,060	228,335	228,335	2,936,677	TBD
Foxwood Drainage	144,689	144,689	148,761	0	2015
Levee Project	142,345	142,345	0	0	TBD

**ST. JOHN THE BAPTIST PARISH
CAPITAL**

Project	Cost as of December 2013	Cost as of December 2014	Cost to Date (October 2015)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Generator Installation, CDBG	11,692	115,832	140,334	1,256,141	2016
Redbud Drainage	65,977	0	0	0	2014
Peavine Boat Launch, CDBG	34,404	67,419	72,142	263,834	2016
Airport Sewer Lift Station	21,456	38,690	417,447	30,553	2015
Lions Plant Filter	24,183	26,227	26,467	4,715,408	2017
Foxwood Levee, CDBG	34,312	178,232	640,549	1,395,221	2016
UV Filters	0	47,707	666,467	0	2015
Telemetry	0	34,762	655,172	264,228	201
LA 637 Water Line Relocation	0	390,296	1,118,001	446,312	2015
Vicknair Canal	0	78,429	109,120	4,390,880	2016
Park Improvements	0	100,012	422,300	2,277,700	2016
Hemlock Fire Station	0	0	383,156	2,609,844	2016
WB Senior Citizen Building Renovation	0	0	69,308	33,692	2015
Rehab Lift Stations Phase I	0	0	946,981	775,079	2016
Rehab Lift Stations Phase II	0	0	583,480	542,314	2016
Garyville Timbermill Trail	0	0	46,056	495,944	2016
HMGP Electrical Components	0	0	178,742	2,200,051	TBD
HMGP Bar Screen Cleaners	0	0	91,635	4,394,745	TBD
HMGP Airport Pump Station	0	0	13,296	482,704	TBD
HMGP River Forest Canal	0	0	45,799	523,859	TBD

**ST. JOHN THE BAPTIST PARISH
CAPITAL**

Project	Cost as of December 2013	Cost as of December 2014	Cost to Date (October 2015)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
HMGP Laplace Heights	0	0	41,894	1,469,593	TBD
Woodland & Fairway Bridges	0	0	21,700	928,300	2016
Oxidation Pond	0	0	375,950	7,724,050	2017
Sewer Force Main 3 Extensions	0	318,530	0	0	2015
Water Source Evaluation	0	156,819	208,856	0	2015
Mississippi Trail Phase IV	0	48,581	48,581	0	TBD
Sidewalk Repairs	0	24,275	24,275	175,725	
Lions Plant Intake	24,183	67,447	127,272	622,728	2016
Total	<u>5,099,864</u>	<u>13,193,881</u>	<u>16,798,609</u>	<u>56,228,894</u>	

These items are all considered significant nonrecurring capital investments. The Parish has committed to expending another \$56.2 million to complete all of these existing projects. Most of these capital projects involve improvements to the water and waste water systems. Such improvements will positively affect future budgets as maintenance costs for these systems will decrease.

ST. JOHN THE BAPTIST PARISH PARISH DEBT

Types of Debt

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

- **General Obligation Bonds**

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

- **Revenue Bonds**

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

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

- **Public Improvement Bonds**

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

- **Certificates of Indebtedness**

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

- **Loans**

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

Debt Background

In April of 2009, St. John Parish residents voted for five General Obligation Bond issues which totaled \$29,500,000 relating to construction projects through-out the parish. The propositions indicated expansion of the Lions and Edgard Water plants, improvements and/or construction of the Edgard Courthouse and the East bank Courthouse Annex, constructing and improving drainage, canals, pumps and pumping plants,

ST. JOHN THE BAPTIST PARISH PARISH DEBT

dykes and levees, constructing and improving public roads, highways and bridges, and construction, repairs, renovations and improvements of West and East bank parks, playgrounds and recreation facilities and acquiring buildings, equipment and furnishings.

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

On November 16, 2013, St. John Parish residents voted for the issuance of General Obligation Bonds which will total \$30,000,000 relating to construction projects through-out the parish. In 2014, \$17,500,000 were issued, and the remaining will be issued in 2015. The following projects are funded by this debt:

2013 \$30 Million General Obligation Bond Issuance		
Project	2014	2015
Drainage (pump stations, ditch work, equipment for continuous drainage Improvements)	\$11million	\$ 2 million
Parks & Recreation (playground equipment, improvements, Recreation Trail Grant Match)	\$ 3 million	None
Roads & Bridges (Road repairs, Woodland & Fairway Bridge, sidewalk repairs)	\$ 3million	None
Waterworks System (HMGP Match, alternative water system study and cost analysis)	\$ 500 thousand	\$ 4.5 million
Public Building (new Parish building)	None	\$ 6 million

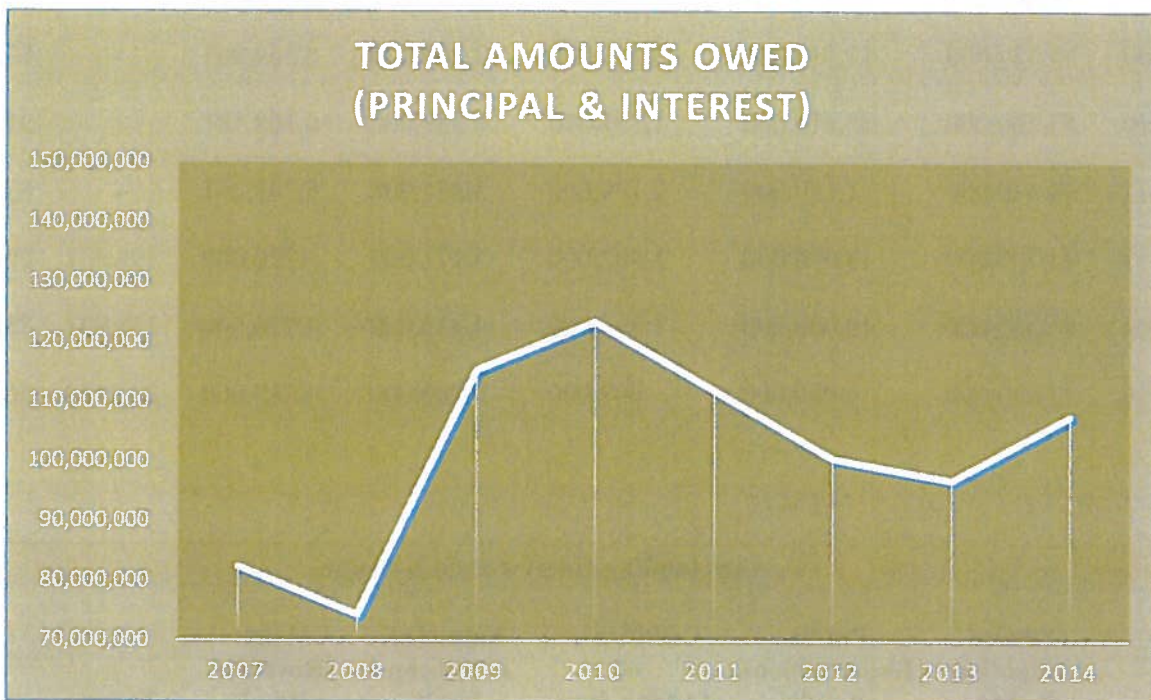
Several of these projects are completed to date and others are still in process and will be completed in the coming years. During 2015, these funds were used for a multitude of recreation projects, including two spray parks, a dog park, new play sets, gazebos, fitness stations, restroom facilities and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

Looking to lower the Parish's borrowing interest rate, and decrease expenditures, several General Obligation (G.O.) Bonds, Public Improvement Bonds and Water Revenue Bonds have been refunded over the past few years. By refunding these debt obligations, the Parish is able to save approximately \$2,800,000 over the remaining life of said bonds.

ST. JOHN THE BAPTIST PARISH PARISH DEBT

Total Debt

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



Following are schedules of outstanding debt and interest by type. The amounts do not include any bonds outstanding that are considered defeased. A defeased bond is one where the proceeds from a bond are put into an irrevocable trust to provide for all future debt service payments of the defeased bonds. As of December 31, 2014, \$22,157,909 of bonds outstanding was considered defeased (per Note 11 of external audit report). The trusts account for all assets, liabilities and expenses of each defeased bond and therefore not included in the Parish's financial statements.

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

Outstanding Principle Debt by Type

	General Obligation Bonds	Public Improvement Bonds	Certificates of Indebtedness	Sales Tax & Revenue Bonds	Water Revenue Bonds	Loans	Total
2007	29,045,000	15,015,000	8,421,000	2,115,000	7,298,496	-	61,894,496
2008	27,500,000	13,110,000	7,595,000	1,980,000	6,942,110	-	57,127,110
2009	55,520,000	11,115,000	6,730,000	2,260,000	6,569,961	-	82,194,961
2010	53,260,000	23,510,000	1,595,000	6,559,000	6,168,581	-	91,092,581
2011	48,330,000	21,150,000	2,199,000	5,881,000	5,747,251	-	83,307,251
2012	45,700,000	19,090,000	1,802,000	5,171,000	4,720,000	198,931	76,681,931
2013	45,365,000	19,020,000	1,393,000	4,434,000	4,720,000	136,931	75,068,931
2014	42,450,000	14,980,000	967,000	3,703,000	4,215,000	201,163	66,516,163

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	12,091,629	5,358,756	69,830	867,809	915,733	617	19,304,374

ST. JOHN THE BAPTIST PARISH

PARISH DEBT

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Assessed Value of Property	495,015,384	536,284,510	531,339,653
Debt Limit (35% of Assessed Value)	173,255,384	187,699,579	185,968,879
Deduct Amount of Debt Applicable to Debt Limit	<u>32,830,720</u>	<u>29,343,203</u>	<u>43,735,931</u>
Legal Debt Margin	140,424,664	158,356,376	142,232,948
Total Net Debt applicable to the limit as a %age of debt limit	18.95%	15.63%	<u>23.52%</u>

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ACTUAL BUDGET SCHEDULES

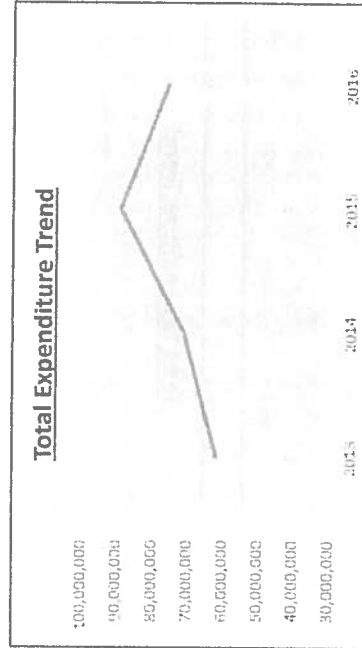
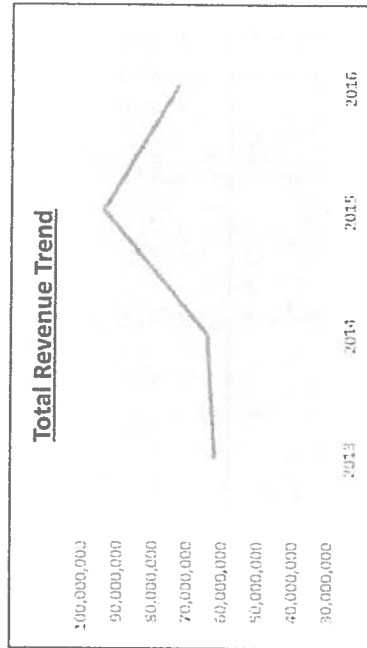
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BUDGET SUMMARIES

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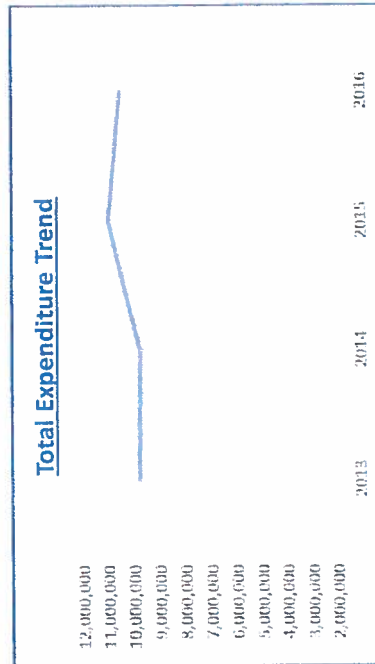
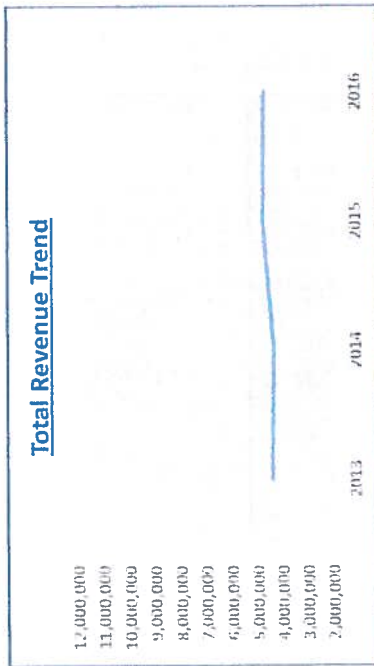
St. John the Baptist Parish Summarized Data - Overall Parish

	Actual 2013	Actual 2014	Projected Budget 2015	Estimated Budget 2016
REVENUES				
AD VALOREM	12,771,525	12,334,887	12,963,427	13,199,539
SALES & USES	21,482,891	20,100,725	26,322,842	21,799,540
LICENSES & PERMITS	1,647,294	1,662,597	1,727,840	1,768,439
STATE GRANTS	444,507	1,162,059	1,455,285	411,760
FEDERAL GRANTS	2,953,117	2,257,509	27,931,211	11,575,187
LOCAL GRANTS	50,500	50,000	52,000	51,000
SERVICE FEES	17,495,193	17,230,918	18,989,866	19,767,505
FINES & FORFEITURES	1,592,545	2,497,024	1,900,000	2,030,000
INTEREST INCOME	197,273	256,963	218,091	230,878
OTHER REVENUE	3,412,655	6,658,066	2,473,679	2,172,347
TOTAL REVENUE	62,047,500	64,210,748	94,034,241	73,006,195
EXPENDITURES				
SALARIES	12,727,530	12,806,288	13,710,376	14,055,267
EMPLOYEE BENEFITS	7,162,101	7,424,683	7,872,062	7,693,613
GENERAL GOVERNMENT	1,855,799	4,280,015	4,931,367	4,602,001
PUBLIC SAFETY	5,759,586	6,144,942	6,971,031	5,774,344
HEALTH & WELFARE	2,296,066	2,126,410	2,735,659	2,539,921
ECONOMIC DEVELOPMENT	1,276,369	1,362,805	1,563,444	1,521,580
PUBLIC TRANSPORTATION	7,400,742	9,322,688	6,069,620	5,786,535
CAPITAL OUTLAY	1,131,701	5,420,655	11,515,774	9,848,745
DEBT SERVICE	8,516,678	6,199,279	6,932,460	6,722,074
RECREATION	565,644	654,699	873,940	776,660
PUBLIC UTILITIES	12,226,778	11,740,200	11,869,502	10,749,084
OTHER EXPENSES	1,419,672	4,027,193	14,578,810	6,361,750
TOTAL EXPENDITURES	62,338,666	71,509,857	89,624,045	76,206,644
Other financing sources(uses)				
Capital Contributions	1,205,171	84,837	16,875	-
Debt Issued	-	18,003,312	-	-
Transfers In	18,284,591	19,836,020	18,674,255	18,387,907
Transfers Out	18,282,906	19,836,015	18,674,255	18,387,907
Net Transfers	1,206,856	18,088,154	16,875	-
Depreciation	5,090,566	5,171,686	5,525,590	5,781,870
Net change in fund balances	915,690	10,789,045	4,427,071	(3,200,449)
Beginning Fund Balance	180,870,722	199,492,260	169,828,660	171,533,647
Ending Fund Balance	176,695,846	205,109,619	168,730,141	162,326,398



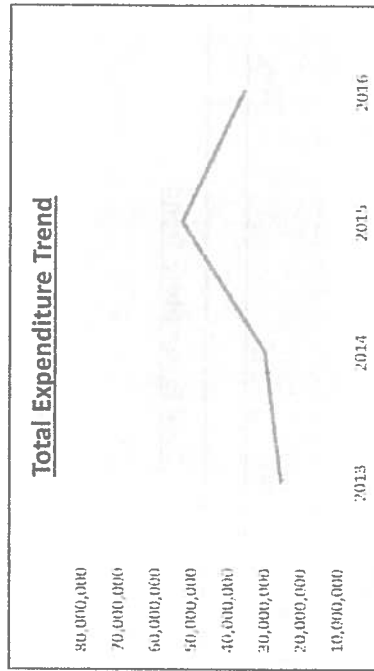
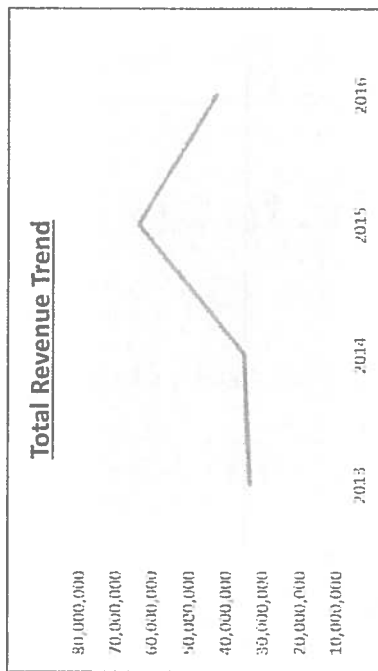
St. John the Baptist Parish
Summarized Data - General Fund

	Actual 2013	Actual 2014	Projected Budget 2015	Estimated Budget 2016
REVENUES				
AD VALOREM	2,258,229	2,181,131	2,260,510	2,305,720
SALES & USES	461,010	458,228	507,000	516,700
LICENSES & PERMITS	1,455,611	1,466,637	1,546,950	1,580,160
STATE GRANTS	138,475	98,456	274,800	150,000
FEDERAL GRANTS	-	1,850	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	45,437	33,058	50,860	51,880
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	2,771	2,720	5,000	5,000
OTHER REVENUE	117,288	160,670	175,000	150,000
TOTAL REVENUE	4,478,821	4,402,750	4,820,120	4,759,460
EXPENDITURES				
SALARIES	3,355,088	2,780,476	2,985,233	3,319,861
EMPLOYEE BENEFITS	1,710,900	1,787,612	1,922,342	1,795,569
GENERAL GOVERNMENT	1,855,099	2,921,929	3,699,967	3,316,981
PUBLIC SAFETY	1,547,843	907,675	959,820	991,010
HEALTH & WELFARE	179,089	223,041	277,745	239,715
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	1,174,737	1,173,504	1,185,850	893,062
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	9,822,756	9,794,237	11,030,757	10,556,198
Other financing sources(uses)	-	-	-	-
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	5,465,688	5,427,081	6,298,164	5,961,580
Transfers Out	117,000	207,000	117,000	117,000
Net Transfers	5,348,688	5,220,081	6,181,164	5,844,580
Depreciation	-	-	-	-
Net change in fund balances	4,753	(171,406)	(29,473)	47,842
Beginning Fund Balance	2,175,163	2,179,916	2,008,510	2,009,436
Ending Fund Balance	2,179,916	2,008,510	1,979,037	2,057,278



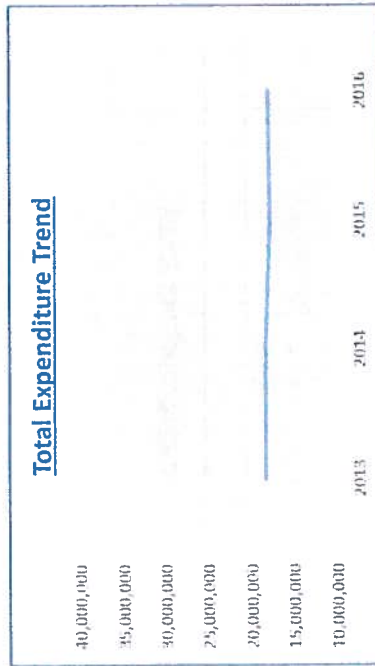
St. John the Baptist Parish **Summarized Data - Special Revenue Funds**

	Actual 2013	Actual 2014	Projected Budget 2015	Estimated Budget 2016
REVENUES				
AD VALOREM	4,748,583	4,591,658	4,772,600	4,868,060
SALES & USES	21,021,981	19,642,497	25,815,842	21,282,840
LICENSES & PERMITS	93,201	76,726	81,520	83,940
STATE GRANTS	219,754	576,746	264,755	261,760
FEDERAL GRANTS	2,505,845	2,056,109	27,931,211	11,575,187
LOCAL GRANTS	50,500	50,000	52,000	51,000
SERVICE FEES	1,238,321	1,218,823	1,311,470	1,381,150
FINES & FORFEITURES	1,592,545	1,954,566	1,900,000	2,030,000
INTEREST INCOME	106,962	101,655	146,999	142,090
OTHER REVENUE	2,488,627	5,342,703	2,000,629	1,625,340
TOTAL REVENUE	34,066,219	35,611,483	64,277,026	43,301,367
EXPENDITURES				
SALARIES	5,957,455	6,250,504	6,765,502	6,664,724
EMPLOYEE BENEFITS	3,141,661	3,278,029	3,599,744	3,583,895
GENERAL GOVERNMENT	700	725	1,000	1,000
PUBLIC SAFETY	4,211,743	5,237,267	6,011,411	4,780,334
HEALTH & WELFARE	1,353,281	1,124,770	1,661,974	1,496,306
ECONOMIC DEVELOPMENT	1,276,369	1,362,805	1,563,444	1,521,580
PUBLIC TRANSPORTATION	7,400,742	9,322,688	6,069,620	5,786,535
CAPITAL OUTLAY	1,131,701	1,145,799	11,515,774	5,076,745
DEBT SERVICE	-	-	-	-
RECREATION	565,644	654,699	873,940	776,660
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	310,271	1,648,495	14,578,810	6,361,750
TOTAL EXPENDITURES	25,349,567	30,025,781	52,641,219	36,049,529
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	5,524,498	6,142,063	5,626,329	5,418,450
Transfers Out	16,255,250	16,692,156	16,074,896	15,792,391
Net Transfers	(10,730,752)	(10,550,093)	(10,448,567)	(10,373,941)
Depreciation	-	-	-	-
Net change in fund balances	(2,014,100)	(4,964,391)	1,187,240	(3,122,103)
Beginning Fund Balance	36,196,936	34,182,836	29,255,165	27,841,282
Ending Fund Balance	34,182,836	29,218,445	30,442,405	24,719,179



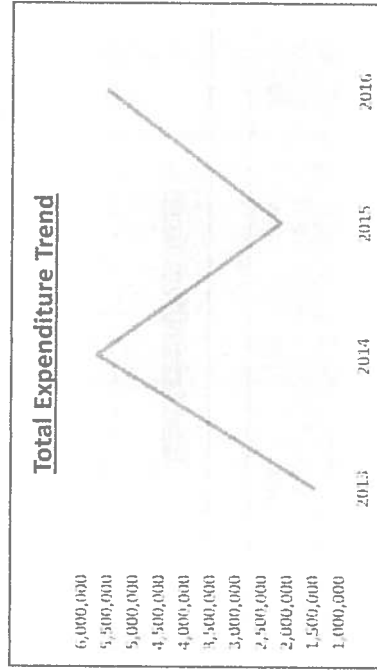
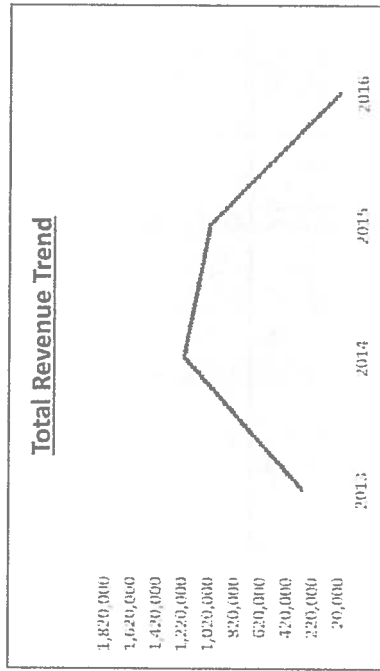
St. John the Baptist Parish
Summarized Data - Enterprise Funds

