

OFFICE OF THE PARISH PRESIDENT



**FISCAL YEAR 2019
BUDGET PRESENTATION**

OCTOBER 23, 2018

ST. JOHN
THE BAPTIST PARISH



SUBMITTED TO THE COUNCIL:

Larry Sorapuru, Jr.	Councilman At Large, Division A
Jaclyn Hotard	Councilwoman At Large, Division B
Kurt Becnel	Councilman, District I
Julia Remonet	Councilwoman, District II
Lennix Madere, Jr.	Councilman, District III
Marvin Perrilloux	Councilman, District IV
Michael Wright	Councilman, District V
Larry Snyder	Councilman, District VI
Thomas Malik	Councilman, District VII

PREPARED AND SUBMITTED BY:

**Natalie Robottom
Parish President**

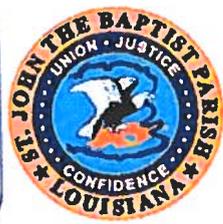
**Robert Figuero, Jr.
Chief Financial Officer**

**Linda Hite Lulue, CPA
Parish Accountant**

**Julie Songy
Finance Manager**

All Departmental Heads and Staff

ST. JOHN
THE BAPTIST PARISH



CONTENTS

BUDGET MESSAGE FROM THE PRESIDENT	7
Parish Profile	12
Parish History	12
Notable Persons	13
Form of Government	15
Mission Statement	15
Awards	15
Demographics	17
Real Estate/Apartment Rents	19
Local Economy	19
Economic Development	20
Business Outreach Programs	22
Business Recruitment Program	24
Business Development Programs	24
Beautification Programs	26
Community Development	27
Resident Assistance	27
Recreation	28
Tourism and Special Events	28
Strategic Goals and Priorities	33
Organizational Chart	36
Fund Organizational Chart	37
Identification of Major Funds	40
Employee Information	40
Parish Accounting	44
Parish Mission	44
Financial Reporting	44
Basis of Accounting	44
Basis of Budgeting	45
Financial Policies	45
• Revenue Policies	45
• Expenditure Policies	46
• Interfund Transfer Policies	46
• Investment Policies	46
• Cash Management Policies	47
• Debt Issuance Policies	47
Parish Debt	47
• Capital Policies	53
Capital Assets	53
• Construction in Progress Policies	55
• Fund Balance Policies	55
Fund Balance Reporting	56

Overview of the Budget Process	60
Budget Purpose	60
Budgetary Structure	60
Budgetary Accounting	60
Budgeting Methodology	61
Budget Calendar	62
Current Year's Financial Overview	64
Where the Money Comes From	64
Where the Money Goes	65
Overall Budget Summary and Historical Highlights	66
Revenues	66
Expenditures	72
Fund Structure and Fund Summaries	75
General Fund - Overall Fund	75
General Fund – Departmental	77
Legislative Department	78
District Attorney Department	80
District Court Department	82
Clerk of Court Department	83
Probation Officer Department	83
Executive and Administrative Department	84
Registrar of Voters Department	87
Civil Service Department	88
Planning and Zoning Department	88
Health and Human Services Department	91
Human Resources Department	92
Purchasing and Procurement Department	93
Public Safety - Sheriff Department	95
Coroner Department	96
Justices of the Peace and Constables Department	96
Communications / Public Relations Department	97
General Fund - Non-Departmental	98
Employee Benefits	98
Debt Repayment	98
General Administration	99
General Government	99
Special Revenue Funds	104
Airport Authority Fund	104
Ambulance Fund	106
Animal Shelter Fund	109
ARC Maintenance Fund	112
Communications District Fund	115
Community Center Fund	118
Criminal Court Fund	122
Department of Health & Human Services Fund	125

Economic Development Fund	130
Fire Departments Fund	134
GOMESA Fund	144
Health Unit Fund	145
Hurricane Funds	147
• Gustav/Ike – CDBG Grant	148
• Isaac	149
• Isaac Recovery – CDBG Grant	149
Juvenile Detention Fund	150
LA SAFE Fund	153
Levee Protection Fund	154
Public Safety Fund	156
Public Works Fund	160
Recreation Fund	165
RESTORE Fund	172
Sales Tax District Fund	173
Senior Citizens Fund	175
Street Lighting Fund	178
Enterprise Funds	180
Mosquito Abatement Fund	180
Solid Waste Fund	182
Public Utilities Overall	184
Wastewater Operating Fund	185
Water Distribution System Fund	190
Capital Projects Funds	196
Parish-Wide (PW) Sewer Construction Fund	197
2009 General Obligation (G.O.) Bonds Series Fund	198
2010 Sewer Construction Bond Fund	199
2014 General Obligation (G.O.) Bonds Series Fund	200
2015 General Obligation (G.O.) Bonds Series Fund	202
Construction-in-Progress (CIP)	203
Debt Service Funds	222
Parish wide Sewer Sales Tax Reserve Fund	222
Parish-wide Sewer Sales Tax Sinking Fund	223
Fire Departments Sales Tax Reserve Fund	224
Fire Departments Sales Tax Sinking Fund	224
General Obligation Bonds Sinking Fund	226
Budget Summaries	227
Overall Summary	
Summarized Data – Overall Parish	229
Summarized Data – General Fund	230
Summarized Data – Special Revenue Funds	230
Summarized Data – Enterprise Funds	230
Summarized Data – Capital Project Funds	230
Summarized Data – Debt Service Funds	230

2019 Summary (Estimated)	
2019 Summarized Budget	230
2019 Special Revenue Funds Budget	230
2019 Enterprise Funds Budget	230
2019 Capital Project Funds Budget	230
2019 Debt Service Funds Budget	230
2018 Summary (Projected)	
2018 Summarized Budget	251
2018 Special Revenue Funds Budget	253
2018 Enterprise Funds Budget	255
2018 Capital Project Funds Budget	257
2018 Debt Service Funds Budget	259
2017 Summary	
2017 Summarized Budget	261
2017 Special Revenue Funds Budget	263
2017 Enterprise Funds Budget	265
2017 Capital Project Funds Budget	267
2017 Debt Service Funds Budget	269
2016 Summary	
2016 Summarized Budget	271
2016 Special Revenue Funds Budget	273
2016 Enterprise Funds Budget	275
2016 Capital Project Funds Budget	277
2016 Debt Service Funds Budget	279
Individual Fund Budgets by Budget Type	230
General Fund	283
Special Revenue Funds	
Airport Authority	289
Ambulance	290
Animal Shelter	291
ARC Maintenance	292
Communications District	293
Community Center	294
Criminal Court	295
Department of Health & Human Services	296
Economic Development	298
Fire Departments	300
GOMESA	302
Health Unit	303
Hurricane Funds:	304
• Ike/Gustav – CDBG	304
• Isaac	305
• Isaac Recovery – CDBG	306
Juvenile Detention	307
LA SAFE Fund	308
Levee Protection	309

Public Safety _____	311
Public Works _____	312
Recreation _____	314
RESTORE _____	316
Sales Tax District _____	317
Senior Citizens _____	318
Street Lighting _____	319
Enterprise Funds _____	
Mosquito Abatement _____	320
Solid Waste _____	321
Wastewater Department _____	322
Water Distribution System _____	326
Capital Project Funds _____	
Parish-wide (PW) Sewerage Construction _____	328
2009 General Obligation Bond _____	329
2010 Sewer Construction Bond _____	330
2014 General Obligation Bond _____	331
2015 General Obligation Bond _____	333
Debt Service Funds _____	
Parish wide Sewerage Sales Tax Reserve Fund _____	334
Parish wide Sewerage Sales Tax Sinking Fund _____	335
Fire Departments Sales Tax Reserve Fund _____	336
Fire Departments Sales Tax Sinking Fund _____	337
General Obligation Bonds Sinking Fund _____	338
Glossary _____	339
Index of Charts, Tables & Graphs _____	347





NATALIE ROBOTOM
PARISH PRESIDENT

ST. JOHN

THE BAPTIST PARISH

Office of the Parish President

1801 WEST AIRLINE HIGHWAY • LA PLACE, LOUISIANA 70068

BUDGET MESSAGE FROM THE PRESIDENT

October 23, 2018

Honorable Lennix Madere, Jr.
St. John the Baptist Council Chairman
1801 West Airline Highway
LaPlace, LA 70068

Dear Mr. Madere:

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, 2019. 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 2019 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 2018 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 2019 Budget Presentation contains a vast amount of financial and historical information involving all budgets for St. John the Baptist Parish. This Presentation is designed to provide our citizens, taxpayers, customers, investors and creditors a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. The Parish has five different fund types which are: General Fund, Special Revenue Fund, Enterprise Fund, Capital Projects Fund and Debt Service Fund. The individual fund budgets comprising each fund type are identified within the "Summarized Data" portion of this Budget Presentation. Also included is a historical summary of revenues and expenditures. The individual budgets which show line by line information for revenue and expenses for each fund are identified in the "Actual Budget Schedules" portion of this Budget Presentation.

In keeping with my administration's budgetary philosophy, as well as the Parish's current cash flow needs and estimated future economic conditions, a conservative approach was used to compile the 2019 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized, certain Funds reflect a deficit balance in operations which result in a drawdown of available funds (Fund Balance). Some of the deficits are related to one time expenditures for capital improvements, while others will require a long-term solution to address historical shortfalls.

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

The Parish continues to benefit from projects to address long-standing needs with funding from a variety of sources. Millions of dollars of improvements are being made with no increase in taxes, but with smart planning and leveraging of resources. Federal and state grants and bond issues have been utilized to make these improvements a reality. During 2018, over \$10 million of construction in progress was completed or continued using Parish funds, with another \$31.5 million of construction utilizing state and federal funds. This allowed St. John the Baptist Parish to make improvements throughout the Parish, such as:

- Completed construction of a radio communications tower in Mt. Airy, enhancing 911 communications radio coverage in the community.
- Completed Phase II of the Parish Generator Project.
- Completed connection of the water system between LaPlace and Reserve.
- Completed upgrades and additions to Parks and Recreation Facilities, including Phase 3 of the Multi-purpose Trail on the Mississippi River and Phase 2 of the Timbermill Trail in Garyville.
- Completed the Foxwood Drainage Improvements Project – Phase II.
- Completed the Fairway Bridge Repair Project.
- Completed construction of the Governmental Complex building, with plans on moving in by year end.

Under this Administration, more than \$16 million has been invested in the Parish's Road Improvement Program, with over 100 roads being repaired since 2010. Rather than relying solely on state projects and grants to complete road projects, the Parish's annual budget has included an allocation for road maintenance. This allocation was often supplemented with bond funding and grants to get the biggest bang for the bucks available. During 2018, approximately \$860 thousand of Parish funds went toward road repairs, \$786 thousand of which was for construction and \$74 thousand for design and construction management. This does not include the millions of dollars in state and federal funded projects. Streets that were repaired during 2018 include the following:

- LaPlace: West 3rd Street, Landeche Lane, and Ash Street
- Reserve: East 23rd, East 26th, Melius Street, Perrilloux Drive, Sweet Lorraine and Farlough Drive
- Garyville: Stout Street and Roccaforte Avenue
- Edgard: East 6th Street
- Pleasure Bend: parts of Rue St. John, Rue St. James and Des Allemands Boulevard

Many projects are still underway and will continue into the upcoming years, such as the Wastewater Retention Pond Conversion project, Safe Room Project, West Bank Safety Complex, Barton Granier Tower Site, and Woodland Bridge Repair Project. Additional projects in which work is continuing include:

- Continuing construction on Phase II of the Reserve Drainage Project with a \$3 million Hazard Mitigation Grant.
- Continuing investments in upgrading the Parish infrastructure, with the priority on road, sidewalk and drainage improvements.

- Continuing work on the wastewater rehabilitation project which will reduce inflow and infiltration.
- Continuing work on Lucy Phase I and the Multi-Purpose Trail Phase 4.

Other long-term projects approved during the 2018 year include:

- Beginning the 18 month project of replacing existing water meters throughout the Parish, utilizing a \$6 million LDEQ Clean Water State Revolving Fund (CWSRF) Loan. These new meters will be part of the Advanced Metering Infrastructure (AMI) which will allow for electronic monitoring of meters for billing and troubleshooting purposes.
- Moving forward with the \$6,046,000 grant recently awarded by LA SAFE for the Airline and Main Complete Streets project which will add beautification, storm water management and overall flood risk reduction along Airline Highway between Belle Terre and Main Street.
- In July 2018, Congressman Graves announced full funding will be provided for the West Shore Lake Pontchartrain Hurricane Risk Reduction Project. This project will include four (4) pump stations, two (2) drainage gates, and eighteen (18) miles of levee. Levee protection had been my number one priority since taking office. This project has an anticipated completion date of late 2023.
- St. John entered into a partnership with the Louisiana Division of Historic Preservation, and utilizing grant funding from the National Park Service, entered into a contract with R. Christopher Goodwin and Associates, Inc. to survey 735 historic structures. These surveys further the Parish's Preservation Program, adhere to recently adopted Historic District Standards, and accomplishes an important step toward realizing the Parish's *Main Street and Quality of Life* goals throughout the Parish. Additionally, it will allow for citizens to complete their applications for historic rehabilitation tax credits.
- Beginning the Feasibility Study and Conceptual Plan for a Passenger Rail and Multi-Modal Transit Center in LaPlace are underway. This potential hub will serve as one of the stops from a prospective passenger rail transit system traveling from Baton Rouge to New Orleans.
- The Parish is excited to announce, effective October 1st that the Motorist Assistance Patrol (MAP) has expanded its services into the River Parishes. This expansion was jointly funded by the Regional Planning Commission (RPC) and the Louisiana Department of Transportation & Development (DOTD), with additional support from St. John Parish in the form of office space and vehicle storage. The MAP vehicles will be stored at the Woodland Fire Station providing a safe place for MAP drivers to take breaks, eat, and tend to other needs between calls. MAP patrols will work side by side with the Louisiana State Police and local parish first responders to improve safety along the corridor and keep traffic flowing smoothly. MAP services will be an essential asset for our Troopers and local first responders when working crashes and other incidents on the Interstate. In addition to their incident management duties, MAP operators also provide motorist assistance for disabled vehicles, including gasoline, jump starts, tire changes, or tow services to a safe location. MAP services are now provided between 5:30am to 7:30pm, 7 days a week, on the I-10 corridor from US 61/Airline Hwy (Exit 187) near Gramercy to Michoud Blvd (Exit 248) in New Orleans East.

We are always working to increase economic stability by attracting new businesses of all sizes to the Parish. One way in which this is accomplished is through the FastTrac Entrepreneurial Training Program. Beginning in 2013, the Business Training Center is funded in part through a Cooperative Endeavor Agreement with St. John the Baptist Parish Economic Development, Louisiana Economic Development, Louisiana Small Business Development Center (LSBDC), and the River Parishes Community College – Reserve Campus. With Xavier University, the Parish offers business counseling, training and mentoring to prospective and existing business owners. This year, twenty (20) more graduates of this ten (10) week program joined the list of over one hundred (100) graduates.

St. John ARC is an organization of and for the people with intellectual and developmental disabilities and their families. This organization kicked off the approximately \$2 million expansion project which will add additional classrooms for vocational training, a new dining hall and multipurpose space.

Other businesses that have committed to locating or remaining in St. John during 2018 are: A Plus Construction, LLC, Bayou Concrete Pumping, LLC, Cajunboyz Brewery, LLC, C's Cleaning Service, LLC, Easy Cuts, Express Car Wash, Fairfield Inn by Marriott hotel, Fresenius Kidney Care, LA Roadhouse Steak, Inc., Ming Akari Hibachi & Sushi Restaurant, River Place Behavioral Health, Scarlet's Pet Grooming and Petsense, and TownePlace Suites by Marriott hotel. Since January of 2018, 75 new occupation licenses were issued.

In a continuing effort to help rebuild after Hurricane Isaac, the Parish allocated approximately \$1.9 million of CDBG Grant monies to a new Grant and Loan Program. The program provided financial assistance in the form of grant and low interest loans to small businesses and non-profit organizations that were in existence prior to August 29, 2012, suffered damage from the storm and can verify that the business is open or can re-open. To date, 18 small businesses participated in this program and over \$1.1 million has been awarded in financial allocations.

It has again been an award winning year for St. John the Baptist Parish. St. John the Baptist Parish Government was awarded the Certificate of Achievement for Excellence in Financial Reporting for the fifteenth year. For the fifth consecutive year, St. John the Baptist Parish Government was awarded a Distinguished Budget Presentation Award. And during 2018, St. John Parish was designated a Certified Local Government which will allow the Parish's Planning and Zoning Department to have access to a broader range of federal and state grants.

In late 2018, another set of budget amendments will be presented that reflect more updated figures of revenues and expenditures. Currently, the Parish Fund Balances, as compared to last year are as follows:

	2018	2019	Difference
General Fund, Ending Fund Balance	2,371,184	1,727,599	(643,583)
All Funds, Ending Fund Balance	166,724,628	151,110,171	(15,614,457)

The approximate \$644 thousand decrease in the General Fund balance primarily relates to the projected decrease in transfers in from other funds within the Parish. There is an approximate \$16 million decrease in the overall fund balance of the Parish, which relates to the continued massive amount of capital expenditures occurring Parish wide. As monies from bond proceeds and grants are used, they are recorded as expenditures and decrease the net fund balances for the Parish. Since 2016, \$15 million, \$25 million, \$49 million and \$44 million has been spent on capital projects for the respective years.

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 Madere, 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 2019 budget. If there are any questions, concerns, or suggestions, please do not hesitate to contact Robert Figuero Jr., CFO, or myself.

Respectfully Submitted,



Natalie Robottom
Parish President

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

NR/lhl

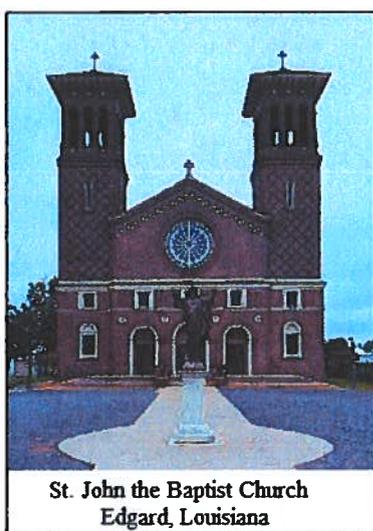
ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Parish History

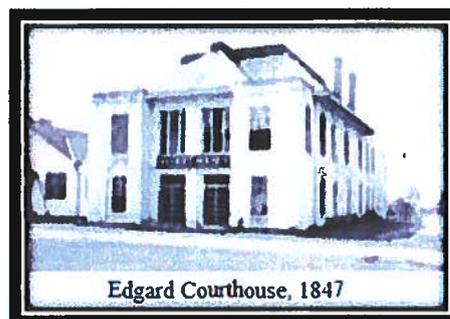
St John the Baptist Parish was the second permanent settlement in Louisiana. It was established in the early 1720's by a group of German immigrants, which gave rise to the area became known as "La Cote des Allemands" or "The German Coast."

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

In 1751 sugar cane was introduced by the Jesuit Fathers and quickly took precedence over other industries. With the sugar cane, came wealthy planters who built elaborate houses and outbuildings. Many are still open for tours today and are listed in the table of Historic Places in St. John the Baptist Parish on page 29. Today, the Parish is home to the oldest continuously operating sugar cane refinery in the United States.



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



The first courthouse for the area was built in Edgard in 1847 and as the population grew, the need for education also grew. The first private schools were taught in French, and were established around 1869. The first high schools were built in the cities of Edgard and Reserve in 1909. Today, the Parish contains thirteen (13) public schools, one (1) private school, four (4) parochial schools and one (1) technical college.

In January 1811, the German Coast Uprising began in the Parish. This was the largest slave insurrection in US history.

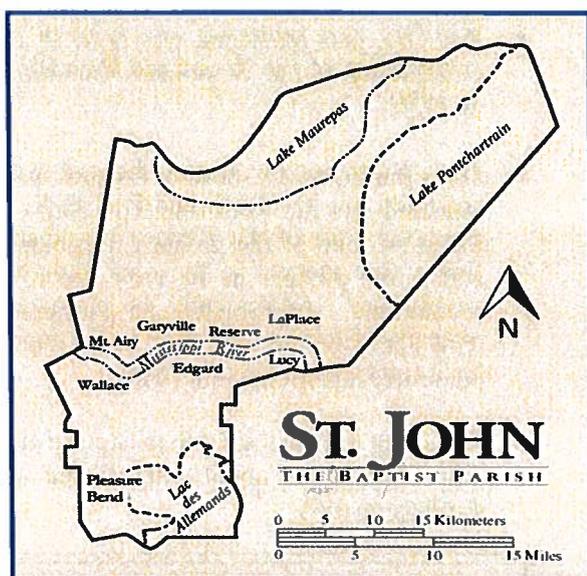
In 1879, pharmacist and planter Basile LaPlace arrived from New Orleans and established a large plantation in the Bonnet Carré. In 1883 he allowed the *New Orleans and Baton Rouge Railroad* to cut through his land. The railroad's depot was named after LaPlace, then the post office, and eventually the town itself. LaPlace is now the parish seat.

In September, the New Orleans Hurricane of 1915, a Category 4, hit Rudderock and the nearby towns of Frenier and Wagram, destroying the towns and killing some residents. Today, these towns are overgrown ghost towns, with Rudderock still marked on an I-55 exit sign.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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.



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



The Parish covers 219 square miles, 39% of which is water. The Parish is the third smallest parish in Louisiana by land area and the fifth smallest by total area. St. John the Baptist Parish is one of three river parishes that comprise the Port of South Louisiana, which is the nations’ largest tonnage port.

The people of the Parish have retained many old customs and are proud of their unique blend of heritages. Nothing shows this more than the people’s pride in andouille sausage. This is course grained smoked sausage mixed with different seasonings which is French in origin and associated with Cajun cooking. In fact, LaPlace has been designated the “Andouille Capital of the World” and has celebrated this since 1972 with an annual Andouille Festival. This festival includes a local pageant to crown the year’s Miss Andouille Queen. The festival attracts local celebrities and musicians and thousands of people over a three-day weekend to dance, eat, ride and relax with family and friends.

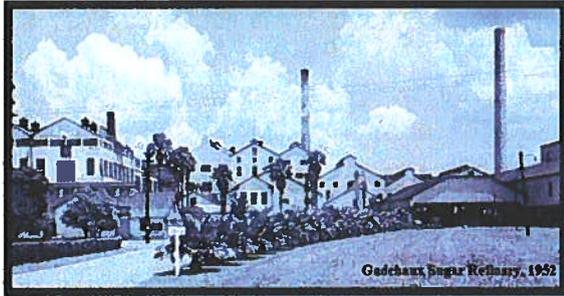
Notable Persons

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

- Jacques Villere, second governor of Louisiana and was the first Louisiana born Creole of pure European descent to hold that office.
- Charles Deslondes, was one of the leaders of the German Coast Uprising and was killed during it.
- Caroline Deslonde, wife of Civil War General Beauregard, is buried in Reserve.
- John Slidell, American diplomat, House of Representative and Senator, along with his wife, Mathilde Deslonde (sister of Caroline Deslonde), is buried in Reserve. The city of Slidell, Louisiana and the village Slidell, Texas were named in his honor.
- Leon Godchaux, dubbed the “Sugar King of Louisiana” and owner of the Reserve

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Plantation conceived the idea of centralization in processing sugar in 1860. *Godchaux Sugars* remains a landmark.



- Etienne J. Care, businessman, pharmacist, planter and banker and was the Republican nominee for Governor in 1928. He operated his father's store built in 1850, located in downtown Edgard, originally known as *Caire's Landing*. In 2001 these buildings were added to the National Register of Historic Places.
- Wallace Lasseigne, founder of *L'Observateur*, a weekly newspaper originally printed half-French and half-English, was founded in 1913. He was the son of the original parish newspaper founder from 1860, and is still the official paper of the Parish



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



- Kid Ory, jazz musician, was born in an outbuilding of the Woodland Plantation in 1920.
- Dave Bartholomew, born in Edgard, was inducted into the Rock and Roll Hall of Fame as "one of the greatest musicians and a true pioneer in the rock and roll revolution." Additionally, he partnered with Fats Domino and they wrote more than forty hits in the mid-1950s.
- Governor Edwin Edwards bestowed the title "Andouille Capital of the World" to LaPlace in 1972.





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.

Mission Statement

The official mission of the Parish is as follows:



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



Awards

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

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

In 2018, for the second consecutive year, Reserve, Garyville and Wallace all placed in the state competition for the Cleanest City Contest.

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



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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

During 2018, St. John Parish was designated a Certified Local Government by the joint administration of the National Park Service (NPS) and the State Historic Preservation Offices (SHPOs). This designation will allow the Parish's Planning and Zoning Department to have access to a broader range of federal and state grants for historic preservation.

The 2018 Bidy Basketball International Tournament was won by the 8 year old St. John Warriors team. Additionally, individual awards were secured in All American, Free Throw Runner-Up and Hot Shot 1st Place.

The 2018 title of "Regional Champions" at the Regional Basketball Championship was won by the 14 year old St. John Warriors. This team was undefeated this season.

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



In 2016 for the fourth consecutive year, members of the St. John Parish Office of Fire Services placed first in the Louisiana State Firemen's Association Competitive Drills. Members of the Office of Fire Services participated in vigorous timed events mirroring daily scenarios faced by fire fighters in the line of duty, including hose roll and layout drills, ladder skills, dressing out in personal protective equipment, and search and rescue drills. Participating in competitive events encourages fire personnel to discover and train on new fire-fighting strategies and to help improve responses to real-life situations. This competition has not been held since.

