

**ST. JOHN THE BAPTIST PARISH
OFFICE OF THE PARISH PRESIDENT**



**FISCAL YEAR 2015
BUDGET PRESENTATION**

OCTOBER 28, 2014

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YEAR 2015 BUDGET
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ST. JOHN

THE BAPTIST PARISH

Office of the Parish President

Natalie Robottom

Parish President

BUDGET MESSAGE FROM THE PRESIDENT

October 28, 2014

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

Dear Mr. Perrilloux:

I present to you the St. John the Baptist Parish annual budgets for the General, Special Revenue, Enterprise, Capital Projects and Debt Service Funds for the year beginning January 1, 2015. 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 2015 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 2014 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 2015 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 2015 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 2015 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized.

During 2013, over \$12 million of construction in progress was completed or continued. This allowed St. John the Baptist Parish to make continued improvements throughout the Parish including additions of parks and recreational facilities. The REGALA Gymnasium, which includes office space and meeting rooms, has been fully operational for a year and the Airnasium and park improvements at the West Bank Complex were

completed. A number of repairs of gravity sewer lines, manholes and improvements to the waterworks system of the Parish have been completed, while other improvements are underway. The construction of the Edgard Courthouse expansion, which includes the addition of a Juvenile Services wing is underway and will be completed in 2014. In addition, the animal shelter acquired a new vehicle to assist in its mission of controlling stray animals and finding homes for dogs and cats.

St. John the Baptist Parish secured more than \$6 million in grants from various federal agencies to help pay for improvements to many parish services and facilities. The US Army Corps of Engineers allocated \$900,000 to complete the study for construction of a West Shore Lake Pontchartrain Levee north of I-10, stretching from the Bonnet Carre' Spillway to the Hope Canal and then the Mississippi River. The final report recommending construction of the levee was successfully presented to the West Shore Civil Works Review Board in September and is awaiting the final vote of approval.

To continue with necessary growth and improvements to critical infrastructure, a special election was held on November 16, 2013 for a bond proposition for the issuance of a \$30,000,000 General Obligation Bond. The proceeds from such a bond issuance will be used for the following purposes:

- \$ 13,000,000 for constructing and improving drains, drainage canals, pumps, plants, dykes and levees;
- \$ 6,000,000 for constructing and improving public buildings, including the expansion of the governmental complex;
- \$ 5,000,000 for constructing and improving the waterworks system;
- \$ 3,000,000 for constructing, acquiring and improving public roads, highways and bridges; and
- \$ 3,000,000 for repairing and improving parks, playgrounds and recreation facilities.

St. John received a \$32 million Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) to fund housing programs, economic development and infrastructure projects. An additional \$11.6 million in Hazard Mitigation Grant Program funds have been approved for electrical upgrades for the Ruddock Well, construction of a safe room and drainage improvements throughout the parish. These projects will be initiated before the end of 2014.

Please note, the 2014 Combined Budget exhibit on page 79 reflects the revised budgets which had been recently been submitted for the Council's approval. In early 2015, budget amendments will be presented that reflect more accurate figures of revenues and expenditures.

In closing, I would like to extend my thanks to my administrative staff and all St. John the Baptist Parish employees for their continued hard work and dedication in making St. John the Baptist Parish a better place to live and work. Therefore, Chairperson Perrilloux, I hereby submit this message, along with an invitation to schedule a workshop to review the proposed budgets in order to solicit additional input from Council members regarding adoption of the 2015 budget. If there are any questions, concerns, or suggestions, please do not hesitate to contact Vince Lucia, CFO, or myself.

Respectfully Submitted,



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."

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 eleventh 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 first time, 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

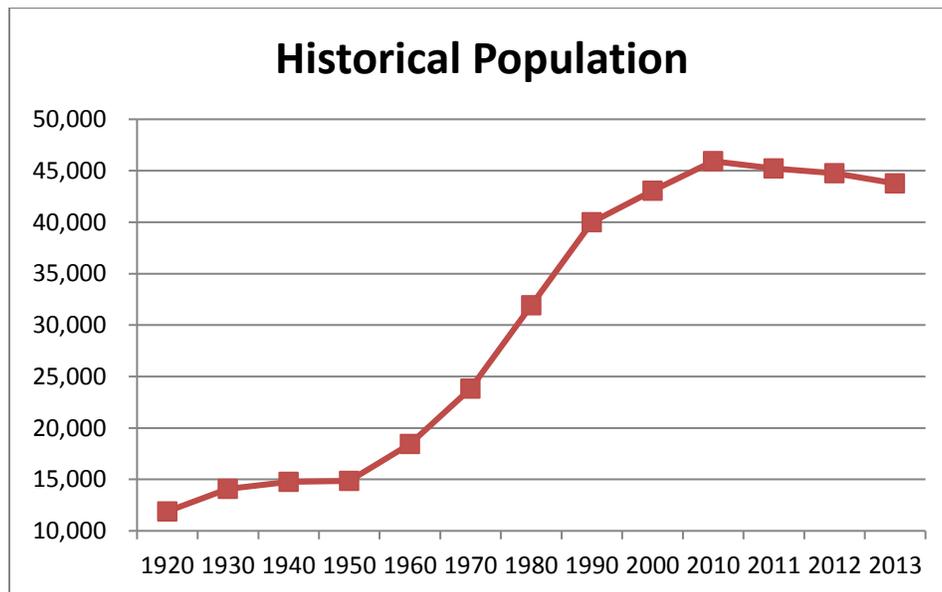
ST. JOHN THE BAPTIST PARISH PARISH PROFILE

continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

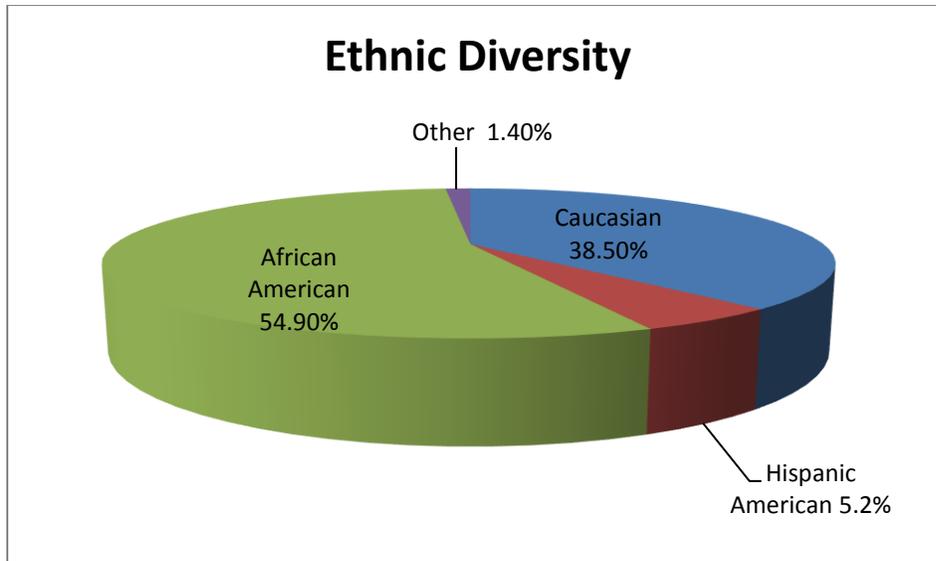
Also a first, President Natalie Robottom was named “2014 County Leader of the Year” by *American City & County* magazine. This award is given annually to one elected official in the country based on major accomplishments and how important their efforts are to the community. Ms. Robottom was honored by the magazine for her outstanding leadership in managing a crisis during Hurricane Isaac and spurring the recovery in the two years following the disaster.

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 2013, with a total population of 45,221, 44,758, and 43,761 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 2013 is portrayed below:



ST. JOHN THE BAPTIST PARISH PARISH PROFILE



As of August 2014, St. John the Baptist Parish's unemployment rate is 7.8%. The regional and state unemployment rates were 6.3% and 5.8% respectively.

Local Economy

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 nearly 1,201 permits valued at \$19 million for construction, additions and renovations of residential and commercial structures.