	Actual 2013	Actual 2014	Projected Budget 2015	Estimated Budget 2016
REVENUES				
AD VALOREM	211,839	205,887	213,170	217,430
SALES & USES	-	-	-	-
LICENSES & PERMITS	98,482	119,234	99,370	104,339
STATE GRANTS	86,278	39,378	-	-
FEDERAL GRANTS	447,272	74,550	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	16,211,435	15,979,037	17,627,536	18,334,475
FINES & FORFEITURES	-	542,458	-	-
INTEREST INCOME	14,617	14,540	19,890	18,552
OTHER REVENUE	529,076	605,288	203,050	397,007
TOTAL REVENUE	17,598,999	17,580,172	18,163,016	19,071,803
EXPENDITURES				
SALARIES	3,734,053	3,775,308	3,959,641	3,920,682
EMPLOYEE BENEFITS	2,309,540	2,359,042	2,349,976	2,242,219
GENERAL GOVERNMENT	-	1,261,213	1,230,400	1,284,020
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	763,696	778,599	795,940	803,900
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	69,538	-	-
DEBT SERVICE	116,805	-	-	-
RECREATION	-	-	-	-
PUBLIC UTILITIES	11,627,394	10,297,128	9,676,175	9,957,111
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	18,551,488	18,540,828	18,012,132	18,207,932
Other financing sources(uses)				
Capital Contributions	1,205,171	84,837	16,875	-
Debt Issued	-	-	-	-
Transfers In	4,008,245	4,734,158	3,939,978	4,459,657
Transfers Out	1,900,656	2,109,828	2,472,359	2,468,516
Net Transfers	3,312,760	2,709,167	1,464,494	1,991,141
Depreciation	5,090,566	5,171,686	5,525,590	5,781,870
Net change in fund balances	(2,730,295)	(3,423,175)	(3,890,212)	(2,926,858)
Beginning Fund Balance	129,699,910	126,911,487	123,488,312	119,588,100
Ending Fund Balance	126,969,615	123,488,312	119,598,100	116,661,242



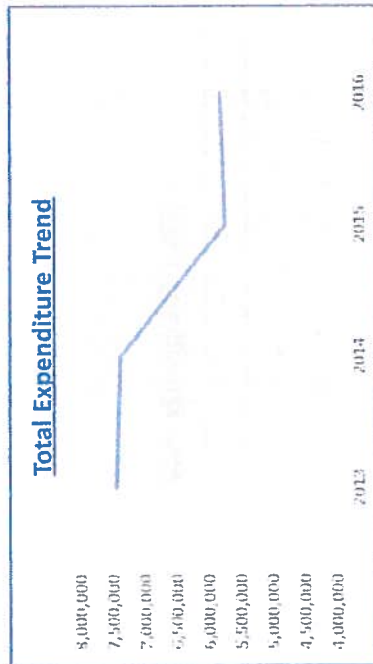
St. John the Baptist Parish Summarized Data - Capital Projects Funds

	Actual 2013	Actual 2014	Projected Budget 2015	Estimated Budget 2016
REVENUES				
AD VALOREM	-	-	-	-
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	447,479	915,730	-
FEDERAL GRANTS	-	125,000	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	35,264	92,742	880	22,520
OTHER REVENUE	265,514	542,870	95,000	-
TOTAL REVENUE	<u>300,778</u>	<u>1,208,091</u>	<u>1,011,610</u>	<u>22,520</u>
EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	-	96,148	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	4,205,318	-	4,772,000
DEBT SERVICE	832,754	775	-	-
RECREATION	-	-	-	-
PUBLIC UTILITIES	149,399	1,443,072	2,193,327	791,973
OTHER EXPENSES	530,358	-	-	-
TOTAL EXPENDITURES	<u>1,512,511</u>	<u>5,745,313</u>	<u>2,193,327</u>	<u>5,563,973</u>
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	18,003,312	-	-
Transfers In	400,000	740,000	1,150,000	800,000
Transfers Out	-	817,031	-	-
Net Transfers	<u>400,000</u>	<u>17,926,281</u>	<u>1,150,000</u>	<u>800,000</u>
Depreciation	-	-	-	-
Net change in fund balances	(811,733)	13,389,059	(31,717)	(4,741,453)
Beginning Fund Balance	9,143,528	22,261,224	332,604	7,350,760
Ending Fund Balance	<u>8,331,795</u>	<u>35,650,283</u>	<u>300,887</u>	<u>2,609,307</u>



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

	Actual 2013	Actual 2014	Projected Budget 2015	Estimated Budget 2016
REVENUES				
AD VALOREM	5,552,874	5,356,411	5,717,147	5,808,329
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	-	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	37,659	45,308	45,322	42,716
OTHER REVENUE	12,150	6,535	-	-
TOTAL REVENUE	<u>5,602,683</u>	<u>5,408,252</u>	<u>5,762,469</u>	<u>5,851,045</u>
EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	7,464,296	5,025,000	5,746,610	5,829,012
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	2,378,698	-	-
TOTAL EXPENDITURES	<u>7,464,296</u>	<u>7,403,698</u>	<u>5,746,610</u>	<u>5,829,012</u>
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	2,886,160	2,792,718	1,659,784	1,748,220
Transfers Out	10,000	10,000	10,000	10,000
Net Transfers	<u>2,876,160</u>	<u>2,782,718</u>	<u>1,649,784</u>	<u>1,738,220</u>
Depreciation	-	-	-	5,781,870
Net change in fund balances	1,014,547	787,272	1,665,643	1,760,253
Beginning Fund Balance	3,655,185	13,956,797	14,744,069	14,744,069
Ending Fund Balance	<u>4,669,732</u>	<u>14,744,069</u>	<u>16,409,712</u>	<u>16,504,322</u>



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

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,305,720	4,868,060	217,430	-	-	13,199,539
SALES & USES	516,700	21,282,840	-	-	5,808,329	21,799,540
LICENSES & PERMITS	1,580,160	83,940	104,339	-	-	1,768,439
STATE GRANTS	150,000	261,760	-	-	-	411,760
FEDERAL GRANTS	-	11,575,187	-	-	-	11,575,187
LOCAL GRANTS	-	51,000	-	-	-	51,000
SERVICE FEES	51,880	1,381,150	18,334,475	-	-	19,767,505
FINES & FORFEITURES	-	2,030,000	-	-	-	2,030,000
INTEREST INCOME	5,000	142,090	18,552	22,520	42,716	230,878
OTHER REVENUE	150,000	1,625,340	397,007	-	-	2,172,347
TOTAL REVENUE	4,759,460	43,301,367	19,071,803	22,520	5,851,045	73,006,195
EXPENDITURES						
SALARIES	3,469,861	6,664,724	3,920,682	-	-	14,055,267
EMPLOYEE BENEFITS	1,795,569	3,583,895	2,242,219	-	-	7,621,683
GENERAL GOVERNMENT	3,316,981	1,000	1,284,020	-	-	4,602,001
PUBLIC SAFETY	991,010	4,780,334	-	-	-	5,771,344
HEALTH & WELFARE	239,715	1,496,306	803,900	-	-	2,539,921
ECONOMIC DEVELOPMENT	-	1,521,580	-	-	-	1,521,580
PUBLIC TRANSPORTATION	-	5,786,535	-	-	-	5,786,535
CAPITAL OUTLAY	-	5,076,745	-	4,772,000	-	9,848,745
DEBT SERVICE	893,062	-	-	-	5,829,012	6,722,074
RECREATION	-	776,660	-	-	-	776,660
PUBLIC UTILITIES	-	-	9,957,111	791,973	-	10,749,084
OTHER EXPENSES	-	6,361,750	-	-	-	6,361,750
TOTAL EXPENDITURES	10,706,198	36,049,529	18,207,932	5,563,973	5,829,012	76,356,644
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Transfers In	5,961,580	5,418,450	4,459,657	800,000	1,746,220	18,387,907
Transfers Out	117,000	15,792,391	2,468,516	-	10,000	18,387,907
Net Transfers	5,844,580	(10,373,941)	1,991,141	800,000	1,736,220	-
Depreciation	-	-	5,781,870	-	-	5,781,870
Net change in fund balances	(102,158)	(3,122,103)	(2,926,858)	(4,741,453)	1,760,253	(9,132,319)
Beginning Fund Balance	2,009,436	27,841,282	119,586,100	7,350,760	14,744,069	171,533,647
Ending Fund Balance	1,907,278	24,719,179	116,661,242	2,609,307	16,504,322	162,401,328

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

	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	-	-	341,770	438,970	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	130,000	-	-	3,670,610	4,896,000
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	-	195,000
FEDERAL GRANTS	-	-	-	-	-	-	-	166,692	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	1,000	-	-
SERVICE FEES	-	411,260	99,100	-	497,000	147,900	80,000	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	2,030,000	-	-	-
INTEREST INCOME	310	70	1,020	1,940	6,500	2,400	1,200	900	11,740	35,000
OTHER REVENUE	-	500	-	-	1,000	-	-	500	187,360	-
TOTAL REVENUE	310	411,830	441,890	440,910	504,500	280,300	2,111,200	169,092	3,869,710	5,126,000
EXPENDITURES										
SALARIES	-	-	188,050	55,000	-	-	718,900	140,041	94,150	1,945,000
EMPLOYEE BENEFITS	-	-	97,665	-	-	-	162,000	-	72,905	1,202,501
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	171,140	-	1,148,784	-	1,238,320	-	-	1,843,765
HEALTH & WELFARE	-	347,140	-	352,420	-	-	-	146,051	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	244,030	-	-	1,277,550	-
PUBLIC TRANSPORTATION	1,500	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,500	347,140	456,855	407,420	1,148,784	244,030	2,119,220	286,092	1,444,605	4,991,266
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	15,000	-	-	-	-	117,000	-	-
Transfers Out	-	12,891	-	-	3,375	55,138	-	-	2,831,542	855,083
Net Transfers	-	(12,891)	15,000	-	(3,375)	(55,138)	-	117,000	(2,831,542)	(855,083)
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(1,190)	51,799	35	33,490	(647,659)	(18,868)	(8,020)	-	(406,437)	(720,349)
Beginning Fund Balance	68,822	213,674	243,982	542,826	1,465,445	551,306	15,235	172,979	1,350,498	7,924,060
Ending Fund Balance	67,632	265,473	244,017	576,316	817,786	532,438	7,215	172,979	944,061	7,203,711

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

	HEALTH UNIT	HURRICANE IKE/GUSTAVE CDBG	HURRICANE ISAAC RECOVERY CDBG	JUVENILE DETENTION CENTER	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES											
AD VALOREM	434,310	-	-	452,080	-	-	1,018,360	-	447,570	1,735,000	4,868,060
SALES & USES	-	-	-	-	-	3,670,600	-	8,915,630	-	-	21,282,840
LICENSES & PERMITS	-	-	-	-	-	83,940	-	-	-	-	83,940
STATE GRANTS/REVENUE	17,000	-	-	-	31,500	4,200	-	-	-	14,060	261,760
FEDERAL GRANTS	-	2,486,745	8,921,750	-	-	-	-	-	-	-	11,575,187
LOCAL GRANTS	-	-	-	-	-	50,000	-	-	-	-	51,000
SERVICE FEES	-	-	-	-	-	63,540	82,350	-	-	-	1,381,150
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	2,030,000
INTEREST INCOME	3,200	-	-	4,250	-	4,080	3,605	57,210	175	8,490	142,090
OTHER REVENUE	-	-	-	5,000	157,750	645,730	627,500	-	-	-	1,625,340
TOTAL REVENUE	454,510	2,486,745	8,921,750	461,330	189,250	4,522,090	1,731,815	8,972,840	447,745	1,757,550	43,301,367
EXPENDITURES											
SALARIES	64,000	-	-	-	179,476	2,693,120	459,007	-	-	127,980	6,664,724
EMPLOYEE BENEFITS	42,525	-	-	-	129,749	1,603,570	200,434	-	-	72,546	3,583,895
GENERAL GOVERNMENT	-	-	-	-	-	-	-	1,000	-	-	1,000
PUBLIC SAFETY	-	-	-	171,220	207,105	-	-	-	446,395	-	4,780,334
HEALTH & WELFARE	204,300	-	-	-	-	-	-	-	-	-	1,496,306
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	1,521,580
PUBLIC TRANSPORTATION	-	-	-	-	-	4,590,855	-	-	-	1,194,180	5,786,535
CAPITAL OUTLAY	-	2,486,745	2,560,000	-	-	-	30,000	-	-	-	5,076,745
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	776,660	-	-	-	776,660
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	310,825	2,486,745	8,921,750	171,220	516,330	8,887,545	1,466,101	1,000	446,395	1,394,706	36,049,529
Other financing sources(uses)											
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	286,000	5,000,450	-	-	-	-	5,418,450
Transfers Out	51,174	-	-	40,337	15,375	693,960	194,655	10,697,256	-	341,605	15,792,391
Net Transfers	(51,174)	-	-	(40,337)	270,625	4,306,490	(194,655)	(10,697,256)	-	(341,605)	(10,373,941)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	92,511	-	-	249,773	(56,455)	(58,965)	71,059	(1,725,416)	1,350	21,239	(3,122,103)
Beginning Fund Balance	1,115,597	(54,962)	-	1,480,103	605,192	1,463,072	1,762,539	5,417,895	433,525	3,069,494	27,841,282
Ending Fund Balance	1,208,108	(54,962)	-	1,729,876	548,737	1,404,107	1,833,598	3,692,479	434,875	3,090,733	24,719,179

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

REVENUES		MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
AD VALOREM	217,430	-	-	-	-	217,430
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	104,339	-	-	104,339
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	551,157	3,770,870	6,640,148	7,372,300	18,334,475	
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	952	2,000	3,600	12,000	18,552	
OTHER REVEUE	-	802	24,255	371,950	397,007	
TOTAL REVENUE	769,539	3,773,672	6,772,342	7,756,250	19,071,803	
EXPENDITURES						
SALARIES	-	-	1,978,056	1,942,626	3,920,682	
EMPLOYEE BENEFITS	-	-	1,088,149	1,154,070	2,242,219	
GENERAL GOVERNMENT	-	-	1,284,020	-	1,284,020	
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	803,900	-	-	-	803,900	
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	3,758,383	2,786,271	3,412,457	9,957,111	
TOTAL EXPENDITURES	803,900	3,758,383	7,136,496	6,509,153	18,207,932	
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Transfers In	50,000	-	2,507,645	1,902,012	4,459,657	
Transfers Out	12,891	-	1,193,620	1,262,005	2,468,516	
Net Transfers	37,109	-	1,314,025	640,007	1,991,141	
Depreciation	-	-	3,281,870	2,500,000	5,781,870	
Net change in fund balances	2,748	15,289	(2,331,999)	(612,896)	(2,926,858)	
Beginning Fund Balance	484,838	2,558,323	65,518,114	51,026,825	119,588,100	
Ending Fund Balance	487,586	2,573,612	63,186,115	50,413,929	116,661,242	

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

	BOND SERIES 1990	2009	
	P/W SEWERAGE	GENERAL	
	CONSTRUCTION	OBLIGATION	
	PHASE II	BOND	TOTAL
REVENUES			
AD VALOREM	-	-	-
SALES & USES	-	-	-
LICENSES & PERMITS	-	-	-
STATE GRANTS	-	-	-
FEDERAL GRANTS	-	-	-
LOCAL GRANTS	-	-	-
SERVICE FEES	-	-	-
FINES & FORFEITURES	-	-	-
INTEREST INCOME	920	21,600	22,520
OTHER REVENUE	-	-	-
TOTAL REVENUE	920	21,600	22,520
EXPENDITURES			
SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
GENERAL GOVERNMENT	-	-	-
PUBLIC SAFETY	-	-	-
HEALTH & WELFARE	-	-	-
ECONOMIC DEVELOPMENT	-	-	-
PUBLIC TRANSPORTATION	-	-	-
CAPITAL OUTLAY	-	4,772,000	4,772,000
DEBT SERVICE	-	-	-
RECREATION	-	-	-
PUBLIC UTILITIES	791,973	-	791,973
OTHER EXPENSES	-	-	-
TOTAL EXPENDITURES	791,973	4,772,000	5,563,973
Other financing sources(uses)			
Capital Contributions	-	-	-
Debt Issued	-	-	-
Transfers In	800,000	-	800,000
Transfers Out	-	-	-
Net Transfers	800,000	-	800,000
Depreciation	-	-	-
Net change in fund balances	8,947	(4,750,400)	(4,741,453)
Beginning Fund Balance	300,887	7,049,873	7,350,760
Ending Fund Balance	309,834	2,299,473	2,609,307

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

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

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,260,510	4,772,600	213,170	-	5,717,147	12,963,427
SALES & USES	507,000	25,815,842	-	-	-	26,322,842
LICENSES & PERMITS	1,546,950	81,520	99,370	-	-	1,727,840
STATE GRANTS	274,800	264,755	-	915,730	-	1,455,285
FEDERAL GRANTS	-	27,931,211	-	-	-	27,931,211
LOCAL GRANTS	-	52,000	-	-	-	52,000
SERVICE FEES	50,860	1,311,470	17,627,536	-	-	18,989,866
FINES & FORFEITURES	-	1,900,000	-	-	-	1,900,000
INTEREST INCOME	5,000	146,999	19,890	880	45,322	218,091
OTHER REVENUE	175,000	2,000,629	203,050	95,000	-	2,473,679
TOTAL REVENUE	4,820,120	64,277,026	18,163,016	1,011,610	5,762,469	94,034,241
EXPENDITURES						
SALARIES	2,985,233	6,765,502	3,959,641	-	-	13,710,376
EMPLOYEE BENEFITS	1,922,342	3,599,744	2,349,976	-	-	7,872,062
GENERAL GOVERNMENT	3,699,967	1,000	1,230,400	-	-	4,931,367
PUBLIC SAFETY	959,620	6,011,411	-	-	-	6,971,031
HEALTH & WELFARE	277,745	1,661,974	795,940	-	-	2,735,659
ECONOMIC DEVELOPMENT	-	1,563,444	-	-	-	1,563,444
PUBLIC TRANSPORTATION	-	6,069,620	-	-	-	6,069,620
CAPITAL OUTLAY	-	11,515,774	-	-	-	11,515,774
DEBT SERVICE	1,185,850	-	-	-	5,746,610	6,932,460
RECREATION	-	873,940	-	-	-	873,940
PUBLIC UTILITIES	-	-	9,676,175	2,193,327	-	11,869,502
OTHER EXPENSES	-	14,578,810	-	-	-	14,578,810
TOTAL EXPENDITURES	11,030,757	52,641,219	18,012,132	2,193,327	5,746,610	89,624,045
Other financing sources(uses)						
Capital Contributions	-	-	16,875	-	-	16,875
Transfers In	6,298,164	5,626,329	3,939,978	1,150,000	1,659,784	18,674,255
Transfers Out	117,000	16,074,896	2,472,359	-	10,000	18,674,255
Net Transfers	6,181,164	(10,448,567)	1,464,494	1,150,000	1,649,784	16,875
Depreciation	-	-	5,525,590	-	-	5,525,590
Net change in fund balances	(29,473)	1,187,240	(3,890,212)	(31,717)	1,665,643	(1,098,519)
Beginning Fund Balance	2,008,510	29,255,165	123,488,312	332,604	14,744,069	169,828,660
Ending Fund Balance	1,979,037	30,442,405	119,598,100	300,887	16,409,712	168,730,141

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

	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
REVENUES											
AD VALOREM	-	-	335,070	430,360	-	-	-	-	-	-	425,790
SALES & USES	-	-	-	-	-	317,762	-	-	4,391,640	5,858,000	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	-	192,905	17,000
FEDERAL GRANTS	-	-	-	-	-	-	-	160,659	-	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	2,000	-	-	-
SERVICE FEES	-	391,680	95,000	-	487,450	130,000	70,000	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,900,000	-	-	-	-
INTEREST INCOME	310	60	1,000	1,850	8,590	2,300	1,300	990	11,620	46,164	3,000
OTHER REVENUE	-	500	-	-	-	-	-	500	197,320	180,000	-
TOTAL REVENUE	310	302,240	431,070	432,210	496,040	450,062	1,971,300	164,149	4,600,580	6,277,069	445,790
EXPENDITURES											
SALARIES	-	-	181,500	102,000	-	-	586,570	60,782	156,430	1,945,000	72,935
EMPLOYEE BENEFITS	-	-	105,915	-	-	-	179,970	-	71,268	1,198,000	42,979
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	179,200	-	1,027,030	-	1,322,548	-	-	3,121,233	-
HEALTH & WELFARE	-	337,030	-	471,632	-	-	-	220,367	-	-	195,250
ECONOMIC DEVELOPMENT	-	-	-	-	-	284,545	-	-	1,278,899	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	2,100	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	2,100	337,030	466,615	573,632	1,027,030	284,545	2,089,088	281,149	1,506,597	6,264,233	311,164
Other financing sources(uses)											
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	15,000	-	-	-	50,000	117,000	-	-	-
Transfers Out	-	12,953	-	-	3,375	145,187	-	-	2,900,790	761,145	51,940
Net Transfers	-	(12,953)	15,000	-	(3,375)	(145,187)	50,000	117,000	(2,900,790)	(761,145)	(51,940)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(1,790)	42,257	(20,545)	(141,422)	(534,365)	20,330	(67,788)	-	193,193	(748,309)	82,686
Beginning Fund Balance	70,612	171,417	264,527	684,248	1,942,360	496,461	2,823	172,979	1,919,785	7,924,060	1,032,911
Ending Fund Balance	68,822	213,674	243,982	542,826	1,407,995	516,791	(64,965)	172,979	2,112,978	7,175,751	1,115,597

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

	HURRICANE IKE/GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE RECOVERY CDBG	ISAAC	JUVENILE DETENTION CENTER	LAND ESCROW	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES													
AD VALOREM	-	-	-	-	443,220	-	-	-	998,390	-	438,790	1,700,980	4,772,600
SALES & USES	-	-	-	-	-	-	-	4,391,630	-	10,856,810	-	-	25,815,842
LICENSES & PERMITS	-	-	-	-	-	-	-	81,520	-	-	-	-	81,520
STATE GRANTS/REVENUE	-	-	-	-	-	-	30,000	6,100	-	-	-	18,750	264,755
FEDERAL GRANTS	5,018,754	581,640	22,170,158	-	-	-	-	-	-	-	-	-	27,931,211
LOCAL GRANTS	-	-	-	-	-	-	-	50,000	-	-	-	-	52,000
SERVICE FEES	-	-	-	-	-	-	-	61,990	75,350	-	-	-	1,311,470
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	1,900,000
INTEREST INCOME	-	-	-	-	4,150	-	-	-	3,500	49,750	175	8,240	146,999
OTHER REVENUE	-	-	-	-	5,000	-	157,592	817,342	642,375	-	-	-	2,000,629
TOTAL REVENUE	5,018,754	581,640	22,170,158	452,370	452,370	-	187,592	5,412,582	1,719,615	10,906,560	438,965	1,727,970	64,277,026
EXPENDITURES													
SALARIES	-	-	92,000	-	-	-	237,359	2,782,840	426,175	-	-	121,911	6,765,502
EMPLOYEE BENEFITS	-	-	-	-	-	-	133,149	1,603,570	190,065	-	-	74,828	3,599,744
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
PUBLIC SAFETY	-	-	-	-	232,160	-	129,240	-	-	-	-	-	6,011,411
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	-	437,695	-	1,661,974
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	1,563,444
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	1,263,500	6,069,620
CAPITAL OUTLAY	4,971,634	-	6,444,140	-	-	-	-	4,804,020	100,000	-	-	-	11,515,774
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	873,940	-	-	-	873,940
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	47,120	-	14,531,690	-	-	-	-	-	-	-	-	-	14,578,810
TOTAL EXPENDITURES	5,018,754	-	21,067,830	232,160	232,160	-	499,748	9,190,430	1,590,180	1,000	437,695	1,460,239	52,641,219
Other financing sources(uses)													
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	282,892	5,133,579	-	-	-	27,858	5,626,329
Transfers Out	-	127,410	-	39,558	-	7	15,375	938,502	205,560	10,533,106	-	339,988	16,074,896
Net Transfers	-	(127,410)	-	(39,558)	-	(7)	267,517	4,195,077	(205,560)	(10,533,106)	-	(312,130)	(10,448,567)
Depreciation													
Net change in fund balances	-	454,230	1,102,328	180,652	-	(7)	(44,639)	417,229	(76,125)	372,454	1,270	(44,399)	1,187,240
Beginning Fund Balance	(54,962)	(454,230)	(1,102,328)	1,287,911	-	7	649,831	1,742,500	1,796,664	7,161,441	432,255	3,113,893	29,255,165
Ending Fund Balance	(54,962)	-	-	1,468,563	-	-	605,192	2,159,729	1,720,539	7,533,895	433,525	3,069,494	30,442,405