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

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

Also a first, President Natalie Robottom was elected President of St. John the Baptist Parish in May of 2010. She was the first female and the first African American to hold this position in the Parish. Additionally, for the first time in Parish history, in January 2016 Ms. Robottom was sworn in for a third consecutive term. Ms. Robottom was honored as a Power of Influence Award recipient in 2018 by the Essence Fest. Ms. Robottom was named "2014 County Leader of the Year" by *American City & County* magazine. This award is given annually to one elected official in the country based on major accomplishments and how important their efforts are to the community. Ms. Robottom was honored by the

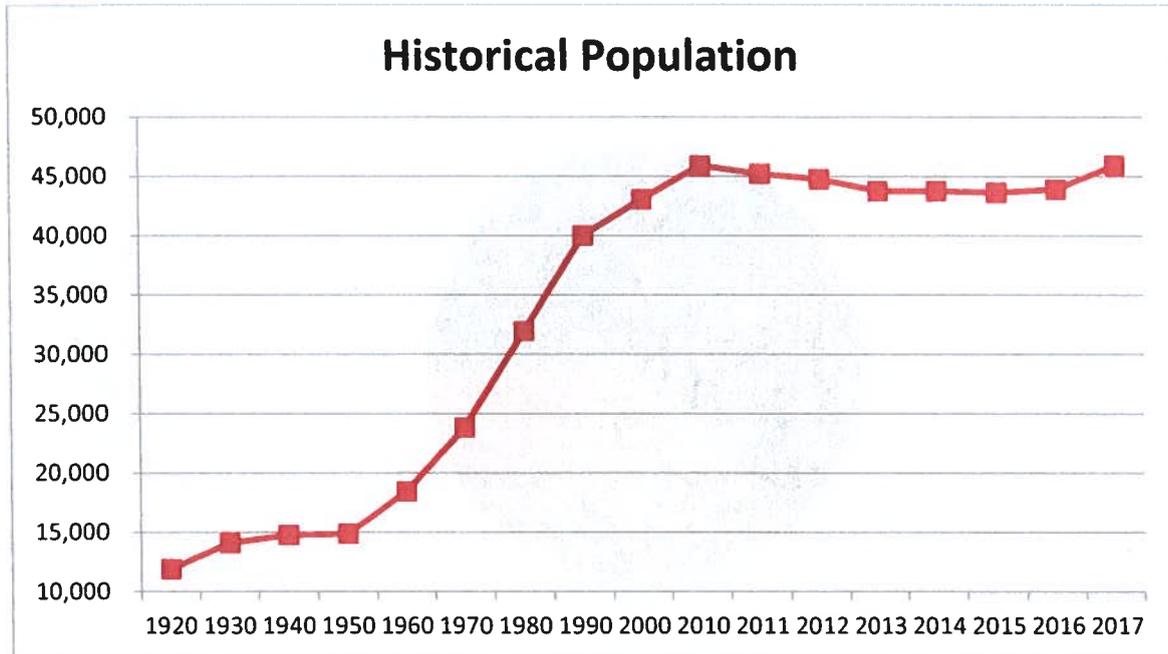


ST. JOHN THE BAPTIST PARISH PARISH PROFILE

magazine for her outstanding leadership in managing a crisis during Hurricane Isaac and spurring the recovery in the two years following the disaster. In 2013, Ms. Robottom received the U.S. Small Business Association's Phoenix Award for Outstanding Contributions to Disaster Recovery. Ms. Robottom was also honored as 2013 Citizen of the Year by Omega Psi Phi Fraternity, Elected Official of the Year by the Young Democrats and received the 2012 Patriot Award from the Louisiana Committee for Employer Support of the National Guard and Reserve. Ms. Robottom is active in many professional and civic organizations, including holding the following current titles: President of the Region I & II Police Jury Association of Louisiana, President of La Parishes Against Coastal Erosion (LaPACE), member and past president of the Black Caucus of the Policy Jury Association of Louisiana, executive board member of the New Orleans Regional Leadership Institute, member of the South Central Planning and development Commission, board member of Greater New Orleans, Inc., and members of the River Region Caucus, the Super Region Rail Authority, the Regional Economic Development Initiative, the Regional Planning Commission and the National Association of County Officials.

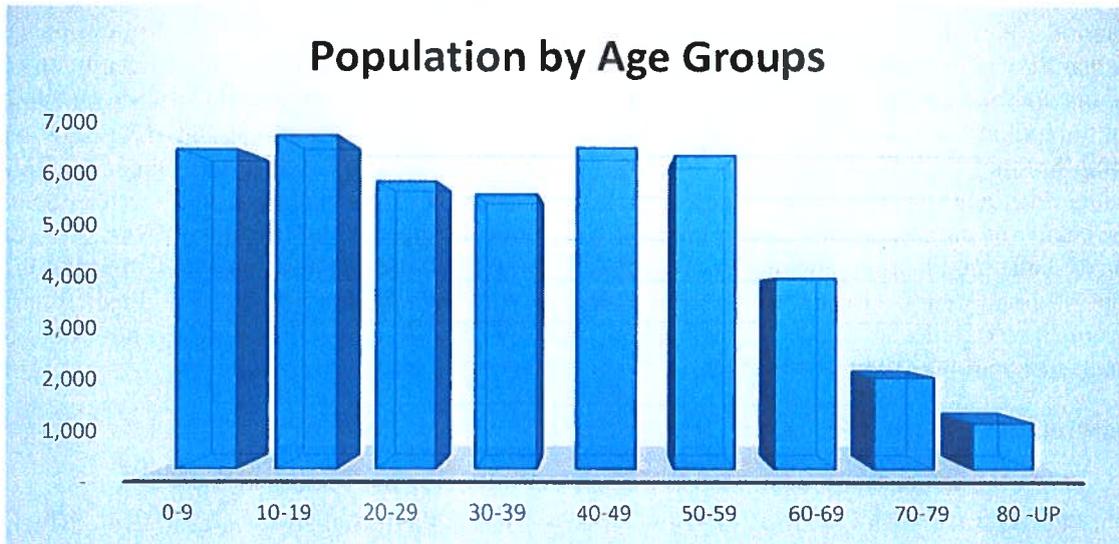
Demographics

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

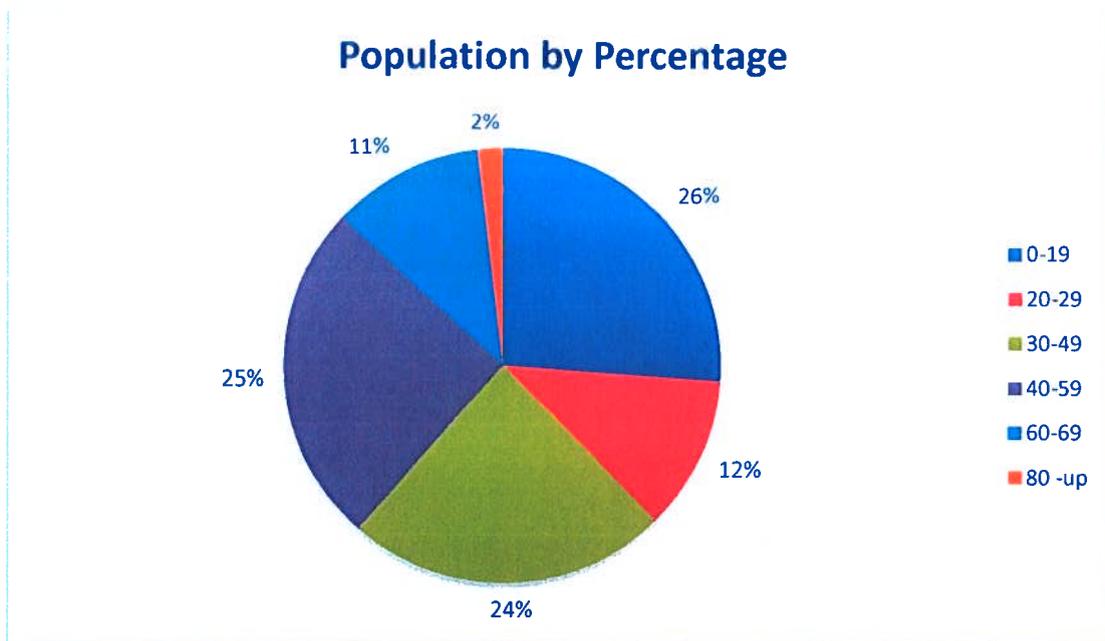


ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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



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

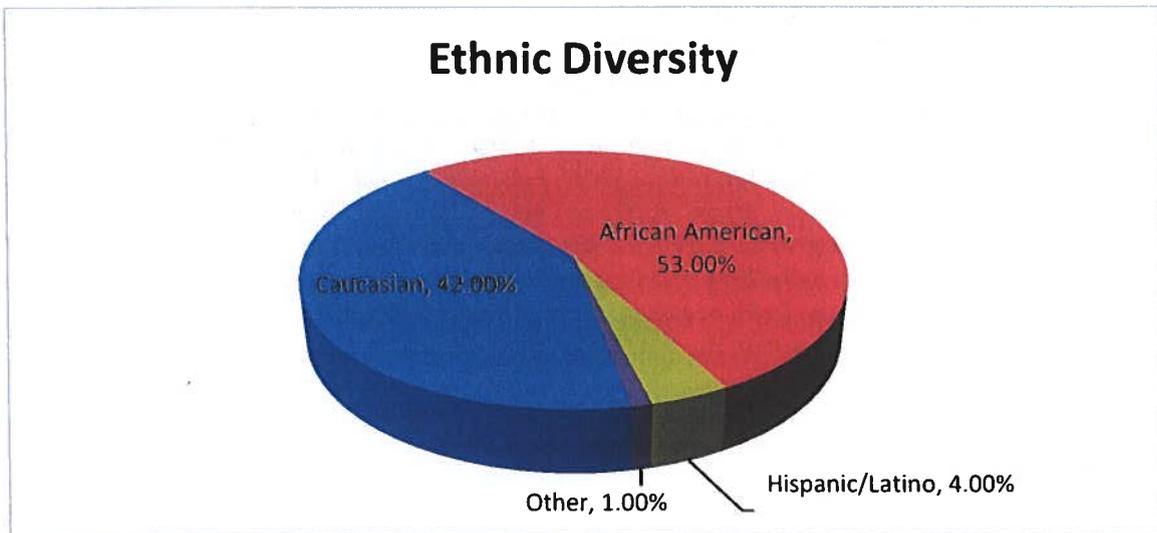


Of those age 25 or more, 37% have obtained a high school, or equivalent, diploma and 23% have obtained an Associate's degree or higher. The following table shows the educational attainments of the Parish's residents:

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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

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



Real Estate/Apartment Rents

The housing market in St. John the Baptist Parish is affordable and has the capacity to assume additional residents and employees. The average listed home price and average listed home price per square foot is below the state average, indicating the availability of affordable housing. The average home price for the parish in 2018 was \$152,800, which was a slight increase from the prior year. Units are presently selling above the average listed price, reflecting increased consumer demand and increased property value for housing in the parish.

The average listed rental price in St. John the Baptist Parish remains below state and national averages regardless of the unit size, indicating the availability of affordable rental options to assume additional residents. The average median rental price for the parish in 2018 was \$914, reflecting 3.8% increase since the prior year.

Local Economy

As of August 2018, St. John the Baptist Parish's unemployment rate is 6.5%. The national and state unemployment rates were 3.7% and 5.0% respectively. As of July 2018, 18.5% of persons living in the Parish are at the poverty level. The cost of living in the Parish is 14.9% lower than the national average.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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

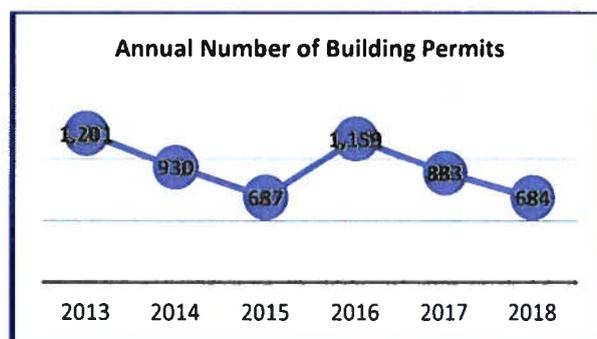
Additionally, the Port of South Louisiana, located in LaPlace, is America's largest tonnage Port district and is the premier sea gateway for U.S. export and import traffic. The Port of South Louisiana stretches 54 miles along the Mississippi River and has set an unprecedented cargo-volume record in 2017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

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



Economic Development

The Parish continues to work in collaboration with its economic development allies to attract new businesses annually and expects the Parish's sales taxes to continue generating sufficient revenues due to anticipated capital investments. St. John the Baptist Parish has an active Business Attraction Program and is continually recruiting companies. Even after the unprecedented disasters of various hurricanes, tornadoes, flooding and challenging economic times, the Parish continues to experience growth opportunities. This can be seen in the following graph which shows the number of permits for construction, additions and renovations of residential and commercial structures.



ST. JOHN THE BAPTIST PARISH PARISH PROFILE

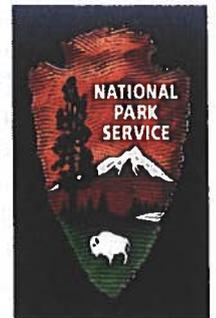
Another sign of the Parish's growth is in the number of new occupational licenses issued each year. These figures are shown in the following chart.



The Parish is actively engaging with Site Selection firms and potential business owners of all sizes to locate here. During 2018, the Economic Development Department continued to lay the groundwork for St. John's future while maintaining St. John's identity as an excellent choice for expansion and relocation. The department's website: <http://opportunitystjohn.com/>, which promotes the parish and provides information to the business community, residents and potential new venture continues throughout the year. In May of 2018, the Parish hosted its second St. John Economic Development Week. These events highlighted the parish's growing economy and also assisted with networking opportunities for local business owners.



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



St. John the Baptist Parish is home to 2,421 businesses. Over the course of this past year, St. John business recruitment activities, marketing activities, and signature events have led to numerous engagements between companies and site consultants from all over the globe. St. John will continue to explore business opportunities that will broaden St. John's climate, while continuing to manifest all things great about St. John – our intermodal transportation network, skilled workforce, low taxes, and the indomitable Louisiana spirit.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Business Outreach Programs

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

- **Hurricane Isaac Grant and Loan Program**

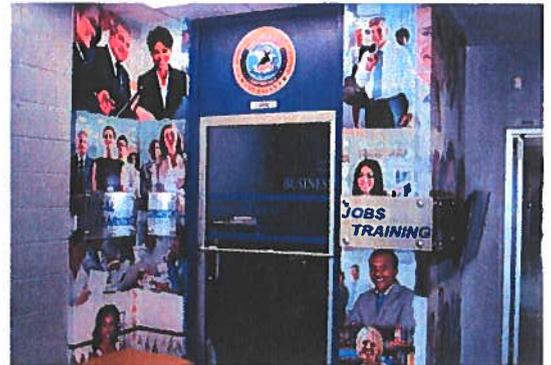
In a continuing effort to help rebuild after Hurricane Isaac, in September 2015, the Parish allocated approximately \$3.9 million of CDBG Grant monies into this new program. The program has provided financial assistance in the form of grant and low interest loans to small businesses and non-profit organizations that were in existence prior to August 29, 2012, suffered damage from the storm and can verify that the business is open or can re-open. To date, the Parish received 1,504,819 and a total of 18 loans were administered through this program. In 2017 and 2018, no money was received from CDBG because the Parish was still working on the funds that were previously allocated. The program intake and application process is over, therefore the Parish does not expect to receive any more funding from CDBG for this program.

- **Ambassador Program**

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

- **Microenterprise Program**

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



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

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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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

In August of 2013, the St. John Business Training Center opened. The Business Training Center is funded in part through a Cooperative Endeavor Agreement with St. John the Baptist Parish Economic Development, Louisiana Economic Development, Louisiana Small Business Development Center (LSBDC), and the South Central Louisiana Technical College – River Parish Campus. In June 2016, St. John entered into a one year agreement with Xavier University for \$92.5 thousand to serve as the fiscal agent and host institution and to staff the business center located in Reserve.

Business Training Center by the Numbers

of Small Business Consultations: 172 *

of Business Consultations: 302

of Business Plans Created: 20

of Business Training Workshops Held: 62 **

(dates: January 1 – December 15, 2018)

(*as of August 2018. ** as of November 2018)

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

business strategies, business continuity and disaster counseling, and feasibility studies.

St. John the Baptist Parish Government received the LED Collaborative Excellence Award for its collaboration with Louisiana Economic Development (LED) and the Louisiana Small Business Development Center (LSBDC) to build the St. John the Baptist Parish Business Training Center and to offer the Kauffman FastTrac New Venture Program. FastTrac is a flexible, 30-hour course with a proven framework to help support aspiring entrepreneurs start businesses and begin their journeys to success. Monthly, certified FastTrac Affiliates teach the courses in an interactive, group-oriented environment where participants are encouraged to network with one another to bolster their business ideas. The Center is hailed as a model for the state in supporting small businesses and fostering an environment where businesses can thrive. St. John the Baptist Parish is the first municipality to receive this award. Since its inception, more than 159 small business entrepreneurs have graduated from the FastTrac program.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Business Recruitment Program

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

www.louisianasiteselection.com/stjohn

Business Recruitment by the Numbers

Industrial Sites: \$2.4 billion in capital investments

Industrial Jobs: 600 new

of New Small Businesses: 162

(dates: January 1 – December 2018)

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

Business Development Programs

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

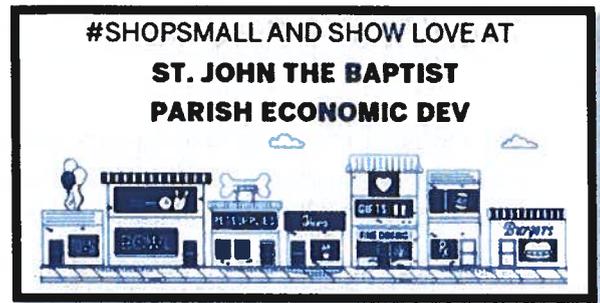
- **Taste of St. John Program (Tourism/Andouille and Seafood Promotion Development)**
The Taste of St. John is a tourism initiative that promotes local restaurants, andouille and seafood retailers within the Parish. The program has the following components: comprehensive media campaign; cooking segments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



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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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



- **Farmers Market**

The Creole Farmers’ Market opened in December 2014 and is located in Wallace near the foot of the Veterans Memorial Bridge. The Market is open year-round and offers fresh, nutritious and locally grown products at affordable prices. The Creole Farmers’ Market is funded through the Economic Development Department and growers take pride in delivering a variety of top quality products, friendly service and fair prices. Weekly offerings include fruits and vegetables, meat products, seafood, jellies/jams, honey and baked goods. Seasonal items, candles and other homemade crafts are also available for purchase.



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

Filmmakers have long sought this region for its picturesque and unique locations. But there are plenty of other advantages for producers to choose from among our Louisiana filming locations, including our professional soundstage, a supportive film office, tax credit programs, no permit fees and the area’s proximity to both New Orleans and Baton Rouge. The facility meets the high level of soundstage decibel requirements. Additionally, newly vamped tax incentives in 2017 provide the filming industry an incentive to come and give the local businesses opportunities that would not otherwise exist.



The Parish has hosted several, large Louisiana productions, including feature films like *The Curious Case of Benjamin Button*, *D’jango Unchained*, *2 Guns*, *Eli*, *Hot Tub Time Machine*, *Highwaymen*, *Meet the Spartans*, *American Violet*, AMC’s *Into The Badlands*, and *Tales from the Hood 2: Bedtime Stories*. TV or Netflix shows include *NCIS: New Orleans*, *Queen Sugar*, *Memphis Beat 1 and 2*, *Deadlier Than the Male*, *Preacher* and *OWN*. Several TV commercials, including Blue Cross Blue Shield of Louisiana, Subway Restaurants and Viking Range Corporation, have utilized the sound stage. Also, music videos have been shot on location. The St. John Center Soundstage has become a premier destination for Louisiana films and digital media productions.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Beautification Programs



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

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

- **Clean Sweep**

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



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

- **Adopt-A-Spot**

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



Residents are encouraged to improve their neighborhoods by cleaning littered curbs, sidewalks, vacant lots, cutting grass, pulling weeds and planting flowers. The Parish will work with the adopting organization or group to determine the specific needs of those roadway segments or facilities. The partnership will be for two years, and safety classes, safety vests, traffic cones and cleanup materials will be made available by the Parish. Recognition of adopted areas will be on the Parish website and sponsorship recognition at the annual Clean Sweep event.

- **Wayfinding Entrance Signs**

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

Currently, new welcome signs are being completed for the various communities within St. John the Baptist Parish, as well as new landscaping for other signs at Parish entranceways. In 2018, new “Welcome Signs” have been completed at Hwy 51 and Belle Terre Blvd.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Community Development

St. John Parish was the first community to fully implement the National Disaster Recovery Framework (NDRF), which is a new FEMA initiative. A Citizens Advisory Committee (CAC) was created to assist communities in the development of a long-term plan for recovery and sustainability following a disaster. The goal of this Committee is to help establish a community-based, post-disaster vision for the Parish in the next five to ten years. Through open houses and community meetings, hundreds of people cast ballots to help the CAC prioritize projects for the rebuilding efforts of the Parish. Twenty-five projects have been identified as priorities and the Parish is well on its way to “Building Back Better and Stronger”. The Community Recovery Strategy can be viewed at all Parish libraries or at: <http://www.sjbparish.com/recovery-residents-general.php?id=965/>.

Resident Assistance

○ Federal Disaster Grants

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

○ Health & Human Services

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

Such client services include the following:

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

Resident Assistance by the Numbers

Disaster Assistance: 186 families

LiHEAP Assistance Provided: 963 families

Food Distribution: 148 families

Seasonal Basket Distribution: 28 families

Tax Returns Prepared: 146

Children Fed in Summer Feeding Program: 2,077

(dates: January 1, 2018 – December 15, 2018)

Additionally, the Health and Human Services Department of St. John Parish assists residents with services and programs to maintain a health, vital and operative community. Annually, there is a health and wellness fair with many vendors offering free flu shots, health screenings and

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

consultations with pharmacists. Free programming at the Homer Joseph Center includes life skills classes, physical fitness, nutritional advice, computer literacy, homework assistance and summer reading.

The Parish provides LiHEAP assistance to assist low-income residents with heating and cooling bills and administers the Summer Feeding Program so that children of residents in the Parish receive one nutritious meal a day for free. The Parish partners with St. John United Way to fund programs to assist families will losses from fires and to assist with purchasing prescription medications and food. Additionally, the Parish works with VITA to prepare free tax preparation services for eligible residents.



Recreation

St. John the Baptist Parish continues to make improvements to its parks and recreational facilities throughout the parish for the enjoyment of its residents. The Parish maintains ten (10) public parks, one (1) playground, one (1) dog park, two (2) spray parks and two (2) pools. The construction of a new gymnasium was completed in 2012 at the REGALA Park in Reserve. The West Bank Complex in Edgard was completed in 2012 which included an Arianism, a baseball complex, a parking lot and walking path. A dog park, spay parks, gazebos, fitness stations and upgrades to pools, baseball fields, concession stands, restrooms and other facilities were completed in 2015, as funded by the 2014 bond issues, not through new taxes. Sports programs offered in the Parish include Bidy Basketball, Youth Baseball, Youth Soccer, Youth Football, and Cheerleading. The sports programs proudly hold multiple titles in the Bidy Basketball National Championships and Baseball World Series Championships. Summer camp is offered for six weeks which includes team sports, arts and crafts, board games, music, talent show, outdoor activities, movie time, field trips, and more. Beginning in 2012, free swimming lessons have been provided to children from five to seventeen through the Ashley Kelly Swim Program, sponsored by the American Red Cross and the Lake Pontchartrain Basin Foundation, and was expanded to a second facility in 2019.

Numerous adults and children enjoy the walking paths and park facilities throughout the Parish. The addition of 14 miles of multi-use paths on the Mississippi River Levee and the Timbermill Trail were great enhancements to the miles of walking paths in neighborhood parks. The Parish also continues to grow and make improvements to the East Bank Multi-Use Path which will stretch more than 38 miles from Audubon Park to Reserve, and the Manchac Greenway Project which is a resident-led beautification effort to extend a bike trail all the way around Lake Pontchartrain.

Tourism and Special Events

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

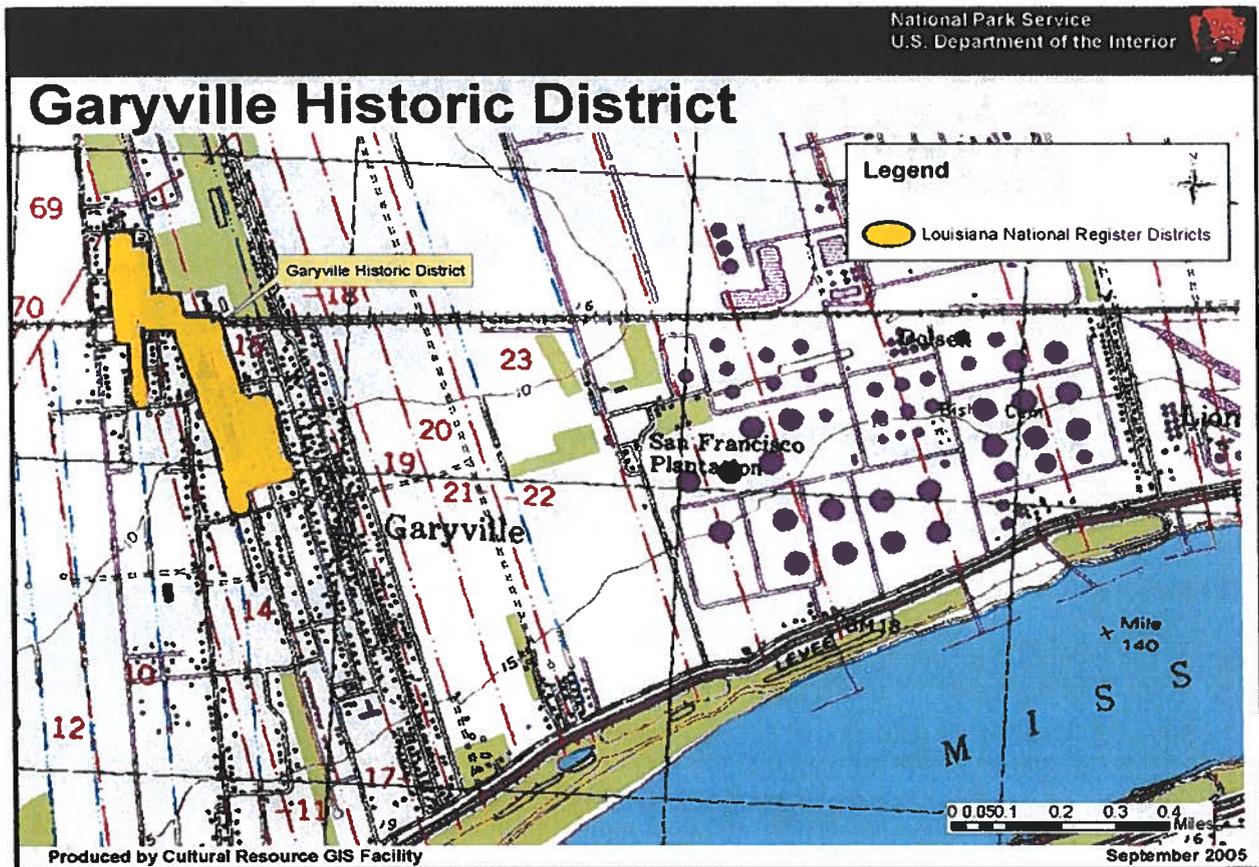
Located within the Parish are sixteen (16) properties and districts listed on the National Register of Historic Places, including two (2) national historic landmarks. These are listed in the following table.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Historic Places in St. John the Baptist Parish

- | | |
|---|---|
| <ul style="list-style-type: none"> △ Bacas House △ Bayou Jasmine Archeological Site △ E.J. Caire & Co. Store △ Dugas House △ Emilie Plantation House △ Evergreen Plantation * △ Garyville Historic District △ Godchaux-Reserve Plantation House | <ul style="list-style-type: none"> △ Graugnard House △ Haydel-Jones House △ Hope Plantation House △ Montegut Plantation House △ Our Lady of Grace Church △ San Francisco Plantation House * △ Sorapuru House △ Whitney Plantation Historic District |
|---|---|

*National Historic Landmark



ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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

African American Heritage Trail Locations In St. John the Baptist Parish		
Location	Date Built	City
Our Lady of Grace Historic Sanctuary	1930s	Reserve
San Francisco Plantation	1830	Garyville
Evergreen Plantation	1777	Edgard

Besides the historical tours available, residents and visitors can enjoy fishing, camping, boating, biking, hunting, golf, tennis and swimming. There is also the soon to be completed Mississippi River Trail which will link St. Charles and St. John parishes. It is 14.6 miles long and begins at an altitude of 16 feet and offers peaceful surroundings and unique sceneries. Local fish include: White Catfish, Yellow Bass and Flathead Catfish among others and can be found in the locations shown on the following map.