Last year, 141 new occupational licenses were issued and some 1,450 business enterprises called St. John Parish home. As part of the Parish's business incentives, there is an annual "Shop Local, Shop St. John" holiday campaign and a "Small Business Saturday" campaign to encourage residents to support local businesses. Additionally, local businesses can register with the Parish free-of-charge to have their business listed on the Parish's website at <http://stjohneconomicdevelopment.com/>. To stimulate economic growth, the Parish partners with the South Central Planning and Development Commission to offer short term, low interest financing to qualified businesses to create or retain jobs. Additionally, in 2014, the Parish partnered with the Louisiana Department of Economic Development and the South Central Louisiana Technical College to open a Business Training Center at the River Parishes Campus in Reserve. The Business Training Center offers technical assistance training in ten (10) sessions to help small businesses start or grow in St. John. This program is offered through the Small and Emerging Business Development (SEBD) program.

St. John also 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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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.

In their recovery following Hurricane Isaac, nearly \$91 million in state and federal disaster assistance was approved for the St. John Parish. Total receipts as of mid-2013 were comprised of: Individual Assistance Grants \$32.8 million; Housing Assistance \$27 million; SBA loans \$49.3 million; and other needs \$5.7 million.

Also, 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/>.

ST. JOHN THE BAPTIST PARISH

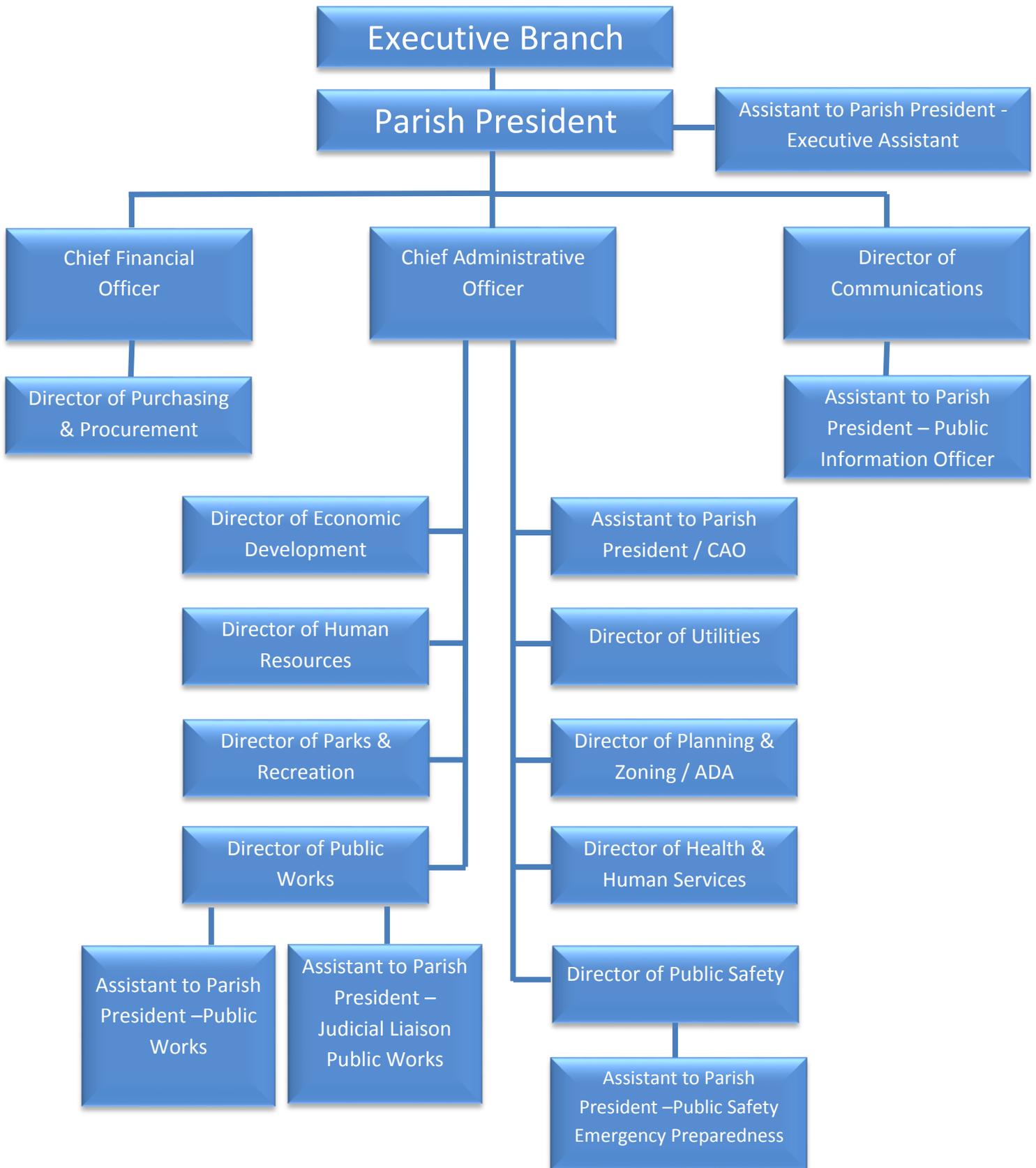
PARISH PROFILE

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:

- ✓ 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
- ✓ Continuing improvements to the drainage and water systems as long-term, permanent solutions are explored that ensure the continued delivery of safe, clean water
- ✓ Developing and implementing a Land Use Plan based upon research, surveys and public input
- ✓ Continuing Long-Term Recovery from Hurricane Isaac and implementation of all Community Development Block Grant Programs
- ✓ Constructing the West Shore Lake Pontchartrain Levee Project to protect against tidal flooding
- ✓ Supporting the expansion of the Technical College for improved training opportunities for our residents
- ✓ Securing more grants and other funding sources for infrastructure improvements and assistance for Parish residents
- ✓ Exploring opportunities to save the Parish funds, such as refinancing debt
- ✓ Improving and fully utilizing all parks and recreational facilities with monies from the recent millage rededication
- ✓ Completing the Mississippi River Levee Multi-Purpose Trail across St. John Parish
- ✓ Continuing education and training for parish employees
- ✓ Increasing the Parish's Green Initiative by reducing paper products
- ✓ Improving transportation options by reinstating ferry operations and adding rail service

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



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

The number of employees by department is as follows:

	Actual 2012	Actual 2013	Budgeted 2014	Projected 2015
Department	# of Employees	# of Employees	# of Employees	# 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	5	19
Registrar Of Voters	3	3	3	3
Civil Service	1	1	1	1
Planning & Zoning	10	11	11	11
Human Resources	2	2	2	5
Purchasing	1	1	1	8
Communication	1	1	1	3
Coroner	4	4	4	4
J.P. & Constables	14	14	14	14
Total General Fund	58	59	59	85
SPECIAL REVENUE FUNDS				
Airport Authority	1	0	0	0
Animal Shelter	5	5	4	6
Communication District	1	1	1	1
Department of Health & Human Services	6	6	6	7
Economic Development	5	4	5	4
Fire Departments	40	36	38	43
Health Unit	2	2	2	2
Public Safety	4	4	4	4
Public Works	60	59	63	65
Recreation	4	6	8	9
Street Lighting	7	6	9	3
Total Special Revenue Funds	135	129	140	144
ENTERPRISE FUNDS				
Water Distribution System	43	45	42	40
Waste Water	52	53	54	42
Total Enterprise Funds	95	98	96	82
TOTAL ALL FUNDS	288	286	295	311
Net Change		-2	9	16

ST. JOHN THE BAPTIST PARISH
PARISH PROFILE
DEPARTMENTAL INFORMATION

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 is an overall shift in the number of employees within each department, as well as an increase of sixteen (16) employees over the entire Parish.

The following table and legend below shows the shift between departments and which new positions were added to the Parish.