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

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	213,170	-	-	-	213,170
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	99,370	-	99,370
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	540,350	3,733,536	6,323,950	7,029,700	17,627,536
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	690	5,000	2,200	12,000	19,890
OTHER REVEUE	-	1,000	23,100	178,950	203,050
TOTAL REVENUE	754,210	3,739,536	6,448,620	7,220,650	18,163,016
EXPENDITURES					
SALARIES	-	-	1,926,609	2,033,032	3,959,641
EMPLOYEE BENEFITS	-	-	1,119,910	1,230,066	2,349,976
GENERAL GOVERNMENT	-	-	1,230,400	-	1,230,400
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	795,940	-	-	-	795,940
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,728,998	2,654,512	3,292,665	9,676,175
TOTAL EXPENDITURES	795,940	3,728,998	6,931,431	6,555,763	18,012,132
Other financing sources(uses)					
Capital Contributions	-	-	-	16,875	16,875
Transfers In	55,000	-	2,093,446	1,791,532	3,939,978
Transfers Out	12,953	-	1,191,463	1,267,943	2,472,359
Net Transfers	42,047	-	901,983	540,464	1,484,494
Depreciation	-	-	3,125,590	2,400,000	5,525,590
Net change in fund balances	317	10,538	(2,706,418)	(1,194,649)	(3,890,212)
Beginning Fund Balance	484,521	2,547,785	68,234,532	52,221,474	123,488,312
Ending Fund Balance	484,838	2,558,323	65,528,114	51,026,825	119,598,100

**St. John the Baptist Parish
Capital Projects Fund
2015 Budget**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2002 GENERAL OBLIGATION CONSTRUCTION	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	915,730	-	-	-	-	915,730
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	880	-	-	55,000	5,000	880
OTHER REVENUE	95,000	-	-	-	-	95,000
TOTAL REVENUE	1,011,610	-	-	55,000	5,000	1,011,610
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	90,000	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	45,000	2,500,000	-
DEBT SERVICE	-	-	-	775	-	-
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	2,193,327	-	-	-	-	2,193,327
OTHER EXPENSES	-	(8,129)	-	-	-	-
TOTAL EXPENDITURES	2,193,327	(8,129)	-	45,775	2,590,000	2,193,327
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	1,150,000	-	-	-	-	1,150,000
Transfers Out	-	-	-	-	-	-
Net Transfers	1,150,000	-	-	-	-	1,150,000
Depreciation	-	-	-	-	-	-
Net change in fund balances	(31,717)	8,129	-	(45,775)	(2,590,000)	(31,717)
Beginning Fund Balance	332,604	-	-	13,936,598	15,377,118	332,604
Ending Fund Balance	300,887	8,129	-	13,890,823	12,787,118	300,887

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

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	ECONOMIC DEVELOPMENT SALES TAX RESERVE	ECONOMIC DEVELOPMENT SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES								
AD VALOREM	-	-	-	-	-	-	5,717,147	5,717,147
SALES & USES	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-
INTEREST INCOME	5,704	5,200	330	1,092	1,530	466	31,000	45,322
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,704	5,200	330	1,092	1,530	466	5,748,147	5,762,469
EXPENDITURES								
SALARIES	-	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	5,746,610	5,746,610
RECREATION	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	5,746,610	5,746,610
Other financing sources(uses)								
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	-	1,283,106	196,290	180,388	-	-	-	1,659,784
Transfers Out	10,000	-	-	-	-	-	-	10,000
Net Transfers	(10,000)	1,283,106	196,290	180,388	-	-	-	1,649,784
Depreciation	-	-	-	-	-	-	-	-
Net change in fund balances	(4,296)	1,288,306	196,620	181,480	1,530	466	1,537	1,665,643
Beginning Fund Balance	1,423,490	359,736	171,880	274,444	384,221	54,610	12,075,688	14,744,069
Ending Fund Balance	1,419,194	1,648,042	368,500	455,924	385,751	55,076	12,077,225	16,409,712

**St. John the Baptist Parish
2014 Summarized Actual**

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,181,131	4,591,658	205,687	-	5,356,411	12,334,887
SALES & USES	458,228	19,642,497	-	-	-	20,100,725
LICENSES & PERMITS	1,466,637	76,726	119,234	-	-	1,662,597
STATE GRANTS	98,456	576,746	39,378	447,479	-	1,162,059
FEDERAL GRANTS	1,850	2,056,109	74,550	125,000	-	2,257,509
LOCAL GRANTS	-	50,000	-	-	-	50,000
SERVICE FEES	33,058	1,218,823	15,979,037	-	-	17,230,918
FINES & FORFEITURES	-	1,954,566	542,458	-	-	2,497,024
INTEREST INCOME	2,720	101,655	14,540	92,742	45,306	256,963
OTHER REVENUE	160,670	5,342,703	605,288	542,870	6,535	6,658,066
TOTAL REVENUE	4,402,750	35,611,483	17,580,172	1,208,091	5,408,252	64,210,748
EXPENDITURES						
SALARIES	2,780,476	6,250,504	3,775,308	-	-	12,806,288
EMPLOYEE BENEFITS	1,787,612	3,278,029	2,359,042	-	-	7,424,683
GENERAL GOVERNMENT	2,921,929	725	1,261,213	96,148	-	4,280,015
PUBLIC SAFETY	907,675	5,237,267	-	-	-	6,144,942
HEALTH & WELFARE	223,041	1,124,770	778,599	-	-	2,126,410
ECONOMIC DEVELOPMENT	-	1,362,805	-	-	-	1,362,805
PUBLIC TRANSPORTATION	-	9,322,688	-	-	-	9,322,688
CAPITAL OUTLAY	-	1,145,799	69,538	4,205,318	-	5,420,655
DEBT SERVICE	1,173,504	-	-	775	5,025,000	6,199,279
RECREATION	-	654,699	-	-	-	654,699
PUBLIC UTILITIES	-	-	10,297,128	1,443,072	-	11,740,200
OTHER EXPENSES	-	1,648,495	-	-	2,378,698	4,027,193
TOTAL EXPENDITURES	9,794,237	30,025,781	18,540,828	5,745,313	7,403,698	71,509,857
Other financing sources(uses)						
Capital Contributions	-	-	84,837	-	-	84,837
Debt Issued	-	-	-	18,003,312	-	18,003,312
Transfers In	5,427,081	6,142,063	4,734,158	740,000	2,792,718	19,836,020
Transfers Out	207,000	16,692,156	2,109,828	817,031	10,000	19,836,015
Net Transfers	5,220,081	(10,550,093)	2,709,167	17,926,281	2,782,718	18,086,154
Depreciation	-	-	5,171,686	-	-	5,171,686
Net change in fund balances	(171,406)	(4,964,391)	(3,423,175)	13,389,059	787,272	5,617,359
Beginning Fund Balance	2,179,916	34,182,836	126,911,487	22,261,224	13,956,797	199,492,260
Ending Fund Balance	2,008,510	29,218,445	123,488,312	35,650,283	14,744,069	205,109,619

**St. John the Baptist Parish
Special Revenue Funds
2014 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	HEALTH UNIT
REVENUES											
AD VALOREM	-	-	321,385	415,658	-	-	-	-	3,354,608	4,473,911	411,373
SALES & USES	-	-	-	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	317,762	-	-	-	178,519	16,585
FEDERAL GRANTS	-	-	-	-	-	-	-	211,326	-	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	398,166	96,018	-	493,581	51,158	76,687	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,954,566	-	-	-	-
INTEREST INCOME	282	136	933	2,258	7,251	1,890	791	1,095	8,546	32,730	3,302
OTHER REVENUE	-	1,413	-	-	1,650	-	-	2,161	144,265	135,174	-
TOTAL REVENUE	282	399,715	418,336	417,916	502,482	370,810	2,032,044	214,582	3,507,419	4,820,334	431,260
EXPENDITURES											
SALARIES	-	-	169,506	51,108	-	-	678,280	153,830	96,673	1,878,318	75,292
EMPLOYEE BENEFITS	-	-	74,447	-	-	-	76,430	-	51,258	1,278,208	49,281
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	327,209	147,757	-	680,779	-	1,497,728	-	-	2,281,098	-
HEALTH & WELFARE	-	-	-	363,986	-	-	-	136,702	-	-	192,682
ECONOMIC DEVELOPMENT	-	-	-	-	-	240,690	-	-	1,122,115	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	17,798	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	327,209	391,710	415,094	680,779	240,690	2,270,236	290,532	1,270,046	5,437,624	317,255
Other financing sources(uses)											
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	190,000	117,000	-	176,664	-
Transfers Out	-	13,022	21,703	-	3,375	131,251	-	-	2,796,120	588,535	39,443
Net Transfers	-	(13,022)	(21,703)	-	(3,375)	(131,251)	190,000	117,000	(2,796,120)	(411,871)	(39,443)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	282	59,484	4,923	2,822	(181,672)	(1,131)	(48,192)	41,050	(558,747)	(1,029,161)	74,562
Beginning Fund Balance	70,330	111,933	259,604	681,426	2,124,032	497,592	51,015	151,226	2,478,532	8,953,221	958,343
Ending Fund Balance	70,612	171,417	264,527	684,248	1,942,360	496,461	2,823	192,276	1,919,785	7,924,060	1,032,905

**St. John the Baptist Parish
Special Revenue Funds
2014 Actual**

	HURRICANE IKE/GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE RECOVERY CDBG	HURRICANE ISAAC	JUVENILE DETENTION CENTER	LAND ESCROW	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES													
AD VALOREM	-	-	-	-	428,513	-	-	-	964,154	-	424,229	1,626,346	4,591,658
SALES & USES	-	-	-	-	-	-	-	3,354,608	-	8,459,370	-	-	19,642,497
LICENSES & PERMITS	-	-	-	-	-	-	-	76,726	-	-	-	-	76,726
STATE GRANTS/REVENUE	-	-	-	-	-	-	32,408	10,392	-	-	-	21,080	576,746
FEDERAL GRANTS	1,580,727	188,265	75,791	-	-	-	-	-	-	-	-	-	2,056,109
LOCAL GRANTS	-	-	-	-	-	-	-	50,000	-	-	-	-	50,000
SERVICE FEES	-	-	-	-	-	-	-	63,800	39,413	-	-	-	1,218,823
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	1,954,566
INTEREST INCOME	-	-	-	-	4,026	-	-	2,387	5,300	22,340	130	8,258	101,655
OTHER REVENUE	-	-	-	-	-	-	158,440	4,306,047	593,553	-	-	-	5,342,703
TOTAL REVENUE	1,580,727	188,265	75,791	432,539	432,539	-	190,848	7,863,960	1,602,420	8,481,710	424,359	1,655,684	35,611,483
EXPENDITURES													
SALARIES	-	-	32,399	-	-	-	232,304	2,486,209	304,631	-	-	91,954	6,250,504
EMPLOYEE BENEFITS	-	-	-	-	-	-	109,615	1,488,142	115,431	-	-	35,217	3,278,029
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	725	-	-	725
PUBLIC SAFETY	-	-	-	-	-	-	126,130	-	-	-	-	-	5,237,267
HEALTH & WELFARE	-	-	-	-	176,566	-	-	-	-	-	-	-	1,124,770
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	1,362,805
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	1,113,511	9,322,688
CAPITAL OUTLAY	1,001,235	-	-	-	-	-	-	8,209,177	-	-	-	-	1,145,799
DEBT SERVICE	-	-	-	-	-	-	-	-	126,766	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	654,699	-	-	-	654,699
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	602,203	-	1,046,292	-	-	-	-	-	-	-	-	-	1,648,495
TOTAL EXPENDITURES	1,603,438	-	1,078,691	176,566	176,566	-	468,049	12,183,528	1,201,527	725	431,400	1,240,682	30,025,781
Other financing sources(uses)													
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	295,533	5,336,060	-	-	-	26,806	6,142,063
Transfers Out	-	642,495	99,429	30,599	-	-	3,375	795,661	134,313	11,117,244	-	275,591	16,692,156
Net Transfers	-	(642,495)	(99,429)	(30,599)	-	-	292,158	4,540,399	(134,313)	(11,117,244)	-	(248,785)	(10,550,093)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(22,711)	(454,230)	(1,102,329)	225,374	-	-	14,957	220,831	266,580	(2,636,259)	(7,041)	166,217	(4,964,391)
Beginning Fund Balance	(32,251)	-	-	1,062,537	7	7	634,874	1,521,676	1,530,086	9,797,700	439,296	2,947,676	34,238,855
Ending Fund Balance	(54,962)	(454,230)	(1,102,329)	1,287,911	7	7	649,831	1,742,507	1,796,666	7,161,441	432,255	3,113,893	29,274,464

**St. John the Baptist Parish
Enterprise Funds
2014 Actual**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	205,687	-	-	-	205,687
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	119,234	-	119,234
STATE GRANTS	-	-	39,378	-	39,378
FEDERAL GRANTS	-	-	74,550	-	74,550
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	-	3,901,144	5,441,615	6,636,278	15,979,037
FINES & FORFEITURES	542,458	-	-	-	542,458
INTEREST INCOME	698	4,745	1,424	7,673	14,540
OTHER REVENUE	-	606	68,638	536,044	605,288
TOTAL REVENUE	748,843	3,906,495	5,744,839	7,179,995	17,580,172
EXPENDITURES					
SALARIES	-	-	1,887,759	1,887,549	3,775,308
EMPLOYEE BENEFITS	-	-	1,176,882	1,182,160	2,359,042
GENERAL GOVERNMENT	-	-	1,261,213	-	1,261,213
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	778,599	-	-	-	778,599
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	69,538	-	69,538
DEBT SERVICE	-	-	-	-	-
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,693,956	2,777,042	3,826,130	10,297,128
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	778,599	3,693,956	7,172,434	6,895,839	18,540,828
Other financing sources(uses)					
Capital Contributions	-	-	69,538	15,299	84,837
Transfers In	75,000	-	2,210,654	2,448,504	4,734,158
Transfers Out	13,023	-	1,026,656	1,070,149	2,109,828
Net Transfers	61,977	-	1,253,536	1,393,654	2,709,167
Depreciation	-	-	2,738,925	2,432,761	5,171,686
Net change in fund balances	32,221	212,539	(2,912,984)	(754,951)	(3,423,175)
Beginning Fund Balance	452,300	2,335,246	71,147,516	52,976,425	126,911,487
Ending Fund Balance	484,521	2,547,785	68,234,532	52,221,474	123,488,312

**St. John the Baptist Parish
Capital Project Funds
2014 Actual**

	BOND SERIES 1990 PW SEWERAGE CONSTRUCTION PHASE II	2002 GENERAL OBLIGATION CONSTRUCTION BOND	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	447,479	-	-	-	-	447,479
FEDERAL GRANTS	125,000	-	-	-	-	125,000
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	949	-	31,386	55,732	4,674	92,742
OTHER REVENUE	542,870	1	-	-	-	542,870
TOTAL REVENUE	1,116,298	1	31,386	55,732	4,674	1,208,091
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	96,148	96,148
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	1,626,121	47,789	2,531,408	4,205,318
DEBT SERVICE	-	-	-	775	-	775
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	1,443,529	(457)	-	-	-	1,443,072
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	1,443,529	(457)	1,626,121	48,564	2,627,556	5,745,313
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	18,003,312	18,003,312
Transfers In	740,000	-	-	-	-	740,000
Transfers Out	-	-	813,719	-	3,312	817,031
Net Transfers	740,000	-	(813,719)	-	18,000,000	17,926,281
Depreciation	-	-	-	-	-	-
Net change in fund balances	412,769	458	(2,408,454)	7,168	15,377,118	13,389,059
Beginning Fund Balance	(80,165)	(8,587)	8,420,546	13,929,430	-	22,261,224
Ending Fund Balance	332,604	(8,129)	6,012,092	13,936,598	15,377,118	35,650,283

**St. John the Baptist Parish
Debt Service Funds
2014 Actual**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	RVFD WVFD GVFD SALES TAX SINKING	WVFD SALES TAX RESERVE	ECONOMIC DEVELOPMENT SALES TAX RESERVE	ECONOMIC DEVELOPMENT SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES								
AD VALOREM	-	-	-	-	-	-	5,356,411	5,356,411
SALES & USES	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-
INTEREST INCOME	5,722	5,353	397	1,095	1,534	498	30,707	45,306
OTHER REVENUE	-	35	-	-	-	-	6,500	6,535
TOTAL REVENUE	5,722	5,388	397	1,095	1,534	498	5,393,618	5,408,252
EXPENDITURES								
SALARIES	-	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
DEBT SERVICE	-	1,905,000	145,000	-	-	155,000	2,820,000	5,025,000
RECREATION	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	627,057	49,119	-	-	9,068	1,693,454	2,378,698
TOTAL EXPENDITURES	-	2,532,057	194,119	-	-	164,068	4,513,454	7,403,698
Other financing sources(uses)								
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	-	2,427,244	198,095	-	-	164,067	3,312	2,792,718
Transfers Out	10,000	-	-	-	-	-	-	10,000
Net Transfers	(10,000)	2,427,244	198,095	-	-	164,067	3,312	2,782,718
Depreciation	-	-	-	-	-	-	-	-
Net change in fund balances	(4,278)	(99,425)	4,373	1,095	1,534	497	883,476	787,272
Beginning Fund Balance	1,427,768	459,161	167,507	273,349	382,687	54,113	11,192,212	13,956,797
Ending Fund Balance	1,423,490	359,736	171,880	274,444	384,221	54,610	12,075,688	14,744,069

**St. John the Baptist Parish
2013 Summarized Actual**

REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
AD VALOREM	2,258,229	4,748,583	211,839	-	-	12,771,525
SALES & USES	461,010	21,021,881	-	-	5,552,874	21,482,891
LICENSES & PERMITS	1,455,611	93,201	98,482	-	-	1,647,294
STATE GRANTS	138,475	219,754	86,278	-	-	444,507
FEDERAL GRANTS	-	2,505,845	447,272	-	-	2,953,117
LOCAL GRANTS	-	50,500	-	-	-	50,500
SERVICE FEES	45,437	1,238,321	16,211,435	-	-	17,495,193
FINES & FORFEITURES	-	1,592,545	-	-	-	1,592,545
INTEREST INCOME	2,771	106,962	14,617	35,264	37,659	197,273
OTHER REVENUE	117,288	2,488,627	529,076	265,514	12,150	3,412,655
TOTAL REVENUE	4,478,821	34,066,219	17,598,999	300,778	5,602,683	62,047,500
EXPENDITURES						
SALARIES	3,355,088	5,957,455	3,734,053	-	-	12,727,530
EMPLOYEE BENEFITS	1,710,900	3,141,661	2,309,540	-	-	7,162,101
GENERAL GOVERNMENT	1,855,099	700	-	-	-	1,855,799
PUBLIC SAFETY	1,547,843	4,211,743	-	-	-	5,759,586
HEALTH & WELFARE	179,089	1,353,281	763,696	-	-	2,296,066
ECONOMIC DEVELOPMENT	-	1,276,369	-	-	-	1,276,369
PUBLIC TRANSPORTATION	-	7,400,742	-	-	-	7,400,742
CAPITAL OUTLAY	-	1,131,701	-	-	-	1,131,701
DEBT SERVICE	1,174,737	-	116,805	832,754	7,464,296	8,516,678
RECREATION	-	565,644	-	-	-	565,644
PUBLIC UTILITIES	-	-	11,627,394	149,399	-	12,226,778
OTHER EXPENSES	-	310,271	-	530,358	-	1,419,672
TOTAL EXPENDITURES	9,822,756	25,349,567	18,551,488	1,512,511	7,464,296	62,338,666
Other financing sources(uses)						
Capital Contributions	-	-	1,205,171	-	-	1,205,171
Transfers In	5,465,688	5,524,498	4,008,245	400,000	2,886,160	18,284,591
Transfers Out	117,000	16,255,250	1,900,656	-	10,000	18,282,906
Net Transfers	5,348,688	(10,730,752)	3,312,760	400,000	2,876,160	1,206,856
Depreciation	-	-	5,090,566	-	-	5,090,566
Net change in fund balances	4,753	(2,014,100)	(2,730,295)	(811,733)	1,014,547	(4,174,876)
Beginning Fund Balance	2,175,163	36,196,936	129,699,910	9,143,528	3,655,185	180,870,722
Ending Fund Balance	2,179,916	34,182,836	126,969,615	8,331,795	4,669,732	176,695,846

**St. John the Baptist Parish
Special Revenue Funds
2013 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	-	-	330,997	428,090	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	130,000	-	-	3,622,093	4,834,678
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	-	181,565
FEDERAL GRANTS	-	-	-	-	-	-	-	434,242	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	500	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	91,521	-	503,996	90,117	59,988	-	-	-
INTEREST INCOME	289	95	749	1,709	7,236	2,040	1,592,545	905	10,374	29,276
OTHER REVENUE	-	1,175	-	-	-	-	2,205	500	293,590	90,470
TOTAL REVENUE	289	391,752	423,767	429,799	511,232	222,157	1,654,738	435,647	3,926,057	5,135,989
EXPENDITURES										
SALARIES	-	-	183,264	51,948	-	-	629,232	144,865	117,572	1,836,121
EMPLOYEE BENEFITS	-	-	92,822	-	-	-	155,217	-	56,780	1,141,120
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	172,059	-	424,601	-	1,312,052	-	-	2,050,869
HEALTH & WELFARE	-	317,679	-	272,708	-	-	-	387,566	1,072,199	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	204,170	-	-	-	-
PUBLIC TRANSPORTATION	7,147	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,147	317,679	448,145	324,656	424,601	204,170	2,096,501	532,431	1,246,551	5,028,110
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	5,105	-	-	-	-	117,000	10,000	45,231
Transfers Out	-	12,234	15,097	-	1,688	120,604	51,083	-	3,034,383	359,493
Net Transfers	-	(12,234)	(9,992)	-	(1,688)	(120,604)	(51,083)	117,000	(3,024,383)	(314,262)
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(6,858)	61,839	(34,370)	105,143	84,943	(102,617)	(492,846)	20,216	(344,877)	(206,383)
Beginning Fund Balance	77,188	50,094	293,974	576,283	2,039,088	600,209	543,863	131,010	2,767,396	9,159,604
Ending Fund Balance	70,330	111,933	259,604	681,426	2,124,031	497,592	51,017	151,226	2,422,519	8,953,221