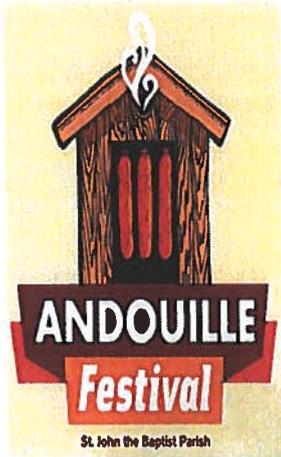


The Parish also boasts of having a live-theater built in 1931 which is the “cultural and civic center of St. John the Baptist Parish.” The theater and grounds were purchased by the Parish in 1980, but are run and maintained separately by their own Board of Directors and are therefore not included as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



ST. JOHN THE BAPTIST PARISH PARISH PROFILE

From food and heritage, sports to culture, there are numerous celebrations and get-togethers, with something to interest everyone. Additionally, the St. John hosts parish-wide events to build and maintain the residents' morale. Such events include: Andouille Festival, Andouille Pageant, Mardi Gras Parades, Veterans Day Parade, Veterans Luncheon, Easter Egg Hunts, July 4th/Independence Day Celebration, Martin Luther King Jr. Celebrations and Christmas Eve bonfires along the Mississippi River levees.



Special Events by the Numbers

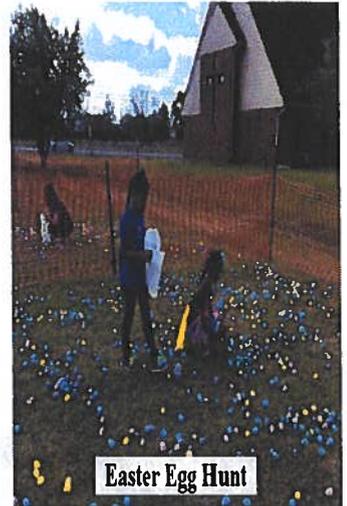
Andouille Festival: 21,000 People

Andouille Pageant: 200 People

Veterans Luncheon: 600 People

Independence Day Celebration: 5,000 People

(dates: last event hosted)



Easter Egg Hunt



Independence Day Celebration



Christmas Eve Bonfire



LaPlace DuMonde Parade



ST. JOHN THE BAPTIST PARISH PARISH PROFILE

Strategic Goals and Priorities

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

- ✓ Continuing to increasing transparency and better communication between the Parish and residents and businesses.
- ✓ Meeting new safety requirements for governmental employees by:
 - Constructing a new \$1.8 million public safety complex in Wallace in 2019. The building will house vital public safety services including fire, police and EMS.
 - Constructing a new \$1.2 million HMGP Safe Room located in the East Bank's Emergency Operating Center. This room is designed to house over 100 personnel for 24 hours during weather and other emergency events.
- ✓ Continuing improvements in recreation for the citizens in the following ways:
 - Working with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around the Lake Pontchartrain.
 - Preparing for the Mississippi River Trail Phase IV which will extend the multi-use trail. This project is funded through a Recreational Trails Grant and the 2014 Bond issue.
- ✓ Continuing to invest in upgrades to roads and sidewalks through:
 - Continuing the annual Asphalt Road Improvement project until all roads have been resurfaced. In 2019, \$800 thousand has been budgeted for asphalt improvements.
 - Re-striping roads to include bike path sections.
 - Beginning developing plans for the Streetscape Grant which will provide improvements along Airline Highway.
- ✓ Working with the Corps of Engineers whose goal is to move the Westshore Lake Pontchartrain Levee Project forward. This project will protect the east bank of St. John Parish.
- ✓ Continuing growth in the Business Retention and Expansion Program with the purpose of bringing even more businesses and jobs to the community.
- ✓ Supporting the River Parishes Community College at Reserve for improved training opportunities for our residents.
- ✓ Continuing Long-Term Recovery from Hurricane Isaac and implementation of all Community Development Block Grant Programs.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

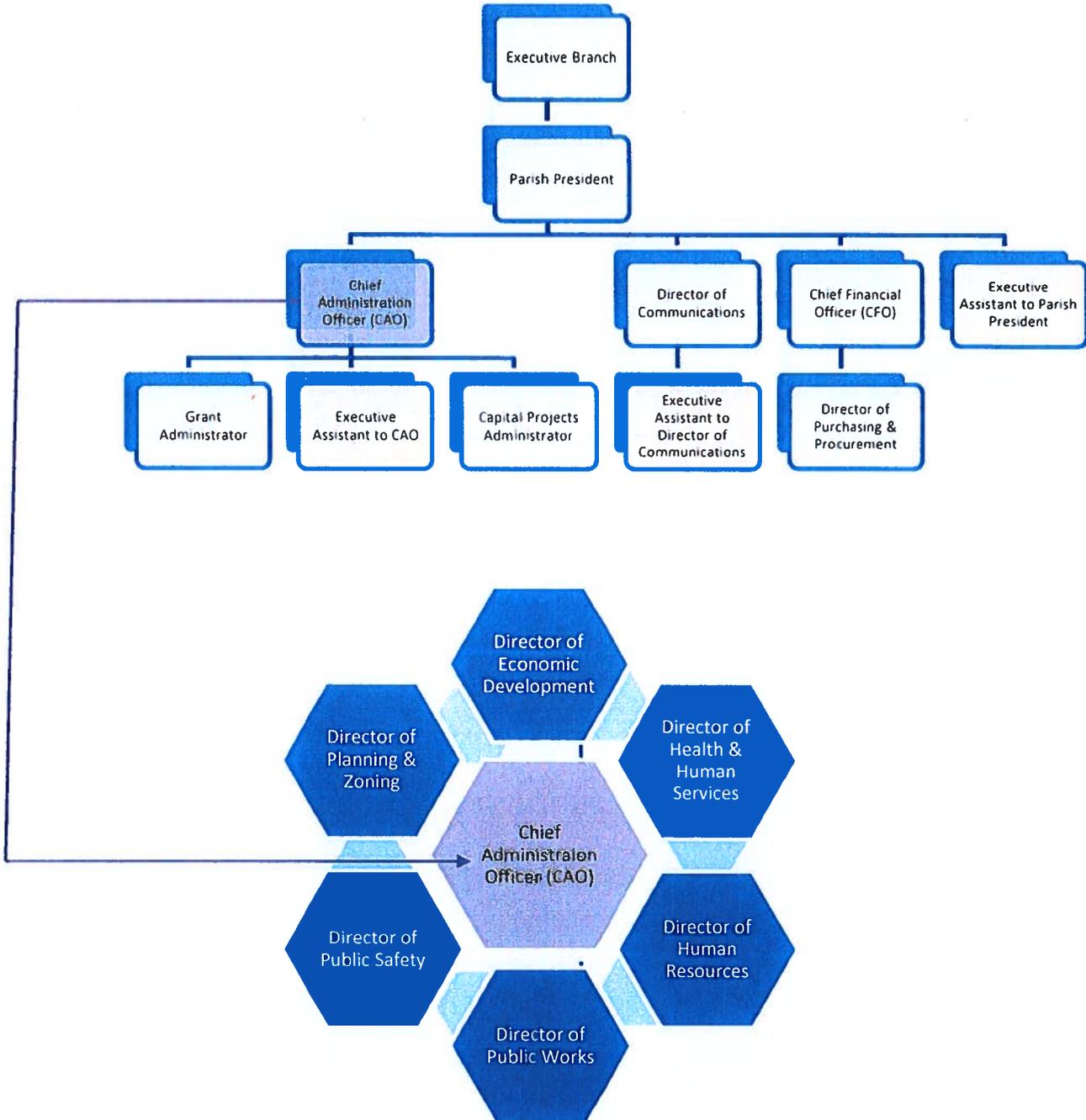
- Building a protection levee along Lake Pontchartrain utilizing 65% match of federal funding.
- Enhancing emergency procedures and training parish employees on those procedures.
- ✓ Continuing improvements to the intake, treatment and distribution systems throughout the Parish.
 - Implementing strict procedures to ensure that drinking water meets or exceeds purity standards.
 - Cleaning of canals throughout the Parish.
- ✓ Continuing construction on various Public Works projects, including:
 - Haydel Canal project
 - Foxwood Levee Phase II
 - Vicknair Canal Pump Station
 - Airport Pump Station Reconstruction
- ✓ Continuing construction on various drainage improvements, including:
 - Marigold Street
 - McReine Road
 - Belle Pointe
 - Woodland Drive Bridge
- ✓ Continuing construction on various utilities projects and improvements, including:
 - Electrical component elevation at the LaPlace water system.
 - Water intake improvements at the Lions Water Treatment Plant.
 - Reverse osmosis piloting project at Lions/LaPlace plants.
 - Clarification rehabilitation at the Edgard Water Treatment Plant.
 - New water facility at the Pleasure Bend water system.
 - Replace isolation valves throughout the Parish.
 - Install a Shell potable water line.
 - West Bank Wastewater Treatment Plant rehabilitations.
 - Inflow/Infiltration project on the West Bank.
 - Conversion of the oxidation pond to a 3MGD treatment facility.
- ✓ Moving forward with Phase II of the Reserve Drainage Project which will install a subsurface drainage system to help alleviate flooding.
- ✓ Securing more grants and other funding sources for infrastructure improvements and assistance for Parish residents.
- ✓ Improving the functionality of the Parish and its employees by:
 - Continuing education and training for Parish employees.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

- Increasing the Parish's Green Initiative by reducing paper products.
 - Looking to reduce phone costs by partnering with a local vendor.
 - Better tracking and utilizing Parish resources by upgrading fuel tracking capabilities.
-
- ✓ Expanding the Animal Shelter by 2,100 square feet to provide more space for shelter administration and animals.
 - ✓ Working towards constructing a hurricane protection levee to shield St. John since the passage of the Water Infrastructure Improvements for the Nation Act (WINN) has become a reality through the passage of a millage in 2017.
 - ✓ Beginning detailed planning and design for a new rail system, utilizing grant funds from the Southern Rail Commission.
 - ✓ Exploring opportunities to save the Parish funds, such as refinancing debt.
 - ✓ Moving forward with a project to reintroduce Mississippi River water into the Maurepas Swamp to help restore a vital buffer that protects the Parish from tidal surge.
 - ✓ Working to promote historic preservation throughout the Parish. Since receiving in May 2018 the federal Certified Local Government (CLG) Program, the Parish now has access to a broader range of state and federal grants. The Parish has already identified and created 4 Historic Districts and will look for ways to perform rehabilitation and preservation and promotion for these districts.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

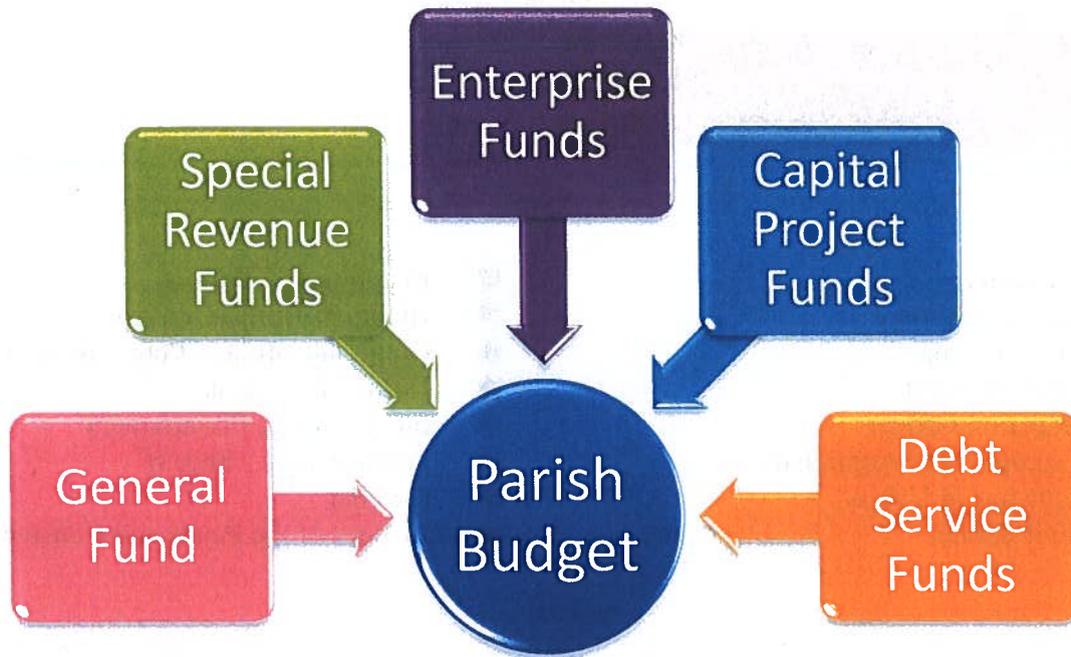
The top level of the Parish's organization chart is as follows. Individual charts are included as applicable for each department or fund in their respective sections.



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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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



General Fund	Special Revenue Funds	Enterprise Funds	Capital Project Funds	Debt Service Funds
<p>The General Fund (GF) is the general operating fund of the Parish. It accounts for all financial resources and Parish departments not specifically required to be accounted for in other funds. The GF receives revenue from a variety of sources, including ad valorem taxes, licenses and permits, fees and other charges, in addition to cash transfers from other funds. The GF finances a greater diversity of activities than do all other Parish funds. There are 16 departments that operate within the general fund.</p>	<p>Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. On average, 57% of the revenues collected are derived from this fund; with 42% being the average of all expenditures. Most of the services provided by the Parish fall beneath the Special Revenue Funds. There are 25 such funds.</p>	<p>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. There are 4 such funds.</p>	<p>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. Currently, there are 6 such funds.</p>	<p>Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Currently there are 5 such funds.</p>

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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

General Fund

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

The Special Revenue Funds are comprised of twenty-five (25) independent funds, listed alphabetically.

Special Revenue Funds

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

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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

Enterprise Funds

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

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

Capital Projects Fund

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

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

Debt Service Funds

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

The function of each fund is included in the fund structure and fund summary graphics beginning on page 37. Additionally, departmental descriptions begin on page 75.

ST. JOHN THE BAPTIST PARISH PARISH PROFILE

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 2019 budget year are:

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

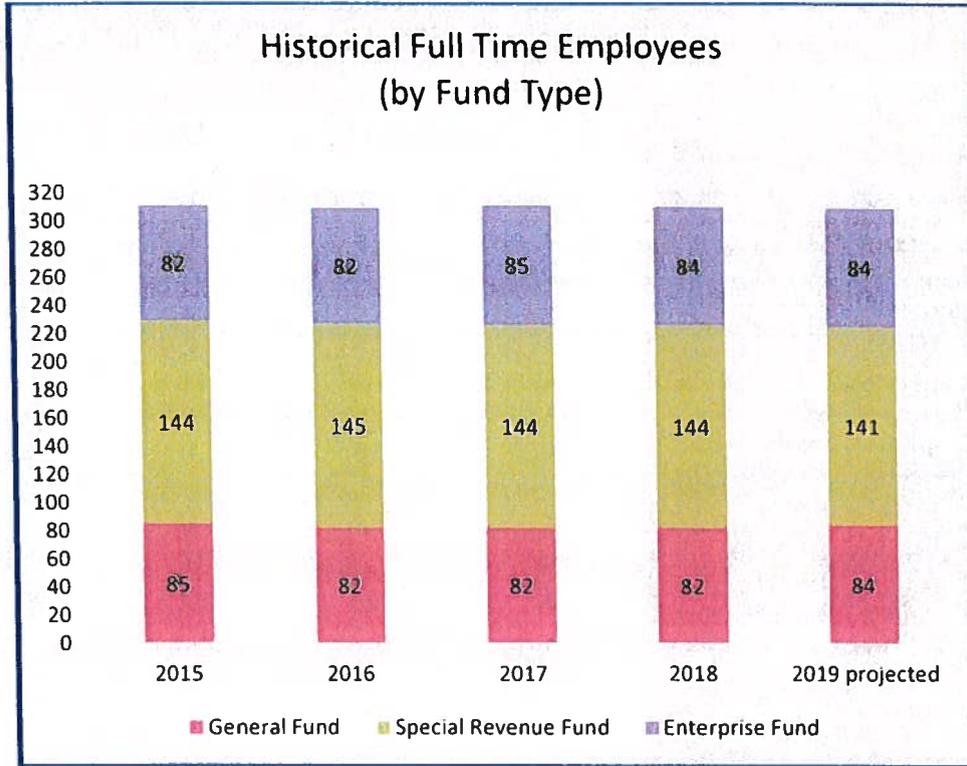
All other funds are considered non-major funds.

Employee Information

Historical Number of Full Time Employees

For the entire Parish, since 2015, the number of full time employees (FTE) have remained consistent, varying by only 2 over the years, with a range of 309 to 311. Since 2015, the number of full time employees within each fund type has remained constant. Prior to 2015, employees were not properly classified based upon their job functions. The historical change in employees by fund is depicted in the following stacked bar chart. Note the following: 1) The Police is a separate entity and are not included in the St. John the Baptist Parish information. 2) The Fire Departments are a special revenue fund and are contracted with the Parish directly. 3) In 2015, employees were restructured to match the fund and departmental classification for which they worked for in actuality. Therefore, data prior to 2015 is considered misleading and is therefore not included in the following chart.

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



Current Number of Full Time Employees

The number of full time employees by department can be seen in the table on the following page.

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

Number of Full Time Employees (FTE) by Department				
Department	Actual 2016 # of Employees	Actual 2017 # of Employees	Budgeted 2018 # of Employee	Projected 2019 # of Employees
GENERAL FUND				
Legislative	12	12	12	12
District Attorney	2	2	2	2
Probation Officer	1	1	2	2
Executive & Administrative	19	18	21	21
Registrar Of Voters	3	3	3	3
Civil Service	1	1	1	1
Planning & Zoning	11	11	11	11
Human Resources	5	5	5	5
Purchasing	8	8	4	5
Communication	2	3	3	4
Coroner	4	4	4	4
J.P. & Constables	14	14	14	14
Total General Fund	82	82	82	84
SPECIAL REVENUE FUNDS				
Animal Shelter	5	5	5	5
Communication District	1	0	0	0
Department of Health & Human Services	7	7	7	7
Economic Development	4	4	4	4
Fire Departments	43	43	43	45
Health Unit	2	2	2	2
Public Safety	4	4	3	3
Public Works	67	67	66	64
Recreation	9	9	9	8
Street Lighting	3	3	4	3
Total Special Revenue Funds	145	144	143	141
ENTERPRISE FUNDS				
Water Distribution System	42	45	46	46
Waste Water	40	40	38	38
Total Enterprise Funds	82	85	84	84
TOTAL ALL FUNDS	309	311	309	309
Net Change	-2	2	-2	0

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

Current Year Change in Employees

As depicted in the table above, for 2019, while four (4) new positions have been added, four (4) other positions have been eliminated. Therefore, there is projected to be no change in the number of employee from the prior year in the Parish as a whole. The following table and legend below shows the changes between departments and which positions were changed within the Parish.

Current Year Change in Employees					
Department	# of Employees				Positions (New/Additional)
	Transferred Out	Transferred In	New Position	Decreased Position	
Purchasing (A)	0	0	1	0	Purchasing Clerk
Communications (B)	0	0	1	0	Receptionist
Fire Departments (C)	0	0	2	0	Firemen
Public Works (D)	0	0	0	2	Director Inspection Manager
Recreation (D)	0	0	0	1	Park Supervisor
Street Lighting (D)	0	0	0	1	Electrician
Totals	0	0	4	4	

Net Change in Employees is calculated as follows:

$$\text{New Employees } 4 + \text{Transferred In } 0 - \text{Transferred Out } 0 - \text{Decreased Positions } 4 = 0$$

- A. One new Purchasing Clerk is needed in order to better facilitate the workload within the Parish's Purchasing Department.
- B. One new Receptionist is needed for the downstairs of the new Government Building Complex.
- C. Two additional firemen were needed in order to better meet the needs of the Parish and facilitate in the round-the-clock working schedule. Additionally, the maintenance of fire hydrants had been under the Utility Fund and managed by their employees. Starting in 2018, this job function has moved to the Fire Departments.
- D. The decreased positions are not deemed necessary to operations at this time.

ST. JOHN THE BAPTIST PARISH PARISH ACCOUNTING

Parish Mission

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

Financial Reporting

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

Separate funds are used to satisfy legal requirements and to aid in financial administration. Currently, the Parish utilizes forty-one (41) funds, which are grouped into the five (5) fund types based upon the type of activity the fund is used for. See the Fund Organization Chart beginning on page 37 to determine the Fund types and the individual funds which comprise these five fund types. All funds are included in the annual budget and in the financial statements.

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

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

Basis of Accounting

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

- The government-wide financial statements are reported using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
- Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period, with sixty (60) days

ST. JOHN THE BAPTIST PARISH PARISH ACCOUNTING

or less being the guideline used. Expenditures are recorded when a liability is incurred, except for debt service expenditures, compensated absences, and claims and judgments which are recorded only when payment is due. To date, compensated absences has been so nominal that they have not been accrued for but are recorded upon being paid.

- The component units noted below are included in the Parish's reporting entity as either blended component units or as discretely presented component units because of the significance of their operation or financial relationship with the Parish:
 - Criminal Court Fund – Blended Component Unit
 - Library – Discretely Presented Component Unit

Basis of Budgeting

The basis of budgeting used are as follows:

- General and Special Revenue Fund budgets are done on a modified accrual basis of accounting.
- Enterprise, Capital and Debt Service Fund budgets are adopted on an accrual basis.

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

The budgeting process utilizes the financial policies outlined below. Such policies are not formally adopted by the Council. For more on the budgeting process, see the "Overview of the Budgeting Process" which begins on page 60.

Financial Policies

- **Revenue Policies**

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

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

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

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

ST. JOHN THE BAPTIST PARISH PARISH ACCOUNTING

- **Expenditure Policies**

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

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

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

- **Interfund Transfer Policies**

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

- **Investment Policies**

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

ST. JOHN THE BAPTIST PARISH PARISH ACCOUNTING

- **Cash Management Policies**

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

- **Debt Issuance Policies**

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

Parish Debt

Types of Debt

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

ST. JOHN THE BAPTIST PARISH PARISH ACCOUNTING

Ⓜ General Obligation Bonds

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

Ⓜ Revenue Bonds

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

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

Ⓜ Public Improvement Bonds

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

Ⓜ Certificates of Indebtedness

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

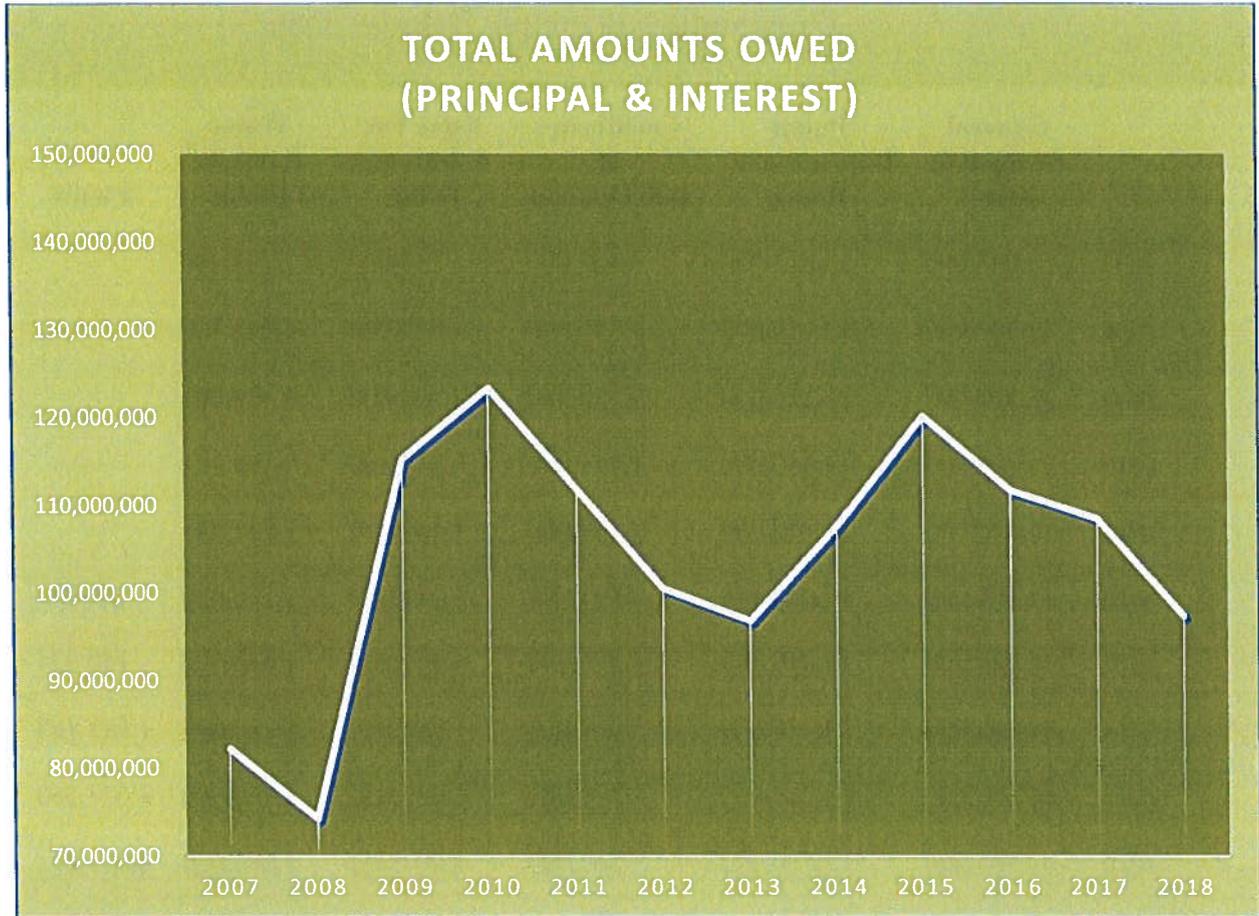
Ⓜ Loans

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

Total Debt

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

**ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING**



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, 2016, \$3,863,201 of bonds outstanding was considered defeased. The trusts account for all assets, liabilities and expenses of each defeased bond and therefore not included in the Parish's financial statements.

**ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING**

Outstanding Principle Debt by Type

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

**ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING**

Outstanding Interest Debt by Type

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

Legal Debt Limits

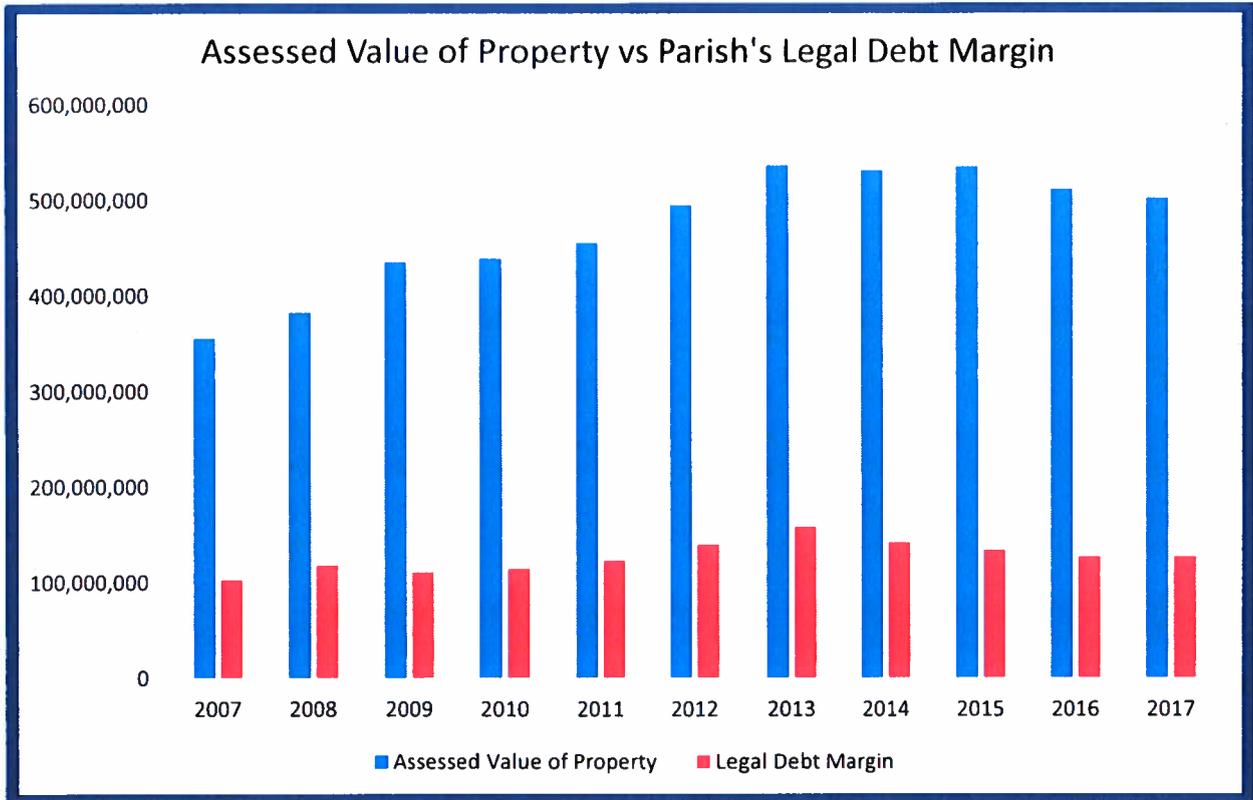
General Obligation Bonds are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of property in the Parish. The statute also states the Parish is restricted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

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

**ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING**

Legal Debt Margins					
Year	Assessed Value of Property	Debt Limit (35% of Assessed Value)	Deduct Amount of Debt Applicable to Debt Limit	Legal Debt Margin	Total Net Debt applicable to the limit as a %age of debt limit
2007	355,898,302	124,564,406	21,478,548	103,085,858	17.24%
2008	382,786,827	133,975,389	15,900,808	118,074,581	11.87%
2009	435,245,738	152,336,008	41,493,415	110,842,593	27.24%
2010	439,598,195	153,859,368	39,399,019	114,460,349	25.61%
2011	455,487,725	159,420,704	35,943,368	123,477,336	22.55%
2012	495,015,384	173,255,384	32,830,720	140,424,664	18.95%
2013	536,284,510	187,699,579	29,343,203	158,356,376	15.63%
2014	531,339,653	185,968,879	43,735,931	142,232,948	23.52%
2015	535,304,274	187,356,496	52,559,704	134,796,792	28.05%
2016	511,446,861	179,006,401	51,499,023	127,507,378	28.77%
2017	502,061,347	175,721,471	48,339,805	127,381,666	27.51%

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



ST. JOHN THE BAPTIST PARISH PARISH ACCOUNTING

- **Capital Policies**

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

Capital 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:

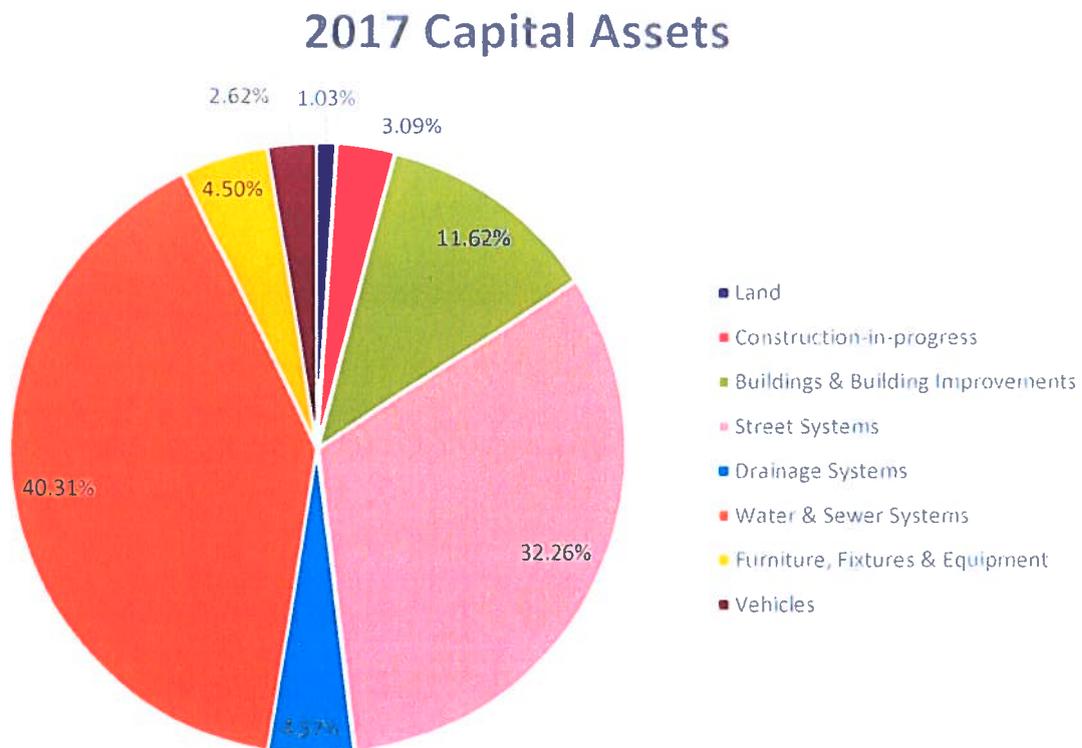
Asset Type	Useful Life (in years)
Buildings & Building Improvements	40
Street System	20 to 40
Drainage System	25
Office Equipment	5 to 12
Machinery & Equipment	10
Vehicles	5
Water & Sewer Systems	10 to 50

ST. JOHN THE BAPTIST PARISH PARISH ACCOUNTING

Per the latest available audit report, December 31, 2017, 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	16,649,484	251,203	16,900,687
Buildings & Building Improvements	47,520,881	16,158,958	63,679,839
Street Systems	176,730,705	-	176,730,705
Drainage Systems	25,017,866	-	25,017,866
Water & Sewer Systems	-	220,837,488	220,837,488
Furniture, Fixtures & Equipment	18,811,491	5,822,286	24,633,777
Vehicles	12,410,833	1,921,213	14,332,046
Total	301,117,514	246,669,764	547,787,278
Accumulated Depreciation	(193,672,474)	(122,501,906)	(316,174,380)
Net Governmental Assets	107,445,040	124,167,858	231,612,898

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



ST. JOHN THE BAPTIST PARISH PARISH ACCOUNTING

- **Construction in Progress Policies**

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

See further construction in progress information starting at page 203.

- **Fund Balance Policies**

Fund balance is defined as the difference between the assets and liabilities of a governmental fund. The primary objection of the fund balance is to maintain adequate resources to cope with contingencies. To this end, the Parish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Therefore, the Parish goal is to have at a minimum of two (2) months of operating expenses in its total unrestricted fund balance at year end for the General, Special Revenue and Enterprise Funds. Debt Service Funds should maintain as a minimum an amount to pay the next principal and interest installment. Capital Project Funds often depend on grants and bond issuances and therefore the annual ending fund balance reflects the point in time of December 31st.

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

While the Parish tries not to depend upon the fund balance when balancing the budget, or during actual operations, it has used these funds periodically. Most notably, beginning in 2011 through the current 2019 budget most funds have at least periodically relied upon their fund balance to meet operational needs. Beginning in 2015 through the current 2019 budget, the following funds have had to consistently rely upon their fund balance (which includes interfund transfers in and out): ARC Maintenance, Communications District, Economic Development, Fire Departments, Juvenile Detention, Public Safety, Recreation, Mosquito, Waste Water and Water. Beginning in 2017 through the current 2019 budget, the following funds have had to consistently rely upon their fund balances: General Fund, Animal Shelter and Criminal Court,

The Fund Structure and Fund Summaries section, beginning at page 75, offers more detail for each of these funds.

**ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING**

Fund Balance Reporting

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

Fund Balance Components

Non-Spendable

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

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

**ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING**

Historical Fund Balance Classification

	2011	2012	2013	2014	2015	2016	2017
General Fund							
Non-spendable	45,426	47,076	45,599	48,645	49,838	697,399	388,980
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	<u>1,921,296</u>	<u>2,128,087</u>	<u>2,134,318</u>	<u>1,959,864</u>	<u>2,153,689</u>	<u>2,179,512</u>	<u>2,370,480</u>
Total	1,966,722	2,175,163	2,179,917	2,008,509	2,203,527	2,876,911	2,759,460
All other Governmental Funds							
Non-spendable	85,404	89,645	92,261	101,937	422,520	4,441,961	2,937,515
Restricted	43,480,888	44,702,668	56,556,189	43,916,590	37,778,546	29,358,079	40,917,906
Committed	28,608,152	27,193,481	13,929,430	35,361,074	47,177,482	41,585,547	26,682,138
Assigned	-	-	-	-	-	-	-
Unassigned	<u>(40,000)</u>	<u>-</u>	<u>(121,003)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,180,717)</u>
Total	72,134,444	71,985,794	70,456,877	79,379,601	85,378,548	75,262,498	67,356,842
Total All Fund Balances	<u>74,101,166</u>	<u>74,160,957</u>	<u>72,636,794</u>	<u>81,388,110</u>	<u>87,582,075</u>	<u>78,262,498</u>	<u>70,116,302</u>

Ending fund balances for 2018 and 2019 are projected to be as follows:

	Projected Fund Balance	
	2018	2019
General Fund	2,371,184	1,727,599
All Other Governmental Funds	<u>43,875,977</u>	<u>33,259,455</u>
Total All Fund Balances	46,247,161	34,987,054

This represents a decrease in governmental fund balance of \$11,260,107. This is directly related to a \$14 million decrease in capital project funds' fund balance, which is attributable to the draw down of bond monies as capital projects are being worked on and completed.

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

**ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING**

Historical Changes in Fund Balances of Governmental Funds

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

ST. JOHN THE BAPTIST PARISH
PARISH ACCOUNTING

Historical Changes in Fund Balances of Governmental Funds (continued)

	2013	2014	2015	2016	2017
Revenues					
Taxes	34,056,260	32,347,331	37,448,829	34,000,922	37,074,124
Licenses & Permits	1,757,425	1,800,738	1,880,771	1,999,399	1,883,871
Intergovernmental	4,585,266	7,379,926	8,998,138	9,548,775	14,643,634
Service Fees	1,412,427	1,352,465	1,442,661	1,589,666	1,644,124
Fines & Forfeitures	1,684,621	2,030,242	2,213,460	1,926,942	1,756,690
Interest	239,854	244,899	231,939	214,646	332,633
Other Revenues	<u>649,371</u>	<u>642,889</u>	<u>786,127</u>	<u>936,802</u>	<u>783,014</u>
Total Revenues	44,385,224	45,798,490	53,001,925	50,217,152	58,118,090
Expenditures					
General Government	10,768,500	10,458,833	10,937,016	10,920,801	10,719,250
Public Safety	6,746,676	7,525,299	7,553,489	7,242,898	7,567,131
Public Works	149,400	1,085,701	2,746,432	3,915,207	10,475,866
Health & Welfare	1,638,555	1,658,735	1,707,560	1,654,638	1,558,968
Economic Development	1,195,997	1,298,031	1,406,030	1,389,267	1,504,209
Transportation	8,808,728	8,270,322	8,276,187	8,358,891	7,895,910
Culture & Recreation	1,205,806	1,287,468	1,724,142	1,895,377	1,690,680
Capital Outlay	4,651,361	12,330,083	17,210,267	12,582,241	13,799,259
Debt Service:					
Principal	6,133,702	6,472,478	6,269,162	7,048,858	6,894,403
Interest	2,841,556	2,582,076	2,801,833	3,048,913	2,503,921
Bond Issuance Costs	-	-	-	-	-
Total Expenditures	44,140,281	52,969,026	60,632,118	58,093,091	64,609,597
Excess (Deficiency) [Revenues – Expenditures]	244,943	(7,170,536)	(7,630,193)	(7,875,939)	(6,491,507)
Other Financing Sources (Uses)					
Sale of Capital Assets	-	-	-	-	-
Proceeds of Debt Issued	265,514	18,546,182	15,437,140	370,346	430,454
Issuance of Refunding Bonds	6,050,000	-	-	20,390,000	-
Premium of Debt Issuance	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(5,977,030)	-	-	(20,184,580)	-
Transfers In	14,376,348	15,479,053	22,043,071	14,272,632	14,610,503
Transfers Out	<u>(16,483,938)</u>	<u>(18,103,383)</u>	<u>(23,664,010)</u>	<u>(16,350,516)</u>	<u>(16,695,646)</u>
Total Other Sources (Uses)	(1,769,106)	15,921,852	13,816,201	(1,502,118)	(1,654,689)
Net Change in Fund Balances	<u>(1,524,163)</u>	<u>8,751,316</u>	<u>6,186,008</u>	<u>(9,378,057)</u>	<u>(8,146,196)</u>

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

Budget Purpose

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

Budgetary Structure

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

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

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

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

- Enterprise Funds

Budgetary Accounting

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

The Parish budget is prepared in accordance with Louisiana law. During the course of the year, the Parish revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures in excess of budgetary goals by 5% or more, each individual fund budget must balance; the expenses may not exceed the revenues. Usage of the beginning fund balance may be considered when balancing the budget, but the preferred method is to have each year's expenses not to exceed that year's revenues.

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

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

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

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

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

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

Budgeting Methodology

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

- How does the change over the past two (2) actual years (2017 - 2016) and the actual year-to-date for the current year (2018) 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.

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

- Have there been any changes in individual line items that need to be considered?
(i.e.: lease payments changed, broken equipment to replace, insurance costs increasing, grant monies or other changes in federal funding received)
- What is the economic condition of the Parish and the surrounding areas and how does it affect future estimates?
(i.e.: increased businesses or an increase in populace result in more tax revenues)
- What are the goals, both short and long term, of this fund and do the estimated revenues and expenditures reflect moving toward or achievement of those goals?
- What is the overall trend of the fund balance?
(i.e.: shortfalls need to be determined to be short or long-term and any long-term shortages need to be addressed)

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

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

Budget Calendar

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

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

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

ST. JOHN THE BAPTIST PARISH OVERVIEW OF THE BUDGET PROCESS

Budget Calendar

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

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

Calendar 2019																																																																					
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">January</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>1</td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>2</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>3</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>4</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>5</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </tbody> </table>							January							Wk	Mo	Tu	We	Th	Fr	Sa	Su	1		1	2	3	4	5	6	2	7	8	9	10	11	12	13	3	14	15	16	17	18	19	20	4	21	22	23	24	25	26	27	5	28	29	30	31											
January																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
1		1	2	3	4	5	6																																																														
2	7	8	9	10	11	12	13																																																														
3	14	15	16	17	18	19	20																																																														
4	21	22	23	24	25	26	27																																																														
5	28	29	30	31																																																																	
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">February</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>5</td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>6</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>7</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>8</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>9</td><td>25</td><td>26</td><td>27</td><td>28</td><td></td><td></td><td></td></tr> </tbody> </table>							February							Wk	Mo	Tu	We	Th	Fr	Sa	Su	5						1	2	3	6	4	5	6	7	8	9	10	7	11	12	13	14	15	16	17	8	18	19	20	21	22	23	24	9	25	26	27	28										
February																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
5						1	2	3																																																													
6	4	5	6	7	8	9	10																																																														
7	11	12	13	14	15	16	17																																																														
8	18	19	20	21	22	23	24																																																														
9	25	26	27	28																																																																	
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">March</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>9</td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>10</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>12</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>13</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </tbody> </table>							March							Wk	Mo	Tu	We	Th	Fr	Sa	Su	9						1	2	3	10	4	5	6	7	8	9	10	11	11	12	13	14	15	16	17	12	18	19	20	21	22	23	24	13	25	26	27	28	29	30	31							
March																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
9						1	2	3																																																													
10	4	5	6	7	8	9	10																																																														
11	11	12	13	14	15	16	17																																																														
12	18	19	20	21	22	23	24																																																														
13	25	26	27	28	29	30	31																																																														
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">April</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>14</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>15</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>16</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>17</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>18</td><td>29</td><td>30</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>							April							Wk	Mo	Tu	We	Th	Fr	Sa	Su	14	1	2	3	4	5	6	7	15	8	9	10	11	12	13	14	16	15	16	17	18	19	20	21	17	22	23	24	25	26	27	28	18	29	30													
April																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
14	1	2	3	4	5	6	7																																																														
15	8	9	10	11	12	13	14																																																														
16	15	16	17	18	19	20	21																																																														
17	22	23	24	25	26	27	28																																																														
18	29	30																																																																			
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">May</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>18</td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>19</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>20</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>21</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>22</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> </tbody> </table>							May							Wk	Mo	Tu	We	Th	Fr	Sa	Su	18			1	2	3	4	5	19	6	7	8	9	10	11	12	20	13	14	15	16	17	18	19	21	20	21	22	23	24	25	26	22	27	28	29	30	31										
May																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
18			1	2	3	4	5																																																														
19	6	7	8	9	10	11	12																																																														
20	13	14	15	16	17	18	19																																																														
21	20	21	22	23	24	25	26																																																														
22	27	28	29	30	31																																																																
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">June</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>22</td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>23</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>24</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>25</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>26</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> </tbody> </table>							June							Wk	Mo	Tu	We	Th	Fr	Sa	Su	22						1	2	23	3	4	5	6	7	8	9	24	10	11	12	13	14	15	16	25	17	18	19	20	21	22	23	26	24	25	26	27	28	29	30								
June																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
22						1	2																																																														
23	3	4	5	6	7	8	9																																																														
24	10	11	12	13	14	15	16																																																														
25	17	18	19	20	21	22	23																																																														
26	24	25	26	27	28	29	30																																																														
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">July</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>27</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>28</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>29</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>30</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>31</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>							July							Wk	Mo	Tu	We	Th	Fr	Sa	Su	27	1	2	3	4	5	6	7	28	8	9	10	11	12	13	14	29	15	16	17	18	19	20	21	30	22	23	24	25	26	27	28	31	29	30	31												
July																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
27	1	2	3	4	5	6	7																																																														
28	8	9	10	11	12	13	14																																																														
29	15	16	17	18	19	20	21																																																														
30	22	23	24	25	26	27	28																																																														
31	29	30	31																																																																		
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">August</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>31</td><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>32</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>33</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>34</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>35</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr> </tbody> </table>							August							Wk	Mo	Tu	We	Th	Fr	Sa	Su	31					1	2	3	4	32	5	6	7	8	9	10	11	33	12	13	14	15	16	17	18	34	19	20	21	22	23	24	25	35	26	27	28	29	30	31								
August																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
31					1	2	3	4																																																													
32	5	6	7	8	9	10	11																																																														
33	12	13	14	15	16	17	18																																																														
34	19	20	21	22	23	24	25																																																														
35	26	27	28	29	30	31																																																															
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">September</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>35</td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>36</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>37</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>38</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>39</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>40</td><td>30</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>							September							Wk	Mo	Tu	We	Th	Fr	Sa	Su	35							1	36	2	3	4	5	6	7	8	37	9	10	11	12	13	14	15	38	16	17	18	19	20	21	22	39	23	24	25	26	27	28	29	40	30						
September																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
35							1																																																														
36	2	3	4	5	6	7	8																																																														
37	9	10	11	12	13	14	15																																																														
38	16	17	18	19	20	21	22																																																														
39	23	24	25	26	27	28	29																																																														
40	30																																																																				
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">October</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>40</td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>41</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>42</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>43</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>44</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </tbody> </table>							October							Wk	Mo	Tu	We	Th	Fr	Sa	Su	40		1	2	3	4	5	6	41	7	8	9	10	11	12	13	42	14	15	16	17	18	19	20	43	21	22	23	24	25	26	27	44	28	29	30	31											
October																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
40		1	2	3	4	5	6																																																														
41	7	8	9	10	11	12	13																																																														
42	14	15	16	17	18	19	20																																																														
43	21	22	23	24	25	26	27																																																														
44	28	29	30	31																																																																	
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">November</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>44</td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>45</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>46</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>47</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>48</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td></td></tr> </tbody> </table>							November							Wk	Mo	Tu	We	Th	Fr	Sa	Su	44						1	2	3	45	4	5	6	7	8	9	10	46	11	12	13	14	15	16	17	47	18	19	20	21	22	23	24	48	25	26	27	28	29	30								
November																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
44						1	2	3																																																													
45	4	5	6	7	8	9	10																																																														
46	11	12	13	14	15	16	17																																																														
47	18	19	20	21	22	23	24																																																														
48	25	26	27	28	29	30																																																															
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="7">December</th> </tr> <tr> <th>Wk</th> <th>Mo</th> <th>Tu</th> <th>We</th> <th>Th</th> <th>Fr</th> <th>Sa</th> <th>Su</th> </tr> </thead> <tbody> <tr><td>48</td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>49</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>50</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>51</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>52</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>1</td><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>							December							Wk	Mo	Tu	We	Th	Fr	Sa	Su	48							1	49	2	3	4	5	6	7	8	50	9	10	11	12	13	14	15	51	16	17	18	19	20	21	22	52	23	24	25	26	27	28	29	1	30	31					
December																																																																					
Wk	Mo	Tu	We	Th	Fr	Sa	Su																																																														
48							1																																																														
49	2	3	4	5	6	7	8																																																														
50	9	10	11	12	13	14	15																																																														
51	16	17	18	19	20	21	22																																																														
52	23	24	25	26	27	28	29																																																														
1	30	31																																																																			

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

Definitions

Ad Valorem Taxes

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

Sales & Use Taxes

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

Service Fees

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

State & Federal Grants

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

License & Permit Fees

Significant sources include charges for occupational licenses, building permits and alcoholic beverage licenses.