Department	# of Employees			Positions (New/Additional)
	Transferred Out	Transferred In	New	
Executive & Administration (A)	0	12	2	<ul style="list-style-type: none"> • Accountant II (additional) • HVAC Technician (new)
Planning & Zoning (B)	1	0	1	<ul style="list-style-type: none"> • Zoning Regulation Administrator (additional)
Human Resources (C)	0	3	0	n/a
Purchasing (D)	0	6	1	<ul style="list-style-type: none"> • Fiscal Specialist (additional)
Animal Shelter (E)	0	2	0	n/a
Communication District (F)	0	2	0	n/a
Dept. of Health & Human Services	0	0	1	<ul style="list-style-type: none"> • Existing position no longer being reimbursed by LiHeap grant monies.
Economic Development (G)	1	0	0	n/a
Fire Departments	0	0	5	<ul style="list-style-type: none"> • Fire fighters
Public Works (H)	6	6	2	<ul style="list-style-type: none"> • Cement Finishers (additional)
Recreation	0	0	1	<ul style="list-style-type: none"> • Maintenance (additional)
Street Lighting (I)	6	0	0	n/a
Water Distribution System (J)	6	2	2	<ul style="list-style-type: none"> • Water Supervisor (new) • Assistant Director (new)
Waste Water (K)	13	0	1	<ul style="list-style-type: none"> • Electrical Technician (additional)
Totals	33	33	16	

Net Change in Employees is calculated as follows:

$$\text{New Employees } 16 + \text{Transferred In } 33 - \text{Transferred Out } 33 = 16$$

Legend explaining the above table is located on the next page:

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

(A) Executive & Administrative:

	Transferred In
Waste Water	3
Economic Development	1
Street Lighting	4
Public Works	2
Water Distribution	1
Planning & Zoning	<u>1</u>
Total	12

(B) Planning & Zoning:

	Transferred Out
Public Works	<u>1</u>
Total	1

(C) Human Resources:

	Transferred In
Waste Water	2
Water Distribution	<u>1</u>
Total	3

(D) Purchasing:

	Transferred In
Water Distribution	1
Waste Water	3
Public Works	<u>2</u>
Total	6

(E) Animal Shelter:

	Transferred In
Public Works	<u>2</u>
Total	2

(F) Communications District:

	Transferred In
Waste Water	<u>2</u>
Total	2

(G) Economic Development:

	Transferred Out
Executive & Admin.	<u>1</u>
Total	1

(H) Public Works:

	Transferred Out
Executive & Admin.	4
Animal Shelter	<u>2</u>
Total	6

	Transferred In
Street Lighting	1
Water Distribution	3
Planning & Zoning	1
Waste Water	<u>1</u>
Total	6

(I) Street Lighting:

	Transferred Out
Executive & Admin.	5
Public Works	<u>1</u>
Total	6

(J) Water Distribution System:

	Transferred Out
Executive & Admin.	1
Human Resources	1
Purchasing	1
Public Works	<u>3</u>
Total	6

	Transferred In
Waste Water	<u>2</u>
Total	2

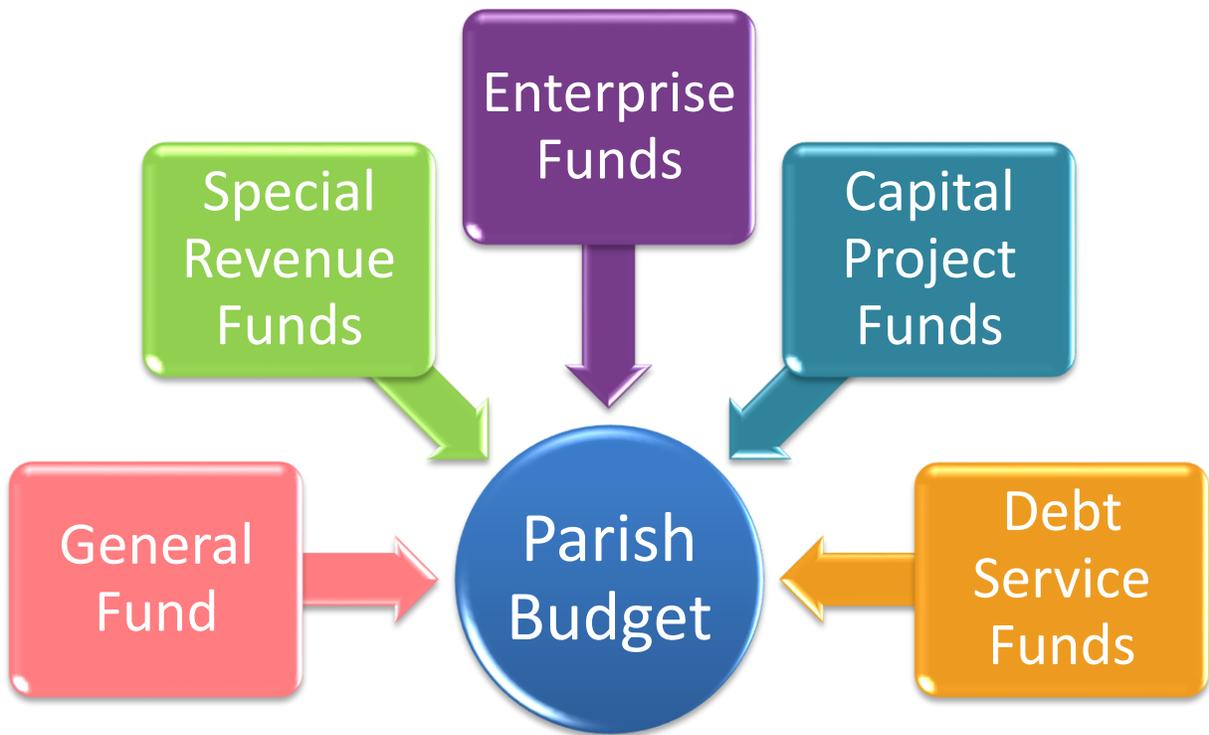
**ST. JOHN THE BAPTIST PARISH
PARISH PROFILE**

(K) Waste Water:

Transferred Out	
Executive & Admin.	3
Communication	2
Public Works	1
Utilities	2
Purchasing	3
Human Resources	<u>2</u>
Total	13

FUND ORGANIZATIONAL CHART

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.

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

General Fund

- St. John the Baptist Parish Council
- District Attorney
- District Court
- Clerk of Court
- Probation Officer
- Executive and Administrative
- Registrar of Voters and Elections
- Civil Service
- Planning and Zoning
- Health & Human Services
- Human Resources
- Purchasing
- Public Safety – Sheriff
- Coroner
- Justices of the Peace and Constables
- Communications / Public Relations

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

Special Revenue Funds

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

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

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

Enterprise Funds

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

The Capital Project Fund is comprised of one (1) fund, as follows.

Capital Projects Fund

- Parish-wide Sewerage Construction Phase II

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 37.

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

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. Annually, the Parish contracts with an independent accounting firm which issues an audit opinion on the official Comprehensive Annual Financial Report (CAFR).

GAAP requires the financial statements of the Parish represent the primary government and its component units. The government-wide financial statements are reported using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period, with sixty (60) days or less being the guideline used. Expenditures are recorded when a liability is incurred, except for debt service expenditures, compensated absences, and claims and judgments which are recorded only when payment is due.

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. Interest on time deposits is recorded when earned. Substantially all other revenues are recorded when received.

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. Bank loans are recognized when the loan is authorized. 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.

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 2015 budget year are:

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

All other funds are considered non-major funds.

ST. JOHN THE BAPTIST PARISH FINANCIAL POLICIES

Fund Balance

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 2015 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 37, offers more detail for each of these funds.

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:

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

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

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.

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

Total ending fund balances for 2014 and 2015 are anticipated to be \$71,151,663 and \$67,818,735, 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
OVERVIEW OF THE BUDGET PROCESS**

Historical Changes in Fund Balances of Governmental Funds Continued

	2012	2013
Revenues		
Taxes	32,284,558	34,056,260
Licenses & Permits	1,657,504	1,757,425
Intergovernmental	8,514,049	4,585,266
Service Fees	1,472,023	1,412,427
Fines & Forfeitures	2,136,980	1,684,621
Interest	301,013	239,854
Other Revenues	<u>611,404</u>	<u>649,371</u>
Total Revenues	46,977,531	44,385,224
Expenditures		
General Government	8,427,866	10,768,500
Public Safety	6,342,388	6,746,676
Public Works	16,094,202	149,400
Health & Welfare	1,876,905	1,638,555
Economic Development	1,350,753	1,195,997
Transportation		8,808,728
Culture & Recreation	956,498	1,205,806
Capital Outlay	-	4,651,361
Debt Service:		
Principal	6,035,721	6,133,702
Interest	2,917,398	2,841,556
Bond Issuance Costs	<u>-</u>	<u>-</u>
Total Expenditures	44,001,731	44,140,281
Excess (Deficiency) [Revenues – Expenditures]	2,975,800	244,943
Other Financing Sources (Uses)		
Sale of Capital Assets	-	-
Proceeds of Debt Issued	198,931	265,514
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
Transfers Out	<u>(18,632,504)</u>	<u>(16,483,938)</u>
Total Other Sources (Uses)	(2,916,009)	(1,769,106)
Net Change in Fund Balances	<u><u>59,791</u></u>	<u><u>(1,524,163)</u></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 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.

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.