**St. John the Baptist Parish
Special Revenue Funds
2013 Actual**

	HEALTH UNIT	HURRICANE IKE/GUSTAVE CDBG	HURRICANE ISAAC	JUVENILE DETENTION CENTER	LAND ESCROW	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES												
AD VALOREM	423,675	-	-	441,330	-	-	-	999,517	-	436,914	1,688,060	4,748,583
SALES & USES	-	-	-	-	-	-	3,622,093	-	8,813,017	-	-	21,021,881
LICENSES & PERMITS	-	-	-	-	-	-	93,201	-	-	-	-	93,201
STATE GRANTS/REVENUE	16,501	-	-	-	-	-	753	-	-	-	20,935	219,754
FEDERAL GRANTS	-	1,392,449	631,537	-	-	-	-	-	-	-	47,617	2,505,845
LOCAL GRANTS	-	-	-	-	-	-	50,000	-	-	-	-	50,000
SERVICE FEES	-	-	-	-	-	-	59,579	42,638	-	-	-	1,238,321
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	1,592,545
INTEREST INCOME	2,790	-	-	3,973	95	-	2,066	3,254	32,505	35	7,366	106,962
OTHER REVENUE	-	-	-	6,864	-	315,133	1,137,863	643,032	-	-	-	2,488,627
TOTAL REVENUE	442,966	1,392,449	631,537	452,167	95	315,133	4,965,555	1,688,441	8,845,522	436,949	1,763,978	34,066,219
EXPENDITURES												
SALARIES	56,441	-	-	-	-	242,259	2,292,957	323,696	-	-	79,100	5,957,455
EMPLOYEE BENEFITS	54,422	-	-	-	-	105,397	1,388,153	112,296	-	-	35,454	3,141,661
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	700	-	-	700
PUBLIC SAFETY	-	-	-	154,833	-	97,329	-	-	-	183,660	-	4,211,743
HEALTH & WELFARE	191,668	-	-	-	-	-	-	-	-	-	-	1,353,281
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	1,276,369
PUBLIC TRANSPORTATION	-	-	-	-	-	-	6,398,847	-	-	-	994,748	7,400,742
CAPITAL OUTLAY	-	1,109,401	-	-	-	-	-	22,300	-	-	-	1,131,701
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	565,644	-	-	-	565,644
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	310,271	-	-	-	-	-	-	-	-	-	310,271
TOTAL EXPENDITURES	302,531	1,419,672	-	154,833	-	444,985	10,079,957	1,023,936	700	183,660	1,109,302	25,349,567
Other financing sources(uses)												
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	109,730	5,187,513	-	-	-	49,919	5,524,498
Transfers Out	29,762	-	631,537	423,368	30,113	3,375	744,486	97,597	10,478,781	-	221,649	16,255,250
Net Transfers	(29,762)	-	(631,537)	(423,368)	(30,113)	106,355	4,443,027	(97,597)	(10,478,781)	-	(171,730)	(10,730,752)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	110,673	(27,223)	-	(126,034)	(30,018)	(23,497)	(671,375)	566,908	(1,633,959)	253,289	482,946	(2,014,100)
Beginning Fund Balance	847,670	(5,030)	-	1,188,570	30,024	658,368	2,193,051	963,178	11,431,659	186,007	2,464,730	36,196,936
Ending Fund Balance	958,343	(32,253)	-	1,062,536	6	634,871	1,521,676	1,530,086	9,797,700	439,296	2,947,676	34,182,836

**St. John the Baptist Parish
Enterprise Funds
2013 Actual**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	211,839	-	-	-	211,839
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	98,482	-	98,482
STATE GRANTS	-	-	86,278	-	86,278
FEDERAL GRANTS	-	-	447,272	-	447,272
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	530,937	3,817,651	5,354,742	6,508,105	16,211,435
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	563	4,546	1,938	7,570	14,617
OTHER REVENUE	-	635	169,708	358,733	529,076
TOTAL REVENUE	743,339	3,822,832	6,158,420	6,874,408	17,598,999
EXPENDITURES					
SALARIES	-	-	1,909,130	1,824,923	3,734,053
EMPLOYEE BENEFITS	-	-	1,166,770	1,142,770	2,309,540
GENERAL GOVERNMENT	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	763,696	-	-	-	763,696
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
DEBT SERVICE	-	-	-	116,805	116,805
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,489,575	4,665,088	3,472,731	11,627,394
TOTAL EXPENDITURES	763,696	3,489,575	7,740,988	6,557,229	18,551,488
Other financing sources(uses)					
Capital Contributions	-	-	-	1,205,171	1,205,171
Transfers In	75,000	-	2,402,268	1,530,977	4,008,245
Transfers Out	12,234	-	921,838	966,584	1,900,656
Net Transfers	62,766	-	1,480,430	1,769,564	3,312,760
Depreciation	-	-	2,718,161	2,372,405	5,090,566
Net change in fund balances	42,409	333,257	(2,820,299)	(285,662)	(2,730,295)
Restatement*	-	-	-	(58,129)	(58,129)
Beginning Fund Balance	409,891	2,001,989	73,967,815	53,320,215	129,699,910
Ending Fund Balance	452,300	2,335,246	71,147,516	52,976,424	126,969,615

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

**St. John the Baptist Parish
Capital Project Funds
2013 Actual**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2002 GENERAL OBLIGATION CONSTRUCTION	2009 GENERAL OBLIGATION BOND	TOTAL
REVENUES				
AD VALOREM	-	-	-	-
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	-	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	727	167	34,370	35,264
OTHER REVENUE	265,514	-	-	265,514
TOTAL REVENUE	266,241	167	34,370	300,778
EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
DEBT SERVICE	63,010	-	769,744	832,754
RECREATION	-	-	-	-
PUBLIC UTILITIES	49,000	90,774	9,625	149,399
OTHER EXPENSES	530,358	-	-	530,358
TOTAL EXPENDITURES	642,368	90,774	779,369	1,512,511
Other financing sources(uses)				
Capital Contributions	-	-	-	-
Transfers In	-	-	400,000	400,000
Transfers Out	-	-	-	-
Net Transfers	-	-	400,000	400,000
Depreciation	-	-	-	-
Net change in fund balances	(376,127)	(90,607)	(344,999)	(811,733)
Beginning Fund Balance	295,962	82,021	8,765,545	9,143,528
Ending Fund Balance	(80,165)	(8,586)	8,420,546	8,331,795

**St. John the Baptist Parish
Debt Service Funds
2013 Actual**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	RVFD GVFD SALES TAX SINKING	WVFD SALES TAX RESERVE	ECONOMIC DEVELOPMENT SALES TAX RESERVE	ECONOMIC DEVELOPMENT SALES TAX SINKING	GENERAL OBLIGATION SINKING	TOTAL
REVENUES								
AD VALOREM	-	-	-	-	-	-	5,552,874	5,552,874
SALES & USES	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-
INTEREST INCOME	5,626	5,181	363	991	1,546	492	23,460	37,659
OTHER REVENUE	-	-	-	-	-	-	12,150	12,150
TOTAL REVENUE	5,626	5,181	363	991	1,546	492	5,588,484	5,602,683
EXPENDITURES								
SALARIES	-	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-
DEBT SERVICE	-	2,529,358	231,820	61	-	211,393	4,491,664	7,464,296
RECREATION	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	2,529,358	231,820	61	-	211,393	4,491,664	7,464,296
Other financing sources(uses)								
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	-	2,528,781	194,761	-	-	162,618	-	2,886,160
Transfers Out	-	-	-	-	10,000	-	-	10,000
Net Transfers	-	2,528,781	194,761	-	(10,000)	162,618	-	2,876,160
Depreciation	-	-	-	-	-	-	-	-
Net change in fund balances	5,626	4,604	(36,696)	930	(8,454)	(48,283)	1,096,820	1,014,547
Beginning Fund Balance	1,422,142	454,557	204,203	272,419	391,141	102,396	808,327	3,655,185
Ending Fund Balance	1,427,768	459,161	167,507	273,349	382,687	54,113	1,905,147	4,669,732

INDIVIDUAL FUND BUDGETS
BY BUDGET TYPE

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Ad Valorem-1Mill-Ch&Jail	441,330	428,513	444,110	452,990	2.00%
3 Ad Valorem- Other	1,816,899	1,752,618	1,816,400	1,852,730	2.00%
4 Chain Store	9,045	9,812	10,250	10,250	0.00%
5 Cable Television	301,814	334,101	330,000	339,900	3.00%
6 Fair Grounds	57,379	43,347	60,000	61,800	3.00%
7 Alcoholic Beverages License	6,330	5,970	7,350	7,570	2.99%
8 Occupational License	1,222,361	1,254,259	1,289,350	1,315,140	2.00%
9 Building Permits	217,875	196,596	240,000	247,200	3.00%
10 State Rev. Sharing	63,335	22,640	65,000	65,000	0.00%
11 State Grant Summer Feed	138,475	98,456	150,000	150,000	0.00%
12 Severance Tax	54,423	37,831	65,000	65,000	0.00%
13 Beer Tax	47,394	42,949	52,000	50,000	-3.85%
14 Grant-LGAP Senior Citizens Building	-	-	124,800	-	-100.00%
15 Court Fees (Steno)	17,615	11,340	18,360	18,730	2.02%
16 Juvenile Fees	12,064	15,377	14,000	14,280	2.00%
17 Coroner Fees	2,341	2,101	3,500	3,570	2.00%
18 Zoning/Subdiv. Fees	13,417	4,240	15,000	15,300	2.00%
19 Interest Income	2,771	2,720	5,000	5,000	0.00%
20 Rental Income	13,345	18,568	20,000	20,000	0.00%
21 Fema - GUSTAV	-	1,850	-	-	#DIV/0!
22 Miscellaneous Rev.	40,608	119,462	90,000	65,000	-27.78%
23 Total Revenues	4,478,821	4,402,750	4,820,120	4,759,460	-1.26%
24					
25 EXPENDITURES:					
26					
27 LEGISLATIVE					
28 Salaries -Council	77,066	79,359	75,000	75,000	0.00%
29 Salaries -Legislative Assistants	153,812	47,811	61,260	65,296	6.59%
30 Salaries- Council Secretary	-	74,397	70,720	78,256	10.66%
31 Salaries -Car Allowance	25,800	33,300	27,600	27,600	0.00%
32 Official Journal	49,560	16,613	60,000	25,000	-58.33%
33 Membership Dues	10,100	9,850	11,500	12,310	7.04%
34 Telephone	25,694	21,081	30,000	24,000	-20.00%
35 Equipment Rental	9,466	9,237	10,000	13,000	30.00%
36 Professional Services	53,451	58,437	150,000	125,000	-16.67%
37 Office Supplies	19,597	16,732	27,040	32,180	19.01%
38 Travel	37,792	9,811	40,800	41,210	1.00%
39 Miscellaneous	7,742	9,148	9,450	9,920	4.97%
40 Intergov. Serv. Charge	5,857	4,203	10,500	10,710	2.00%
41 Total Legislative	475,937	389,979	583,870	539,482	-7.60%
42					
43 DISTRICT ATTORNEY					
44 Salaries -D.A. & Assis.	130,997	163,493	149,250	303,730	103.50%
45 Salaries -Secretary	214,102	224,046	235,510	242,580	3.00%
46 D.A. Employee Benefits	62,819	58,792	71,570	73,710	2.99%
47 Unemployment	6,244	7,370	7,700	7,930	2.99%
48 Total District Attorney	414,162	453,701	464,030	627,950	35.33%
49					
50 DISTRICT COURT					
51 Salaries -Ct. Reporter	190,168	172,716	169,566	181,650	7.13%
52 Drug Court Program	80,000	80,000	60,000	60,000	0.00%
53 District Court Security	50,000	25,000	63,000	63,000	0.00%
54 Court Filings	10,325	8,800	10,500	11,030	5.05%
55 Transcripts	-	30,446	60,000	61,800	3.00%
56 Telephone	13,872	17,428	14,430	14,720	2.01%
57 Juror & Witness Fees	46,005	43,959	60,000	60,000	0.00%
58 Office Supplies	5,206	5,767	8,500	6,500	-23.53%
59 Total District Court	395,576	384,116	445,996	458,700	2.85%
60					

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
61 CLERK OF COURT					
62 Book Binding	41,108	29,166	41,930	42,770	2.00%
63 Court Attendance	14,480	11,907	17,670	18,020	1.98%
64 Miscellaneous	21,255	38,772	30,000	30,000	0.00%
65 Total Clerk of Court	76,843	79,845	89,600	90,790	1.33%
66					
67 PROBATION OFFICER					
68 Salaries -Officer	46,061	48,153	48,966	51,608	0
69 Vehicle Maintenance	-	-	-	-	#DIV/0!
70 Total Probation Officer	46,061	48,153	48,966	51,608	0
71					
72 EXECUTIVE & ADMINISTRATIVE					
73 Salaries -Parish Pres.	143,950	143,398	143,400	143,400	0.00%
74 Salaries -Car Allowance - Par Pres	9,600	9,600	9,600	9,600	0.00%
75 Salaries -Administration	964,039	804,190	832,008	1,047,475	25.90%
76 Salaries - CAO	-	98,203	94,500	99,225	5.00%
77 Salaries - CFO	-	88,000	90,200	94,710	5.00%
78 Salaries - Administrative Assistant	-	35,511	51,250	-	-100.00%
79 Salaries - Asst. to the Parish President	-	54,534	61,500	-	-100.00%
80 Salaries - Asst to the Parish President	-	55,901	57,299	-	-100.00%
81 Salaries -Car Allowance - Adm	11,700	15,039	15,600	15,600	0.00%
82 Membership Dues	1,419	6,186	3,160	3,190	0.95%
83 Telephone	182,717	140,396	182,790	160,000	-12.47%
84 Equipment Rental	49,918	44,964	60,000	63,000	5.00%
85 Computer Expense	85,733	29,676	90,880	93,610	3.00%
86 Office Supplies	54,416	51,977	50,000	52,500	5.00%
87 Travel/Training	19,922	29,763	33,000	33,000	0.00%
88 Storage Rental	-	-	10,000	10,500	5.00%
89 Advertising and Subscriptions	-	-	5,500	5,780	5.09%
90 Conferences and Seminars	-	-	3,500	3,680	5.14%
91 Bank Charges	-	-	6,500	6,830	5.08%
92 Meeting Expenses	-	-	10,000	10,500	5.00%
93 Miscellaneous	58,080	56,326	5,000	5,000	0.00%
94 Total Executive & Administrative	1,581,494	1,663,664	1,815,687	1,857,600	2.31%
95					
96 REGISTRAR OF VOTERS					
97 Salaries -Reg. Of Voters	55,630	55,806	58,600	61,530	5.00%
98 Membership Dues	1,350	750	2,100	2,200	4.76%
99 Postage	2,000	1,000	1,000	1,200	20.00%
100 Telephone	929	1,498	1,060	1,100	3.77%
101 Office Supplies	3,310	6,083	3,700	1,500	-59.46%
102 Travel	557	413	1,000	1,000	0.00%
103 Retirement Contributions	8,754	10,132	14,210	14,900	4.86%
104 Total Registrar of Voters	72,530	75,682	81,670	83,430	2.16%
105					
106 ELECTIONS					
107 Machines	41,667	393	42,000	44,000	4.76%
108 Total	41,667	393	42,000	44,000	4.76%
109					
110 GENERAL ADMINISTRATION					
111 RSVP Dues	20,000	20,000	20,000	20,000	0.00%
112 Engineering	30,240	36,740	30,840	34,020	10.31%
113 Auditing	19,629	33,746	23,000	24,150	5.00%
114 Legal Fees	-	-	20,000	20,400	2.00%
115 Security	-	-	25,000	25,500	2.00%
116 Contract Agreements	-	-	82,200	83,840	2.00%
117 Training	-	-	10,000	10,000	0.00%
118 Retirement Valuation	-	-	10,000	-	-100.00%
119 Employee Related Fees	-	-	37,000	37,740	2.00%
120 Professional Service	470,445	172,344	30,000	30,000	0.00%
121 Total General Administration	540,314	262,830	288,040	285,650	-0.83%
122					
123 CIVIL SERVICE					
124 Salaries -Civil Service	70,701	73,695	75,000	77,970	3.96%
125 Membership Dues	250	250	300	300	0.00%
126 Office Supplies	549	438	600	600	0.00%
127 Total Civil Service	71,500	74,383	75,900	78,870	3.91%
128					

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
129 PLANNING & ZONING					
130 Salaries -Plan. & Zoning	487,416	424,852	438,603	484,455	10.45%
131 Salary - Director	-	84,344	86,453	75,000	-13.25%
132 Salaries -Car Allowance	4,800	4,800	4,800	4,800	0.00%
133 Telephone	9,532	9,526	10,710	11,250	5.04%
134 Uniforms	3,380	2,197	3,500	3,500	0.00%
135 Professional Service	175,011	228,250	173,250	181,910	5.00%
136 Operating Supplies	33,344	23,390	34,020	35,720	5.00%
137 Travel & Training	5,593	6,897	7,000	9,000	28.57%
138 Maintenance	1,673	1,789	2,000	2,000	0.00%
139 Total Planning & Zoning	720,749	786,045	760,336	807,635	6.22%
140					
141 EMPLOYEE BENEFITS					
142 Social Security/Medicare	74,239	78,207	63,920	65,819	2.97%
143 Retirement Contributions	457,958	483,400	510,485	474,247	-7.10%
144 Life/Health Insurance	1,036,833	1,092,844	1,201,162	1,147,635	-4.46%
145 Workmans Compensation	75,436	74,369	72,275	30,588	-57.68%
146 Unemployment Taxes	3,615	-	2,930	3,570	21.84%
147 Total Employee Benefits	1,648,081	1,728,820	1,850,772	1,721,859	-6.97%
148					
149 GENERAL GOVERNMENT					
150 Utilities	246,058	248,843	250,000	262,500	5.00%
151 Building Maintenance	174,585	247,172	257,000	236,250	0.53%
152 Maintenance -Janitorial	61,620	97,926	70,000	70,000	0.00%
153 General Insurance	177,701	191,568	195,000	200,000	2.56%
154 Operating Supplies	16,013	35,437	25,000	20,000	-20.00%
155 Grant - LGAP-Senior Citizen Building	-	-	124,800	-	-100.00%
156 Capital Outlay	41,834	58,346	370,000	370,000	0.00%
157 Total General Government	822,786	879,292	1,291,800	1,158,750	-8.75%
158					
159 HEALTH & HUMAN SERVICES					
160 Salaries	141,779	52,820	159,775	170,310	6.59%
161 Salary - Director	-	71,406	73,185	76,845	5.00%
162 Salaries -Car Allowance	4,200	3,800	4,800	4,800	0.00%
163 Office Supplies	5,689	4,280	4,260	4,470	4.93%
164 Travel & Training	910	1,651	3,500	1,500	-57.14%
165 Summer Food Program	167,357	141,208	190,000	150,000	-21.05%
166 Miscellaneous	933	696	2,000	2,100	5.00%
167 Total Health & Human Services	320,868	275,861	437,520	410,025	-6.28%
168					
169 HUMAN RESOURCES					
170 Salaries	206,450	165,835	159,390	182,105	14.25%
171 Salary - Director	-	73,590	83,830	75,600	0.23%
172 Salaries -Car Allowance	3,600	3,600	3,600	3,600	0.00%
173 Office Supplies	3,917	8,649	4,200	4,400	4.76%
174 Travel & Training	360	1,159	2,000	2,000	0.00%
175 Miscellaneous	6,266	7,273	6,800	7,100	4.41%
176 Total Human Resources	220,593	260,106	259,820	274,805	9.30%
177					
178 COMMUNICATION					
179 Salaries	111,563	34,970	30,380	32,908	8.32%
180 Salary - Director	-	63,003	64,575	67,805	5.00%
181 Salary - Assist to Parish President	-	46,858	41,000	-	-100.00%
182 Salaries -Car Allowance	4,800	4,800	4,800	4,800	0.00%
183 Office Supplies	3,182	5,017	3,500	2,600	-25.71%
184 Travel & Training	2,002	91	2,100	2,200	4.76%
185 Miscellaneous	1,502	3,059	5,500	2,000	-63.64%
186 Advertising	-	2,455	13,200	10,000	-24.24%
187 Total Communication	123,049	160,253	165,055	122,313	-25.90%
188					

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
189 PURCHASING DEPARTMENT					
190 Salaries	249,754	209,102	263,705	267,552	1.46%
191 Salary - Director	-	70,000	71,750	75,600	5.37%
192 Salaries -Car Allowance	1,771	3,600	3,600	3,600	0.00%
193 Office Supplies	5,233	7,612	7,000	6,000	-14.29%
194 Travel & Training	-	164	3,000	3,000	0.00%
195 Miscellaneous	1,501	3,715	5,000	2,500	-50.00%
196 Total Purchasing Department	258,259	294,193	354,055	358,252	1.19%
197					
198 PUBLIC SAFETY - SHERIFF					
199 Feeding Prisoners	219,726	190,708	180,000	189,000	5.00%
200 Medical Prisoners	119,297	81,333	80,000	85,000	6.25%
201 Transporting	28,062	29,591	33,960	34,300	1.00%
202 Court Attendance	13,475	33,550	16,000	16,000	0.00%
203 Commissions - O.L.	184,200	189,153	202,620	212,750	5.00%
204 Total Sheriff	564,760	524,335	512,580	537,050	4.77%
205					
206 CORONER					
207 Salaries -Coroner	36,000	39,600	39,600	39,600	0.00%
208 Certification & P.C.	25,274	34,675	28,360	29,700	4.72%
209 Pronouncement	49,000	57,100	50,960	53,500	4.98%
210 Transport Remains	20,050	24,000	22,440	22,800	1.60%
211 Autopsy	22,320	18,360	30,200	31,000	2.65%
212 Evaluations	3,000	1,200	4,000	4,000	0.00%
213 Office Supplies	11,347	12,409	11,500	12,080	5.04%
214 Total Coroner	166,991	187,344	187,060	192,680	3.00%
215					
216 J.P. & CONSTABLES					
217 Salaries -J.P.'S	37,800	37,800	37,800	37,800	0.00%
218 Salaries -Constables	37,800	37,800	37,800	37,800	0.00%
219 Forms	-	3,494	2,550	3,000	17.65%
220 Travel	10,199	12,644	12,000	12,000	0.00%
221 Total JPs & Constables	85,799	91,738	90,150	90,600	0.50%
222					
223 Other Expenditures					
224 2009 Revenue Bonds- Wvfd	50,812	49,713	53,513	52,163	-2.52%
225 Cert Of Indebt 2004	64,447	62,535	66,504	64,353	-3.23%
226 Cert Of Indebt 2005- Community Cntr	96,351	86,830	91,710	-	-100.00%
227 Cert Of Indebt 2006-Utilities	657,850	659,528	660,204	661,835	0.25%
228 Cert Of Indebt 2007A-Wvfd	24,250	24,479	24,465	24,509	0.18%
229 Cert Of Indebt 2007-Gvfd	73,872	81,220	78,364	90,202	15.11%
230 Cert Of Indebt 2011- Pub Works	207,155	209,199	211,090	-	-100.00%
231 Total Other Expenditures	1,174,737	1,173,504	1,185,850	893,062	-24.69%
232					
233 TOTAL EXPENDITURES	9,822,756	9,794,237	11,030,757	10,706,198	-2.67%
234					
235 Excess (Deficiency) of Revenues	(5,343,934.95)	(5,391,487)	(6,210,637)	(5,946,738)	-3.78%
236					