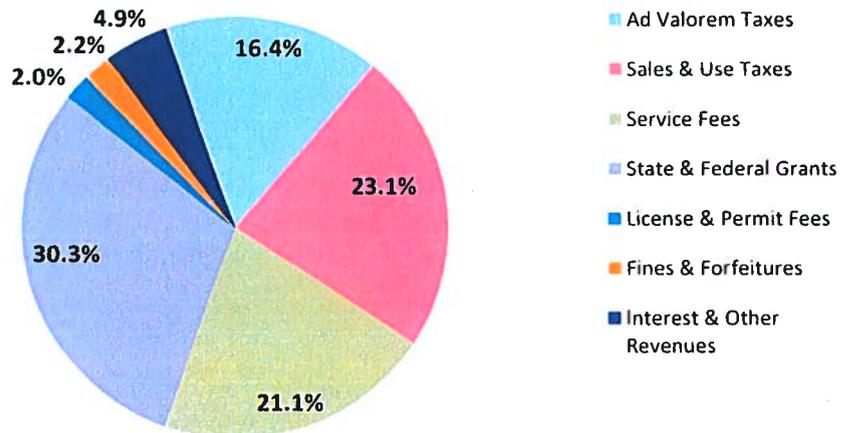
Fines & Forfeitures

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

Where the Money Comes From

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

2019 Revenue Sources



Where the Money Comes

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

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

Revenue Source	2019
Ad Valorem Taxes	15,715,702
Sales & Use Taxes	22,125,362
Service Fees	20,174,150
State & Federal Grants	29,044,055
License & Permit Fees	1,904,800
Fines & Forfeitures	2,095,000
Interest & Other	4,693,610
Totals	95,752,679

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

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

Definitions

Salaries & Employee Benefits

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

General Government

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

Public Safety

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

Health & Welfare

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

Economic Development

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

Public Transportation

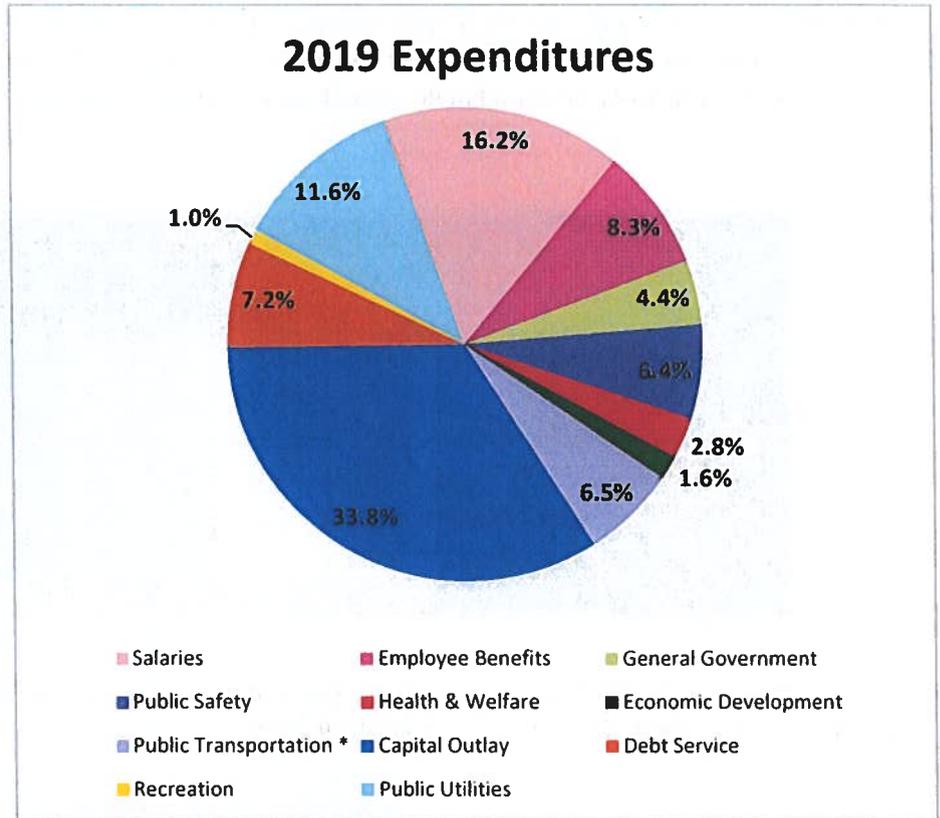
Costs of the public works and street lighting funds.

Recreation

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

Where the Money Goes

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



Capital Outlay

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

Debt Service

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

Public Utilities

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

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

Expense Areas	2019
Salaries	14,859,818
Employee Benefits	7,971,002
General Government	4,316,836
Public Safety	6,227,035
Health & Welfare	2,591,881
Economic Development	1,481,517
Public Transportation	5,384,288
Capital Outlay	44,477,479
Debt Service	6,304,749
Recreation	1,053,115
Public Utilities	11,099,420
Totals	105,767,140

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

Revenues

Overall funds for the 2019 fiscal year includes revenues and other financing sources of \$113 million, plus estimated fund balances carried over from 2018 (beginning fund balances) of \$167 million. The percentages of revenue sources (excluding beginning fund balances and interfund transfers of \$17 million) can be seen in the pie chart on page 64. These percentages can be seen in the table below which shows historically the percentage of each revenue source compared to all of the revenues earned for the year. The table after that shows the dollar value of the revenues by year. The breakdown of anticipated revenues by percentage has primarily increased in the area of grants. These changes are explained below the two tables.

Historical Percentages of Revenue					
Revenue Sources	2016 Actual	2017 Actual	2018 Projected	2019 Estimated	Difference (2019-2018)
Ad Valorem Taxes	17.6%	19.2%	17.3%	16.4%	-0.9%
Sales & Use Taxes	31.5%	28.8%	25.4%	23.1%	-2.3%
Service Fees	28.1%	25.3%	22.8%	21.1%	-1.7%
State & Federal Grants	12.6%	18.1%	25.4%	30.3%	4.9%
License & Permit Fees	2.6%	2.3%	2.3%	2.0%	-0.3%
Fines & Forfeitures	2.8%	2.2%	2.4%	2.2%	-0.2%
Interest & Other Revenues	4.7%	4.1%	4.4%	4.9%	0.5%
Overall Change					0.0%

The 2019 projection indicates an approximate revenue increase of \$8.5 million, or ten percent (10%), from the prior year's budget projections as is depicted below:

Historical Dollars of Revenues						
Revenue Sources	2016 Actual	2017 Actual	2018 Projected	2019 Estimated	Difference (2019-2018) Increase/(Decrease)	%age Change
Ad Valorem Taxes	12,313,933	14,993,662	15,110,849	15,715,702	600,853	4.0%
Sales & Use Taxes	22,131,627	22,404,202	22,156,962	22,125,362	(31,600)	-0.1%
Service Fees	19,649,134	19,680,477	19,866,820	20,174,150	307,330	1.5%
State & Federal Grants	8,828,765	14,118,538	22,151,035	29,044,055	6,893,020	31.1%
License & Permit Fees	1,817,722	1,822,403	2,001,500	1,904,800	(96,700)	-4.8%
Fines & Forfeitures	1,960,490	1,702,009	2,094,470	2,095,000	530	0.0%
Interest & Other Revenues	3,304,162	3,183,059	3,868,213	4,693,610	825,397	21.3%
Totals	70,005,833	77,904,350	87,249,849	95,752,679	8,502,830	9.7%

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

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

- Ad Valorem Taxes are projected to increase by \$600 thousand, or four percent (4%). In April 2017, voters passed a 7 mil property tax to fund a hurricane flood protection levee. This tax will begin in 2018 and is estimated to generate \$2.8 million. This increase is offset by a net decrease of \$300 thousand in the regular property taxes collected by the Parish. While residential assessments have increased, commercial assessments have decreased, mostly in the inventory areas.
- Grants are projected in increase by \$6.9 million, or thirty-one (31%). LA SAFE federal grant is expected to provide the Parish with \$6 million of funds which will add beautification, storm water management and overall flood risk reduction along Airline Highway between Belle Terre and Main Street in LaPlace.
- Interest and Other Revenues are projected to increase by \$825 thousand, or twenty-one percent (21%). This is primarily related to the Fire Department receiving \$970 thousand of funding from the St. John the Baptist Parish Sheriff's Office, which represents one-half of the payment for the West Bank Sub Station.

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

Historical Primary Revenue Sources

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

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

Revenue Sources	2015	2016	2017	2018 Projected	2019 Estimated
Sales & Use Taxes	34.2%	31.6%	28.8%	25.4%	23.1%
Ad Valorem Taxes	16.9%	17.6%	19.2%	17.3%	16.4%
Service Fees Income	35.8%	37.9%	33.4%	31.7%	30.0%
Grants Received	12.8%	12.6%	18.0%	25.3%	30.3%
Interest Income	0.3%	0.3%	0.6%	0.3%	30.0%

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

The largest areas of revenues for the Parish have historically been with the collections of Sales & Use Taxes, Ad Valorem Taxes and Service Fees. Following is a sixteen (16) year history of these collections.

Historical Primary Revenue Collections

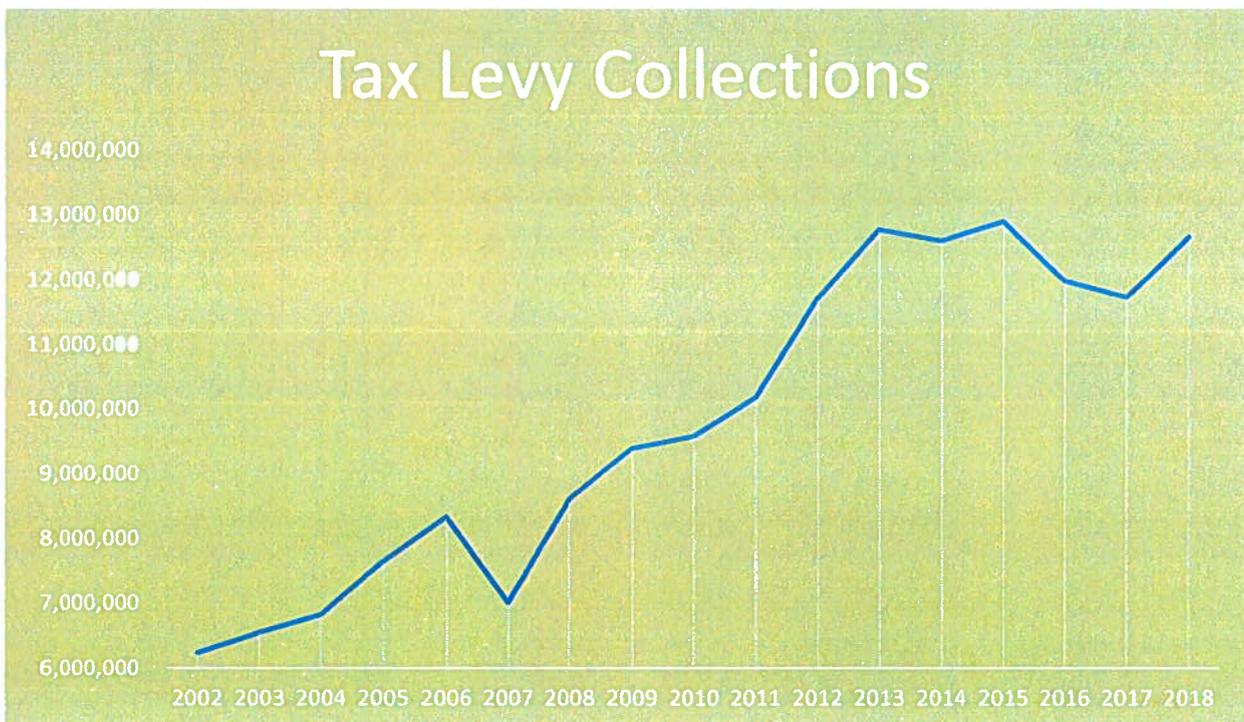
Year		Sales & Use Tax		Ad Valorem Tax		Service Fees	
		Amount	%age Change	Amount	%age Change	Amount	%age Change
2003	Actual	9,939,608		4,924,583		13,924,463	
2004	Actual	13,110,732	24.2%	5,516,443	10.7%	14,341,830	2.9%
2005	Actual	16,445,407	20.3%	6,103,785	9.6%	29,600,153	51.5%
2006	Actual	17,801,087	7.6%	6,954,957	12.2%	16,222,107	-82.5%
2007	Actual	18,051,847	1.4%	7,826,488	11.1%	15,628,342	-3.8%
2008	Actual	30,345,420	40.5%	8,215,378	4.7%	24,160,685	35.3%
2009	Actual	30,989,873	2.1%	9,562,605	14.1%	18,235,467	-32.5%
2010	Actual	18,691,071	-65.8%	9,425,335	-1.5%	20,559,951	11.3%
2011	Actual	17,885,038	-4.5%	10,007,266	5.8%	22,003,551	6.6%
2012	Actual	20,642,496	13.4%	11,049,835	9.4%	17,888,991	-23.0%
2013	Actual	20,891,882	1.2%	12,559,687	12.0%	17,495,193	-2.3%
2014	Actual	19,642,496	-6.4%	12,129,200	-3.5%	17,230,918	-1.5%
2015	Actual	24,290,875	19.1%	12,558,530	3.4%	17,700,195	2.7%
2016	Actual	21,295,703	-14.1%	12,108,598	-3.7%	19,649,134	9.9%
2017	Actual	22,404,202	4.9%	14,993,665	19.2%	19,680,477	0.2%
2018	Projected	22,156,962	-1.1%	15,313,186	2.1%	19,866,820	0.9%
2019	Budgeted	22,125,362	-0.1%	16,275,702	5.9%	20,174,150	1.5%

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

Historical Tax Levy and Property Values

According to the Parish Assessor's office, the property taxable value in St. John the Baptist Parish is expected to increase over the next few years due to expiration of industrial exemptions; therefore, generating more property tax revenues for the parish government.

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



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

Historical Total Assessments and Taxable Assessed Property Values

Year	Real Estate	Other Property	Total Assessments	Less: Tax Exempt Real Property	Total Taxable Assessed Value
2002	25,698,735	213,311,804	239,010,539	66,995,819	172,014,720
2003	26,291,242	216,130,028	242,421,270	67,444,625	174,976,645
2004	28,889,702	237,168,743	266,058,445	73,278,332	192,780,113
2005	29,871,639	255,812,283	285,683,922	75,088,592	210,595,330
2006	33,362,856	289,323,687	322,686,543	77,905,006	244,781,537
2007	35,877,519	320,020,783	355,898,302	80,999,207	274,899,095
2008	36,513,826	346,273,001	382,786,827	83,574,781	299,212,046
2009	174,857,996	260,387,742	435,245,738	83,892,520	351,353,218
2010	176,606,576	262,991,619	439,598,195	90,802,704	348,795,491
2011	186,573,102	268,914,623	455,487,725	86,298,781	369,188,944
2012	165,833,403	329,181,981	495,015,384	85,421,449	409,593,935
2013	187,963,803	348,320,707	536,284,510	84,560,433	451,724,077
2014	190,057,599	341,282,054	531,339,653	84,560,433	446,779,220
2015	190,634,898	344,669,376	535,304,274	84,172,237	451,132,037
2016	193,176,606	318,270,255	511,446,861	84,200,102	427,246,759
2017	193,777,652	308,283,695	502,061,347	84,680,707	417,380,640
2018 projected	197,207,452	338,464,544	535,671,996	85,123,231	450,548,765

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

Expenditures

Overall expenditures and other financing uses for the 2019 fiscal year are projected to be \$123 million. The percentages of expenditures incurred, excluding interfund transfers of \$17 million. The percentages of expenditures can be seen in the pie chart on page 65. These percentages can be seen in the table below which shows historically the percentage of each expenditure type compared to all of the expenditures for the year. The table after that shows the dollar value of the expenditures by year.

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

Historical Percentages of Expenditures					
Expenditures	2016 Actual	2017 Actual	2018 Projected	2019 Estimated	Difference (2019-2018)
Salaries	19.5%	16.9%	13.3%	14.0%	0.7%
Employee Benefits	10.3%	9.5%	7.2%	7.5%	0.3%
General Government	5.5%	5.2%	4.0%	4.1%	0.1%
Public Safety	7.0%	5.2%	6.2%	5.9%	-0.4%
Health & Welfare	3.2%	2.7%	2.2%	2.5%	0.2%
Economic Development	1.9%	1.7%	1.5%	1.4%	-0.1%
Public Transportation	6.1%	2.8%	4.7%	5.1%	0.4%
Capital Outlay	19.6%	30.2%	44.7%	42.1%	-2.6%
Debt Service	12.6%	11.1%	5.6%	6.0%	0.3%
Recreation	1.5%	1.4%	0.9%	1.0%	0.1%
Public Utilities	12.6%	13.3%	9.5%	10.5%	1.0%
Other Expenses	0.1%	0.1%	0.0%	0.0%	0.0%
Overall Change					0.0%

The 2019 projection indicates an approximate decrease in expenditures of \$3 million, or three (3%), from the prior year's budget projections which is depicted in the following table:

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

Historical Dollars of Expenditures						
Expenditures	2016 Actual	2017 Actual	2018 Projected	2019 Estimated	Difference (2019-2018) Increase/(Decrease)	% age Change
Salaries	14,836,314	14,133,690	14,503,841	14,859,818	355,977	2.5%
Employee Benefits	7,842,493	7,980,475	7,864,553	7,971,002	106,449	1.4%
General Government	4,193,270	4,366,780	4,370,426	4,316,836	(53,590)	-1.2%
Public Safety	5,303,778	4,388,357	6,792,532	6,227,035	(565,497)	-8.3%
Health & Welfare	2,448,117	2,285,030	2,447,485	2,591,881	144,396	5.9%
Economic Development	1,409,342	1,427,285	1,676,711	1,481,517	(195,194)	-11.6%
Public Transportation	4,608,592	2,346,585	5,094,216	5,384,288	290,072	5.7%
Capital Outlay	14,893,286	25,307,375	48,616,152	44,477,479	(4,138,673)	-8.5%
Debt Service	9,580,393	9,310,388	6,117,251	6,304,749	187,498	3.1%
Recreation	1,137,714	1,142,977	1,016,872	1,053,115	36,243	3.6%
Public Utilities	9,595,257	11,111,249	10,280,700	11,099,420	818,720	8.0%
Other Expenses	101,840	54,312	0	0	0	0.0%
Totals	75,950,396	83,854,503	108,780,739	105,767,140	(3,013,600)	-2.8%

The most significant of these decreases are as follows:

- Capital Outlay is projected to decrease by \$4 million, or nine percent (9%). This is primarily related to Hurricane Funds completing in the 2018 year and many of the construction relating to government buildings having been completed. As the number of projects decrease, the amount of expenses incurred decrease.
- Economic Development costs are projected to decrease by \$195 thousand, or eleven percent (11%). Such decrease is attributable to a reduction in professional services.

These increases are offset by the following significant increase:

- Public Utilities costs are projected to increase by \$818 thousand, or eight percent (8%). This increase is primarily related to the rise in costs associated with the utility expenses needed to run the water and waste water facilities and solid waste.

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

Historical Annual Expenditures

Following are total expenditures per year, excluding interfund transfers.

Historical Annual Expenditures		
2010	Actual	\$61 Million
2011	Actual	\$60 Million
2012	Actual	\$60 Million
2013	Actual	\$62 Million
2014	Actual	\$72 Million
2015	Actual	\$78 Million
2016	Actual	\$76 Million
2017	Actual	\$84 Million (includes \$25 million of capital projects from bonds)
2018	Projected	\$109 Million (includes \$49 million of capital projects from bonds)
2019	Budgeted	\$106 Million (includes \$45 million of capital projects from bonds)

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 (when applicable) through the current proposed budget. Each specific fund's budget is included in the budgeting section of this Presentation, beginning at page 176.

General Fund – Overall Fund

➤ Overall Fund Narrative

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

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

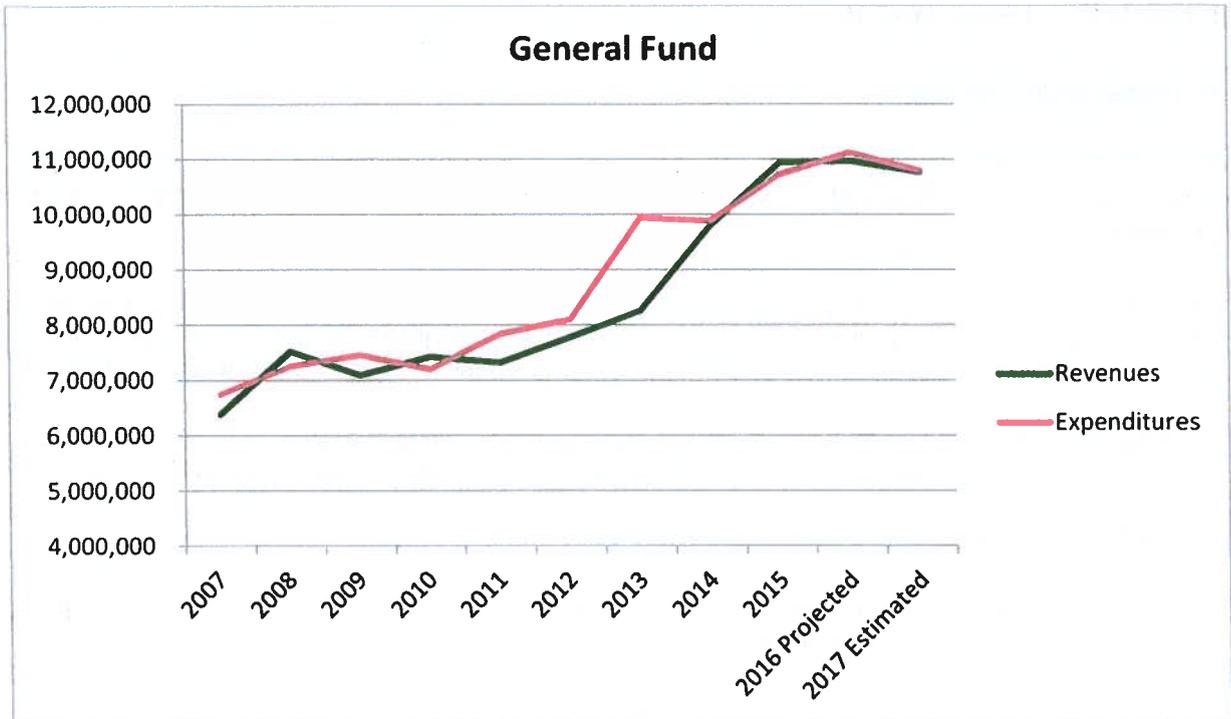
➤ Overall Historical Summary

Historically, an average of 39% of the revenues for the General Fund is derived from transfers from the other governmental funds. The largest outside revenues collected is from ad valorem taxes, licenses and permits comprising an average of 38% of total revenues. Primary expenditures relate to the general governmental functions listed above, debt service and employee salaries. Total expenditures average 103% of revenues. Total historical revenues and expenditures for the General Fund are as follows:

General Fund - Overall			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	6,377,545	6,737,813	105.6%
2008	7,515,417	7,248,922	96.5%
2009	7,087,190	7,448,288	105.1%
2010	7,423,478	7,192,615	96.9%
2011	7,317,250	7,832,513	107.0%
2012	7,773,158	8,096,717	104.2%
2013	8,257,246	9,929,557	120.3%
2014	9,791,947	9,880,739	100.9%
2015	10,936,576	10,716,898	98.0%
2016	11,321,811	10,648,427	94.1%
2017	10,406,622	10,860,964	101.1%
2018 Projected	10,737,687	10,519,039	101.10%
2019 Estimated	9,605,454	10,519,039	109.5%

Note, revenues include interfund transfers.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ **Overall Current Budget Summary**

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

General Fund - Departmental

➤ **General Fund – Departmental Explanations**

As listed previously, there are sixteen (16) departments which make up the General Fund. Following are summary hi-lights of each of these departments. Tables and a chart depicting the expenditures by department and the relationship to the General Fund as a whole begins on page 100.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Legislative Department

➤ Department Narrative

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

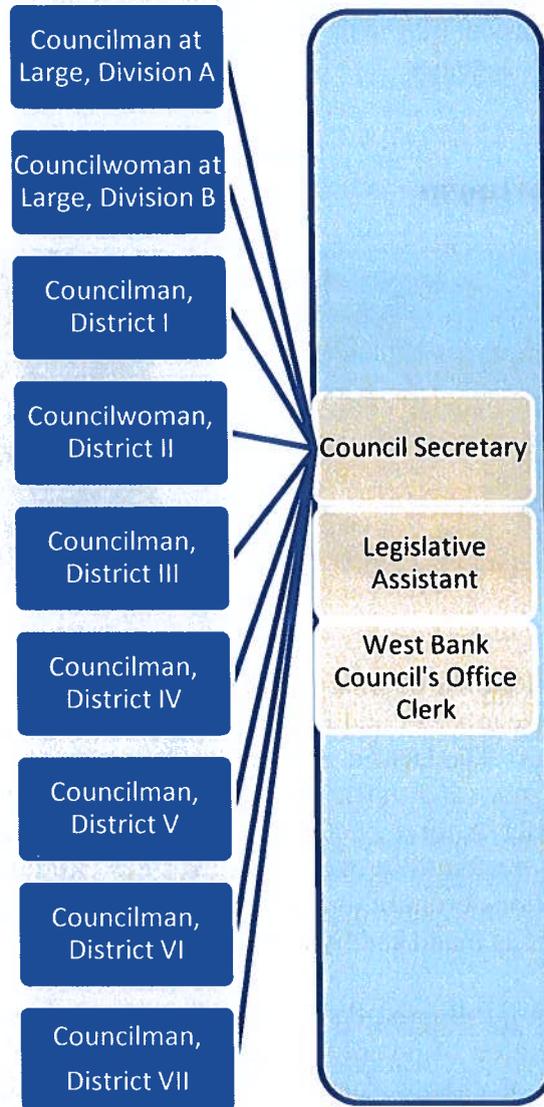
The Parish Council may enact any ordinance necessary, requisite or proper to promote, protect and preserve the general welfare, safety, health, peace and good order of the Parish, not inconsistent with the Constitution of the state of Louisiana or denied by general law or by the Home Charter. Such authority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

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

Also included in this department is the legislative assistants to the Parish Council. The Legislative Staff coordinates meeting agenda activities, records the minutes of meetings, follows-up on printing and publication requirements, processes ordinances, administers a comprehensive records management system, makes travel arrangements, coordinates all Board/Committee appointments/confirmations questionnaires and processes expense forms.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Organization Chart



➤ Functions and Goals

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

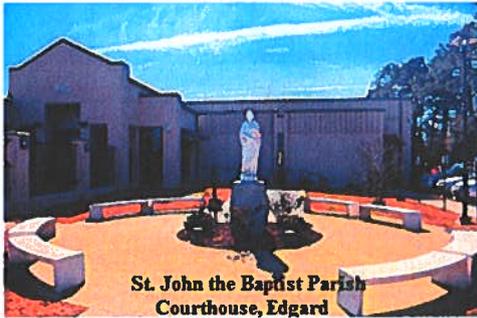
- Adopting ordinances and resolutions.
- Responding to citizens' requests.
- Maintaining official records for the Parish.
- Adopting annual budget for the Parish.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Year Accomplishments

- Adopting 2018 and 2019 budgets prior to the end of the year.
- Adopting 16 amendments to the 2018 budget in order to facilitate an accurate accounting for the Parish's activities.

District Attorney Department



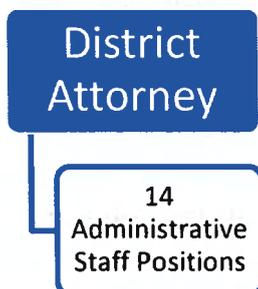
➤ Department Narrative

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

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Organization Chart



➤ Functions and Goals

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

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

- Participation in the 40th Judicial District Drug Court Program.
- Supervise Pre-Trial Diversion programs. Pre-trial Diversion is an alternative to prosecution for qualifying non-violent offenders which benefits the public and the offender. The offender pays the cost of the program plus any restitution owed to the victim(s). Participants are referred to various educational, vocational, counseling, and other community agencies as appropriate.
- Supervise Driver Improvement School.
- Supervise Anger Management programs.
- Main goal is to work with their criminal justice partners, community leaders and school systems to deter youth from a destructive life of crime through mentoring, rehabilitative efforts, positive reinforcement and crime prevention programs.