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

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 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 2015 budget, the actual audited numbers for the years 2011 through 2013 and the year-to-date actual figures, plus any significant changes, for the current 2014 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 (2012) and subtracting it by the earlier year (2011) and dividing that difference by the earlier year's amount (2011). 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 (2015). 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 (2014) 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 (2012 - 2013) and the actual year-to-date for the current year (2014) compare to the five (5) year trend? If more growth occurred during this time, or if the growth seems to be tapering off, utilizing an average percentage of just this shorter time frame would then be used as it is perceived to be more indicative of current events.
- Have there been any changes in individual line items that need to be considered?
(i.e.: lease payments changed, broken equipment to replace, insurance costs increasing, grant monies or other changes in federal funding received)
- What is the economic condition of the Parish and the surrounding areas and how does it affect future estimates?
(i.e.: increased businesses or an increase in populace result in more tax revenues)
- What are the goals, both short and long term, of this fund and do the estimated revenues and expenditures reflect moving toward or achievement of those goals?
- What is the overall trend of the fund balance?
(i.e.: shortfalls need to be determined to be short or long-term and any long-term shortages need to be addressed)

Based upon these answers, the starting budget dollar is adjusted up or down accordingly.

Budget Calendar

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

The submitted budget shall be balanced. A balanced budget is one in which total estimated expenditures do not exceed total estimated revenues, including the estimated deficit or surplus in the fund balance from

ST. JOHN THE BAPTIST PARISH
OVERVIEW OF THE BUDGET PROCESS

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:

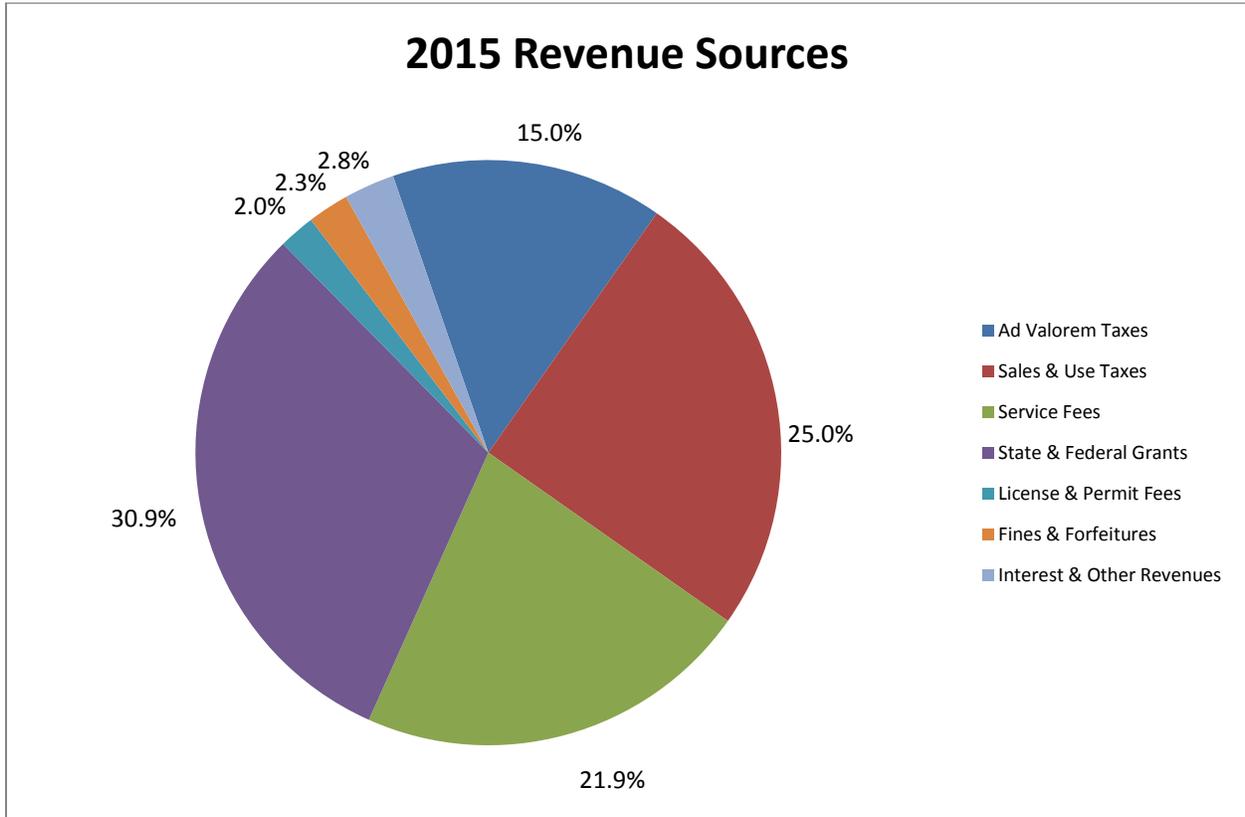
<u>Date</u>	<u>Requirements</u>
June 10	Departmental requests for budget submissions
July 31	Deadline for receiving departmental budgets
August – September	Budget drafts reviewed by Parish President and Administrative Office
October 28	President’s Budget submitted to Council
October – November	Council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

* The Council may approve the budget at any meeting prior to year end (December 31st).

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

2015 Revenue Sources

Overall funds for the 2015 fiscal year includes revenues and other financing sources of \$104 million, plus estimated fund balances carried over from 2014 (beginning fund balances) of \$161 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 decreased across all revenue sources. This is a skewing of figures related to the large influx of Federal grant monies to be received in 2015.

Revenue Sources	2013 Actual	2014 Projected	2015 Estimated	Difference (2015-2014)
Ad Valorem Taxes	20.8%	20.9%	15.0%	-5.9%
Sales & Use Taxes	34.6%	34.5%	25.0%	-9.5%
Service Fees	28.1%	30.8%	21.9%	-8.9%
State & Federal Grants	5.6%	4.0%	30.9%	27.0%
License & Permit Fees	2.6%	2.5%	2.0%	-0.5%
Fines & Forfeitures	2.7%	3.4%	2.3%	-1.1%
Interest & Other Revenues	5.6%	3.9%	2.8%	-1.1%
Overall Change				0.0%

ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS

If we remove the \$22 million CDBG Hurricane Isaac Recovery Grant, the breakdown of anticipated revenues by percentage remains consistent with the previous year. This can be seen in the following chart:

Revenue Sources	2013 Actual	2014 Projected	2015 Estimated*	Difference (2015-2014)
Ad Valorem Taxes	20.8%	20.9%	20.2%	-0.7%
Sales & Use Taxes	34.6%	34.5%	33.6%	-1.0%
Service Fees	28.1%	30.8%	29.4%	-1.2%
State & Federal Grants	5.6%	4.0%	7.3%	3.3%
License & Permit Fees	2.6%	2.5%	2.7%	-0.2%
Fines & Forfeitures	2.7%	3.4%	3.1%	-0.4%
Interest & Other Revenues	5.6%	3.9%	3.8%	-0.2%
Overall Change				0.0%

*Excludes \$22 Million Federal Grant; used for comparison purposes.

The 2015 projection indicates an approximate revenue increase of \$25.3 million, or 41.4%, from the prior year's budget projections as is depicted below:

Revenue Sources	2013 Actual	2014 Projected	2015 Estimated	Difference Increase/(Decrease)	%age Change
Ad Valorem Taxes	12,935,798	12,735,010	12,963,427	228,417	1.8%
Sales & Use Taxes	21,482,891	21,049,355	21,562,842	513,487	2.4%
Service Fees	17,435,205	18,782,798	18,919,866	137,068	0.7%
State & Federal Grants	3,448,124	2,418,402	26,693,093	24,274,691	1,003.7%
License & Permit Fees	1,647,294	1,546,590	1,727,840	181,250	11.7%
Fines & Forfeitures	1,652,533	2,093,500	1,970,000	(123,500)	-5.9%
Interest & Other Revenues	3,480,434	2,358,960	2,411,323	52,363	2.2%
Totals	62,082,279	60,984,615	86,248,391	25,263,776	41.4%

All revenue areas are expected to increase in 2015 with the exception of Fines & Forfeitures. The most significant of these increases are:

- State and Federal Grants are projected to increase by \$24 million, or one thousand percent (1,000%). Primarily, this is the change in projected federal grant revenues for additional monies related to the Hurricane Ike/Gustav CDBG grant and the newly acquired grant for the Hurricane Isaac Recovery CDBG grant.
- Sales & Uses Taxes are projected to increase by \$513 thousand, or two percent (2%). This reflects the rising taxes collected in St. John Parish as residents move back home and rebuild after the Hurricanes.
- License & Permit Fees are projected to increase by \$181 thousand or twelve (12%). This is related to anticipated increases in the following areas: 60% zoning and demolition, 20% building

ST. JOHN THE BAPTIST PARISH
OVERALL BUDGET SUMMARY AND HIGHLIGHTS

permits, and 9% occupational licenses. These increases are all a direct result in the Parish's residents rebuilding efforts and new businesses beginning.