St. John the Baptist Parish
General Fund

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
237 Other Financial Sources Received					
238 ADM. FEES- Ambulance	12,234	13,022	12,953	12,891	-0.48%
239 ADM. FEES- Animal Shelter	15,097	21,703	-	-	#DIV/0!
240 ADM. FEES- Community Center	27,495	41,216	53,477	55,138	3.11%
241 ADM. FEES- Economic Development	141,765	177,053	217,790	203,542	-6.54%
242 ADM. FEES- Health Unit	29,762	39,443	51,940	51,174	-1.47%
243 ADM. FEES- Juvenile Detention	23,368	30,599	39,558	40,337	1.97%
244 ADM. FEES- Mosquito Abatement	12,234	13,022	12,953	12,891	-0.48%
245 ADM. FEES- Public Works	398,760	479,492	577,466	570,825	-1.15%
246 ADM. FEES- Recreation	97,597	134,313	175,560	164,655	-6.21%
247 ADM. FEES- Street Lighting	163,381	206,578	238,085	242,095	1.68%
248 ADM. FEES- Water Distribution	369,808	454,748	515,056	498,767	-3.16%
249 ADM. FEES- Wastewater	328,262	425,991	456,480	453,055	-0.75%
250					
251 Total Other Financial Sources Received	1,687,263	2,037,182	2,351,318	2,305,370	-1.95%
252					
253 Operating Transfers In (Out)					
254 Transfer In- Public Works COI-2011	207,210	209,210	211,090	-	-100.00%
255 Trans.In- Economic Development	2,575,000	2,200,000	2,500,000	2,500,000	0.00%
256 Transfer In- Convent.Cent.Coi-2005	93,109	90,035	91,710	-	-100.00%
257 Transfer In- Water RevBond-2006,2006A	328,925	329,814	330,102	330,918	0.25%
258 Transfer In- Wastewater RevBond-2006,2006A	328,925	329,814	330,102	330,918	0.25%
259 Transfer In-WVFD 2009 Rev. Bonds	50,813	49,713	53,513	52,163	-2.52%
260 Transfer In- WVFD Coi-2007A	24,250	24,379	24,465	24,509	0.18%
261 Transfer In- GVFD Coi-2007	73,872	81,220	78,364	90,202	15.11%
262 Transfer In - Hurricane ISAAC CDBG	-	8,214	-	-	#DIV/0!
263 Transfer In - Fire Depts - DA Salary Reiml	-	10,128	10,125	10,125	0.00%
264 Transfer In - Pub Safety - DA Salary Reim	-	3,375	3,375	3,375	0.00%
265 Transfer In - Pub Works - DA Salary Reim	-	16,875	16,875	16,875	0.00%
266 Transfer In -Wastewater -DA Salary Reiml	-	16,875	16,875	16,875	0.00%
267 Transfer In - Water - DA Salary Reimb	-	16,875	16,875	16,875	0.00%
268 Transfer In - 911 - DA Salary Reimb	-	3,375	3,375	3,375	0.00%
269 Transfer In - Econ Devel-Finance System	-	-	28,000	28,000	0.00%
270 Transfer In - Public Works- Finance Syster	-	-	45,000	45,000	0.00%
271 Transfer In - Wastewater Finance System	-	-	60,000	60,000	0.00%
272 Transfer In - Water Finance System	-	-	60,000	60,000	0.00%
273 Transfer In - Recreation - Finance System	-	-	30,000	30,000	0.00%
274 Transfer In - Street Lights - Finance System	-	-	25,000	25,000	0.00%
275 Transfer In - Pub Safety - Finance System	-	-	12,000	12,000	0.00%
276 Transfer Out- Criminal Court	-	(90,000)	-	-	#DIV/0!
277 Transfer Out- DHHS	(117,000)	(117,000)	(117,000)	(117,000)	0.00%
278					
279 Total Operating Transfers In (Out)	3,661,425	3,182,902	3,829,846	3,539,210	-7.59%
280					
281 Net Other Financial Sources & Transfers	5,348,688	5,220,081	6,181,164	5,844,580	-5.45%
282					
283 Excess Revenue/(Expense)	4,753	(171,406)	(29,473)	(102,158)	-11120.87%
284					
285 Beginning Fund Balance	2,175,163	2,179,916	2,008,509	2,009,436	0.05%
286					
287 Ending Fund Balance	2,179,916	2,008,510	1,979,036	1,907,278	-5.08%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Interest Income	289	282	310	310	0.00%
3 Total Revenues	289	282	310	310	0.00%
4					
5 EXPENDITURES					
6 General & Administrative	7,147	-	2,100	1,500	-28.57%
7 Total Expenditures	7,147	-	2,100	1,500	-28.57%
8					
9 Excess (Deficiency) of Revenues	(6,858)	282	(1,790)	(1,190)	-33.52%
10					
11 Excess Revenue/(Expense)	(6,858)	282	(1,790)	(1,190)	-33.52%
12					
13 Beginning Fund Balance	77,188	70,330	70,612	68,822	-2.53%
14					
15 Ending Fund Balance	70,330	70,612	68,822	67,632	-1.73%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Ambulance Collections	390,482	398,166	391,680	411,260	5.00%
3 Other Revenues	1,175	1,413	500	500	0.00%
4 Interest Income	95	136	60	70	16.67%
5					
6 Total Revenues	391,752	399,715	392,240	411,830	4.99%
7					
8 EXPENDITURES					
9 Contractual Service	317,679	327,209	337,030	347,140	3.00%
10					
10 Total Expenditures	317,679	327,209	337,030	347,140	3.00%
12					
13 Excess (Deficiency) of Revenues	74,073	72,506	55,210	64,690	17.17%
14					
15 Operating Transfers In (Out)					
16 Transfer Out-Gen.Fund (Admin)	(12,234)	(13,022)	(12,953)	(12,891)	-0.48%
17					
18 Total Operating Transfers In (Out)	(12,234)	(13,022)	(12,953)	(12,891)	-0.48%
19					
20 Excess Revenue/(Expense)	61,839	59,484	42,257	51,799	22.58%
21					
22 Beginning Fund Balance	50,094	111,933	171,417	213,674	24.65%
23					
24 Ending Fund Balance	111,933	171,417	213,674	265,473	24.24%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Ad Valorem Taxes	330,997	321,385	335,070	341,770	2.00%
3 Interest Income	749	933	1,000	1,020	2.00%
4 Shelter Fees	38,629	42,966	40,000	43,000	7.50%
5 ASPCA Grant	500	-	-	-	#DIV/0!
6 User Fees	52,892	53,052	55,000	56,100	2.00%
7 Total Revenues	423,767	418,336	431,070	441,890	2.51%
8					
9 EXPENDITURES					
10 Salaries	183,264	169,506	181,500	188,050	3.61%
11 Medicare	2,911	5,096	8,880	2,730	-69.26%
12 Retirement	29,597	23,306	25,780	24,060	-6.67%
13 H,D,L Insurance	49,432	42,397	67,300	67,300	0.00%
14 Workmans Compensation	10,882	3,648	3,955	3,575	-9.61%
15 Operating Supplies	44,155	47,543	47,000	48,410	3.00%
16 Utilities	13,911	14,297	15,000	15,450	3.00%
17 Telephone	3,824	3,829	4,000	4,080	2.00%
18 Uniforms	683	672	2,500	1,200	-52.00%
19 Maint./Bldg. & Grounds	20,330	19,576	20,000	20,000	0.00%
20 Veterinary	50,666	53,783	55,700	57,000	2.33%
21 Capital Outlay	32,047	-	-	-	#DIV/0!
22 Professional Services	6,000	8,057	15,000	5,000	-66.67%
23 Spay/Neuter Program	443	-	20,000	20,000	0.00%
24 Total Expenditures	448,145	391,710	466,615	456,855	-2.09%
25					
26 Excess (Deficiency) of Revenues	(24,378)	26,626	(35,545)	(14,965)	-57.90%
27					
28 Operating Transfers In (Out)					
29 Transfer Out-Gen.Fund (Admin)	(15,097)	(21,703)	-	-	#DIV/0!
30 Transfer In- Public Works	5,105	-	15,000	15,000	0.00%
31					
32 Total Operating Transfers In (Out)	(9,992)	(21,703)	15,000	15,000	0.00%
33					
34 Excess Revenue/(Expense)	(34,370)	4,923	(20,545)	35	-100.17%
35					
36 Beginning Fund Balance	293,974	259,604	264,527	243,982	-7.77%
37					
38 Ending Fund Balance	259,604	264,527	243,982	244,017	0.01%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Ad Valorem Tax	428,090	415,658	430,360	438,970	2.00%
3 Interest Income	1,709	2,258	1,850	1,940	4.86%
4 Total Revenues	429,799	417,916	432,210	440,910	2.01%
5					
6 EXPENDITURES					
7 Salaries	51,948	51,108	102,000	55,000	-46.08%
8 Workers Comp	8,368	9,122	7,200	7,560	5.00%
9 Payroll Taxes	26,624	24,629	30,750	32,290	5.01%
10 Contract Driver	7,442	1,861	-	-	#DIV/0!
11 Employee Insurance	24,284	66,491	62,917	65,000	3.31%
12 Vehicle/Build. Liability Ins.	54,159	51,190	60,195	61,400	2.00%
13 Officers/Directors Ins.	-	-	3,321	4,380	31.89%
14 Vehicle Maintenance	47,567	55,552	56,450	59,270	5.00%
15 Utilities	16,650	18,886	17,650	18,530	4.99%
16 Telephone	4,397	5,860	4,610	4,700	1.95%
17 Office Supplies	10,965	14,893	10,120	10,320	1.98%
18 Professional Services	37,191	38,574	12,000	35,000	191.67%
19 Operating Supplies	10,022	11,589	11,210	11,770	5.00%
20 Building & Ground Maint	24,930	65,235	183,109	42,000	-77.06%
21 Bank Charges	36	39	100	100	0.00%
22 Clients Training Supplies	73	-	12,000	100	-99.17%
23 Training/Travel	-	65	-	-	#DIV/0!
24 Total Expenditures	324,656	415,094	573,632	407,420	-28.98%
25					
26 Excess Revenue/(Expense)	105,143	2,822	(141,422)	33,490	-123.68%
27					
28 Beginning Fund Balance	576,283	681,426	684,248	542,826	-20.67%
29					
30 Ending Fund Balance	681,426	684,248	542,826	576,316	6.17%

St. John the Baptist Parish
911 Communications District Fund

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Interest Income	7,236	7,251	8,590	6,500	-24.33%
3 Landline Telephone Companies	153,771	153,166	139,000	150,000	7.91%
4 Wireless Telephone Companies	350,225	340,415	348,450	347,000	-0.42%
5 Misc. Income	-	1,650	-	1,000	#DIV/0!
6 Total Revenues	511,232	502,482	496,040	504,500	1.71%
7					
8 EXPENDITURES					
9 Insurance	27,528	33,109	38,520	40,000	3.84%
10 Utilities	26,083	31,104	33,780	40,000	29.95%
11 Professional Fees	16,280	18,931	25,000	25,000	0.00%
12 Salary Reimbursement	39,795	42,487	45,160	47,420	5.00%
13 Supplies	61	8,859	13,500	10,000	-13.04%
14 Maintenance	14,937	5,897	15,000	15,000	0.00%
15 Travel/Training	1,991	6,931	10,000	12,000	20.00%
16 Contract Services	104,288	115,457	125,000	130,000	4.00%
17 Service Agreement	119,289	89,358	147,450	100,000	5.26%
18 Interest Expense	2,432	25,019	16,909	8,572	-49.31%
19 Lease Payment	47,772	288,602	296,711	442,792	49.23%
20 Equipment,Furniture & Fixtures	8,398	-	245,000	263,000	7.35%
21 Wireless Phase 1 Implementation	15,747	15,024	15,000	15,000	0.00%
22 Total Expenditures	424,601	680,779	1,027,030	1,148,784	18.48%
23					
24 Excess (Deficiency) of Revenues	86,631	(178,297)	(530,990)	(644,284)	36.06%
25					
26 Operating Transfers In (Out)					
27 Transfer Out-General Fund -DA Salary	(1,688)	(3,375)	(3,375)	(3,375)	0.00%
28 Total Operating Transfers In (Out)	(1,688)	(3,375)	(3,375)	(3,375)	0.00%
29					
30 Excess Revenue/(Expense)	84,943	(181,672)	(534,365)	(647,659)	35.80%
31					
32 Beginning Fund Balance	2,039,088	2,124,032	1,942,360	1,465,445	-24.55%
33					
34 Ending Fund Balance	2,124,031	1,942,360	1,407,995	817,785	-44.20%

**St. John the Baptist Parish
Community Center Fund**

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 State Approp. Hotel/Motel tax	130,000	317,762	317,762	130,000	-59.09%
3 Rental fees	90,117	51,158	130,000	147,900	13.77%
4 Interest Income	2,040	1,890	2,300	2,400	4.35%
5 Total Revenues	222,157	370,810	450,062	280,300	-37.72%
6					
7 EXPENDITURES					
8 General Insurance	9,200	10,000	10,140	10,650	5.03%
9 Operating Supplies	-	4,726	13,925	8,100	1.25%
10 Building Maintenance	67,471	80,606	93,590	60,000	-7.69%
11 Professional Fees	17,540	12,500	18,000	18,900	5.00%
12 Rental Fees	-	21,099	10,000	10,000	0.00%
13 Special Events	-	2,160	-	-	#DIV/0!
14 Furn.Fixtures&Equipment	-	-	5,000	-	-100.00%
15 Utilities	95,448	99,465	116,660	118,990	2.00%
16 Marketing	13,428	9,543	16,230	16,390	0.99%
17 Miscellaneous	1,083	591	1,000	1,000	0.00%
18 Total Expenditures	204,170	240,690	284,545	244,030	-2.40%
19					
20 Excess (Deficiency) of Revenues	17,987	130,120	165,517	36,270	-81.87%
21					
22 Operating Transfers In (Out)					
23 Transfer Out-General Fund (Admin)	(27,495)	(41,216)	(53,477)	(55,138)	3.11%
24 Transfer Out-GF (COI 2005)	(93,109)	(90,035)	(91,710)	-	-100.00%
25					
26 Total Operating Transfers In (Out)	(120,604)	(131,251)	(145,187)	(55,138)	-62.02%
27					
28 Excess Revenue/(Expense)	(102,617)	(1,131)	20,330	(18,868)	-134.40%
29					
30 Beginning Fund Balance	600,209	497,592	496,461	551,306	-13.54%
31					
32 Ending Fund Balance	497,592	496,461	516,791	532,438	-26.30%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Fines, Forfeitures, Etc.	1,592,545	1,954,566	1,900,000	2,030,000	6.84%
3 Court Cost Act 582	59,988	76,687	70,000	80,000	14.29%
4 Interest Income	2,205	791	1,300	1,200	-7.69%
5 Total Revenues	1,654,737	2,032,044	1,971,300	2,111,200	7.10%
6					
7 EXPENDITURES					
8 DA Staff Salaries	400,045	452,119	375,000	500,000	33.33%
9 Court Reporter Salaries	72,000	72,000	72,000	72,000	0.00%
10 Law Clerk Salaries	154,998	153,726	138,570	145,500	5.00%
11 Interpreters	2,189	435	1,000	1,400	40.00%
12 Unemployment, Retire, Etc.	51,424	71,918	45,230	47,500	5.02%
13 Social Security/Medicare	9,271	8,941	12,340	13,000	5.35%
14 Workman's Comp	319	556	500	520	4.00%
15 Health Insurance	155,217	76,430	179,970	162,000	4.67%
16 General Liability	25,544	19,772	30,000	26,000	-13.33%
17 Court Testimony	27,050	18,550	30,000	19,000	-5.00%
18 Office Supplies & Equipment	15,539	28,187	20,000	21,000	5.00%
19 Operating Expense	256,300	202,197	206,388	210,000	1.75%
20 Ded.Fines-Judicial Sec.Salary	227,524	239,425	196,800	206,000	4.67%
21 Ded.Fines-JuvenileOfficersSal.	118,311	123,954	110,930	116,000	4.57%
22 Ded From Fines-Commission	375,604	458,024	375,000	339,000	2.73%
23 Capital Litigation Expenses	-	-	108,000	180,000	66.67%
24 Lace Program	120,326	252,733	130,000	-	-100.00%
25 Telephone	39,005	42,560	31,360	33,000	5.23%
26 Trial Expense	26,204	30,911	26,000	27,300	5.00%
27 Total Expenditures	2,096,501	2,270,236	2,089,088	2,119,220	5.49%
28					
29 Excess (Deficiency) of Revenues	(441,764)	(238,192)	(117,788)	(8,020)	-78.66%
30					
31 Operating Transfers In (Out)					
32					
35 Transfer In - General Fund	-	90,000	-	-	#DIV/0!
36 Transfer In - Economic Develop.	-	100,000	50,000	-	-100.00%
37 Transfer Out-Gen.Fund (Admin)	(51,083)	-	-	-	#DIV/0!
38					
37 Total Operating Transfers In (Out)	(51,083)	190,000	50,000	-	-100.00%
39					
40 Excess Revenue/(Expense)	(492,847)	(48,192)	(67,788)	(8,020)	-164.61%
41					
42 Beginning Fund Balance	543,863	51,015	2,823	15,235	439.67%
43					
44 Ending Fund Balance	51,016	2,823	(64,965)	7,215	-52.64%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2015-2016)
1 REVENUES					
2 General Fund					
3					
4 OTHER CLIENT ASSISTANCE PROGRAMS					
5 (Paid with Outside Revenue Sources)					
6 Volunteer Income Tax Assistance (VITA)	1,965	2,175	1,050	1,050	-100.00%
7 Entergy Vita Grant	-	-	2,000	1,000	#DIV/0!
8 United Way Emerg Serv Food Program	5,000	9,000	9,000	12,000	-100.00%
9 Total Other Client Assist Programs	9,844	11,175	12,050	14,050	#DIV/0!
10					
11 OTHER GENERAL FUND RESOURCES					
12 Donations	500	2,000	500	500	0.00%
13 Interest	726	922	750	660	-12.00%
14 Other	-	161	-	-	#DIV/0!
15 Total Other General Fund Revenues	1,226	3,083	1,250	1,160	-7.20%
16					
17 CSBG Block Grant					
18 Reg CSBG Funds (Adm. Assistance)	102,190	173,127	36,774	110,041	199.24%
19 Reg CSBG Funds (Direct CSBG Act)	11,320	3,062	89,827	13,601	-84.86%
20 Total CSBG Block Grant	113,510	176,189	126,601	123,642	-2.34%
21					
22 Assistance Programs (LiHEAP)					
23 Reg Energy Assistance	259,907	-	-	-	#DIV/0!
24 Administrative Assistance	5,827	-	24,008	30,000	24.96%
25 Administrative Revenue	16,362	23,962	-	-	#DIV/0!
26 Interest	179	173	240	240	0.00%
27 Total Assistance Programs	282,275	24,135	24,248	30,240	24.71%
28					
29 TOTAL REVENUES	435,647	214,582	164,149	169,092	3.01%
30					
31 EXPENDITURES					
32					
33 General Fund					
34					
35 OTHER CLIENT ASSISTANCE PROGRAMS					
36 (Paid with Outside Revenue Sources)					
37 VITA Labor Costs	-	1,003	1,050	1,050	0.00%
38 VITA Other Costs	676	1,996	2,000	1,000	-50.00%
39 United Way Emerg Serv Food Program	5,268	9,000	9,000	12,000	33.33%
40 Total Other Client Assist Programs	8,825	11,999	12,050	14,050	16.60%
41					
42 CLIENT EMERGENCY ASSISTANCE PROGRAMS					
43 Client Food Vouchers	10,020	6,528	6,000	6,000	0.00%
44 Client Other Education	139	606	3,000	3,000	0.00%
45 Client Other Employment	-	80	2,000	2,000	0.00%
46 Client Utility Payments	20,120	12,085	15,000	15,000	0.00%
47 Client Disaster Sheltering & Residential	-	7,609	10,000	10,000	0.00%
48 Client Transportation Vouchers	-	400	1,000	1,000	0.00%
49 Client Fire Victim Housing	868	207	-	-	#DIV/0!
50 Client Disaster Clothing	711	450	2,000	2,000	0.00%
51 Client Medication	6,082	5,837	6,100	6,100	0.00%
52 Total Client Emcy Assist Programs	37,940	33,802	45,100	45,100	0.00%
53					
54 COMMODITIES					
55 Commodities (Food for Workers)	1,203	1,762	2,000	2,000	0.00%
56 Commodities Labor Costs	1,455	1,330	1,470	1,470	0.00%
57 Commodities Supplies	768	698	600	600	0.00%
58 Commodities Other Costs	3,143	3,624	3,091	4,091	32.35%
59 Commodities Mileage	61	289	300	300	0.00%
60 Total Commodities	7,361	7,703	7,461	8,461	13.40%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2015-2016)
61					
62	COMMUNITY INVOLVEMENT PROGRAMS				
63	-	3,164	4,000	4,000	0.00%
64	-	1,619	-	-	#DIV/0!
65	7,421	5,891	4,152	7,152	72.25%
66	7,421	10,674	8,152	11,152	36.80%
67					
68	HOMER COMMUNITY CENTER				
69	-	-	600	600	0.00%
70	-	2,974	3,000	2,925	-2.50%
71	-	3,500	3,000	3,500	16.67%
72	-	-	1,045	500	-52.15%
73	-	797	3,000	4,000	33.33%
74	-	7,271	10,645	11,525	8.27%
75					
76	GENERAL ADMINISTRATION				
77	10,822	10,174	9,719	9,719	0.00%
78	1,661	1,570	2,000	2,000	0.00%
79	2,691	5,159	9,000	9,000	0.00%
80	-	1,928	3,000	3,000	0.00%
81	676	1,091	-	-	#DIV/0!
82	1,196	1,176	2,963	2,963	0.00%
83	345	-	2,950	2,950	0.00%
84	3,120	6,841	5,000	-	-100.00%
85	9,369	5,879	6,336	6,336	0.00%
86	2,068	2,209	2,848	2,848	0.00%
87	1,339	1,304	1,416	1,416	0.00%
88	393	898	1,900	1,930	1.58%
89	34,523	38,229	47,132	42,162	-10.54%
90					
91	96,070	109,678	130,540	132,450	1.46%
92					
93	CSBG Block Grant Fund				
94	121,735	153,830	36,774	110,041	199.24%
95	-	-	79,534	-	-100.00%
96	17,273	3,062	10,293	13,601	32.14%
97	142,043	156,892	126,601	123,642	-2.34%
98					
99	Assistance Programs (LiHEAP) Fund				
100	271,188	-	-	-	#DIV/0!
101	-	23,962	-	-	#DIV/0!
102	23,130	-	24,008	30,000	24.96%
103	294,318	23,962	24,008	30,000	24.96%
104					
105	532,431	290,532	281,149	286,092	1.76%
106					
107	(96,784)	(75,950)	(117,000)	(117,000)	0.00%
108					
109	Operating Transfers In (Out)				
110					
111	117,000	117,000	117,000	117,000	0.00%
112	117,000	117,000	117,000	117,000	0.00%
113					
114	20,216	41,050	-	-	#DIV/0!
115					#DIV/0!
116	131,010	151,226	192,276	192,276	0.00%
117					
118	151,226	192,276	192,276	192,276	0.00%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Interest Income	10,374	8,546	11,620	11,740	1.03%
3 Sales Tax	3,622,093	3,354,608	4,391,640	3,670,610	2.00%
4 WB BP Taste Grant	172,000	-	-	-	#DIV/0!
5 Festival Income	93,576	122,024	140,000	143,500	2.50%
6 Other income	-	-	5,000	5,000	0.00%
7 Westbank Comm Center	14,800	13,600	18,970	19,160	1.00%
8 Farmer's Market	-	1,095	9,150	9,000	-1.64%
9 Business Development-Fast Trac	-	-	14,000	-	-100.00%
10 FEMA-Gustav	3,220	1,125	-	-	#DIV/0!
11 Pageant Revenues	9,994	6,421	10,200	10,700	4.90%
12 Total Revenues	3,926,057	3,507,419	4,600,580	3,869,710	1.63%
14 EXPENDITURES					
15 Salaries	112,772	27,573	73,900	89,350	20.91%
16 Salary - Director	-	64,913	75,430	79,200	5.00%
17 Salaries-Car Allowance	4,800	2,400	4,800	4,800	0.00%
18 Employee Benefits	-	-	-	-	-
19 Medicare	2,353	1,787	2,300	2,595	12.83%
20 Retirement	17,174	13,478	21,128	21,600	2.23%
21 H,D,L Insurance	37,253	35,993	47,840	48,710	1.82%
22 Workers Compensation	276	140	475	500	5.26%
23 EDC Special Projects	360	15,270	-	25,000	#DIV/0!
24 Utilities	5,088	3,351	5,500	5,670	3.09%
25 Rent	11,189	8,675	12,000	12,240	2.00%
26 Furniture,Fixtures,Equipment	-	-	20,000	10,000	-50.00%
27 Office/Operating Supplies	27,044	30,265	30,000	30,000	0.00%
28 Advertising,Printing, Brochures	87,449	74,425	30,000	31,500	5.00%
29 Professional Fees	127,975	170,865	100,000	135,000	35.00%
30 Miscellaneous	75,888	849	2,000	2,000	0.00%
31 Dues & Commissions	60,241	59,023	66,780	68,120	2.01%
32 Events	116,892	133,651	130,620	122,400	2.00%
33 Education Training/Travel	7,864	8,056	20,000	20,000	0.00%
34 Pageant Expense	18,279	17,759	20,650	17,480	10.98%
35 St. John Theatre	15,138	11,500	20,000	20,000	0.00%
36 Festival Expenses	141,141	287,414	200,000	210,000	5.00%
37 County Agent (subtotal)	35,191	36,310	44,450	44,810	0.81%
38 Veterans Service	11,436	12,385	2,724	2,830	3.89%
39 River Parishes Transit Authority	125,000	130,150	125,000	125,000	0.00%
40 Farmer's Market	-	-	25,000	25,000	0.00%
41 Business Development	43,825	83,839	200,000	200,000	0.00%
42 Westbank Comm Center	35,324	24,276	35,000	20,800	4.00%
43 BP Taste of St John Grant	45,020	6,020	121,000	-	-100.00%
44 Beautification	25,567	9,679	70,000	70,000	0.00%
45 Total Expenditures	1,190,539	1,270,046	1,506,597	1,444,605	-2.13%
47 Excess(Deficiency) of Revnues	2,735,518	2,237,373	3,093,983	2,425,105	4.01%
48 Operating Transfers In (Out)					
49					
50 Transfer In - EDC Reserve Fd.	10,000	-	-	-	#DIV/0!
51 Transfer Out - General Fund	(2,575,000)	(2,200,000)	(2,500,000)	(2,500,000)	0.00%
52 Transfer Out - Gen Fund (Adm.Fees)	(141,765)	(177,053)	(217,790)	(203,542)	-6.54%
53 Transfer Out - Criminal Court	-	(100,000)	(50,000)	-	-100.00%
54 Transfer Out- Gen Fund -Finance System	-	-	(28,000)	(28,000)	0.00%
55 Transfer Out - Mosquito Fund	(75,000)	(75,000)	(55,000)	(50,000)	-9.09%
56 Transfer Out - Civil Defense	(80,000)	(80,000)	(50,000)	(50,000)	0.00%
57 Transfer Out - EDC Bond Sinking Fund	(162,618)	(164,067)	-	-	#DIV/0!
58					
59 Total Operating Transfers In (Out)	(3,024,383)	(2,796,120)	(2,900,790)	(2,831,542)	-2.39%
60					
61 Excess Revenue/(Expense)	(288,865)	(558,747)	193,193	(406,437)	-28.61%
62					
63 Beginning Fund Balance	2,767,396	2,478,532	1,919,785	1,350,498	-29.65%
64					
65 Ending Fund Balance	2,478,531	1,919,785	2,112,978	944,061	-30.10%