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

➤ Current Year Accomplishments

- Launched "St. John P.R.O.U.D" with former Sheriff Wayne L. Jones. This is a crime preventative initiative aiding the transition from high school to the local workforce. It stands for Providing Resources and Opportunities for Upflow and Development. It begins with 20 hours of classroom sessions and ends in lucrative employment. It is a free program and classes will run quarterly.
- Hosted Fresh Start Initiatives at local public libraries to inform the public on expungement and removal of arrest records.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

District Court Department

➤ Department Explanation

The District Court is part of the Parish's Office of Juvenile Services, which is described in detail under the Probation Officers below on page 83.

The 40th Judicial District Court is comprised of the parish of St. John the Baptist. The court is divided into three divisions, A, B and C, one judge presiding in each division. The 40th Judicial District Court is a court of general jurisdiction, hearing civil, criminal (felonies and misdemeanors), traffic, juvenile, family and probate matters. As a case works its way through the system, it moves through the following statuses:

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

➤ Functions and Goals

The District Court is a separate fund and has its own budget. The 40th Judicial District Court Office has jurisdiction over all civil and criminal matters arising within the Parish. Such duties include:

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

➤ Current Year's Accomplishments

Below is the breakdown of the 424 total juvenile cases held during 2018. These figures were not tracked/maintained until 2018.

Note that formal FINS Petitions includes all status offenses (curfew, truancy, runaways, ungovernable, liquor law and substance abuse violations, etc. Also note, due to repeat offenders among juveniles, some cases may be counted in more than one category.

- FINS, Informal – 200
- FINS, Formal – 111
- Pre Trial Probation – 84
- Active Probation – 16
- IAA: Informal Adjustment Agreement - 43

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Clerk of Court Department

➤ Department Explanation

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

The mission of the St. John the Baptist Parish Clerk of Court is to serve the public effectively, efficiently and professionally.

➤ Functions and Goals

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

The main goal is to always meet the needs of the public and to provide the service necessary to do so.

Probation Officer Department

➤ Department Explanation

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

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

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

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

➤ Functions and Goals

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

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

Executive and Administrative Department

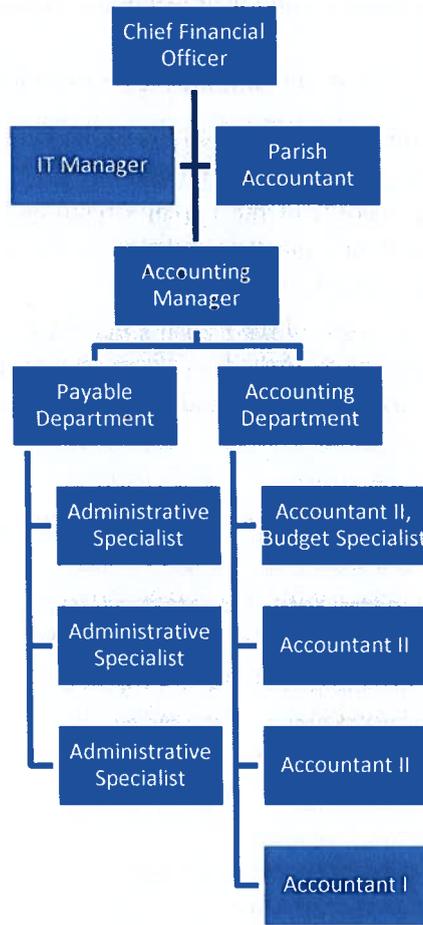
➤ Department Explanation

This department is comprised of the following areas:

- Finance Department
The area of Finance is responsible for administering the financial affairs of the parish, including the preparation of the annual budgets. This department is responsible for the disbursement of funds and the record keeping of the Parish's fixed assets. Additionally, the preparation of various monthly and annual financial reports are handled here and are provided to the Parish President and the Council. This department is managed by the Chief Financial Officer.
- President and Administrative Staff
The Parish President is responsible for carrying out Parish policies and administering, directing and supervision all parish departments, officers, agencies and special districts. She is assisted with these tasks by various administrative staff.
- Grants Department
The grants department is responsible for identifying and applying for grant opportunities that would benefit the Parish, the residents and the businesses of St. John. Additionally, the grants department monitors and tracks all grants from award to close.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Finance Department Organization Chart



➤ President and Administrative Staff Organization Chart

The organization chart is the main one for the Parish and is located at page 36.

➤ Grants Department Organization Chart



➤ Functions and Goals

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

- Carrying out the policies of the Council.
- Administering and supervising all departments and agencies of the Parish.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- Acting as a responsible steward for the Parish's finances.
- Provide the residents and the businesses within the Parish with the best possible services.

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

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

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

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

➤ Specific Next Year's Goals

- Continuing to receive unqualified audit opinion on the external audit.
- Continuing to receive the Certificate of Achievement for Excellence in Financial Reporting.
- Continuing to receive the Distinguished Budget Presentation Award.
- Continuing to train employees on the new general ledger accounting system and streamline reports and processes.
- Verifying all fixed assets on the books and import them into the new financial software for future accounting and depreciation calculations

➤ Current Year's Accomplishments

Finance Department:

- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the fifteenth year. See page 15 for more details.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- Awarded the Distinguished Budget Presentation Award from the GFOA for the fifth consecutive year. See page 15 for more details.
- Continued to have an unqualified opinion on the external audit of the Parish's Financial Statements.
- Purchased and trained staff throughout the Parish on a new state of the art financial reporting system which will go live January 1, 2019.
- Maintained Standard and Poor's Bond Rating of AAA.
- New policies for Record Retention, Ethics and Credit Card Usage were written and adopted.
- Updates to existing polices for Travel, Financial Management and Purchases & Procurement.
- Issued 11,213 non-payroll checks.
- Bringing IT in-house to maintain the Parish's computer systems, at a cost saving of approximately \$100 thousand per year over outsourcing.

President and Administrative Staff:

- Moved into the new Governmental Complex which provides access to all Parish services under one building. The new building also provides security for employees and citizens as security guards, metal detectors and employee badge access is required to enter the buildings and departments.
- Parish President Natalie Robottom prestigiously served as a speaker in the 2018 National Planning Conference in New Orleans for the session titled "Leadership Along a Disappearing Coast. :She discussed St. John's input and role in the State coastal Master Plan process, interagency collaboration with regards to state and federal grants and regulatory entities and local administrative strategies to address flooding.
- Had the annual meeting and ride along with leaders from the LA DOTD to receive updates on state owned roadways, lighting, grass, signage, traffic signals, drainage and beautification throughout the Parish. This is done to identify problem areas which are maintained by the state and to create a plan of action to address problem areas as well as propose short and long-term solutions for drainage and other safety issues.

Grants Department

- To manage the \$51,827,342 of active grants and the \$5,192,205 of grants that have been awarded but not active yet.

Registrar of Voters Department

➤ Department Explanation

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

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

➤ Functions and Goals

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

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

Civil Service Department

➤ Department Explanation

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

➤ Functions and Goals

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

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

Planning and Zoning Department

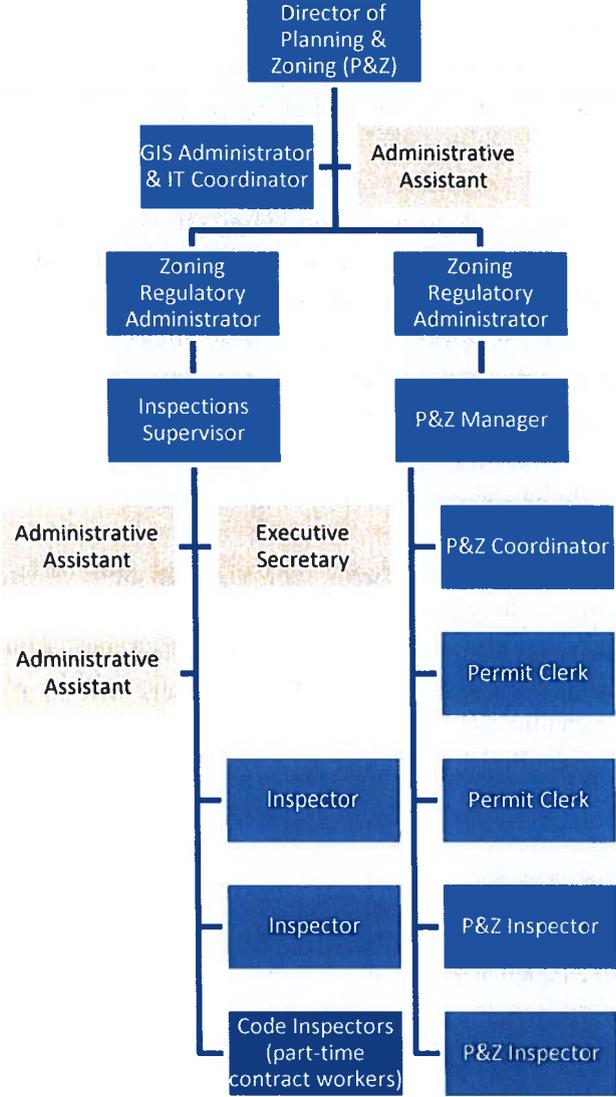
➤ Department Narrative

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



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Organization Chart



➤ Functions and Goals

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

- Current Planning – review, evaluation and recommendation of applicants for the development or use of land that requires zoning changes, parcel subdividing, and special permits.
- Sitting on the Coastal Zone Advisory Committee.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- Long Range Planning – preparation of comprehensive plans for future development or re-development and studying the land use and zoning regulations associated with each geographic area.

This department issues building permits, works to enforce the Cord of Ordinances, land development and nuisance standards, and strives to improve residents' quality of life. Building permits issued include: cell tower, commercial, demolition, dirt pit/pond, mobile home placement, subdivision/re-subdivision and residential permits.

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

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

➤ Current Year's Accomplishments

- # of Violations closed: 1,297
- # of Violations opened: 1,250
- Value of liens: \$200,789
- Overseen over \$30 million in development investment in the Parish.
- Received LaSAFE funds for resilience improvements to Airline Highway/Main Street.
- Created and adopted a complete overhaul of Parish-wide parking regulations.
- Demolished 12 hazardous structures with CDBG funds.
- Became a Certified Local Government through the LA Division of Historic Preservation.
- Adopted Housekeeping Study to update Parish development regulations.
- Completed historic structure survey of 3 local historic districts.
- Received grant to establish Low-Impact Development Program.
- Began implementation of Local Coastal Zone Management Program.
- The Planning and Zoning Director served as a speaker in the 2018 National Planning Conference in New Orleans for the session titled "Drafting Content Neutral Sign Codes" and discussed St. John's approach to successfully updating Codes in the wake of the Supreme Court Ruling in "Reed vs Gilbert."

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- St. John's Planning and Zoning Poster entitled "Promoting Inclusiveness in Preservation Planning" detailed recent progress made toward the Parish's Historic Revitalization Initiative and was on display for the week of the 2018 National Planning Conference in New Orleans.

➤ Historical Accomplishments

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

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

- In 2016, had prepared a *Coastal Zone Management Plan* which sets forth guidelines and procedures for the regulations of certain uses that impact the water quality and coastal resources of the Parish. This plan was developed in order to be consistent with the State of Louisiana Coastal Zone Management Plan (CZMP) and can be viewed at: <http://sjbparish.com/pdfs/Program%20Document-%20CZMP.pdf>.
- In 2017, had established four (4) local historic districts and a Historic District Commission.
- Since 2016, the following standards have been updated and adopted: occupational license procedures, live entertainment uses, junked vehicles and signage.

Health and Human Services Department

➤ Department Narrative

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

➤ Organization Chart

As this only account for some of the expenditures, see page 125 where the DHHS is discussed at length and for the organization chart.

➤ Functions and Goals

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

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

➤ Current Year's Accomplishments

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

➤ Historical Accomplishments

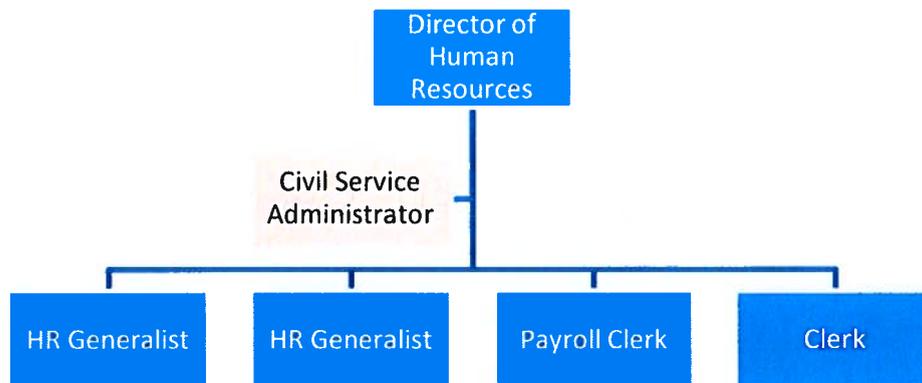
Year	Number of Children Fed in the Summer Food Services Program
2015	1,241
2016	1,209
2017	1,024

Human Resources Department

➤ Department Narrative

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

➤ Organization Chart



➤ Functions and Goals

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

- Developing and interpreting administration policies.
- Maintaining employee records.
- Recruiting applicants for jobs and aiding department heads with pre-employment screening and selection.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- Providing annual training in areas of ethics, sexual harassment and employee benefits.
- Providing quarterly “all staff” meetings which provide a forum for service recognition, safety training and stress management workshops.
- Overseeing maintaining all areas of salaries and employee benefits, although actual writing of paychecks has been outsourced since 2014.

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

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

➤ Current Year's Accomplishments

- Provided employees with a quarterly newsletter.
- Tracked monthly safety meetings held by each department.
- Held quarterly “all-staff meetings” which focused on centralized topics to keep employees up-to-date on policies and career opportunities.
- Conducted training annual training sessions on governmental ethics and sexual harassment prevention.
- Placed job posting internally on job boards as well as on the Parish website, government access channel and social media.

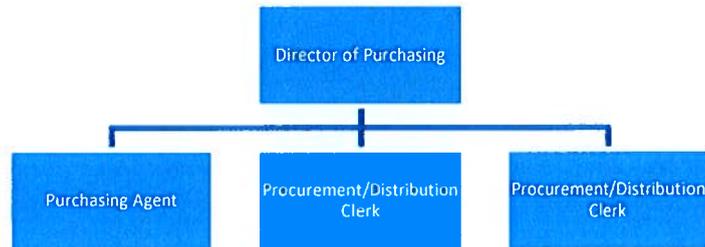
Purchasing and Procurement Department

➤ Department Narrative

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Organization Chart



➤ Functions and Goals

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

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

➤ Current Year’s Accomplishments

- Responded to 143 public information requests.
- 62 new contracts.
- 42 new vendors.
- 13 requests for proposals
- 20 sealed bids
- 1 requests for qualifications
- Continuing to monitor Parish purchases and ordering procedures while working to control inventory and assisting in writing proposals and bid specifications.

➤ Historical Accomplishments

Historical Accomplishments							
# of:	Public Information Requests Answered	New Contracts	New Vendors	Request for Proposals	Sealed Bids	Request for Qualifications	Purchase Orders Issued
2016	Not Available	Not Available	Not Available	5	17	4	Not Available
2017	93	68	48	9	16	4	Not Available

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- In 2018, implemented new financial/purchasing software that will enable the purchasing process of inventory, finance, check writing, work orders and procurement with one system to enhance fiscal responsibility.

Public Safety - Sheriff Department

➤ Department Narrative

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

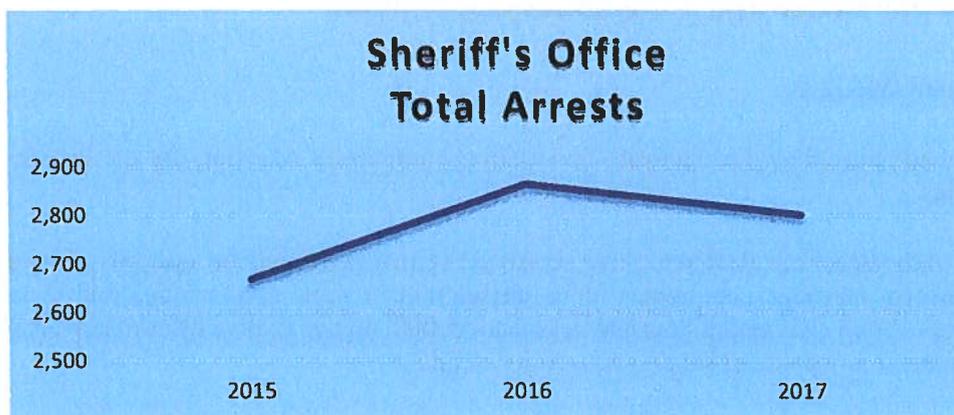
➤ Functions and Goals

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

➤ Current Year's Accomplishments

- 2,803 total arrests

➤ Historical Accomplishments



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Coroner Department

➤ Department Narrative

Pursuant to La R.S. 13:5713, the primary role of the Coroner's Office is to investigate unexpected death. Through these investigations and subsequent findings, a coroner is empowered to make recommendations aimed at improving public health and safety.

➤ Organization Chart

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

➤ Functions and Goals

The goal of the coroner's department is to provide the citizens of the Parish with thorough, complete and professional investigations into unexpected deaths. This department investigate deaths independently but alongside the Police, in an attempt to determine the cause and manner of all sudden, unexplained and unnatural deaths, as well as natural deaths where medical attendance was absent.

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

Justices of the Peace and Constables Department

➤ Department Narrative

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

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

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

➤ Organization Chart

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Functions and Goals

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

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

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

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

Communications / Public Relations Department

➤ Department Narrative



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



➤ Department Organization Chart

See the Communications Fund on page 115 for the organization chart.

➤ Functions and Goals

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

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

Currently, a St. John Parish App is being developed for mobile devices, allowing for even more interaction with Parish Government. Included in this app will be the ability for residents/businesses to report utility issues to the Parish.

➤ Current Year's Accomplishments

- Issued 429 press releases.
- Organized more than 53 ribbon cuttings / groundbreaking events.

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

- The green room was outfitted for the Communications Department in the new Government Complex in order to be able to hold press conferences and media interviews in the same space with adequate sound, lighting and seating.
- The Communications Director graduated from the New Orleans Regional Leadership Institute (NORLI).
- Renewed the contract with Blackboard Connect, the official mass notification system of St. John the Baptist Parish, which sends texts, emails and voice messages to residents to keep them apprised of emergencies, protective actions and public safety issues. The system now allows residents to respond by texting the Parish 1- for assistance, 2 – for evacuation, etc. to help the Parish better assist with disaster response.
- A three year contract was awarded to Global Media South, LLC for videography of all Council Meetings and videos for the government access channel.

➤ Historical Accomplishments

Year	Number of	
	Issued Press Releases	Ribbon Cutting / Groundbreaking Events
2017	488	40

General Fund - Non-Departmental

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

Employee Benefits

➤ Non-Departmental Narrative

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

Debt Repayment

➤ Non-Departmental Narrative

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

General Administration

➤ *Non-Departmental Narrative*

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

General Government

➤ *Non-Departmental Narrative*

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

Tables and a chart depicting the expenditures by non-department and the relationship to the General Fund as a whole begins on page 100.

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

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

General Fund - Departmental

Year	Legislative	District Attorney	District Court	Clerk of Court	Probation Officer	Executive & Admin.	Registrar of Voters	Civil Service
2007	493,234	277,425	324,842	61,887	75,943	436,671	50,064	48,720
2008	496,004	339,150	365,579	77,777	46,262	488,288	104,129	54,206
2009	559,666	424,615	342,729	73,689	42,160	597,898	67,603	58,656
2010	557,369	379,302	353,216	80,825	46,802	658,601	143,133	62,339
2011	492,004	372,010	371,778	92,089	47,168	888,301	106,379	65,071
2012	527,805	385,451	391,911	48,335	48,164	984,360	96,960	67,920
2013	475,937	414,162	395,576	76,843	46,061	1,581,494	114,197	71,500
2014	390,033	453,701	384,116	79,845	48,153	1,651,109	76,075	74,383
2015	395,177	412,701	381,223	88,987	49,510	1,620,349	144,548	78,040
2016	471,603	500,543	374,880	57,615	50,806	1,820,465	107,551	80,542
2017	422,771	566,608	386,687	72,764	67,478	1,643,840	166,226	80,828
2018 Projected	501,025	635,900	420,900	96,000	100,130	1,798,975	107,628	80,690
2019 Estimated	425,684	616,800	408,965	60,000	103,135	1,769,674	174,318	83,903
Average \$	479,639	444,490	377,308	74,358	59,367	1,226,156	112,216	69,754
Average %age	5.43%	5.04%	4.27%	0.84%	0.67%	13.89%	1.27%	0.79%

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

General Fund – Departmental (continued)

Year	Planning & Zoning	Health & Human Services	Commu- nications / Public Relations	Human Resources	Purchasing & Procurement	Public Safety – Sheriff	Coroner	Justices of the Peace & Constables
2007	577,042	54,472	-	58,163	56,831	617,323	124,639	84,304
2008	610,113	74,075	-	63,568	60,704	537,727	137,574	87,098
2009	609,316	83,935	-	70,238	67,194	568,871	148,088	86,133
2010	606,297	96,456	-	99,586	73,468	578,016	159,980	89,548
2011	581,860	507,178	-	115,062	81,217	576,745	153,990	87,142
2012	668,371	346,903	-	128,179	17,063	618,380	167,443	85,472
2013	720,749	320,868	123,049	220,593	258,259	564,760	166,991	75,600
2014	786,047	275,861	160,253	260,106	294,193	524,335	187,344	91,738
2015	954,972	357,723	165,055	301,700	329,381	565,852	212,947	91,230
2016	868,468	368,745	143,259	298,761	353,444	599,555	266,171	83,073
2017	935,798	333,503	135,717	274,976	343,307	714,137	273,585	87,803
2018 Projected	954,088	375,739	172,868	303,167	240,580	754,000	291,400	88,100
2019 Estimated	970,193	363,540	207,194	315,538	274,120	719,000	298,900	87,100
Average \$	757,178	273,769	85,184	193,049	188,366	610,669	199,158	86,488
Average %age	8.58%	3.10%	0.97%	2.19%	2.13%	6.92%	2.26%	0.98%

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

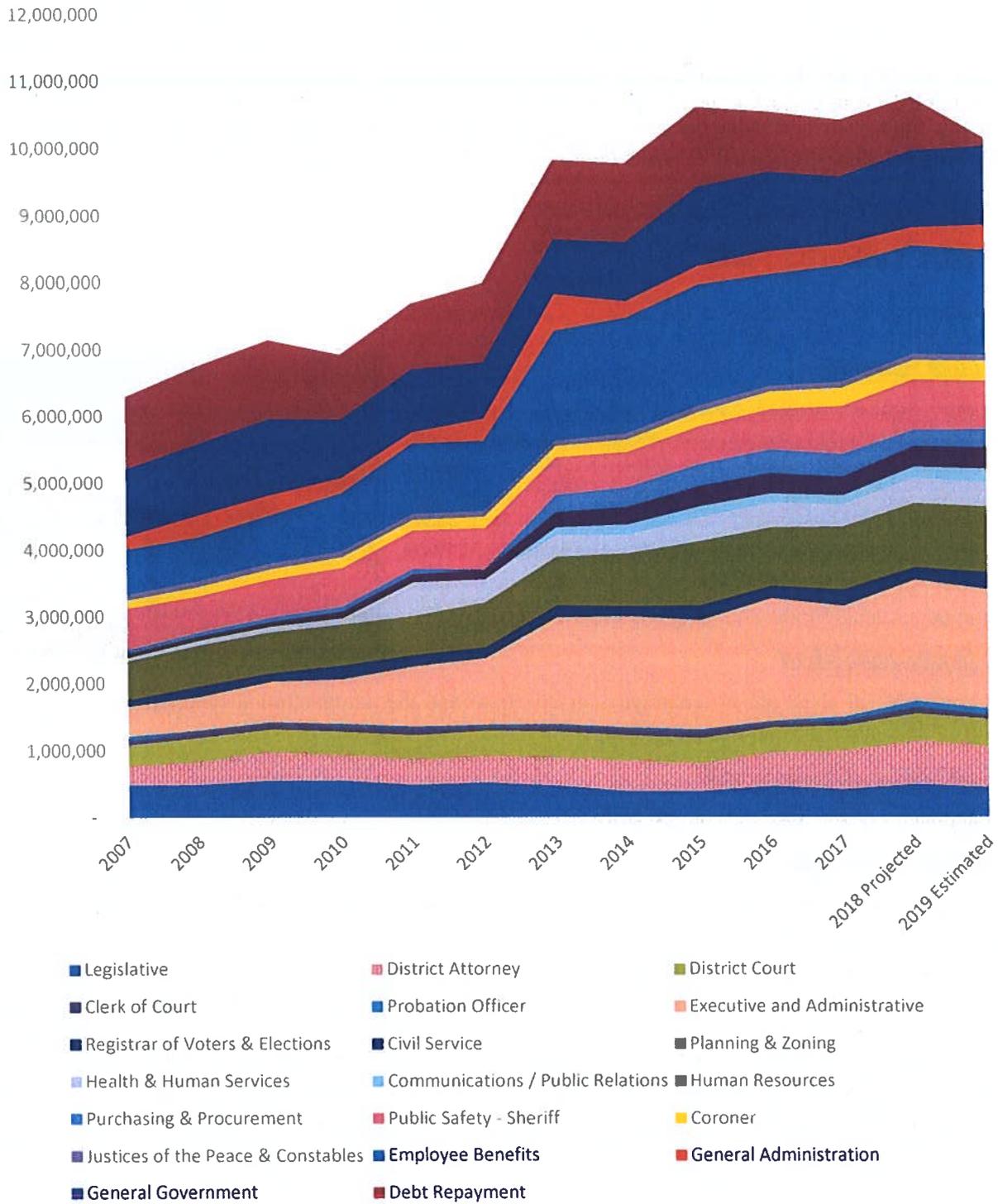
General Fund – Non-Departmental

Year	Employee Benefits	General Administration	General Government	Debt Repayment	Total Departmental & Non-Departmental
2007	674,578	197,260	1,006,147	1,071,722	6,291,267
2008	655,884	323,487	1,069,414	1,150,782	6,741,821
2009	721,558	301,783	1,142,246	1,160,551	7,126,929
2010	863,933	226,992	876,760	958,934	6,911,557
2011	1,055,059	169,132	937,931	974,347	7,674,463
2012	1,050,068	327,921	845,337	1,173,674	7,979,717
2013	1,648,081	540,314	822,786	1,174,737	9,812,557
2014	1,728,820	244,830	879,292	1,173,504	9,763,738
2015	1,805,481	277,975	1,180,300	1,185,850	10,599,001
2016	1,666,335	342,714	1,183,836	893,062	10,531,428
2017	1,743,550	303,067	1,018,424	837,000	10,407,069
2018 Projected	1,618,500	269,600	1,150,509	786,165	10,745,964
2019 Estimated	1,569,247	376,720	1,171,200	120,308	10,142,539
Average \$	1,292,392	300,138	1,021,860	973,895	8,825,235
Average %age	14.64%	3.40%	11.58%	11.04%	100.00%

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

General Fund Historical Expenditures Departmental & Non-Departmental



Note: Purple text denotes non-departmental divisions.