These increases are slightly offset by the following decrease.

- Fines & Forfeitures are projected to decrease by \$124 thousand, or six percent (6%). This revenue is collected by the Criminal Court Fund. The years 2009 through 2012 had significant increases of collections in this area due to aggressive pursuing of past due amounts. As these have mostly been collected, the anticipated revenues will be based upon a single year's worth of activity.

Historical Revenue Sources

Total sources of revenues for the Parish are summarized into five (5) primary areas, with taxes comprising about 50% of all revenues collected per year. 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
Sales & Use Taxes	39.6%	48.2%	47.7%	36.8%	37.1%	33.2%	34.6%	34.5%	25.0%
Ad Valorem Taxes	14.8%	13.6%	14.9%	20.1%	18.8%	18.4%	20.8%	20.9%	15.0%
Service Fees Income	41.5%	34.2%	34.4%	40.6%	41.7%	39.6%	38.7%	40.3%	28.8%
Grants Received	1.8%	1.5%	1.5%	2.0%	2.0%	8.5%	5.6%	4.0%	30.9%
Interest Income	2.3%	2.5%	1.5%	0.5%	0.4%	0.3%	0.3%	0.3%	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 an eleven (11) 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	20,642,215	13.4%
2013	Actual	20,891,882	1.2%
2014	Projected	21,049,355	0.7%
2015	Budgeted	21,562,842	2.4%

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

History of Ad Valorem Tax Collections				History of Service Fees Collections			
Year		Collections	Percentage Change	Year		Collections	Percentage Change
2003	Actual	4,924,583		2003	Actual	13,924,463	
2004	Actual	5,516,443	10.7%	2004	Actual	14,341,830	2.9%
2005	Actual	6,103,785	9.6%	2005	Actual	29,600,153	51.5%
2006	Actual	6,954,957	12.2%	2006	Actual	16,222,107	-82.5%
2007	Actual	7,826,488	11.1%	2007	Actual	15,628,342	-3.8%
2008	Actual	8,215,378	4.7%	2008	Actual	24,160,685	35.3%
2009	Actual	9,562,605	14.1%	2009	Actual	18,235,467	-32.5%
2010	Actual	9,425,335	-1.5%	2010	Actual	20,559,951	11.3%
2011	Actual	10,007,266	5.8%	2011	Actual	22,003,551	6.6%
2012	Actual	11,049,835	9.4%	2012	Actual	19,744,718	-11.4%
2013	Actual	12,559,687	12.0%	2013	Actual	19,208,877	-2.8%
2014	Projected	12,735,010	1.4%	2014	Projected	18,782,798	-2.3%
2015	Budgeted	12,963,427	1.8%	2015	Budgeted	18,919,866	0.7%

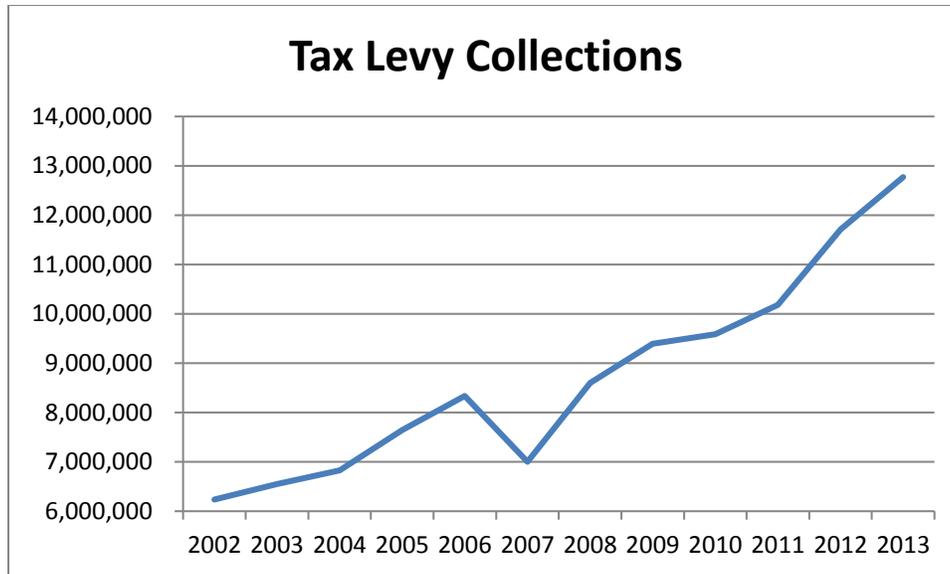
Following is a summary of the authorized and levied ad valorem taxes for the 2015 year. Note that currently, all authorized amounts are fully levied.

Tax Use	Millage Rate	Expiration Date
Courthouse & Jail	1.00	12/31/15
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
Juvenile Detention Center	1.00	12/31/29
General Obligation Bonds	12.50	Various
Parish-wide	<u>4.09</u>	Permanent
Total	38.76	

The Courthouse and Jail millage is set to expire December of 2015. The renewal of such will be brought to vote by the residents before year end.

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:

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



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%. Following is the historical total assessments and taxable assessed property values for St. John the Baptist Parish:

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

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

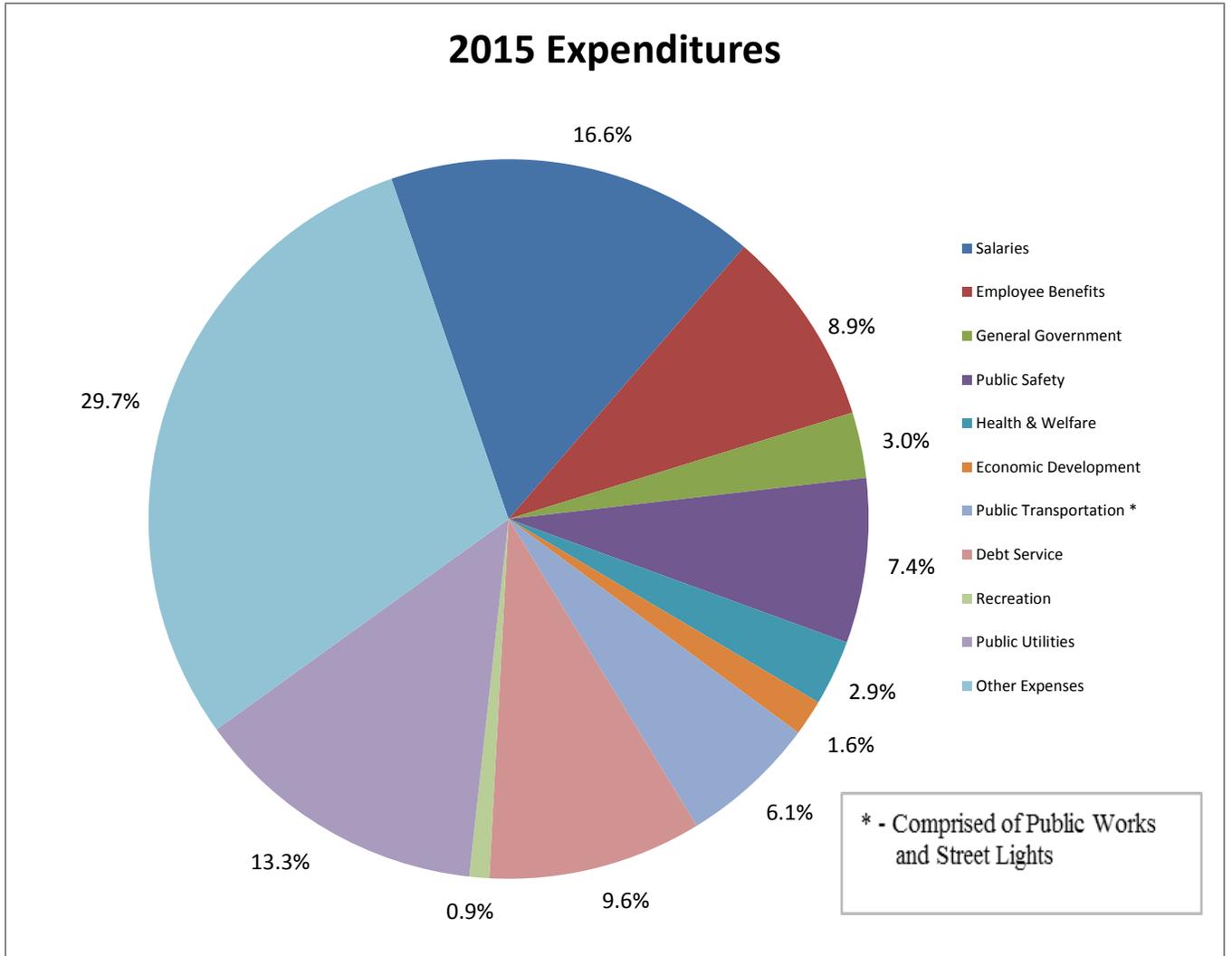
Historical Total Assessments and Taxable Assessed Property Values Continued
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Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491
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	331,133,747	521,191,346	79,935,104	441,256,242