St. John the Baptist Parish Council
Fire Departments Fund

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 Revenues					
2 Sales Tax	4,834,678	4,473,911	5,858,000	4,896,000	2.00%
3 2% Fire Insurance Rebate	177,319	173,976	192,905	195,000	1.09%
4 Interest Income	29,276	32,730	46,164	35,000	-24.18%
5 Other Income	90,470	135,174	180,000	-	-100.00%
6 Total Revenues	5,135,989	4,820,334	6,277,069	5,126,000	-1.78%
7					
8 Expenditures					
9					
10 SALARIES AND BENEFITS					
11 Salaries - Firefighters	1,836,121	1,878,318	1,800,000	1,800,000	0.00%
12 Salaries - Dispatchers	-	-	145,000	145,000	0.00%
13 Medicare	31,140	32,843	28,000	35,000	25.00%
14 Retirement	468,418	496,193	500,000	500,000	0.00%
15 Health,Dental,Life Insurance	368,336	416,249	370,000	420,000	13.51%
16 Workman's Compensation	273,226	332,923	300,000	247,501	-17.50%
17 Total Salaries & Benefits	2,977,241	3,156,526	3,143,000	3,147,501	0.14%
18					
19 OTHER OVERHEAD					
20 Administrative Fees	408,816	210,502	70,000	57,000	-18.57%
21 Fire Prevention	5,886	4,841	10,000	10,000	0.00%
22 Utilities	134,662	132,784	145,000	100,000	-31.03%
23 Professional Fees	164,007	386,756	235,000	89,500	-61.91%
24 Office Supplies	12,538	22,598	30,000	20,000	-33.33%
25 Uniforms	5,521	47,475	40,000	40,000	0.00%
26 Personal Reimbursement	33,885	36,776	41,500	35,000	-15.66%
27 Training & Travel	34,594	65,898	60,000	50,000	-16.67%
28 Insurance Policies	203,049	205,581	263,000	265,000	3.92%
29 Vehicle Maintenance	153,562	193,107	175,000	180,000	2.86%
30 Maint - Building & Grounds	54,204	183,621	100,000	110,000	10.00%
31 Fuel	80,833	87,189	95,000	80,000	-15.79%
32 Supplies - Equipment, Operating	134,256	237,764	150,000	150,000	0.00%
33 Capital Outlay - Equipment	331,313	74,521	1,645,267	600,000	-63.11%
34 Capital Outlay - Building	52,746	247,866	-	-	#DIV/0!
35 Lease Payments	212,403	124,245	57,121	55,037	-3.65%
36 Interest Expense	19,330	9,175	4,345	2,228	-48.72%
37 Forestry Grant Expenses	9,264	10,399	-	-	#DIV/0!
38 Total Overhead Expenditures	2,050,869	2,281,098	3,121,233	1,843,765	-40.41%
39					
40 Total Expenditures	5,028,110	5,437,624	6,264,233	4,991,266	-19.98%
41					
42 Excess(Deficiency) of Revenues	107,879	(617,290)	12,836	134,734	-113.23%
43					
44 Operating Transfers In (Out)					
45 Transfer In-Hurricane Isaac	39,560	176,664	-	-	#DIV/0!
46 Transfer In- Fire departments	5,671	-	-	-	#DIV/0!
47 Transfer Out-Public Safety (Adm Fees)	-	(159,481)	(156,000)	(159,120)	2.00%
48 Transfer Out-Sinking fund 2015	-	-	-	(251,513)	#DIV/0!
49 Transfer Out-Sinking fund (G)	(54,837)	(55,629)	(56,271)	(56,778)	0.90%
50 Transfer Out-Sinking fund (R)	(139,924)	(142,466)	(140,019)	(142,673)	1.90%
51 Transfer Out-Fire Reserve Fund	-	-	(180,388)	-	-100.00%
52 Transfer Out-Pub Wks (Vehicle Foreman)	-	(65,519)	(62,000)	(68,000)	9.68%
53 Transfer Out-General Fund (DA Salary)	(10,126)	(10,128)	(10,125)	(10,125)	0.00%
54 Transfer Out GF-2007 COI (G)	(73,872)	(81,220)	(78,364)	(90,202)	15.11%
55 Transfer Out-General Fund Rev 2009 (W)	(50,813)	(49,713)	(53,513)	(52,163)	-2.52%
56 Transfer Out-General Fund COI 2007A (W)	(24,250)	(24,379)	(24,465)	(24,509)	0.18%
57 Total Operating Transfers In (Out)	(314,262)	(411,871)	(761,145)	(855,083)	12.34%
58					
59 Excess Revenue/(Expense)	(206,383)	(1,029,161)	(748,309)	(720,349)	-59.52%
60					
61 Beginning Fund Balance	9,159,604	8,953,221	8,073,302	6,144,751	-22.45%
62					
63 Ending Fund Balance	8,953,221	7,924,060	7,324,993	5,424,402	-11.72%

NOTE: This fund began in 2015 and combined the original 5 fire funds.
The years prior to 2015 are provided here for comparison purposes.

**St. John the Baptist Parish
Health Unit Fund**

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Ad Valorem Tax	423,675	411,373	425,790	434,310	2.00%
3 State Revenue Sharing	16,501	16,585	17,000	17,000	0.00%
4 Interest Income	2,790	3,302	3,000	3,200	6.67%
5 Total Revenues	442,966	431,260	445,790	454,510	1.96%
6					
7 EXPENDITURES					
8 State Health Services - DHH	70,000	70,000	70,000	70,000	0.00%
9 Maintenance	33,247	53,261	30,000	35,000	16.67%
10 Equip Rentals/Rent	9,744	9,330	13,000	14,000	7.69%
11 Utilities	29,357	32,317	32,000	34,000	6.25%
12 Salaries	56,441	75,292	72,935	64,000	-12.25%
13 Medicare	824	2,106	1,801	930	-48.36%
14 Retirement	9,424	9,388	8,835	8,320	-5.83%
15 H, D, & L Insurance	44,020	37,561	32,110	33,090	3.05%
16 Workers Compensation	154	226	233	185	-20.60%
17 Travel	64	36	250	250	0.00%
18 Office Supplies	3,568	10,577	9,000	9,000	0.00%
19 Furniture, Fixtures & Equipment	25,593	-	20,000	20,000	0.00%
20 Professional Services	20,096	17,161	21,000	22,050	5.00%
21 Total Expenditures	302,531	317,255	311,164	310,825	-0.11%
22					
23 Excess (Deficiency) of Revenues	140,435	114,005	134,626	143,685	6.73%
24					
25 Transfer Out-GF (Admin)	(29,762)	(39,443)	(51,940)	(51,174)	-1.47%
26					
27 Total Operating Transfers In (Out)	(29,762)	(39,443)	(51,940)	(51,174)	-1.47%
28					
29 Excess Revenue/(Expense)	110,673	74,562	82,686	92,511	11.88%
30					
31 Beginning Fund Balance	847,670	958,343	1,032,911	1,115,597	8.01%
32					
33 Ending Fund Balance	958,343	1,032,905	1,115,597	1,208,108	8.29%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 Revenues					
2 Land Use	15,355	186,874	-	-	#DIV/0!
3 Housing	997,015	278,655	-	-	#DIV/0!
4 Canals	179,651	733,166	-	-	#DIV/0!
5 Generators	11,692	104,140	1,236,002	-	-100.00%
6 Comp Resiliency	-	100,957	-	-	#DIV/0!
7 Peavine Boat Launch	34,404	33,015	251,245	286,745	14.13%
8 Elevation Acquisition	-	-	1,987,304	2,200,000	10.70%
9 Foxwood Levee	154,332	143,920	1,544,203	-	-100.00%
10 Total Revenues	1,392,449	1,580,727	5,018,754	2,486,745	-50.45%
11					
12 Expenditures					
13 Resiliency - Consulting Services	-	100,957	-	-	#DIV/0!
14 Land Use - Consulting Fee	5,674	179,834	-	-	#DIV/0!
15 Land Use - Grant Management	9,680	7,040	-	-	#DIV/0!
16 Non Profit Administration	-	-	-	-	#DIV/0!
17 Minor Housing - Project Assist Salary	29,077	-	-	-	#DIV/0!
18 Minor Housing - Contract Assist Salary	12,385	-	-	-	#DIV/0!
19 Minor Housing - Inspect/Public Notices	107,063	53,539	-	-	#DIV/0!
20 Minor Housing - Environmental Review	584	-	-	-	#DIV/0!
21 Minor Housing - Grant Management	-	36,338	-	-	#DIV/0!
22 Minor Housing/Affordable	245,143	31,751	-	-	#DIV/0!
23 Minor Housing/Chatmon	220,171	922	-	-	#DIV/0!
24 Minor Housing/E&L	185,776	93,312	-	-	#DIV/0!
25 Minor Housing/Materials	102	-	-	-	#DIV/0!
26 Minor Housing/Tommy Family	220,886	51,315	-	-	#DIV/0!
27 Canals - Consulting Fee	80,672	59,114	-	-	#DIV/0!
28 Canals - Environmental Review	3,751	-	-	-	#DIV/0!
29 Canals - Grant Management	37,258	24,446	-	-	#DIV/0!
30 Canals - Construction	61,022	683,795	-	-	#DIV/0!
31 Generators - Grant Management	11,692	11,004	-	-	#DIV/0!
32 Generators-Consulting Fee	-	93,136	39,900	-	-100.00%
33 Generators - Construction	-	-	1,196,102	-	-100.00%
34 Foxwood - Consulting Fees	10,484	-	-	-	#DIV/0!
35 Foxwood - Grant Management	23,828	3,780	-	-	#DIV/0!
36 Foxwood - Land Acquisition	120,020	104,120	-	-	#DIV/0!
37 Foxwood - Construction	-	-	1,544,203	-	-100.00%
38 Foxwood - Tree Clearing	-	36,020	-	-	#DIV/0!
39 Peavine - Grant Management	34,404	26,984	-	-	#DIV/0!
40 Peavine - Consulting	-	6,031	7,220	-	-100.00%
41 Peavine - Construction	-	-	244,025	286,745	17.51%
42 Elevation Acquisition	-	-	1,987,304	2,200,000	10.70%
43					
44 Total Expenditures	1,419,672	1,603,438	5,018,754	2,486,745	-50.45%
45					
46 Excess (Deficiency) of Revenues	(27,223)	(22,711)	-	-	#DIV/0!
47					
48 Beginning Fund Balance	(5,030)	(32,251)	(54,962)	(54,962)	0.00%
49					
50 Ending Fund Balance	(32,253)	(54,962)	(54,962)	(54,962)	0.00%

St. John the Baptist Parish Council
Hurricane Isaac Federal Grant

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 Revenues					
2 FEMA PW 601 Fire Stations	39,560	20,460	156,204	-	-100.00%
3 FEMA PW 918 New Wine	45,238	-	-	-	#DIV/0!
4 FEMA PW 1331 Drain Cleaning	221,940	167,805	375,722	-	-100.00%
5 FEMA PW 650 Cat F Lift Stations	316,705	-	49,714	-	-100.00%
6 FEMA PW 914 Cat F WWTP	8,094	-	-	-	#DIV/0!
7 Total Revenues	631,537	188,265	581,640	-	-100.00%
8					
9 Expenditures					
10 Miscellaneous	-	-	-	-	#DIV/0!
11 Total Expenditures	-	-	-	-	#DIV/0!
12					
13 Excess (Deficiency) of Revenues	631,537	188,265	581,640	-	-100.00%
14 Over Expenditures					
15					
16 Other Financing Sources (Uses)					
17					
18 Trans Out - General Fund	(45,238)	-	-	-	#DIV/0!
19 Trans Out - Wastewater	(324,799)	(49,714)	-	-	#DIV/0!
20 Trans Out - Public Works	(221,940)	(416,117)	(127,410)	-	-100.00%
21 Trans Out - Fire Depts	(39,560)	(176,664)	-	-	#DIV/0!
22					
23 Total Other Financing Sources(Uses)	(631,537)	(642,495)	(127,410)	-	-100.00%
24					
25 Excess Revenue/(Expense)	-	(454,230)	454,230	-	-100.00%
26					
27 Beginning Fund Balance	-	-	(454,230)	-	-100.00%
28					
29 Ending Fund Balance	-	(454,230)	-	-	#DIV/0!

St. John the Baptist Parish Council
Isaac Recovery CDBG Fund

	Actual Budget 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 Revenues				
2 CDBG Administration	55,000	80,212	-	-100.00%
3 CDBG Homeowners Rehabilitation	-	13,734,579	5,600,000	-59.23%
4 CDBG Homebuyer Assistance	-	1,470,110	634,000	-56.87%
5 CDBG Demolition and Clearance	-	389,558	-	-100.00%
6 CDBG Small Rental Rehabilitation	-	3,794,582	1,360,000	-64.16%
7 CDBG Comm Property Rehab	-	8,221	-	-100.00%
8 CDBG Elevation	20,791	2,583,575	1,200,000	-53.55%
9 CDBG Small Business Grant	-	16,890	-	-100.00%
10 CDBG Welcome Center	-	431	-	-100.00%
11 CDBG Grants Accountant	-	42,000	42,000	0.00%
12 CDBG Administrative Assistant	-	-	31,430	#DIV/0!
13 CDBG Disaster Recovery Manager	-	-	4,320	#DIV/0!
14 CDBG Flood Plain Manager	-	50,000	50,000	0.00%
15 TOTAL REVENUES	75,791	22,170,158	8,921,750	-59.76%
16				
17 ADMINISTRATION				
18 Administrative Fees	25,928	-	42,000	#DIV/0!
19 Administrative Salary	32,399	42,000	-	-100.00%
20 Disaster Recovery Manager	-	-	4,320	#DIV/0!
21 Flood Plain Manager Salary	-	50,000	-	-100.00%
22 HOMEOWNER REHABILITATION	-	13,224,730	5,600,000	-57.66%
23 Intake Services	94,324	-	-	#DIV/0!
24 Consulting Service	383,209	-	-	#DIV/0!
25 Salaries Flood Plain Manager	14,148	-	15,000	#DIV/0!
23 Salaries - Adm Assistant	-	-	31,430	#DIV/0!
24 HOMEBUYER ASSISTANCE	-	1,306,960	634,000	-51.49%
28 Intake Services	29,340	-	-	#DIV/0!
29 Consulting Service	132,926	-	-	#DIV/0!
30 Salaries Flood Plain Manager	884	-	-	#DIV/0!
31 DEMOLITION AND CLEARANCE	-	350,000	-	-100.00%
32 Consulting Service	39,558	-	-	#DIV/0!
33 SMALL RENTAL REHABILITATION	-	3,594,140	1,360,000	-62.16%
34 Intake Services	3,191	-	-	#DIV/0!
35 Consulting Service	192,434	-	-	#DIV/0!
36 Salaries Flood Plain Manager	442	-	-	#DIV/0!
37 ELEVATION	-	2,500,000	1,200,000	-52.00%
38 Intake Services	13,048	-	-	#DIV/0!
39 Consulting Service	62,580	-	-	#DIV/0!
40 Salaries Flood Plain Manager	28,739	-	35,000	#DIV/0!
41 COMMERCIAL PROPERTY REHAB	-	-	-	#DIV/0!
42 Consulting Service	8,221	-	-	#DIV/0!
43 SMALL BUSINESS GRANT&LOANS	-	-	-	#DIV/0!
44 Consulting Service	16,890	-	-	#DIV/0!
45 WELCOME CENTER	-	-	-	#DIV/0!
46 Consulting Service	431	-	-	#DIV/0!
47				
48 TOTAL EXPENDITURES	1,078,691	21,067,830	8,921,750	-57.65%
49				
50 Excess (Deficiency) of Revenues	(1,002,900)	1,102,328	-	-100.00%
51				
52				
53 OPERATING TRANSFERS IN (OUT)				
54 Transfer OUT - Wastewater	(58,837)	-	-	#DIV/0!
55 Transfer OUT - General Fund	(8,214)	-	-	#DIV/0!
56 Transfer OUT - Water	(8,153)	-	-	#DIV/0!
57 Transfer OUT - Public Works	(24,225)	-	-	#DIV/0!
58				
59 TOTAL TRANSFERS	(99,429)	-	-	#DIV/0!
60				
61 Excess Revenue/Expense	(1,102,329)	1,102,328	-	-100.00%
62				
63 Beginning Fund Balance	-	(1,102,328)	-	-100.00%
64				
65 Ending Fund Balance	(1,102,329)	-	-	#DIV/0!

NOTE: This fund began in 2014.