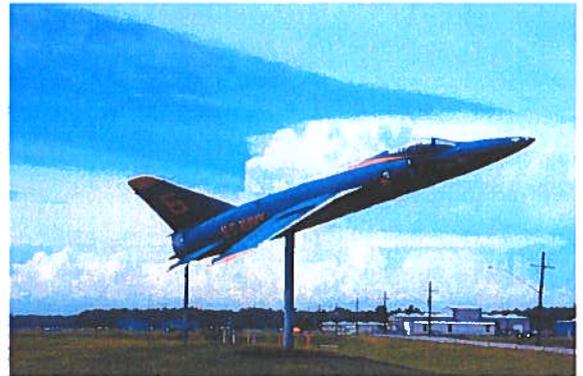
Special Revenue Funds

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

Airport Authority Fund

➤ *Fund Narrative*

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



This fund accounts for the annual operation of the Airport.

➤ *Organization Chart*

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

➤ *Functions & On-Going Goals*

Not applicable as this fund was closed in 2018.

➤ *Historical Summary*

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

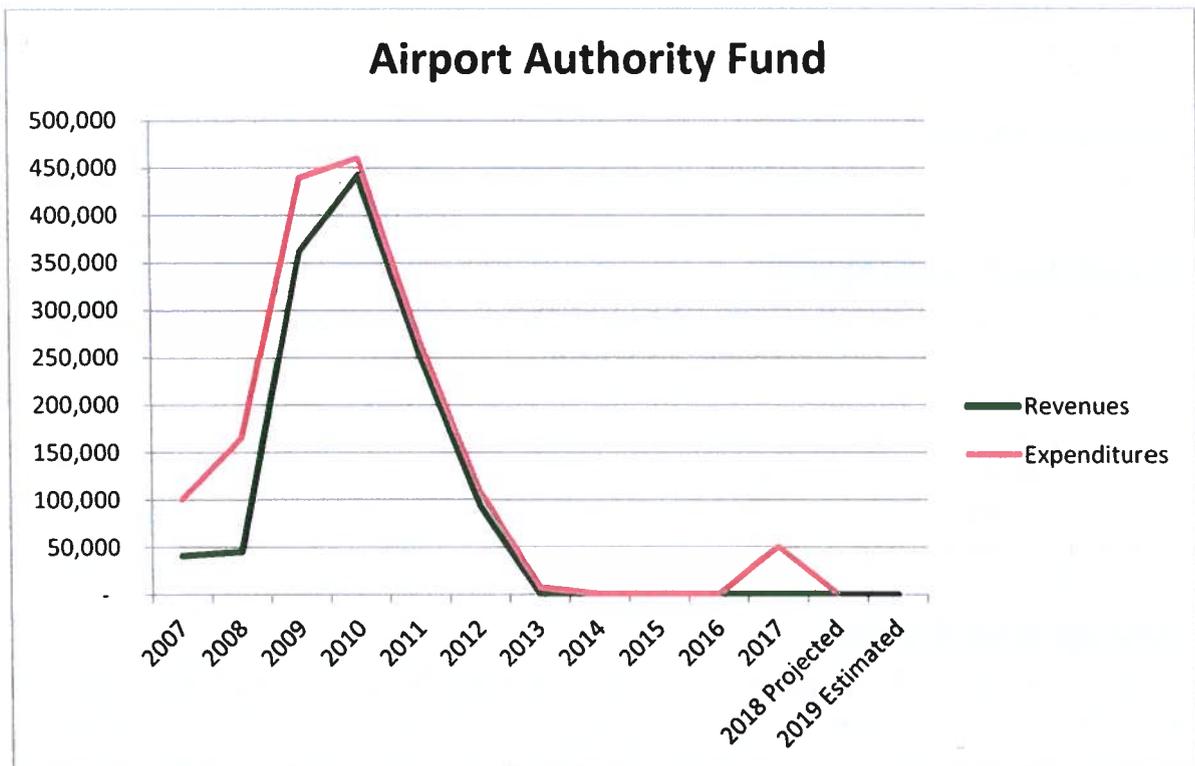
Prior to 2012, most of the revenues were from a federal grant which was used to operate this facility. In 2012 the grant was not renewed. Prior to 2013 total expenditures averaged 176% of revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget. In 2013,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

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

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

Airport Authority Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	40,872	100,218	245.2%
2008	45,342	164,705	363.3%
2009	361,663	438,733	121.3%
2010	442,152	459,941	104.0%
2011	254,902	268,076	105.2%
2012	93,504	108,730	116.3%
2013	289	7,147	2,473.0%
2014	282	0	0.0%
2015	484	0	0.0%
2016	383	0	0.0%
2017	327	50,154	15,432.0%
2018 Projected	325	0	0.0%
2019 Estimated	0	0	0.0%



➤ Current Budget Summary

Budgeted expenditures are the estimated annual costs related to the Operating and Lease Agreement with the Port of South Louisiana. This fund was closed in 2018.

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

Special Revenue
Funds



Ambulance Fund

➤ Fund Narrative

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

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

➤ Organization Chart

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

➤ Functions & Goals

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

➤ Current Year's Accomplishments

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

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

➤ Historical Accomplishments

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

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

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

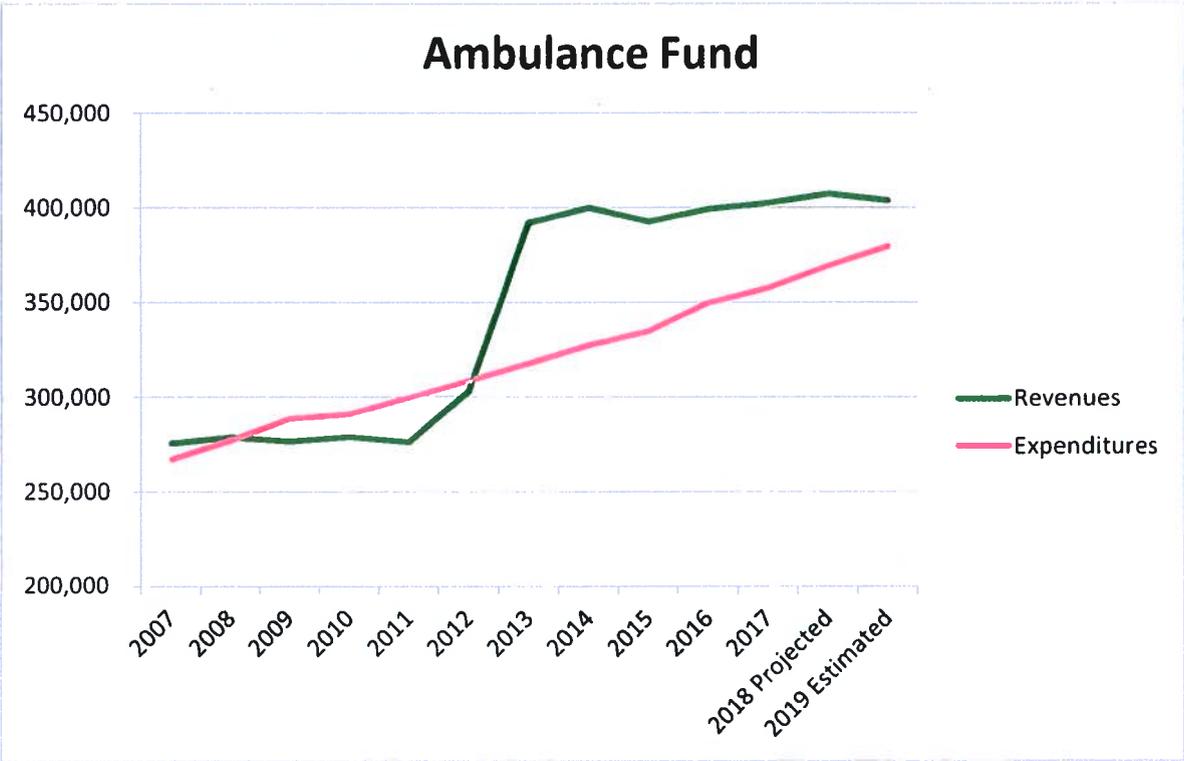
Since 2017, the average number of transports a day is 16, with 84% of those being emergencies.

➤ Historical Summary

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

Ambulance Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	275,394	266,835	96.9%
2008	278,582	277,067	99.5%
2009	276,375	288,184	104.3%
2010	278,691	290,721	104.3%
2011	275,949	299,443	108.5%
2012	303,001	308,427	101.8%
2013	391,752	317,679	81.1%
2014	399,715	327,209	81.9%
2015	392,435	334,517	85.9%
2016	399,158	349,645	87.6%
2017	402,485	357,551	88.8%
2018 Projected	407,225	369,190	90.7%
2019 Estimated	403,700	379,325	90.4%

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



➤ **Current Budget Summary**

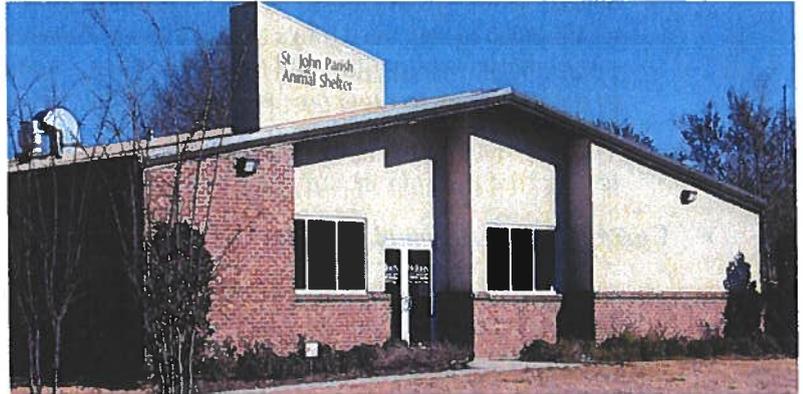
Budgeted revenues are based upon the current fees of \$1.50 for residential and \$6.00 for commercial and estimated collections of service charges. Budgeted expenditures are the estimated annual costs to continue operating this service under the Parish’s continued contract with Acadian Ambulance Service.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Animal Shelter Fund

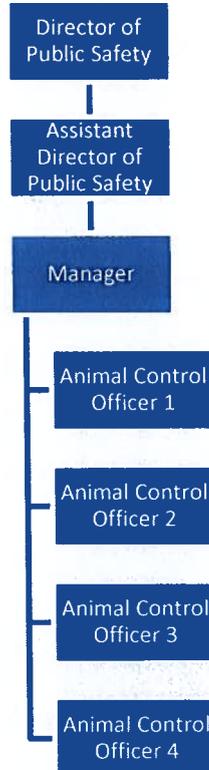
➤ Fund Narrative

The St. John Parish Animal Shelter is responsible for maintaining and monitoring the animal population throughout the Parish. It does so by effectively and humanely enforcing the Parish and Louisiana state laws as they pertain to animal control and the public's health, safety and welfare. This is done by maintains the animal shelter located in LaPlace and cares for resident animals until adoption. It also investigates reports of animal cruelty and stray animal sightings.



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

➤ Organization Chart



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



➤ Functions & Goals

- The St. John Parish Animal Shelter’s primary job is to take animals off of the streets and give them a safe place to stay until they can be adopted. Adoption fees of \$100 to \$130 include Spay/Neutering, rabies, basic vaccinations and micro-chipping. Additionally, micro-chipping of pets is being offered to the public for the low cost of \$15, which includes registration.
- To participate in the annual Petfest held by Jefferson SPCA. Note, the 2018 one was cancelled but is expected to occur in early 2019.

➤ Current Year’s Accomplishments

- A partnership between the animal shelter and PetSmart Charities continues to successfully promote pet adoptions.
- PetSense opened where the PetSmart in LaPlace closed. This company keeps 4 adoptable cats from the shelter in their store at all times. PetSense also regularly donates food and treats to the shelter.
- Partnered with Tractor Supply for adoption events and the purchase of shelter supplies such as feed and litter. Tractor Supply also regularly donates food, collars and treats to the shelter.
- The shelter was remodeled in November, 2018. Paint colors were changed to lighter, more soothing colors and the rooms were re-organized to make the work-flow more efficient.
- New homes were found for 143 dogs, 83 cats and 1 small furry animal (guinea pigs, rabbits, etc.).

➤ Historical Accomplishments

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

Number of Animals That Were Adopted			
Year	Dogs	Cats	Other Small, Furry Animal
2017	161	63	5

- In 2017, a 2,100 square-foot expansion to the shelter provided additional space to care for animals and more administrative services.
- In 2017, a partnership with the American Society for Prevention of Cruelty to Animals will help secure the safety of animals in a disaster. The agreement also provides funding to handle large scale cruelty cases.
- In 2017, started a program to examine and release healthy cats to citizens who take responsibility for their care.

➤ Historical Summary

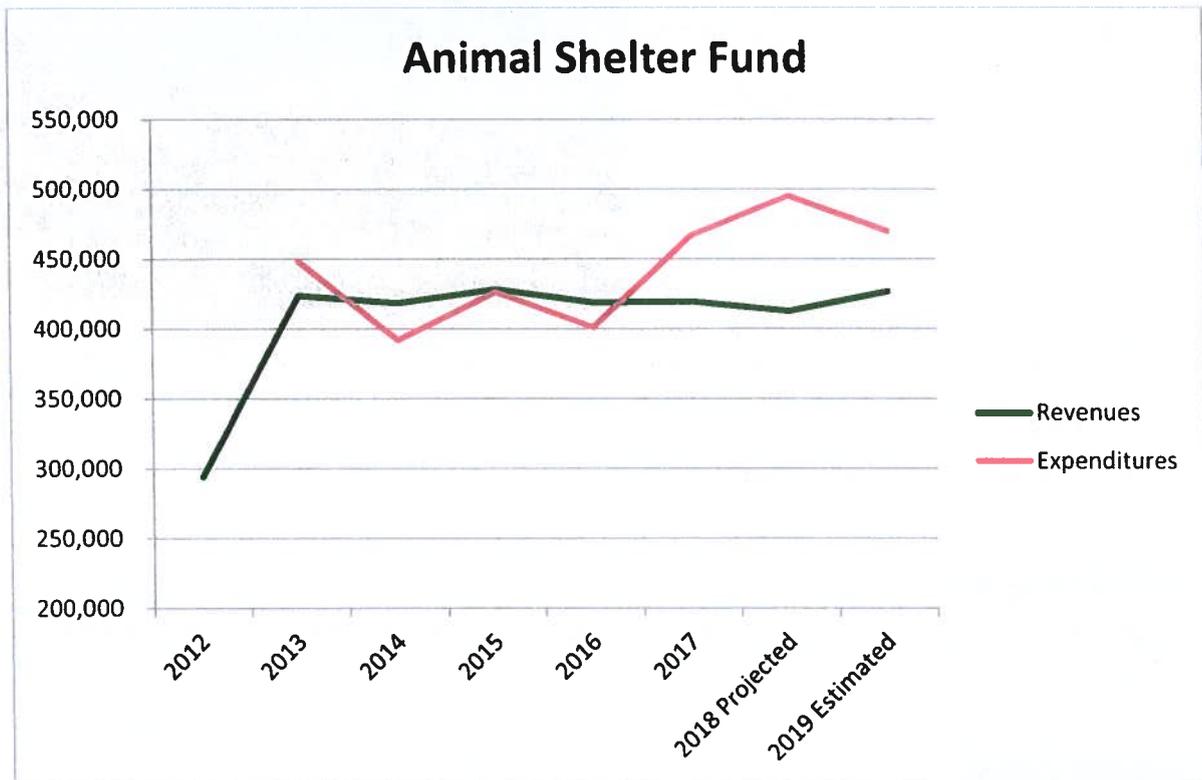
While originally the animal shelter had been run and operated under the Public Works Fund, an ad valorem tax was voted upon and became effective as of April 2012 for 10 years at .750 Mills. Since there is now a special revenue stream devoted to the animal shelter, a new fund was created to account for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

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

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

Animal Shelter Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2012	293,974	0	N/A
2013	423,767	448,145	105.8%
2014	418,336	391,710	93.6%
2015	428,360	426,072	99.5%
2016	418,914	400,930	95.7%
2017	419,433	466,771	111.3%
2018 Projected	412,623	494,962	120.0%
2019 Estimated	426,675	469,650	110.1%



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

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

➤ [Current Budget Summary](#)

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

ARC Maintenance Fund



➤ [Fund Narrative](#)

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



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

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

The ARC is located at 101 Bamboo Road, Laplace.

➤ [Organization Chart](#)

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

➤ [Function & Goals](#)

- The St. John ARC works through education, research and advocacy to improve and enhance the quality of life for citizens with mental handicap/developmental disabilities and their families.
- The ARC works to prevent both causes and effects of mental handicap.
- Bus service is provided to meet clients' transportation needs.
- Classes and training include: painting rocks, cooking classes and arts and crafts.

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

Special Revenue
Funds

- Continuing to work on fundraising for the planned construction which will increase the facility size to allow for 100 day program clients and 30 at home health care residents. There is no time-table for this project at this time.
- Anticipate an increase of at least 10 clients served in 2019.

➤ Current Year's Accomplishments

During 2018, 91 people were served. Of these, 93% of these were East Bank residents.

➤ Historical Accomplishments

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

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

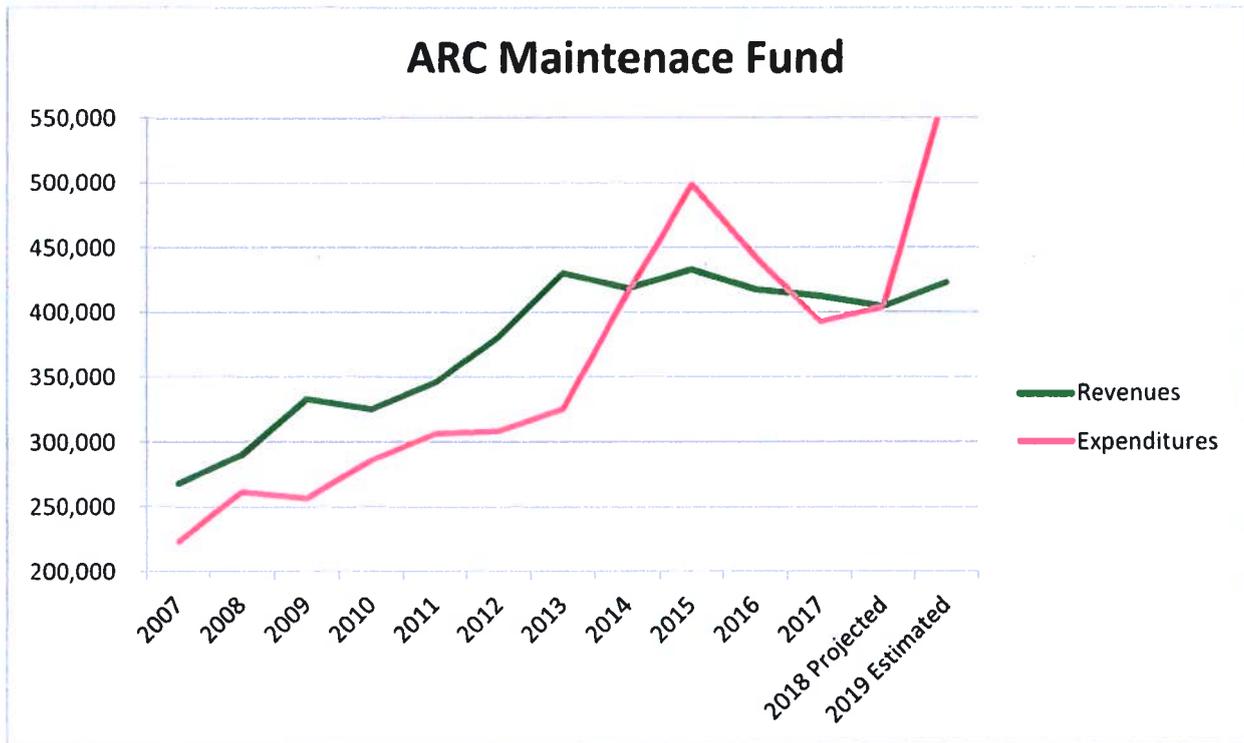
There was a decline in clients due to the LaPlace group home closing and moving out of state in 2018.

➤ Historical Summary

Total expenditures average 95% of revenues. In 2015, an additional \$143 thousand dollars was spent on grounds maintenance. The monies for this grounds maintenance was received from the Hurricane Isaac fund, and as this is an interfund transfer, is not reflected in the revenues shown below. Total historical revenues and expenditures for the ARC Maintenance Fund are as follows:

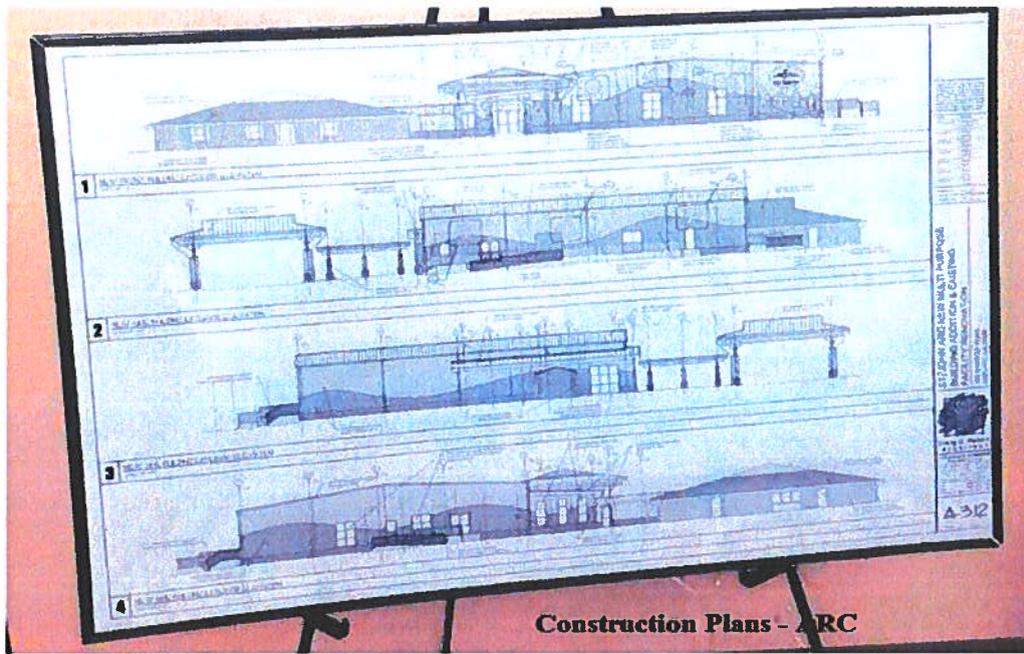
ARC Maintenance Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	267,276	222,716	83.3%
2008	289,667	260,652	90.0%
2009	332,600	255,758	76.9%
2010	324,563	285,617	88.0%
2011	345,203	305,948	88.6%
2012	380,968	307,850	80.8%
2013	429,799	324,656	75.5%
2014	417,916	415,094	99.3%
2015	432,597	498,113	115.1%
2016	417,016	442,043	106.0%
2017	412,221	392,263	95.2%
2018 Projected	404,154	403,918	99.9%
2019 Estimated	422,480	574,460	136.0%

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



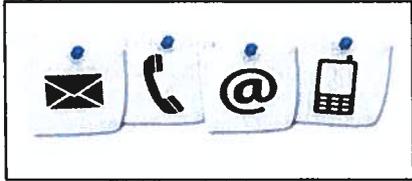
➤ Current Budget Summary

Budgeted revenues are based upon estimated collections of the ad valorem tax and expenditures are the estimated annual costs to continue operating this facility. Additionally, capital outlay of \$150 thousand is budgeted for construction at the facility as discussed above. The new project is estimated to cost \$1.6 million, \$150 thousand of which is coming from the Parish.



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

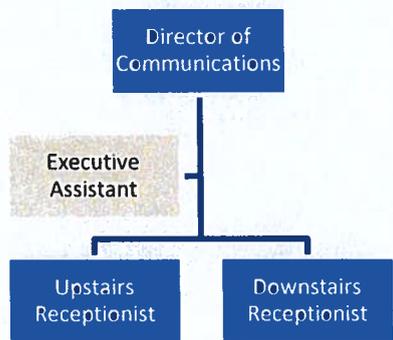
Communications District Fund



➤ *Fund Narrative*

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

➤ *Organization Chart*



➤ *Function & Goals*

- To maintain written plans for emergency operations within the Parish.
- To maintain written plans for responding as part of a national incident management system capable of responding to regional and national security emergencies.
- All Parish communications and news releases are sent out through the Director of Communications.
- All social media and website maintenance is performed by the Director of Communications.

➤ *Current Year’s Accomplishments*

- Made 217,795 phone calls for emergency notifications.
- Total call volume of 240,982.
- Participated in state and local trainings / drills, including: Active Shooter, GOHSEP and LEPA.