ST. JOHN THE BAPTIST PARISH OVERALL BUDGET SUMMARY AND HIGHLIGHTS

2015 Expenditures

Overall expenditures and other financing uses for the 2015 fiscal year are projected to be \$106 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 decreased across almost all expenditure types by 2% or more. This is a skewing of figures related to the large influx of Federal grant monies expected to be spent during the 2015 year.

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

Expenditures	2013 Actual	2014 Projected	2015 Estimated	Difference (2015-2014)
Salaries	21.3%	22.7%	16.6%	-6.1%
Employee Benefits	12.0%	13.2%	8.9%	-4.3%
General Government	3.1%	3.3%	3.0%	-0.4%
Public Safety	9.6%	9.9%	7.4%	-2.5%
Health & Welfare	3.8%	4.2%	2.9%	-1.3%
Economic Development	2.1%	2.3%	1.6%	-0.7%
Public Transportation	12.4%	9.1%	6.1%	-3.0%
Debt Service	14.2%	14.9%	9.6%	-5.3%
Recreation	1.1%	1.1%	0.9%	-0.2%
Public Utilities	20.4%	19.2%	13.3%	-5.9%
Other Expenses	2.4%	0.0%	29.7%	29.7%
Overall Change				0.0%

If we remove the \$22 million CDBG Hurricane Isaac Recovery Grant, the breakdown of anticipated revenues by percentage remains consistent with the previous year. The remaining 6% change in Other Expenses is related to the \$5 million CDBG Ike/Gustave Grant, which had also been received in 2013. This can be seen in the following chart:

Expenditures	2013 Actual	2014 Projected	2015 Estimated	Difference (2015-2014)
Salaries	21.3%	22.7%	22.2%	-0.6%
Employee Benefits	12.0%	13.2%	11.8%	-1.4%
General Government	3.1%	3.3%	3.9%	0.6%
Public Safety	9.6%	9.9%	9.9%	0.0%
Health & Welfare	3.8%	4.2%	3.9%	-0.3%
Economic Development	2.1%	2.3%	2.1%	-0.2%
Public Transportation	12.4%	9.1%	8.2%	-0.9%
Debt Service	14.2%	14.9%	12.8%	-2.1%
Recreation	1.1%	1.1%	1.2%	0.1%
Public Utilities	20.4%	19.2%	17.8%	-1.4%
Other Expenses	2.4%	0.0%	6.2%	6.2%
Overall Change				0.0%

*Excludes \$22 Million Federal Grant; used for comparison purposes.

The 2015 projection indicates an approximate increase in expenditures of \$28 million, or 47%, from the prior year's budget projections which is depicted below:

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

Expenditures	2013 Actual	2014 Projected	2015 Estimated	Difference Increase/(Decrease)	%age Change
Salaries	12,727,530	13,625,617	14,620,113	994,496	7.3%
Employee Benefits	7,162,101	7,919,531	7,800,882	(118,649)	-1.5%
General Government	1,855,799	2,006,870	2,597,280	590,410	29.4%
Public Safety	5,759,586	5,940,042	6,509,424	569,382	9.6%
Health & Welfare	2,296,066	2,532,173	2,581,445	49,272	1.9%
Economic Development	1,276,369	1,406,842	1,417,509	10,667	0.8%
Public Transportation	7,400,742	5,442,050	5,383,270	(58,780)	-1.1%
Debt Service	8,516,678	8,951,044	8,453,707	(497,337)	-5.6%
Recreation	648,279	632,130	784,940	152,810	24.2%
Public Utilities	12,226,778	11,502,703	11,704,343	201,640	1.8%
Other Expenses	1,419,672	0	26,086,584	26,086,584	100.0%
Totals	59,869,928	59,959,002	87,939,497	27,980,495	46.7%

The most significant of these increases are as follows:

- Other Expenses are projected to increase by \$26 million, or one hundred percent (100%). This is the change in projected federal grant revenues for additional monies related to the Hurricane Ike/Gustav CDBG grant and the newly acquired \$22 million grant for the Hurricane Isaac Recovery CDBG grant.
- General Government expenditures are anticipated to increase by approximately \$590 thousand, or twenty-nine percent (29%). These expenses exclude salaries and benefits and relate to the costs of maintaining all of the agencies listed under the General Fund in the next section. No single agency's projections have increased substantially from last year, but due to inflation and the economy, the costs to maintain all agencies have increased, the cumulative result of which is seen here. Such increases are relating to expenses for telephone, computers, utilities, office/operating supplies and professional services.
- Public Safety costs are projected to increase by \$569 thousand, or ten percent (10%). Such increases are primarily attributable capital outlays in the 911 Communication District and the Fire Departments Funds.
- Recreation costs are anticipated to increase by approximately \$153 thousand, or twenty-four percent (24%). These expenses are related to the increased costs in running the baseball and basketball programs for the youth of the Parish, increased utility costs and increased costs relating to maintaining the parks, equipment, and pool.
- Salaries are projected to increase by \$994 thousand or seven percent (7%). Such an increase is related to the annual 5% increase in civil servant salaries and the additional sixteen (16) employees expected to be hired in 2015.

These increases are offset by some areas where the expenditures decreased, the most significant of which is:

- Debt Services are projected to decrease by approximately \$497 thousand, or six (6%) due to the final payments on various debt instruments.

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

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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 91.

General Fund

➤ **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 outside government agencies that receive funding from the general fund. Those agencies are:

- St. John the Baptist Parish Council
- District Attorney
- District Court
- Clerk of Court
- Probation Officer
- Executive and Administrative
- Registrar of Voters and Elections
- Civil Service
- Planning and Zoning
- Health & Human Services
- Human Resources
- Purchasing Department
- Public Safety – Sheriff
- Coroner
- Justices of the Peace and Constables
- Communications / Public Relations

➤ **Historical Summary**

Historically, an average of 40% of the revenues for the General Fund is derived from transfers from the other governmental funds. The largest outside revenues collected is from ad valorem taxes, licenses and permits comprising an average of 37% of total revenues. Primary expenditures relate to the general governmental functions listed above, debt service and employee

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

salaries. Total expenditures average 98% of revenues. Total historical revenues and expenditures for the General Fund are as follows:

General Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	6,718,682	6,737,813	100.3%
2008	8,094,054	7,248,922	89.6%
2009	7,658,690	7,448,288	97.3%
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%
2014 Projected	9,915,323	9,843,713	99.3%
2015 Estimated	10,937,484	10,808,689	98.8%

Note, revenues include interfund transfers.

➤ *Current Budget Summary*

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

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 40% 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

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

Airport by the Federal Aviation Administration in 2004. In July of 2013, the 1,151 foot runway extension was completed after seven (7) months.

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:

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 Projected	310	3,500	1,129.0%
2015 Estimated	310	2,100	677.4%

➤ *Current Budget Summary*

Budgeted expenditures are the estimated annual costs to continue operating this service.

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.

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

➤ *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 97% of revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget. 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	108.8%
2013	391,753	317,679	81.1%
2014 Projected	384,320	327,210	85.1%
2015 Estimated	392,240	349,983	89.2%

➤ *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.

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.

While 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.

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

➤ *Historical Summary*

This fund began in mid-2012. Total expenditures average 104% 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 Projected	425,950	431,314	106.4%
2015 Estimated	431,070	445,815	103.4%

➤ *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.