**St. John the Baptist Parish
Juvenile Detention Fund**

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Ad Valorem taxes	441,330	428,513	443,220	452,080	2.00%
3 Other revenues	6,864	-	5,000	5,000	0.00%
4 Interest Income	3,973	4,026	4,150	4,250	2.41%
5 Total Revenues	452,167	432,539	452,370	461,330	1.98%
6					
7 EXPENDITURES					
8 Juvenile Housing	126,288	108,785	150,000	120,000	-20.00%
9 Furnitures,Fixtures & Equipment	-	-	30,000	5,000	-83.33%
10 Maintenance	8,500	59,969	26,540	20,000	33.33%
11 Utilities	5,146	5,666	10,400	10,610	2.02%
12 Miscellaneous	7,154	-	7,500	7,500	0.00%
13 Operating Supplies	7,745	2,146	7,720	8,110	5.05%
14 Total Expenditures	154,833	176,566	232,160	171,220	-22.39%
15					
16 Excess (Deficiency) of Revenues	297,334	255,973	220,210	290,110	25.18%
17					
18 Transfer Out-GF (Admin)	(23,368)	(30,599)	(39,558)	(40,337)	1.97%
19 Transfer Out-2009 Bond Issue	(400,000)	-	-	-	#DIV/0!
20					
21 Total Operating Transfers In (Out)	(423,368)	(30,599)	(39,558)	(40,337)	1.97%
22					
23 Excess Revenue/(Expense)	(126,034)	225,374	180,652	249,773	29.96%
24					
25 Beginning Fund Balance	1,188,570	1,062,537	1,287,911	1,480,103	14.92%
26					
27 Ending Fund Balance	1,062,536	1,287,911	1,468,563	1,729,876	16.88%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Special Grant - Entergy	135,000	135,000	135,000	135,000	0.00%
3 EMPG	-	32,408	30,000	31,500	5.00%
4 Interest Income	2,459	2,504	2,700	2,750	1.85%
5 Other Revenues	1,753	3,869	2,000	2,000	0.00%
6 Cities Readiness Initiative	18,309	17,067	17,892	18,000	0.60%
7 Total Revenues	157,521	190,848	187,592	189,250	0.88%
9 EXPENDITURES					
10 Salaries-Civil Defense	199,265	108,036	110,730	131,276	18.56%
11 Salary - Director	-	78,749	80,719	84,755	5.00%
12 Medicare-Civil Defense	1,430	4,331	2,805	3,132	11.66%
13 Retirement-Civil Defense	33,903	21,131	28,045	28,085	0.14%
14 Hospitalization-Civil Defense	47,040	56,704	80,022	77,300	-3.40%
15 Workman's Comp-Civil Defense	518	578	605	626	3.47%
16 Insurance	5,610	6,246	6,830	7,170	4.98%
17 Utilities	19,020	17,534	23,430	24,600	4.99%
18 Maintenance & Repair	18,980	27,053	18,020	20,720	14.98%
19 Professional Fees	1,290	24,394	14,000	15,000	7.14%
20 Operating Supplies	8,302	2,903	14,660	16,860	15.01%
21 Supplies	4,044	11,742	-	-	#DIV/0!
22 Fuel	193	560	800	800	0.00%
23 Equip, Furn, & Fixtures	19,742	11,000	17,000	5,000	-70.59%
24 Building/Ground Maintenance	141	-	8,000	3,000	-62.50%
25 Training/Travel	14,582	19,584	22,000	24,000	9.09%
26 Civil Defense Programs	4,636	5,114	4,500	4,500	0.00%
27 Salary-Fire Department	42,994	45,519	45,910	48,200	4.99%
28 Retirement-Fire Dept.	6,713	7,112	6,660	6,266	-5.92%
29 Medicare-Fire Department	789	806	665	700	5.26%
30 Hospitalization-Fire Department	15,680	18,816	14,200	14,200	0.00%
31 Workman's Comp-Fire Department	113	137	147	140	-4.76%
32 Total Expenditures	444,985	468,049	499,748	516,330	3.32%
33 Excess (Deficiency) of Revenues	(287,464)	(277,201)	(312,156)	(327,080)	4.78%
36 Operating Transfers In (Out)					
37 Transfer Out-General Fund - Reim DA Sal	(3,375)	(3,375)	(3,375)	(3,375)	0.00%
38 Transfer In - Hurricane Isaac	-	-	-	-	#DIV/0!
39 Transfer Out - General Fund Finance System	-	-	(12,000)	(12,000)	0.00%
40 Transfer In - Public Works	9,910	14,013	19,223	19,220	-0.02%
41 Transfer In - Water	9,910	14,013	19,223	19,220	-0.02%
42 Transfer In - Wastewater	9,910	14,013	19,223	19,220	-0.02%
43 Transfer In-Street Lights	-	14,013	19,223	19,220	-0.02%
45 Transfer In- Fire Dept/Salary Reimb.	157,612	159,481	156,000	159,120	2.00%
46 Transfer In - Economic Development	80,000	80,000	50,000	50,000	0.00%
47 Total Operating Transfers In (Out)	263,967	292,158	267,517	270,625	1.16%
49 Excess Revenue/(Expense)	(23,497)	14,957	(44,639)	(56,455)	26.47%
51 Beginning Fund Balance	658,368	634,874	649,831	605,192	-6.87%
53 Ending Fund Balance	634,871	649,831	605,192	548,737	-9.33%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Sales Tax Revenue	3,622,093	3,354,608	4,391,630	3,670,600	2.00%
3 Parish Transportation	559,188	506,952	575,950	581,710	1.00%
4 GOMESA-ST. Revenue Share	753	10,392	6,100	4,200	-31.15%
5 Grant CIAP - Wes Lac Des Alleman	-	2,903,293	147,694	-	-100.00%
6 Grant CIAP - Reserve Canal	377,388	812,306	-	-	#DIV/0!
7 FEMA Gustav	-	21,513	6,678	-	-100.00%
8 Zoning Demolition/Grass Cutting	92,076	75,676	80,000	82,400	3.00%
9 Culvert / Permit Fees	1,125	1,050	1,520	1,540	1.32%
10 DOPS Settlement Fees	58,449	63,800	61,990	63,540	2.50%
11 Expressway Commission	50,000	50,000	50,000	50,000	0.00%
12 Interest Income	2,066	2,387	4,000	4,080	2.00%
13 Rent Royalty	1,770	1,475	2,020	2,220	9.90%
14 Miscellaneous Income	47,063	60,508	85,000	61,800	-27.29%
15 Total Revenues	4,965,555	7,863,960	5,412,582	4,522,090	-2.11%
16					
17 EXPENDITURES					
18 Salaries	2,292,957	2,305,862	2,608,902	2,693,120	3.23%
19 Salary - Director	-	86,100	88,252	92,665	5.00%
20 Salary - Assistant to the Parish President	-	45,637	35,861	-	-100.00%
21 Salary - Assistant to the Parish President	-	48,610	49,825	52,316	5.00%
22 Medicare	43,099	49,191	46,115	48,188	4.50%
23 Retirement	372,266	370,953	390,795	368,950	-5.59%
24 H.D.I. Insurance	844,781	861,000	975,250	993,985	1.92%
25 Workmans Compensation	128,007	206,998	191,410	253,821	32.61%
26 Utilities	30,951	32,421	34,650	36,380	4.99%
27 Telephone	28,713	59,511	34,650	36,380	4.99%
28 Equipment Rental	67,813	61,613	86,340	73,480	-11.51%
29 Zoning Violations	80,568	87,316	84,800	74,970	5.00%
30 Maint./Bldg. & Grounds	359,717	394,084	423,000	370,800	3.00%
31 Maint./Equipment & Vehicles & Parts	299,688	247,054	280,000	282,800	1.00%
32 Street Maintenance	1,084,184	134,143	507,850	210,000	-58.00%
33 Capital Outlay - STREETS	-	693,779	1,125,000	850,000	-24.44%
34 Concrete Contract	-	-	-	200,000	#DIV/0!
35 Stripping	-	-	-	50,000	#DIV/0!
36 Grass Cutting Contract	-	-	-	150,000	#DIV/0!
37 Uniform Expense	25,034	27,170	29,290	29,580	0.99%
38 Professional Services	251,968	408,648	303,800	150,000	-50.00%
39 Engineering Services	79,798	114,061	180,000	180,000	0.00%
40 Insurance (general)	299,324	310,016	300,000	306,000	2.00%
41 Office Supplies	24,206	31,380	33,510	34,180	2.00%
42 Miscellaneous expense	105,813	12,786	5,000	5,000	0.00%
43 Fuel / Oil	488,408	379,234	400,000	404,000	1.00%
44 Street Signs	12,430	11,010	18,000	18,000	0.00%
45 Culverts	49,315	16,448	61,160	58,410	4.01%
46 Travel & Training	1,018	4,150	5,000	5,050	1.00%
47 Capital Outlay	663,776	354,066	450,000	400,000	-11.11%
48 Drainage Projects	291,718	190,329	350,000	367,500	5.00%
49 Code Enforcement - Salaries	70,706	75,797	91,970	91,970	0.00%
50 Hazard Mitigation - Reserve	129,060	99,276	-	-	#DIV/0!
51 Hurricane Isaac Cost Share	895,814	554,823	-	-	#DIV/0!
52 Total Expenditures	10,079,957	12,183,528	9,190,430	8,887,545	-2.27%
53					
54 Excess (Deficiency) of Revenues	(5,114,402)	(4,319,568)	(3,777,848)	(4,365,455)	-2.44%
55					
56 Operating Transfers In (Out)					
57					
58 Transfer In-STD	4,750,000	4,650,000	4,600,000	4,600,000	0.00%
59 Transfer In- WasteWater	63,596	62,596	143,241	138,580	-3.25%
60 Transfer In- Water	63,596	62,596	143,241	138,580	-3.25%
61 Transfer In- Street Lights	58,268	55,000	57,680	55,290	-4.14%
62 Transfer In-Fire Departments	-	65,519	62,000	68,000	9.68%
63 Transfer In - Land Escrow	-	7	-	-	#DIV/0!
64 Transfer In-Hurricane Isaac	221,940	416,117	127,410	-	-100.00%
65 Transfer In-Hurricane Isaac CDBG	-	24,225	-	-	#DIV/0!
66 Transfer Out-General Fund (Administrative Fee)	(198,760)	(479,492)	(577,466)	(570,825)	-1.15%
67 Transfer Out-General Fund-DA Sal reim	(16,875)	(16,875)	(16,875)	(16,875)	0.00%
68 Transfer Out - General Fund-Finance System	-	-	(45,000)	(45,000)	0.00%
69 Transfer Out - Animal Shelter	(5,105)	-	(15,000)	(15,000)	0.00%
70 Transfer Out-GF COI-2011	(207,210)	(209,210)	(211,090)	-	-100.00%
71 Transfer Out - Public Safety Admin	(9,910)	(14,013)	(19,223)	(19,220)	-0.02%
72 Transfer Out - Street Lights	(49,919)	(26,806)	(27,858)	-	-100.00%
73 Transfer Out - Water	(56,707)	(49,265)	(25,990)	(27,040)	4.04%
74 Total Operating Transfers In (Out)	4,443,027	4,540,399	4,195,070	4,306,490	2.66%
75					
76 Excess Revenue/(Expense)	(671,375)	220,831	417,222	(58,965)	-78.90%
77					
78 Beginning Fund Balance	2,193,051	1,521,676	1,742,500	1,463,072	-16.04%
79					
80 Ending Fund Balance	1,521,676	1,742,507	2,159,722	1,404,107	-4.03%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Video Poker	604,691	575,635	615,000	615,000	0.00%
3 Ad Valorem Tax	999,517	964,154	998,390	1,018,360	2.00%
4 Concessions	8,846	6,187	12,000	12,500	4.17%
5 Gym Admission fees	5,235	5,449	8,000	8,000	0.00%
6 Cheerleading Fees	-	-	600	600	0.00%
7 Football Fees	-	-	7,000	14,000	100.00%
8 Soccer Fees	-	-	5,000	5,000	0.00%
9 Baseball Fees	4,680	5,775	7,100	7,100	0.00%
10 Basketball Fees	4,905	5,837	7,200	7,200	0.00%
11 Basketball League Entry fees	2,100	-	2,700	2,700	0.00%
12 Pool Fees	1,818	2,192	1,750	1,750	0.00%
13 Summer Camp Fees	20,150	19,260	29,000	29,000	0.00%
14 Interest Income	3,254	5,300	3,500	3,605	3.00%
15 Park/Gym Rental	3,750	900	7,000	7,000	0.00%
16 Miscellaneous	7,135	11,731	5,500	-	-100.00%
17 Other Grants	22,360	-	9,875	-	-100.00%
18 Total Revenues	1,688,441	1,602,420	1,719,615	1,731,815	0.71%
19					
20 EXPENDITURES					
21 Salaries	263,361	254,762	311,175	325,507	4.61%
22 Salary - Director	-	-	65,000	73,500	13.08%
23 Summer Rec Salaries	60,335	49,869	50,000	60,000	20.00%
24 Employee Benefits					
25 Retirement Contributions	38,563	37,583	55,135	51,870	-5.92%
26 Fica	5,279	4,282	3,825	8,367	118.75%
27 Life/Health Ins.	59,866	64,827	116,750	127,750	9.42%
28 Workmen's Comp /Unempl.	5,270	6,047	10,170	9,187	-9.67%
29 Medicare	3,318	2,692	4,185	3,260	-22.10%
30 General Insurance	26,807	30,972	52,000	55,000	5.77%
31 Advertising	7,521	9,827	8,270	8,560	3.51%
32 Utilities	94,717	104,935	102,290	106,380	4.00%
33 Telephone	7,686	9,800	8,630	8,980	4.06%
34 Rentals	1,987	901	3,000	3,000	0.00%
35 Furniture, Fixtures, Equip.	22,300	126,766	100,000	30,000	-70.00%
36 Park & Equipment Maint.	166,672	158,541	242,000	200,000	0.00%
37 Pool Maintenance	22,762	24,746	40,000	42,000	5.00%
38 Operating Supplies	54,801	43,721	52,500	55,130	5.01%
39 Travel & Training	-	-	5,250	5,510	4.95%
40 CEA Aquatics Program	2,510	-	5,600	5,600	0.00%
41 Summer Camp	5,541	31,393	43,000	45,000	4.65%
42 Professional Fees	37,867	127,362	90,900	75,000	-17.49%
43 Sports Programs					
44 Baseball	101,016	83,559	110,000	100,000	-9.09%
45 Basketball	33,758	23,467	50,400	30,000	-40.48%
46 Cheerleading	-	-	6,000	3,000	-50.00%
47 Football	-	-	30,000	15,000	-50.00%
48 Soccer	1,999	5,475	8,000	4,000	-50.00%
49 Special Needs	-	-	5,000	3,000	-40.00%
50 Senior Program	-	-	5,000	5,000	0.00%
51 Zumba	-	-	3,000	3,000	0.00%
52 Aerobics Instructor	-	-	3,100	3,500	12.90%
53 Total Expenditures	1,023,936	1,201,527	1,590,180	1,466,101	-5.30%
54					
55 Excess (Deficiency) of Revenues	664,505	400,893	129,435	265,714	54.99%
56					
57 Operating Transfers In (Out)					
58 Transfer OUT-General Fund -Admin.	(97,597)	(134,313)	(175,560)	(164,655)	-6.21%
59 Transfer IN-Hurricane Isaac	-	-	-	-	#DIV/0!
60 Transfer IN-Economic Development	-	-	-	-	#DIV/0!
61 Transfer Out - General Fund Finance System	-	-	(30,000)	(30,000)	0.00%
62 Total Operating Transfers In (Out)	(97,597)	(134,313)	(205,560)	(194,655)	-5.31%
63					
64 Excess Revenue/(Expense)	566,908	266,580	(76,125)	71,059	-308.23%
65					
66 Beginning Fund Balance	963,178	1,530,086	1,796,664	1,762,539	-1.90%
67					
68 Ending Fund Balance	1,530,086	1,796,666	1,720,539	1,833,598	4.03%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Sales Tax	8,813,017	8,459,370	10,856,810	8,915,630	2.00%
3 Interest Income	32,505	22,340	49,750	57,210	14.99%
4 Total Revenues	8,845,522	8,481,710	10,906,560	8,972,840	2.07%
5					
6 EXPENDITURES					
7 Professional Fees	700	725	1,000	1,000	0.00%
8 Total Expenditures	700	725	1,000	1,000	0.00%
9					
10 Excess (Deficiency) of Revenues	8,844,822	8,480,985	10,905,560	8,971,840	2.07%
11					
12 Operating Transfers In (Out)					
13 Trans Out - Pub. Imp. Bonds-STD	(2,528,781)	-	(1,283,106)	(1,297,256)	1.10%
14 Transfer OUT - Water Distribution	(1,300,000)	(1,400,000)	(1,600,000)	(1,700,000)	6.25%
15 Transfer OUT- Waste Water Fund	(1,900,000)	(1,900,000)	(1,900,000)	(2,300,000)	21.05%
16 Transfer OUT- Public Works	(4,750,000)	(4,650,000)	(4,600,000)	(4,600,000)	0.00%
17 Transfer OUT- PWS Const.	-	(740,000)	(1,150,000)	(800,000)	-30.43%
18 Transfer OUT- PWS Sinking		(2,427,244)			
18					
20 Total Operating Transfers In (Out)	(10,478,781)	(11,117,244)	(10,533,106)	(10,697,256)	1.56%
21					
22					
23 Excess Revenue/(Expense)	(1,633,959)	(2,636,259)	372,454	(1,725,416)	-1.04%
24					
25 Beginning Fund Balance	11,431,659	9,797,700	7,161,441	5,417,895	-24.35%
26					
27 Ending Fund Balance	9,797,700	7,161,441	7,533,895	3,692,479	-31.85%

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

	Actual	Actual	Budget	Budget	Percentage
	2013	2014	2015	2016	Change (2016-2015)
1 REVENUES					
2 Ad Valorem Tax	436,914	424,229	438,790	447,570	2.00%
3 Interest Income	35	130	175	175	0.00%
4 Total Revenues	436,949	424,359	438,965	447,745	2.00%
5					
6 EXPENDITURES					
7 Council of Aging	183,660	431,400	435,000	443,700	2.00%
8 Flood Insurance	-	-	2,695	2,695	0.00%
9 Total Expenditures	183,660	431,400	437,695	446,395	1.99%
10					
11 Excess (Deficiency) of Revenues	253,289	(7,041)	1,270	1,350	6.30%
12					
13 Beginning Fund Balance	186,007	439,296	432,255	433,525	0.29%
14					
15 Ending Fund Balance	439,296	432,255	433,525	434,875	0.31%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Ad Valorem Tax	1,688,060	1,626,346	1,700,980	1,735,000	2.00%
3 Interest Income	7,366	8,258	8,240	8,490	3.03%
4 State Revenue Sharing	20,935	21,080	18,750	14,060	-25.01%
5 FEMA Gustav	47,617	-	-	-	#DIV/0!
6 Total Revenues	1,763,978	1,655,684	1,727,970	1,757,550	1.71%
7					
8 EXPENDITURES					
9 Street Lights	768,622	779,714	766,500	804,830	5.00%
10 Salaries	79,100	91,954	121,911	127,980	4.98%
11 Medicare	1,111	2,101	1,768	1,856	4.99%
12 Retirement	13,002	12,610	17,677	16,640	-5.87%
13 H,D,L Insurance	22,014	24,995	51,435	50,175	-2.45%
14 Workers Compensation	(673)	(4,489)	3,948	3,875	-1.85%
15 Maintenance	100,747	146,162	110,000	125,000	13.64%
16 Miscellaneous	67,542	43,599	25,000	35,000	40.00%
17 Professional Services	12,000	49,091	12,000	55,000	358.33%
18 Equipment,Furn.&Fixtures	43,297	36,666	200,000	100,000	-50.00%
19 Capital Improvement - Lighting Projects	-	58,279	150,000	74,350	-50.43%
20 Total Expenditures	1,109,302	1,240,682	1,460,239	1,394,706	-4.49%
21					
22 Excess (Deficiency) of Revenues	654,676	415,002	267,731	362,844	35.53%
23					
24 Operating Transfers In (Out)					
25					
26 Transfer Out-Gen Fund (Adm)	(163,381)	(206,578)	(238,085)	(242,095)	1.68%
27 Transfer Out-Gen Fund-Finance System	-	-	(25,000)	(25,000)	0.00%
28 Transfer Out - Public Safety	-	(14,013)	(19,223)	(19,220)	-0.02%
29 Transfer Out - Public Works	(58,268)	(55,000)	(57,680)	(55,290)	-4.14%
30 Transfer In - Public Works	49,919	26,806	27,858	-	-100.00%
31					
32 Total Operating Transfers In (Out)	(171,730)	(248,785)	(312,130)	(341,605)	9.44%
33					
34 Excess Revenue/(Expense)	482,946	166,217	(44,399)	21,239	-147.84%
35					
36 Beginning Fund Balance	2,464,730	2,947,676	3,113,893	3,069,494	-1.43%
37					
38 Ending Fund Balance	2,947,676	3,113,893	3,069,494	3,090,733	0.69%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Fee Revenue	530,937	542,458	540,350	551,157	2.00%
3 Interest Income	563	698	690	952	38.00%
4 Ad Valorem Taxes	211,839	205,687	213,170	217,430	2.00%
5					
6 Total Revenues	743,339	748,843	754,210	769,539	2.03%
7					
8 EXPENDITURES					
9 Contractual Service	763,696	778,599	795,940	803,900	1.00%
10 Bad Debt Expense	-	-	-	-	#DIV/0!
11					
12 Total Expenditures	763,696	778,599	795,940	803,900	1.00%
13					
14 Excess (Deficiency) of Revenues	(20,357)	(29,756)	(41,730)	(34,361)	-17.66%
15					
16 Operating Transfers In (Out)					
17					
18 Transfer In-Economic Develop.	75,000	75,000	55,000	50,000	-9.09%
19 Transfer Out-GF (Administration)	(12,234)	(13,023)	(12,953)	(12,891)	-0.48%
20					
21 Total Operating Transfers In (Out)	62,766	61,977	42,047	37,109	-11.74%
22					
23 Excess Revenue/(Expense)	42,409	32,221	317	2,748	766.94%
24					
25 Beginning Fund Balance	409,891	452,300	484,521	484,838	0.07%
26					
27 Ending Fund Balance	452,300	484,521	484,838	487,586	0.57%

**St. John the Baptist Parish
Solid Waste Fund**

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Garbage Collection Charges	3,817,651	3,899,703	3,733,536	3,770,870	1.00%
3 Interest Income	4,546	4,745	5,000	2,000	-60.00%
4 Recycle Income	635	606	1,000	802	-19.82%
5 Bio-Mass Waste Revenue	-	1,441	-	-	#DIV/0!
6					
7 Total Revenues	3,822,832	3,906,495	3,739,536	3,773,672	0.91%
8					
9 EXPENDITURES					
10 Contractual Service	3,298,917	3,503,224	3,537,998	3,567,383	0.83%
11 Commission Fees	22,658	22,732	23,000	23,000	0.00%
12 Misc. Expense	-	-	-	-	#DIV/0!
13 Bio-Mass Waste Contract	168,000	168,000	168,000	168,000	0.00%
14					
15 Total Expenditures	3,489,575	3,693,956	3,728,998	3,758,383	0.79%
16					
17 Excess (Deficiency) of Revenues	333,257	212,539	10,538	15,289	45.08%
18					
19 Beginning Fund Balance	2,001,989	2,335,246	2,547,785	2,558,323	0.41%
20					
21 Ending Fund Balance	2,335,246	2,547,785	2,558,323	2,573,612	0.60%

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

	Actual	Actual	Budget	Budget	Percentage
	2013	2014	2015	2016	Change (2016-2015)
1 REVENUES					
2 Sewer Charges	4,534,425	4,534,193	5,323,950	5,590,148	5.00%
3 Sewer Permits	98,482	119,234	99,370	104,339	5.00%
4 Interest Income	1,938	1,424	2,200	3,600	63.64%
5 Grant - LGAP	66,968	25,523	-	-	#DIV/0!
6 Grant - Delta Reg Authority	19,310	13,855	-	-	#DIV/0!
7 Misc.Income	169,708	68,638	23,100	24,255	5.00%
8 Fema-Gustav	411,153	74,550	-	-	0.00%
9 Non-Domestic Sewer Charges	820,317	907,422	1,000,000	1,050,000	5.00%
10 Total Revenues	6,158,420	5,744,839	6,448,620	6,772,341	5.02%
11					
12 EXPENDITURES					
13 River Road Plant					
14 Chemicals	90,708	76,309	99,230	104,190	5.00%
15 Utilities	553,658	532,703	507,150	532,510	5.00%
16 Mechanical Maintenance	91,719	65,357	39,690	41,670	4.99%
17 Electrical Maintenance	27,370	23,623	25,360	25,630	1.06%
18 Supplies	20,249	19,118	27,010	28,360	5.00%
19 Sludge Removal	52,736	66,771	66,150	69,460	5.00%
20 Permits	11,630	11,630	14,330	15,050	5.02%
21 Total River Road Plant	848,070	795,511	778,920	816,870	4.87%
22					
23 Woodland Plant					
24 Chemicals	34,615	52,512	41,900	44,000	5.01%
25 Utilities	158,880	154,641	198,450	208,370	5.00%
26 Mechanical Maintenance	15,340	23,565	14,330	15,050	5.02%
27 Electrical Maintenance	32,297	32,667	10,800	11,340	5.00%
28 Supplies	19,226	22,611	25,360	26,630	5.01%
29 Sludge Removal	17,077	33,183	11,030	11,580	4.99%
30 Permits	10,255	6,307	8,820	9,260	4.99%
31 Total Woodland Plant	287,690	325,486	310,690	326,230	5.00%
32					
33 Belle Point Plant					
34 Chemicals	1,792	1,181	2,540	2,670	5.12%
35 Utilities	20,974	20,062	30,870	32,410	4.99%
36 Mechanical Maintenance	2,067	5,893	14,330	15,050	5.02%
37 Electrical Maintenance	1,480	7,246	1,650	1,730	4.85%
38 Supplies	3,589	3,638	3,970	4,170	5.04%
39 Sludge Removal	-	3,200	1,100	1,160	5.45%
40 Permits	964	964	1,100	1,160	5.45%
41 Total Belle Point Plant	30,866	42,184	55,560	58,350	5.02%
42					
43 Garyville Plant					
44 Plant	-	787	-	-	#DIV/0!
45 Chemicals	3,058	3,838	5,400	5,670	5.00%
46 Utilities	33,105	29,655	60,640	63,670	5.00%
47 Mechanical Maintenance	20,045	9,801	11,030	11,580	4.99%
48 Electrical Maintenance	8,578	109	11,030	11,580	4.99%
49 Supplies	8,785	12,728	13,232	13,890	4.97%
50 Sludge Removal	10,102	3,325	17,640	18,520	4.99%
51 Permits	6,686	5,597	8,820	9,260	4.99%
52 Total Garyville Plant	90,359	65,840	127,792	134,170	4.99%
53					

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
54 Tigerville Plant					
55 Chemicals	3,163	1,771	3,860	4,050	4.92%
56 Utilities	38,910	37,847	49,610	52,090	5.00%
57 Mechanical Maintenance	11,346	18,409	9,920	10,420	5.04%
58 Electrical Maintenance	2,598	4,234	3,310	3,480	5.14%
59 Supplies	4,030	3,910	5,510	5,790	5.08%
60 Sludge Removal	-	-	4,410	4,630	4.99%
61 Permits	1,309	964	1,980	2,080	5.05%
62 Total Tigerville Plant	61,356	67,135	78,600	82,540	5.01%
63					
64 Central Plant					
65 Chemicals	1,265	2,263	3,310	3,480	5.14%
66 Utilities	22,675	21,185	28,670	30,100	4.99%
67 Mechanical Maintenance	704	4,838	6,620	6,950	4.98%
68 Electrical Maintenance	15,475	-	1,870	1,960	4.81%
69 Supplies	3,546	3,614	4,960	5,210	5.04%
70 Sludge Removal	-	-	1,540	1,620	5.19%
71 Permits	934	934	1,100	1,160	5.45%
72 Total Central Plant	44,599	32,834	48,070	50,480	5.01%
73					
74 Reserve Oxidation Pond	2,640	18,490	-	-	#DIV/0!
75					
76 Collection System					
77 Evacuation & Plumbing	85,670	87,685	93,710	98,400	5.00%
78 Utilities	392,327	439,842	413,440	434,110	5.00%
79 Mechanical Maintenance	665,284	708,924	496,130	520,940	5.00%
80 Electrical Maintenance	77,301	72,020	82,690	86,820	4.99%
81 Supplies	17,351	13,076	44,100	46,310	5.01%
82 Miscellaneous	2,531	6,936	-	-	#DIV/0!
83 Rentals	88,596	70,882	84,890	89,130	4.99%
84 Total Collection System	1,329,060	1,399,365	1,214,960	1,275,710	5.00%
85					
86 Wallace Plant					
87 Chemicals	1,476	1,771	2,210	2,320	4.98%
88 Utilities	17,117	15,015	24,260	25,470	4.99%
89 Mechanical Maintenance	-	246	2,430	2,550	4.94%
90 Electrical Maintenance	340	-	2,760	2,900	5.07%
91 Supplies	3,547	6,330	5,510	5,790	5.08%
92 Sludge Removal	-	2,375	1,650	1,730	4.85%
93 Permits	930	930	1,100	1,160	5.45%
94 Total Wallace Plant	23,410	26,667	39,920	41,920	5.01%
95					
96 General & Administrative					
97 Salary - Director	-	86,091	90,405	94,500	4.53%
98 Salaries - Plant	727,105	736,442	727,215	710,635	-2.28%
99 Salaries - Collections	748,259	724,735	826,500	867,830	5.00%
100 Salaries - Admin & Clerical	428,966	335,691	277,689	300,291	8.14%
101 Car Allowance	4,800	4,800	4,800	4,800	0.00%
102 Employee Benefits					
103 Life/Health Insurance	704,157	722,714	715,600	743,820	3.94%
104 Workman's Compensation	134,307	148,103	92,782	82,950	-10.60%
105 Retirement Contributions	294,011	273,266	278,662	230,428	-17.31%
106 Medicare	25,537	26,698	27,866	25,701	-7.77%
107 Social Security	8,758	6,101	5,000	5,250	5.00%