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 85% of revenues. Total historical revenues and expenditures for the ARC Maintenance Fund are as follows:

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

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 Projected	430,570	362,140	84.1%
2015 Estimated	432,210	420,328	97.3%

➤ *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.

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.

In 2014, there was a substantial increase in lease payments for new radios and equipment for the Sheriff's Office.

➤ *Historical Summary*

Total expenditures average 100% of revenues. Total historical revenues and expenditures for the Communications District Fund are as follows:

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

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 Projected	512,705	782,762	152.7%
2015 Estimated	496,040	969,580	195.5%

➤ *Current Budget Summary*

Budgeted revenues are based upon estimated surcharges to customers and budgeted expenditures are a continuation of the present 911 services.

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 78% of revenues. The largest expenditure is for utilities, which annually comprise an average of 48% of all expenditures. Total historical revenues and expenditures for the Community Center Fund are as follows:

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

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 Projected	466,662	195,330	41.9%
2015 Estimated	450,062	220,130	48.9%

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 and anticipated rental incomes. Budgeted expenditures are based upon current costs of maintaining the community center.

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 97% of revenues. Total historical revenues and expenditures for the Criminal Court Fund are as follows:

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

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 Projected	2,096,650	2,094,950	99.9%
2015 Estimated	1,971,300	2,008,888	101.9%

➤ *Current Budget Summary*

Included in the 2014 budget is \$197 thousand courthouse addition.

Revenues from fines and forfeitures have been declining about 6% since 2012 and general operating costs have been increasing about 20% since 2011. The fund balance will be able to absorb the difference in 2015. Future years will require assistance from other funds.

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) and Low-Income Home Energy Assistance Program (LiHEAP). Additional monies received have been from United Way, 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.

➤ *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 117% 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:

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

Department of Health & Human Services Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2011	1,262,217	1,417,172	112.3%
2012	554,676	590,796	106.5%
2013	435,647	532,431	122.2%
2014 Projected	275,550	390,422	141.7%
2015 Estimated	281,149	281,149	100.0%

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

➤ *Current Budget Summary*

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

Economic Development Fund

There are distinct business advantages and opportunities available throughout the parish. 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. 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.

This fund accounts for the promotion of economic growth in St. John the Baptist Parish. 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:

**ST. JOHN THE BAPTIST PARISH
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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 Projected	3,713,805	1,439,230	38.8%
2015 Estimated	3,784,430	1,426,917	37.7%

Not reflected in the expenditures above is the average \$2.5 million transferred annually to other funds, mostly the General Fund, to help those funds meet operating expenditure obligations.

➤ *Current Budget Summary*

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

Fire Districts Fund

Prior to 2015, the Fire Districts 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 \$160 thousand a year.

➤ *Historical Summary*

Since 2007, the four (4) fire departments together have responded to an average of 1,426 emergency calls and have extinguished an average of 309 fires annually.

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

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 Districts Fund are as follows:

Fire Districts 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	5,045,519	5,028,110	99.7%
2014 Projected	4,915,142	5,096,362	103.7%
2015 Estimated	5,023,164	5,975,966	119.0%

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. Lease payments will be 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 will be fully paid off after 2014.

➤ *Current Budget Summary*

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues. Included in the 2014 budget is the anticipated capital and building expenditures of \$307 thousand, most of which relates to a new fire truck for the Reserve Station. 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

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

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

Health Unit Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	290,133	256,820	88.5%
2008	306,514	320,400	104.5%
2009	347,273	287,283	82.7%
2010	338,988	306,844	90.5%
2011	358,515	200,702	56.0%
2012	409,161	224,951	55.0%
2013	442,966	302,531	68.3%
2014 Projected	444,450	272,710	61.4%
2015 Estimated	445,790	311,163	69.8%

➤ *Current Budget Summary*

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

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:

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

CDBG Grant – Gustav/Ike

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2013	1,392,449	1,419,670	102.0%
2014 Projected	0	0	n/a
2015 Estimated	5,018,754	5,018,754	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 has become available under this grant and the Parish expects to receive it during 2015.

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 Projected	1,646,000	1,646,000	100.0%
2015 Estimated	0	0	n/a

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.

CDBG Grant - Isaac Recovery

Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues
2015 Estimated	21,067,830	21,067,830	100.0%

This fund tracks the grant to be received in 2015 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

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- 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.

➤ *Current Budget Summary*

The total anticipated grant received for the Isaac Recovery is \$32 million. The budget shows the anticipated receipts of the monies and related usages for 2015.

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 55% 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 Projected	446,390	197,550	44.3%
2015 Estimated	452,370	205,620	45.5%

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Building renovations to the 40th Judicial Juvenile Service Office in Reserve of \$233 thousand occurred in 2010. The original projected 2012 budget included the renovations expenditures for the Edgard Courthouse Juvenile Section; however, the work was postponed until 2013 and will be completed in 2014. Therefore \$130, \$150 and \$170 thousand of renovations are included in the expenditures for these years, respectively.

➤ *Current Budget Summary*

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

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 120% 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	276,256	357,099	129.3%
2008	404,269	381,500	94.4%
2009	904,202	823,128	91.0%
2010	429,476	442,675	103.1%
2011	353,511	403,607	114.2%
2012	374,517	414,564	110.7%
2013	315,133	444,985	141.2%
2014 Projected	331,650	500,800	151.0%
2015 Estimated	342,592	492,719	143.8%

Not reflected in the revenues above is the average of \$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 transfer, expenditures have exceeded the revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget.

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, 97 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 178% of revenues. Total historical revenues and expenditures for the Public Works Fund are as follows:

Public Works Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	4,132,606	6,650,899	160.9%
2008	6,132,075	9,295,394	151.6%
2009	6,213,587	9,531,547	153.4%
2010	4,095,087	7,297,708	178.2%
2011	5,642,149	9,079,676	160.9%
2012	5,746,998	12,240,551	213.0%
2013	4,965,555	10,079,957	203.0%
2014 Projected	4,352,390	8,319,381	191.1%
2015 Estimated	4,435,210	8,508,337	191.8%

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. Expenses in 2012 and 2013 increased due to costs associated with damages inflicted by Hurricane Isaac.

Not reflected in the revenues above is the average \$2.1 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

ST. JOHN THE BAPTIST PARISH

FUND STRUCTURE AND FUND SUMMARIES

the amount of \$3.5million, \$222 thousand and \$450 thousand for the years 2012, 2013, and 2014, respectively. 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.

➤ *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

St. John the Baptist Parish continues to make improvements to its parks and recreational facilities throughout the parish. The Parish maintains ten (10) public parks, one (1) playground and two (2) pools. The construction of a new gymnasium was completed in April 2012 at the REGALA Park in Reserve. The West Bank Complex in Edgard was completed in May 2012 which included an Arianism, a baseball complex, a parking lot and walking path.

Sports programs offered in the Parish include Bidy Basketball, Youth Baseball, Youth Soccer, Youth Football, and Cheerleading. The sports programs proudly hold multiple titles in the Bidy Basketball National Championships and Baseball World Series Championships. Numerous adults and children enjoy the walking paths and park facilities throughout the Parish. Summer camp is offered for six weeks which includes team sports, arts and crafts, board games, music, talent show, outdoor activities, movie time, field trips, and more. Beginning in 2012, free swimming lessons are being 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.

This fund accounts for recreational expenses of St. John the Baptist Parish, which consist of maintaining the park grounds and the summer youth program. Video poker generates an average of 77% 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 98% 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	1,121,533	66.4%
2014 Projected	1,705,800	1,328,294	77.9%
2015 Estimated	1,722,690	1,615,240	93.8%

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

➤ *Current Budget Summary*

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

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 109% 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:

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

Sales Tax District Fund			
Year	Revenues	Transfers to Inter-funds	Transfers as a %age of Revenues
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 Projected	8,612,680	11,321,256	131.4%
2015 Estimated	8,790,560	10,304,106	117.2%

➤ *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.

Senior Citizens Fund

The Council on Aging Center in Reserve serves 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 93% of revenues. Total historical revenues and expenditures for the Senior Citizens Fund are as follows:

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

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 Projected	438,090	430,000	98.2%
2015 Estimated	438,965	435,000	99.1%

➤ *Current Budget Summary*

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

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 78% of revenues. Total historical revenues and expenditures for the Street Lighting Fund are as follows:

Street Lighting Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
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 Projected	1,713,815	1,254,475	73.2%
2015 Estimated	1,727,970	1,460,239	84.5%

**ST. JOHN THE BAPTIST PARISH
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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.

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 Projected	747,825	770,510	103.0%
2015 Estimated	754,210	795,940	105.5%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Not reflected in the revenues above is \$81 thousand transferred annually from the Economic Development Fund to help subsidize the Mosquito Abatement Fund.

➤ *Current Budget Summary*

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

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 Projected	3,733,036	3,680,662	98.6%
2015 Estimated	3,739,536	3,728,998	99.7%

➤ *Current Budget Summary*

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

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, 3,944 thousands of gallons of sewage is treated daily.

**ST. JOHN THE BAPTIST PARISH
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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 117% of revenues. Total historical revenues and expenditures for the Wastewater Operating Fund are as follows:

Wastewater Operating Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
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 Projected	6,487,727	7,020,077	108.2%
2015 Estimated	6,448,620	6,811,180	105.6%

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.

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.

➤ *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 4,820 thousands of gallons of water daily.

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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.

➤ *Historical Summary*

Total expenditures average 85% of revenues. Total historical revenues and expenditures for the Water Distribution Systems Fund are as follows:

Water Distribution Systems Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	5,340,359	4,692,831	87.9%
2008	5,817,645	4,990,186	85.8%
2009	6,275,109	5,349,158	85.2%
2010	6,512,065	5,420,999	83.2%
2011	6,798,434	6,039,287	88.8%
2012	6,952,570	5,594,206	80.5%
2013	6,874,408	6,440,424	93.7%
2014 Projected	8,435,145	5,917,632	70.2%
2015 Estimated	7,220,650	6,544,340	90.6%

Not reflected in the expenditures above is the average \$285 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.

➤ *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. See construction-in-progress schedule on page 67 for more details.

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. Per the latest available audit report, December 31, 2013, the Parish had \$613,268 of unamortized bond issuance costs.

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.

Public Improvement Bonds, Series ST-2010

In January 2010, the St. John Parish Council adopted an ordinance authorizing the issuance of \$15 million 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.

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.

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 at page 69 for more information regarding the Parish's debt obligations.

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.

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.

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.

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.

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

WVFD 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.

WVFD 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.

**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, 2013, 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	4,747,061	352,803	5,099,864
Buildings & Building Improvements	33,452,568	14,404,866	47,857,434
Street Systems	170,187,720	-	170,187,720
Drainage Systems	21,203,204	-	21,203,204
Water & Sewer Systems	-	205,932,575	205,932,575
Furniture, Fixtures & Equipment	9,850,887	5,491,295	15,342,182
Vehicles	9,383,657	1,859,327	11,242,984
Total	252,801,351	229,719,482	482,520,833
Accumulated Depreciation	(175,417,128)	(100,752,723)	(276,169,851)
Net Governmental Assets	77,384,223	128,966,759	206,350,982

**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 \$5.1 million as of December 31, 2013 and approximately \$12.4 million as of September 30, 2014. 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 to Date (September 2014)	Estimated / Actual Year of Completion
Road Improvements	0	2,427,100	2014
Edgard Expansion	596,149	1,690,963	2014
Shoreline Protection - Reserve	425,339	1,260,084	2014
Canal Clearing/Drainage	182,702	950,057	2014
Wastewater Line Rehabilitation	411,454	824,023	2014
Altitude Valves	82,858	513,569	2014
Airline Highway Improvements	299,849	300,834	2014
Repairs to St. 91	52,746	57,616	2014
Shoreline Protection – West Des Allemands	42,785	1,959,381	In Progress
East Bank Multi Use Trail	1,013,831	1,013,831	In Progress
Inflow & Infiltration	643,987	693,701	In Progress
Mississippi River Crossing	200,123	396,092	In Progress
Eastbank Complex	348,142	348,142	In Progress
Reserve Drainage HMP	129,060	222,782	In Progress
Sewer Manholes	167,598	203,688	In Progress
Foxwood Drainage	144,689	144,689	In Progress

**ST. JOHN THE BAPTIST PARISH
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Project	Cost as of December 2013	Cost to Date (September 2014)	Estimated / Actual Year of Completion
Levee Project	142,345	142,345	In Progress
Generator Installation	11,692	86,768	In Progress
Redbud Drainage	65,977	65,977	In Progress
Peavine Boat Launch	34,404	51,872	In Progress
Airport Sewer Lift Station	21,456	36,850	In Progress
Lions Plant Filter	24,183	36,850	In Progress
Foxwood Levee	34,312	36,412	In Progress
Lions Plant Intake	24,183	26,146	In Progress
Total	5,099,864	12,423,337	

These items are all considered significant nonrecurring capital investments. The Parish has committed to expending another \$24.8 million to complete all of these existing projects.

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

Debt Background

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

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

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

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

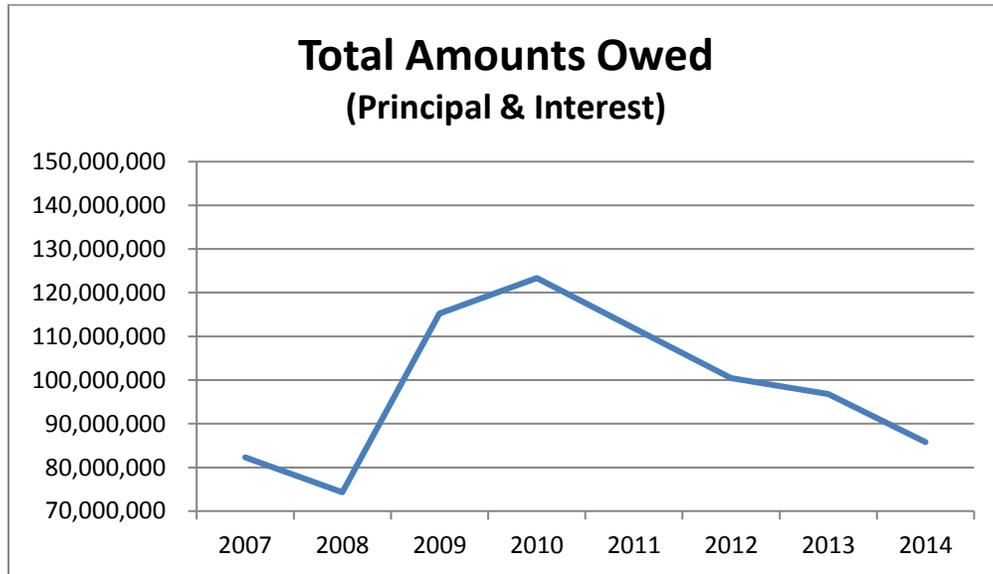
Several of these projects are completed to date and others are still in process and will be completed in the coming years. Drainage projects were completed in Old Riverlands, Reserve/St. Peter, St. Joan of Arc/Persimmon, Balsam St., Walnut St., and Homewood Place. Three new generators were installed for the LaPlace water system, as well as electrical and platform upgrades. The Regala Gymnasium and West Bank Complex and Airnasium were completed. The Lions Expansion and Edgard Water Plant Walkway projects were completed with supplemental funding received through EDA and LGAP grants. Several water distribution lines were upgraded, parish roads and bridges repaired, and manhole restoration and inflow and infiltration projects are underway.

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

A trend line showing the total debt owed and future projections are as 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, 2013, \$26,835,024 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							
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	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							
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	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.

ACTUAL BUDGET SCHEDULES

BUDGET SUMMARIES

INDIVIDUAL FUND BUDGETS
BY BUDGET TYPE

GLOSSARY

**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.
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.
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.
Callable Bonds:	A bond issue in which the issuer, under specified conditions, may redeem all or part of the bond before maturity.

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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>
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 19).
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.
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.

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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 19).
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 20 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 18).
General Obligation Bond:	Bonds which the full faith and credit of the issuing government are pledged for payment.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GASB:	Governmental Accounting Standards Board.
Grants:	Contributions or gifts of cash or other assets from another government or agency to be used or expended for a specified purpose or activity.

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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.
Mill Levy:	Rate applied to Assessed Valuation of property to determine property taxes. A mill is 1/10 th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.
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.
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.
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 18).
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.

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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.

**ST. JOHN THE BAPTIST PARISH
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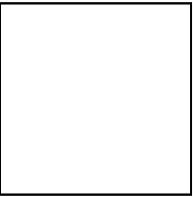
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