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

	Actual	Actual	Budget	Budget	Percentage
	2013	2014	2015	2016	Change (2016-2015)
108 Office Supplies	20,010	18,968	27,560	28,940	5.01%
109 Audit Services	-	24,000	22,050	23,150	4.99%
110 Training	9,225	18,353	17,640	18,520	4.99%
111 Bad Debt	-	-	66,420	69,740	5.00%
112 Utilities Commission	36,487	35,963	38,000	38,000	0.00%
113 Uniforms	17,115	16,124	18,740	19,680	5.02%
114 Professional Services	917,217	694,875	450,000	472,500	5.00%
115 Miscellaneous	102,697	122,670	128,990	135,440	5.00%
116 Liability & Casualty Insurance	204,906	198,931	220,500	231,530	5.00%
117 Vehicle Expense			120,250	120,250	0.00%
118 Gas & Oil	49,210	62,607	65,120	68,380	5.01%
119 Maintenance	45,590	68,719	55,130	57,890	5.01%
120 Total General & Administrative	4,478,357	4,325,851	4,276,919	4,350,225	1.71%
121					
122 Storm Related					
123 Tropical Storm Karen	40,083	-	-	-	
124 Winter Storm Leon	-	27,036	-	-	#DIV/0!
125 Hurricane Isaac	487,733	46,035	-	-	#DIV/0!
126 Total Storm Related	527,816	73,071	-	-	
127					
128 Total Expenditures	7,724,223	7,172,434	6,931,431	7,136,495	2.96%
129					
130 Excess (Deficiency) of Revenues	(1,565,803)	(1,427,595)	(482,811)	(364,154)	-24.58%
131					
132 Depreciation	2,718,161	2,738,925	3,125,590	3,281,870	5.00%
133					
134 Excess Revenue/(Expense)	(4,283,964)	(4,166,520)	(3,608,401)	(3,646,024)	1.04%
135					
136 NON-OPERATING REVENUE (EXPENSES)					
137 LGAP Grant Funding	(15,872)	-	-	-	#DIV/0!
138 DEQ Loan Interest	(424)	-	-	-	#DIV/0!
139 DEQ Loan Admin Fees	(469)	-	-	-	#DIV/0!
TOTAL NON-OPERATING REVENUE					
140 (EXPENSES)	(16,765)	-	-	-	#DIV/0!
141					
142 Operating Transfers In (Out)					
143 Capital contributions	-	69,538	-	-	#DIV/0!
144 Transfer Out-Gen.Fund (Rev Bond - 2006)	(328,925)	(329,814)	(330,102)	(330,918)	0.25%
145 Transfer Out-Gen.Fund DA reim	(16,875)	(16,875)	(16,875)	(16,875)	0.00%
146 Transfer Out-Gen.Fund (Admin)	(328,262)	(425,991)	(456,480)	(453,055)	-0.75%
147 Transfer Out-Gen Fund Finance System	-	-	(60,000)	(60,000)	0.00%
148 Transfer Out - Water	(174,270)	(177,367)	(165,542)	(174,972)	5.70%
149 Transfer Out - Public Works	(63,596)	(62,596)	(143,241)	(138,580)	-3.25%
150 Transfer Out - Public Safety	(9,910)	(14,013)	(19,223)	(19,220)	-0.02%
151 Transfer IN - Sales Tax District	1,900,000	1,900,000	1,900,000	2,300,000	21.05%
152 Transfer IN - Water	177,469	192,103	183,446	197,645	7.74%
153 Transfer IN - Hurricane Isaac	324,799	49,714	-	-	#DIV/0!
154 Transfer IN - PWS Res. Fund	-	10,000	10,000	10,000	0.00%
155 Transfer IN - ISAAC CDBG	-	58,837	-	-	#DIV/0!
156 Total Operating Transfers In (Out)	1,480,430	1,253,536	901,983	1,314,025	45.68%
157					
158 Excess Revenue/(Expense)	(2,820,299)	(2,912,984)	(2,706,418)	(2,331,999)	-13.83%
159					
160 Beginning Net Assets	73,967,815	71,147,516	68,234,532	65,528,114	-3.97%
161					
162 Ending Net Assets	71,147,516	68,234,532	65,528,114	63,196,115	-3.56%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 REVENUES					
2 Water Sales	6,190,258	6,316,959	6,672,700	7,006,300	5.00%
3 Port of S. LA Commission	9,250	9,250	9,250	9,250	0.00%
4 Discounts Forfeited	189,995	187,044	180,600	184,200	1.99%
5 Tapping Fees	45,251	43,875	83,600	85,300	2.03%
6 Reconnect Charges	82,600	88,400	92,800	96,500	3.99%
7 Commissions on Billings	59,141	58,696	65,700	67,700	3.04%
8 Interest Income	7,570	7,673	12,000	12,000	0.00%
9 LA. LGAP Grant funds	79,247	55,969	-	-	#DIV/0!
10 FEMA - Hurricane Gustav	-	33,589	-	-	#DIV/0!
11 Forgive-LDHH WAT Loan	67,919	213,596	-	200,000	#DIV/0!
12 Other Income	103,505	164,944	104,000	95,000	-8.65%
13 Miscellaneous Income	39,671	-	-	-	#DIV/0!
14 TOTAL REVENUES	6,874,408	7,179,995	7,220,650	7,756,250	7.42%
15					
16 EXPENDITURES					
17 Water Purchase					
18 From St. Charles Parish	1,339	21,255	500	1,500	200.00%
19 From St. James Parish	129,261	90,234	75,000	100,000	33.33%
20 Total Water Purchase	130,600	111,490	75,500	101,500	34.44%
21					
22 Purification Expense					
23 Purification Supplies	333,264	333,089	378,210	397,120	5.00%
24 Salaries - Operators	666,640	775,971	794,651	743,861	-6.39%
25 Overtime	51,458	-	-	-	#DIV/0!
26 Plants-Entergy Purchase	630,040	618,335	458,850	481,792	5.00%
27 Water Seminar Fees	4,256	9,845	10,000	10,000	0.00%
28 Water Analysis	65,951	119,340	85,000	85,000	0.00%
29 Plant Maintenance	439,324	375,102	400,000	420,000	5.00%
30 Parts	83,862	-	-	-	#DIV/0!
31 Total Purification Expense	2,274,795	2,231,682	2,126,711	2,137,773	0.52%
32					
33 Transmission & Distribution					
34 Salaries - Servicemen	789,470	784,542	855,051	804,755	-5.88%
35 Overtime	58,624	-	-	-	#DIV/0!
36 Corrosion Chemical	16,471	-	17,950	18,850	5.01%
37 Pump Equip Maintenance	42,688	46,088	25,000	25,000	0.00%
38 Use of Inventory Items	-	112,484	20,000	20,000	0.00%
39 Water Serv. Maintenance	117,752	117,672	141,590	135,000	-4.65%
40 Fire Hydrant Maintenance	-	205,654	15,000	30,000	100.00%
41 Total Transmission & Distribution	1,025,005	1,266,440	1,074,591	1,033,605	-3.81%
42					
43 Billing & Collections					
44 Cash Over/Short	1,583	1,374	1,650	1,650	0.00%
45 Provision for Uncollectable	158,136	78,742	150,000	150,000	0.00%
46 Salaries - Billing	251,126	327,036	383,330	394,010	2.79%
47 Overtime	7,605	-	-	-	#DIV/0!
48 Total Billing & Collections	418,450	407,152	534,980	545,660	2.00%
49					

St. John the Baptist Parish
Water Distribution System Fund

	Actual	Actual	Budget	Budget	Percentage
	2013	2014	2015	2016	Change
					(2016-2015)
50 General & Administrative					
51 LDHH Administrative Fees	147	1,485	-	2,000	#DIV/0!
52 Insurance	201,783	354,234	232,050	243,650	5.00%
53 Telephone	53,207	82,130	63,810	65,720	2.99%
54 Postage	93,471	99,409	95,000	95,000	0.00%
55 Utilities	3,841	7,333	119,050	122,620	3.00%
56 Rentals	61,367	43,249	75,000	75,000	0.00%
57 Office Maintenance	6,392	18,579	20,000	21,000	5.00%
58 Office Supplies	92,356	99,318	80,000	82,400	3.00%
59 Vehicle Maintenance	38,534	18,049	40,000	42,000	5.00%
60 Mileage	5,008	4,120	5,200	5,460	5.00%
61 Fuel	85,622	85,685	90,720	95,260	5.00%
62 T&WE Maintenance	2,732	4,117	5,460	5,730	4.95%
63 T&WE Supplies	31,746	29,072	35,000	36,750	5.00%
64 Professional Services	536,491	420,573	275,000	288,750	5.00%
65 Audit & Accounting	-	-	23,000	24,000	4.35%
66 Computer System Agreement	9,422	34,322	13,000	13,000	0.00%
67 Programming Changes	3,180	3,220	2,000	2,100	5.00%
68 Bank Service Charges	77,968	80,448	90,000	90,000	0.00%
69 Miscellaneous	116,995	163,092	120,000	100,000	-16.67%
70 Uniforms	19,795	20,481	20,950	22,000	5.01%
71 WSD Advisory Board Attendees	280	-	320	340	6.25%
Employee Benefits					
72 Workman's Compensation	116,912	153,460	113,090	92,970	-17.79%
73 Life/Health Insurance	708,462	704,850	788,255	775,720	-1.59%
74 Retirement Contributions	293,352	296,756	294,790	252,540	-14.33%
75 Medicare	24,044	25,528	28,814	27,470	-4.66%
76 Social Security	2,867	1,566	5,117	5,370	4.94%
77 Total General & Administrative	2,585,974	2,751,077	2,635,626	2,586,850	-1.85%
78			96,934		
79 Storm Related					
80 Hurricane Isaac	5,600	-	-	-	#DIV/0!
81 Winter Storm Leon	-	6,801	-	-	#DIV/0!
82 Total Storm Related	5,600	6,801	-	-	#DIV/0!
83					
84 Total Expenditures	6,440,424	6,774,642	6,447,408	6,405,388	-0.65%
85					
86 Excess (Deficiency) of Revenues	433,984	405,353	773,242	1,350,862	74.70%
87					
88 Depreciation Expense	2,372,405	2,432,761	2,400,000	2,500,000	4.17%
89					
90 Excess Revenue/(Expense)	(1,938,421)	(2,027,408)	(1,626,758)	(1,149,138)	-29.36%
91					
92 NON-OPERATING REVENUES (EXPENSES)					
93 2012 Water Revenue Bonds Interest	(115,935)	(112,435)	(108,355)	(103,765)	-4.24%
94 LDHH Interest Loan	(870)	(8,762)	-	-	#DIV/0!
95 NET NON-OPERATING INCOME(EXPENSES)	(116,805)	(121,197)	(108,355)	(103,765)	-4.24%
96					
97 Operating Transfers In (Out)					
98 Capital Contributions	1,205,171	15,299	16,875	-	0.00%
99 Transfer IN - 2009 G.O.Bonds	-	813,719	-	-	0.00%
100 Transfer IN - Sales Tax District	1,300,000	1,400,000	1,600,000	1,700,000	6.25%
101 Transfer IN - Waste Water	174,270	177,367	165,542	174,972	5.70%
102 Transfer IN - Public Works	56,707	49,265	25,990	27,040	4.04%
103 Transfer IN - Hurricane Isaac	-	8,153	-	-	#DIV/0!
104 Transfer Out - General Fund (RevBond2006&A	(328,925)	(329,814)	(330,102)	(330,918)	0.25%
105 Transfer Out - General fund (Administration)	(386,683)	(454,748)	(515,056)	(498,767)	-3.16%
106 Transfer Out - General fund -DA Sal Reim	-	(16,875)	(16,875)	(16,875)	0.00%
107 Transfer Out - General fund- Finance System	-	-	(60,000)	(60,000)	0.00%
108 Transfer Out - Public Works	(63,596)	(62,596)	(143,241)	(138,580)	-3.25%
109 Transfer Out - Public Safety	(9,910)	(14,013)	(19,223)	(19,220)	-0.02%
110 Transfer Out - WasteWater	(177,469)	(192,103)	(183,446)	(197,645)	7.74%
111 Total Operating Transfers In (Out)	1,769,565	1,393,654	540,464	640,007	18.42%
112					
113					
114 Excess Revenue/(Expense)	(285,661)	(754,951)	(1,194,649)	(612,896)	-48.70%
115					
116 Restatement	(58,129)	-	-	-	#DIV/0!
117					
118 Beginning Net Assets	53,320,215	52,976,425	52,221,474	51,026,825	-2.29%
119					
120 Ending Net Assets	52,976,425	52,221,474	51,026,825	50,413,929	-1.20%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 Revenues					
2 LGAP Funds	0	158,269	-	-	#DIV/0!
3 DOTD - LA 637	0	289,210	915,730	-	-100.00%
4 EPA Grant	-	125,000	-	-	#DIV/0!
5 DEQ Loan Proceeds	265,514	542,870	95,000	-	-100.00%
6 Interest Income-DEQ loan	26	50	-	-	#DIV/0!
7 Interest Income	701	899	880	920	4.55%
8 Total Revenues	266,241	1,116,298	1,011,610	920	-99.91%
9					
10 Expenditures					
11 Misc Sewer Projects	47,159	69,538	100,000	110,000	10.00%
12 Infiltration Repairs	65,165	160,462	-	250,000	#DIV/0!
13 Telemetry	49,000	34,763	670,000	360,000	-46.27%
14 DEQ loan-Interest	478	3,271	448	3,773	742.19%
15 DEQ loan-Admin.Fees	532	3,635	995	4,200	322.11%
16 DEQ loan-Principal	62,000	43,000	63,000	64,000	1.59%
17 Central Manhole Rehab	-	-	95,000	-	-100.00%
18 Wastewater Line Rehab.	411,454	412,569	-	-	#DIV/0!
19 Wastewater Manhole Rehab.	6,580	-	89,871	-	-100.00%
20 Laplace Lift Station	-	7,474	-	-	#DIV/0!
21 Sewer Force Main - 3 Exten.	-	318,520	-	-	#DIV/0!
22 Water Line Relocation - LA637	-	390,297	1,174,013	-	-100.00%
23 Total Expenditures	642,368	1,443,529	2,193,327	791,973	-63.89%
24					
25 Excess (Deficiency) of Revenues	(376,127)	(327,231)	(1,181,717)	(791,053)	-33.06%
26					
27 Operating Transfers In (Out)					
28					
29 Trans In - Sales Tax District	-	740,000	1,150,000	800,000	-30.43%
30					
31 Total Transfers	-	740,000	1,150,000	800,000	-30.43%
32					
33 Excess (Deficiency)	(376,127)	412,769	(31,717)	8,947	-128.21%
34					
35 Beginning Fund Balance	295,962	(80,165)	332,604	300,887	-9.54%
36					
37 Ending Fund Balance	(80,165)	332,604	300,887	309,834	2.97%

St. John the Baptist Parish
2002 General Obligation Construction

	Actual 2013	Budget 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 Revenues					
2					
3 Interest Income	167	1	-	-	0.00%
4					
5 Total Revenues	167	1	-	-	0.00%
6					
7 Expenditures					
8 Regala Park/Gym	90,774	-	-	-	0.00%
9 Miscellaneous	-	(457)	(8,128)	-	-100.00%
10					
11 Total Expenditures	90,774	(457)	(8,128)	-	-100.00%
12					
13 Excess (Deficiency) of Revenues	(90,607)	458	8,128	-	-100.00%
14					
15 Operating Transfers In (Out)					
16					
17 Trans Out - GOB Series 2009	-	-	-	-	#DIV/0!
18					
19 Total Transfers	-	-	-	-	#DIV/0!
20					
21 Excess (Deficiency)	(90,607)	458	8,128	-	-100.00%
22					
23 Beginning Fund Balance	82,021	(8,586)	(8,128)	0	-100.00%
24					
25 Ending Fund Balance	(8,586)	(8,128)	0	0	0.00%

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

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	Percentage Change (2016-2015)
1 Revenues					
2					
3 Interest Income	34,370	31,386	-	21,600	0.00%
4 Total Revenues	34,370	31,386	-	21,600	0.00%
5					
6 Expenditures					
7 Tank Renovation Ph1 Engineer	4,998	-	-	-	0.00%
8 Testing - Priority 1	9,625	-	-	-	0.00%
9 Tank Renovation Ph2 Construction	122,005	-	-	-	0.00%
10 Lions Plant Storage Tank	125,500	-	-	-	0.00%
11 Edgard Expansion - Engineer	98,244	100,479	-	-	0.00%
12 Edgard Expansion - Construction	149,581	612,015	-	-	0.00%
13 Edgard Expansion - Misc		113,553	-	-	0.00%
14 Juvenile Section Renovation	222,769	665,381	-	-	0.00%
15 Canal Dredging	221	-	-	-	0.00%
16 Foxwood - Engineering	40,000	-	-	-	0.00%
17 Airline Hwy Improvements- Engineer	4,103	985	-	-	0.00%
18 Airmasium - Engineer	12,322	-	-	-	0.00%
19 Airmasium - Construction	(10,000)	-	-	-	0.00%
20 Permit Fees- Miss River Crossing	-	22,000	-	-	0.00%
21 Miscellaneous- Edgard Courthouse	-	-	-	-	0.00%
22 Redbud Pumps	-	110,558	-	-	0.00%
23 Program Mgmt Services	-	-	-	-	0.00%
24 East Bank Complex - Engineer		1,150	-	-	0.00%
25 East Bank Complex - Construct	-	-	-	4,172,000	#DIV/0!
26 Senior Citizen Building	-	-	-	600,000	#DIV/0!
27 Total Expenditures	779,367	1,626,121	-	4,772,000	0.00%
28					
29 Excess (Deficiency) of Revenues	(744,997)	(1,594,735)	-	(4,750,400)	0.00%
30					
31 Operating Transfers In (Out)					
32					
33 Trans In - Juvenile Detention	400,000	-	-		0.00%
34 Trans In - 2002 GO Bonds	-	-	-		0.00%
35 Trans Out - Utilities		(813,719)			0.00%
36 Total Transfers	400,000	(813,719)	-	-	0.00%
37					
38 Excess (Deficiency)	(344,997)	(2,408,454)	-	(4,750,400)	0.00%
39					
40 Beginning Fund Balance	8,761,306	8,416,309	7,049,873	7,049,873	
41					
42 Ending Fund Balance	8,416,309	6,007,855	7,049,873	2,299,473	

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GLOSSARY

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ST. JOHN THE BAPTIST PARISH GLOSSARY

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

ST. JOHN THE BAPTIST PARISH

GLOSSARY

Callable Bonds:	A bond issue in which the issuer, under specified conditions, may redeem all or part of the bond before maturity.
Capital Assets:	Long-lived tangible assets including land and land improvements, buildings, equipment with a unit cost of \$5,000 or more and a useful life of at least two years, and infrastructure assets (streets, roads, runways, bridges, canals, and sewer and drainage systems).
Capital Expenditures:	Expenditures for the acquisition of capital assets.
Capital Outlay / Assets:	Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.
Capital Project:	Projects involving the purchase or construction of capital assets. Often a capital project encompasses the purchase of land and the construction of a building or facility, or major street construction or reconstruction. Design, engineering or architectural fees are often a part of a capital project.
Capital Projects Funds:	<p>A fund created to account for financial resources and the payment of the acquisition or construction of capital assets such as public facilities, streets, etc.</p> <p>Accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). Funds of this type are generally not included in the Annual Operating Budget because of various timing and legal requirements of the bond issues that usually support capital projects. These budgets are submitted to the Council separately and are adopted on a project-length basis. Currently there is one fund included in the budget.</p>
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).
Debt Service:	Payment of principal and interest related to long-term debt. Outlays in the form of debt principal payments, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods. There are seven debt service funds in the Parish (see page 26).
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.

ST. JOHN THE BAPTIST PARISH GLOSSARY

Depreciation:	Expiration in the service life of a capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.
Designated Fund Balance:	That portion of a fund balance that has been set aside for a specific purpose by the Parish Council.
Employee Benefits	Expenditures relating to benefits given to employees such as health insurance and pension plans.
Encumbrance:	A commitment of funds against an appropriation, it may be in the form of a purchase order or a contract; until such time as the goods or service are received, the commitment is referred to as an encumbrance.
Enterprise Funds:	Funds established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. There are four Enterprise funds in the Parish (see page 25).
Expenditures:	Monies spent for goods or services received.
Fiscal Year:	A 12-month period to which the annual operating budget applies. The Parish's fiscal year is January 1 through December 31.
Fixed Asset:	See Capital Outlay / Assets.
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 41 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 agencies (see page 22).
General Obligation Bond:	Bonds which the full faith and credit of the issuing government are pledged for payment.

ST. JOHN THE BAPTIST PARISH

GLOSSARY

GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GASB:	Governmental Accounting Standards Board.
Grants:	Contributions or gifts of cash or other assets from another government or agency to be used or expended for a specified purpose or activity.
Infrastructure	The physical assets of the Parish, such as: streets, drainage, buildings and parks.
Interfund Transfers:	The movement of monies between funds of the same governmental entity.
Intergovernmental Revenue:	Revenue from other governments (i.e., County, State, Federal) in the form of grants, entitlements or shared revenues.
Millage	The percentage of value that is used in calculating taxes. A mill is 1/10 th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.
Mill Levy:	Rate applied to Assessed Valuation of property to determine property taxes.
Modified Accrual Basis of Accounting:	An accounting method used to recognize revenues in the accounting period in which they become available (collectible) and measurable (known), and to recognize expenditures in the accounting period when the liability is incurred regardless of when the receipt or payment of cash takes place.
Net Assets:	Net assets represent the difference between assets and liabilities.
Obligations	Amounts which the Parish is legally required to pay. This includes not only actual liabilities, but encumbrances not yet paid.
Operating Expenditures:	These are comprised of the daily operating costs.
Ordinance:	A formal legislative enactment by the Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the Parish.
Par:	The amount of principal that must be paid at maturity. The par value is also referred to as the "face amount" of a security.

ST. JOHN THE BAPTIST PARISH

GLOSSARY

Refunding Bonds	Bonds issued to replace bonds that are already outstanding. These exchanges are generally done to decrease interest expense.
Revenues:	Increases in net current assets from sources other than expenditure refunds and residual equity transfers. Types of revenues include taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous revenues. General long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues.
Special Revenue Funds:	Accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes or required for sound financial administration. There are twenty-one independent funds that are determined to be special revenue funds (see page 25).
State Revenue Sharing	A system of reimbursement for the State of Louisiana.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
Undesignated Fund Balance:	A portion of a fund balance that has not been designated or reserved for any specific use.
User Fees:	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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ST. JOHN THE BAPTIST PARISH

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