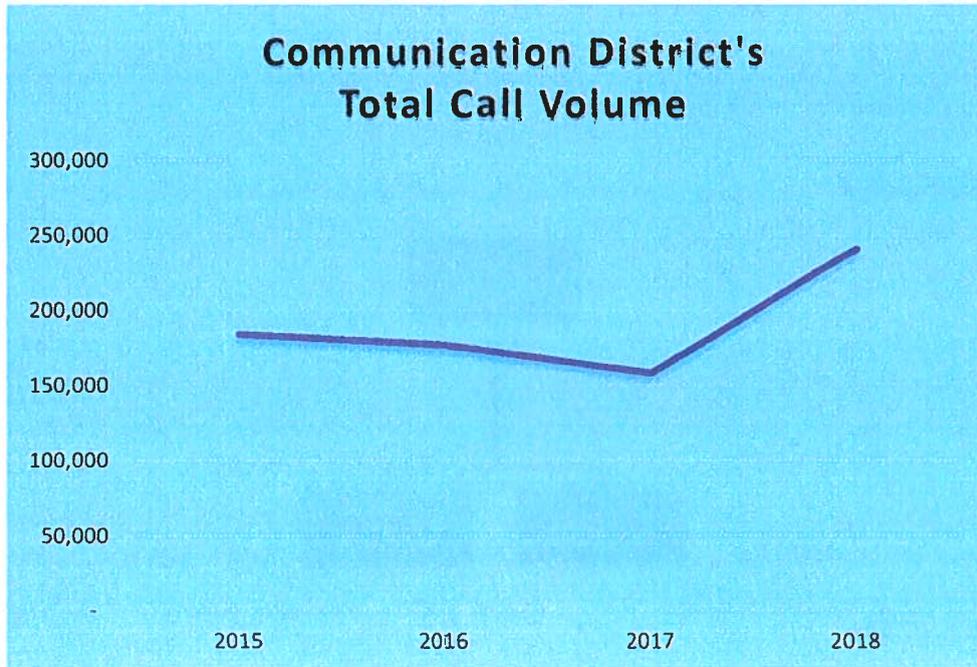
➤ *Historical Accomplishments*

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

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

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

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



➤ Historical Summary

This fund accounts for the annual operation of the emergency 9-1-1 facility. Revenues are generated from the monthly 9-1-1 surcharge collected by local telephone companies and a \$0.85 charge for emergency wireless upgrades collected by wireless companies relative to Ordinance MM-28. In 2017 the 9-1-1 charge was increased.

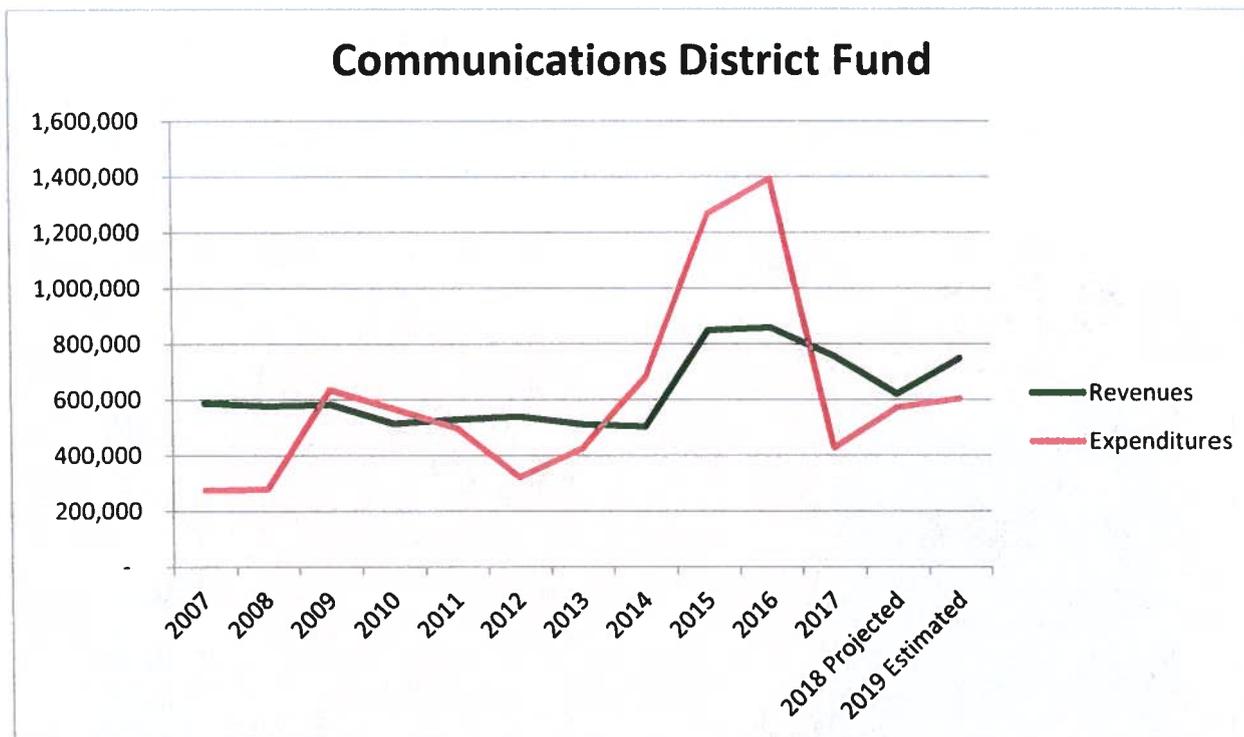
Motorola provides service for all radio consoles and for the remote Tower operating system equipment.

Total expenditures average 94% of revenues. In 2014, there was a substantial increase in lease payments for new radios and equipment for the Sheriff's Office. Total historical revenues and expenditures for the Communications District Fund are as follows:

**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	538,153	320,198	112.9%
2013	511,232	424,601	83.1%
2014	502,482	680,779	135.5%
2015	849,005	1,267,318	149.3%
2016	858,016	1,393,244	162.4%
2017	757,646	425,783	56.2%
2018 Projected	620,850	570,917	92.0%
2019 Estimated	747,950	602,660	80.6%



➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Community Center Fund

➤ Fund Narrative

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



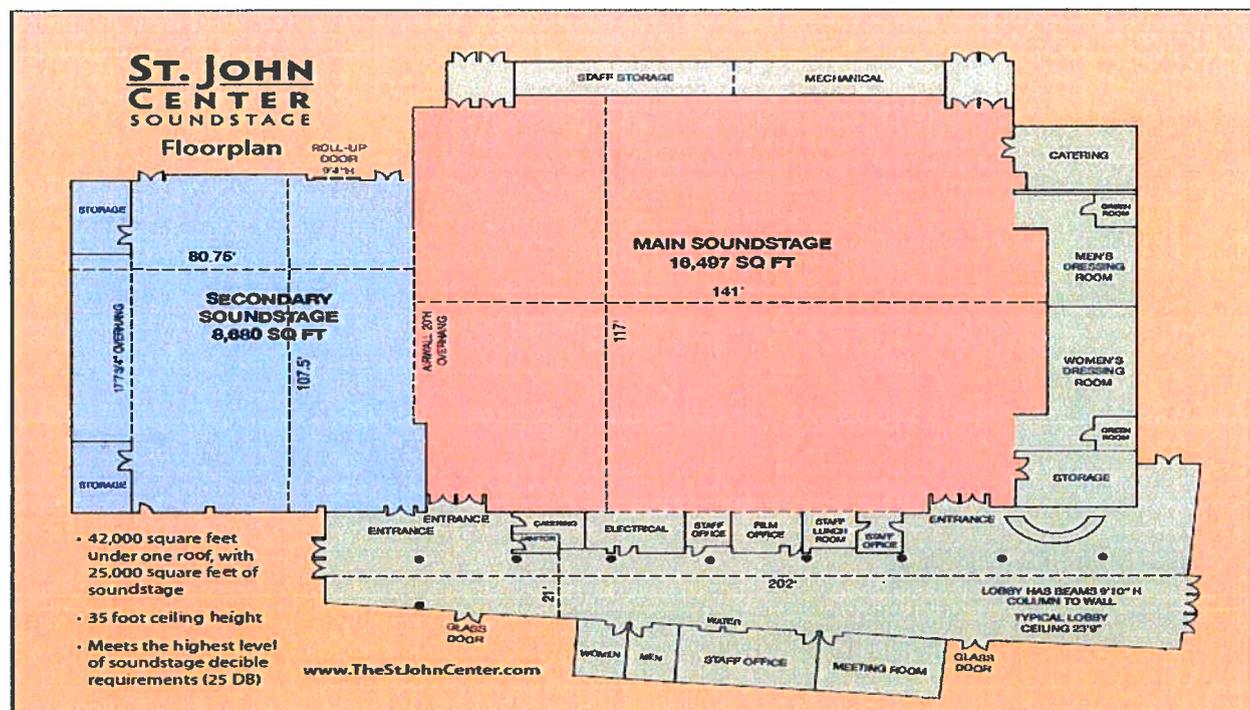
➤ Organization Chart

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

➤ Function & Goals

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

Secondly, the Community Center has enticed the movie industry to St. John the Baptist Parish. It has done this by partnering with Louisiana Soundstage, and with having 42,000 square feet under one roof, 26,000 of which is soundstage meeting the highest decibel requirements (25DB). Additionally, the Center partnered with The New Orleans Plantation Country Film Office which facilitates the ongoing promotion and production of film, television and other related media in Southeast Louisiana.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Year's Accomplishments

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

➤ Historical Accomplishments

Several movies, commercials and television shows have been filmed in this facility since opening in 2004.

Film credits include:

- | | |
|---------------------------------------|---------------------|
| Ⓜ All the King's Men | Ⓜ The Kingfish |
| Ⓜ American Violet | Ⓜ Meet the Spartans |
| Ⓜ The Curious Case of Benjamin Button | Ⓜ Monster's Ball |
| Ⓜ Imagination Movers | Ⓜ Primary Colors |
| Ⓜ Interview with a Vampire | Ⓜ The Skeleton Key |

Television credits include:

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

Commercial credits include:

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



➤ Historical Summary

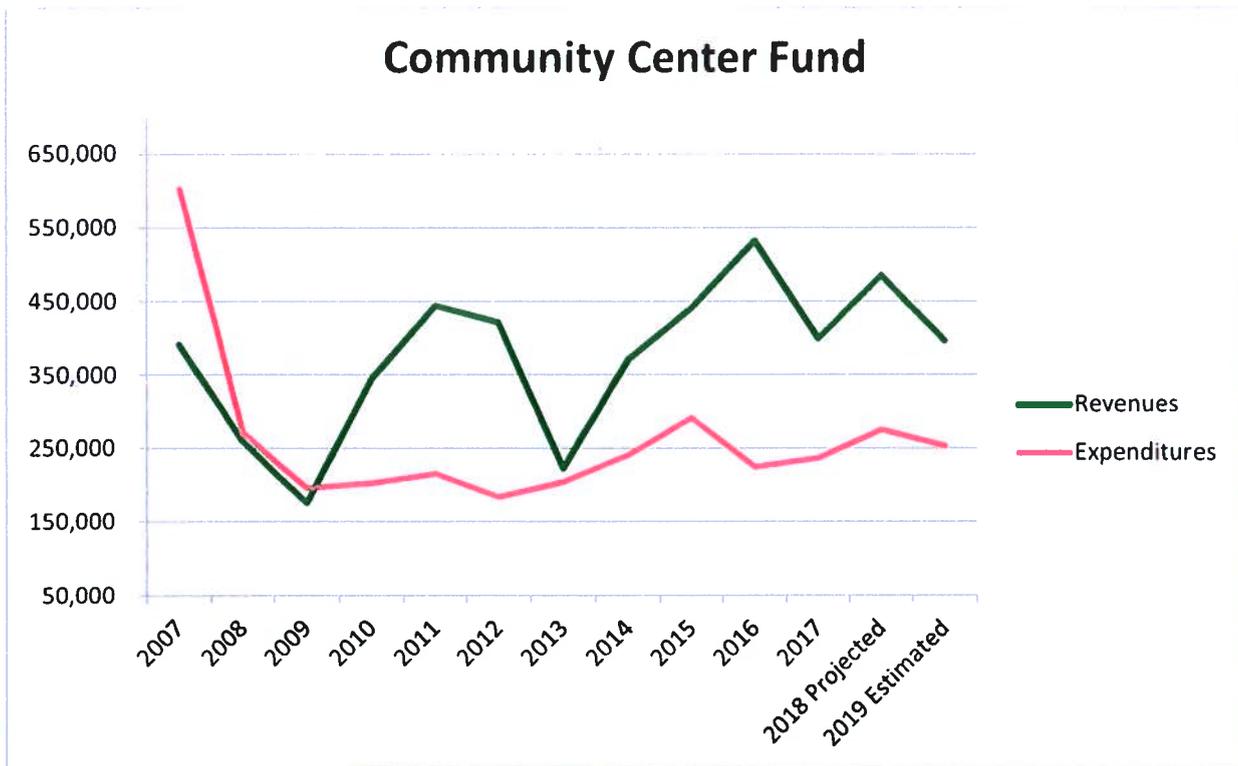
This fund accounts for the annual operation of the Community Center. Revenues are generated from a dedicated 2.97% sales tax charged on the hotel/motel occupancy of lodging in St. John the Baptist Parish and rental fees charged for usage of the Community Center facility, including rental of the facility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

Total expenditures average 74% of revenues. The largest expenditure is for utilities, which annually comprise an average of 42% 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	370,810	240,690	64.9%
2015	440,523	291,105	66.1%
2016	531,779	224,348	42.2%
2017	399,015	236,490	59.3%
2018 Projected	485,562	274,800	56.6%
2019 Estimated	395,962	252,850	63.9%



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 was paid off in 2015.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

➤ Current Budget Summary

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



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

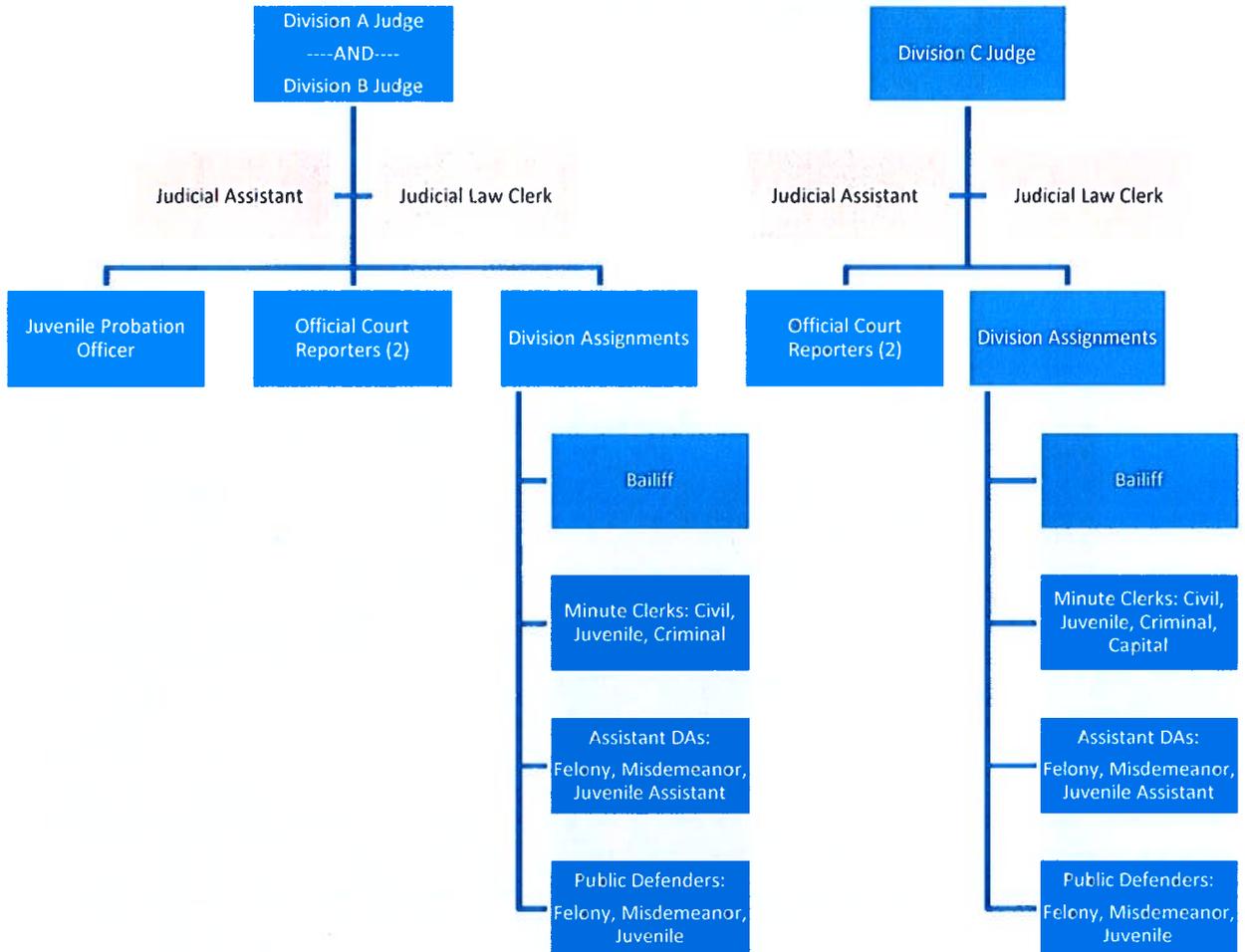
Criminal Court Fund

➤ Fund Narrative

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



➤ Organization Chart



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

➤ Functions & Goals

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

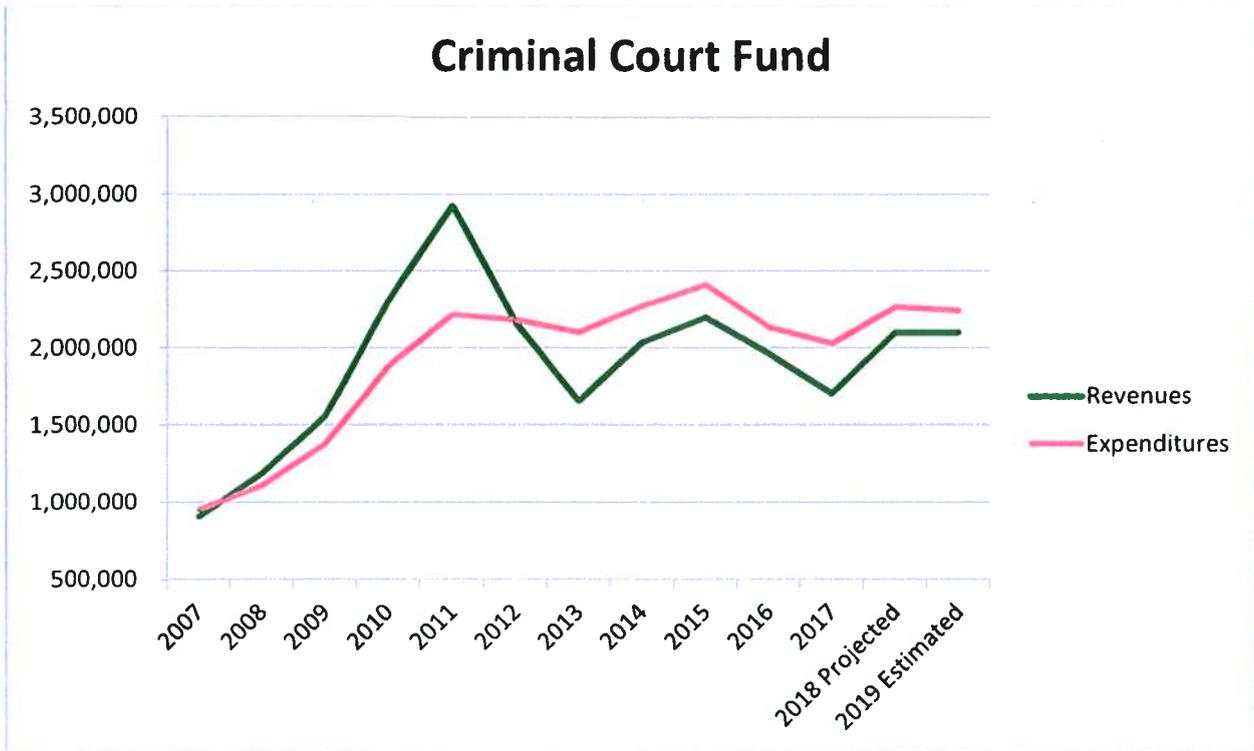
➤ Historical Summary

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

Total expenditures average 103% of revenues. Total historical revenues and expenditures for the Criminal Court Fund are as follows:

Criminal Court Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	903,255	947,817	104.9%
2008	1,187,240	1,108,461	93.4%
2009	1,554,814	1,377,392	88.6%
2010	2,301,165	1,876,523	81.5%
2011	2,919,926	2,212,053	75.8%
2012	2,154,183	2,176,139	101.0%
2013	1,654,737	2,096,501	126.7%
2014	2,032,044	2,270,236	111.7%
2015	2,194,053	2,406,360	109.7%
2016	1,960,948	2,129,848	108.6%
2017	1,703,452	2,025,240	118.0%
2018 Projected	2,095,222	2,262,080	108.0%
2019 Estimated	2,095,600	2,239,525	106.9%

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



➤ **Current Budget Summary**

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

Beginning in 2016, transfers in from the Juvenile Detention Fund has been required in order to meet operational needs. Beginning in 2018, transfers out to the General Fund for providing supporting services has been discontinued.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

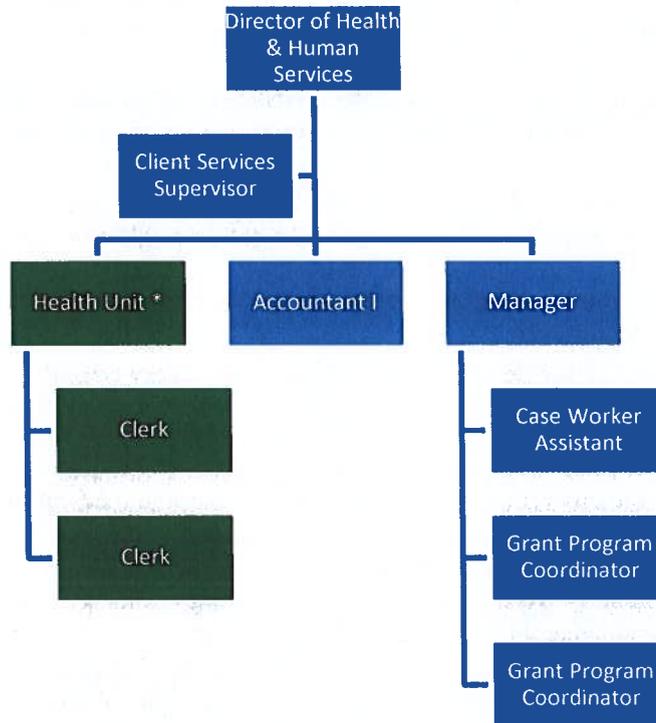
Department of Health & Human Services Fund



➤ Fund Narrative

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

➤ Organization Chart



*Note – Health Unit is a separate fund, see page 145.

➤ Functions & Goals

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

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

Client Services offered include the following:

- 👉 *Mobile Casework Services* – services made available to seniors and severely ill or disable individuals who are homebound or without reliable transportation.
- 👉 *Local Transportation Assistance* – assist individuals with RPTA vouchers for education, employment and medical needs.
- 👉 *Emergency Medical Assistance* – Provides assistance with prescribed medications to individuals and families, who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Emergency Food Assistance* – Provides assistance with direct food purchases to individuals and families, who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Emergency Rent/Mortgage Assistance* – Provides assistance with rent/mortgage to individuals and families, who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Emergency Utility Assistance* - Provides assistance with Entergy payments to individuals and families, who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Local Employment Assistance* – Assist recently employed residents with work uniforms, supplies or materials needed to begin work.
- 👉 *Client Education Project* – Provides assistance with post-secondary education or skills/competency training to individuals who are low waged workers, meet the poverty income guidelines or receiving unemployment.
- 👉 *Local Medication Assistance* – Assist residents experiencing domestic crisis due to medical, employment or economic emergency with paying for prescription medication.
- 👉 *Local Food Assistance* - Assist residents experiencing domestic crisis due to medical, employment or economic emergency with paying for food.
- 👉 *Local Energy Assistance* - Assist residents experiencing domestic crisis due to medical, employment or economic emergency with paying energy bill.
- 👉 *Local Education Assistance* - Assist residents experiencing domestic crisis due to medical, employment or economic emergency with purchasing books/school supplies for post-secondary education.

Community Programs offered include the following:

- 👉 *USDA Commodity and Piggyback Distribution* – Non-perishable and perishable food items distributed bimonthly to low-income families.
- 👉 *Atmos Energy Share the Warmth Program* – Supplements payments for elderly, disabled or low-income residents unable to pay full cost of their gas bills, home heating or gas line repairs.
- 👉 *Summer Food Service Program* – Provides nutritional meals to children 18 years of age and younger during the months of June through August.
- 👉 *Volunteer Income Tax Assistance (VITA) Program* – Provides free tax preparation services during tax season to those who qualify for the Earned Income Tax Credit (EITC).

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

- 👉 *Special Needs Assistance Directory Services* – Handle phone intakes to record and update special needs population information for directory in the Emergency Operations Center (EOC).
- 👉 *Low Income Home Energy Assistance Program (LiHEAP)* – State funded program to assist low-income households with payments of their heating and cooling bills of their homes.
- 👉 *Homer Joseph Center Educational Programs* – Provides free educational programming to promote and advance financial, computer and employment literacy.
- 👉 *Health and Wellness Events* – Occasionally held to increase health awareness, education and prevention.
- 👉 *United Way Emergency Food Services Program* – Assist residents experiencing unemployment, medical and mentally challenged conditions or economic crisis with direct food purchases.
- 👉 *Disaster Sheltering and Residential Program* – Short term financial assistance stabilizes residents with income history who are at risk of becoming homeless or in transition due to catastrophic conditions.
- 👉 *Disaster Clothing Assistance Program* – Supplements clothing expense for residents with income history that is at risk of becoming homeless or in transition due to catastrophic conditions.



➤ Current Year's Accomplishments

- Sponsored 10 Cooling Zones in public services buildings and disseminated 504 bottles of water together with summer heat safety tips to residents.
- Administered the Summer Feeding Program.
- Placed 8 students and 31 adults from at risk families into jobs.
- Assisted 18 individuals with medication, transportation and book vouchers to support their way of life.
- Sponsored the St. John Health and Wellness Event at the REGALA Gym in September and welcomed more than 260 participants. Providers at the event delivered services and consultations directed towards fitness, wellness and healthy lifestyles. Emergency responders challenged attendees with separate and exciting adult and children's obstacle courses, demonstrated proper fire extinguisher use and led discussions on carbon monoxide. Ochsner hospital staff led lessons on smoking cessation and administered cardiac ankle-brachia index (ABI) screening and counseling. Participants enjoyed fun and energetic line dancing classes that also doubled as exercise; and meditation, stress management and diaphragmatic breathing lessons were led by a licensed professional. Other services provided were blood pressure, body mass index and glucose screenings; free FLU vaccinations, HPV vaccines and HIV testing; car seat and seat belt safety instruction using hands on demonstrations and guided tutorials; and an enjoyable fitness corner for children.

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

- Additional accomplishments are listed at pg 27.

➤ **Historical Accomplishments**

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

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

➤ **Historical Summary**

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

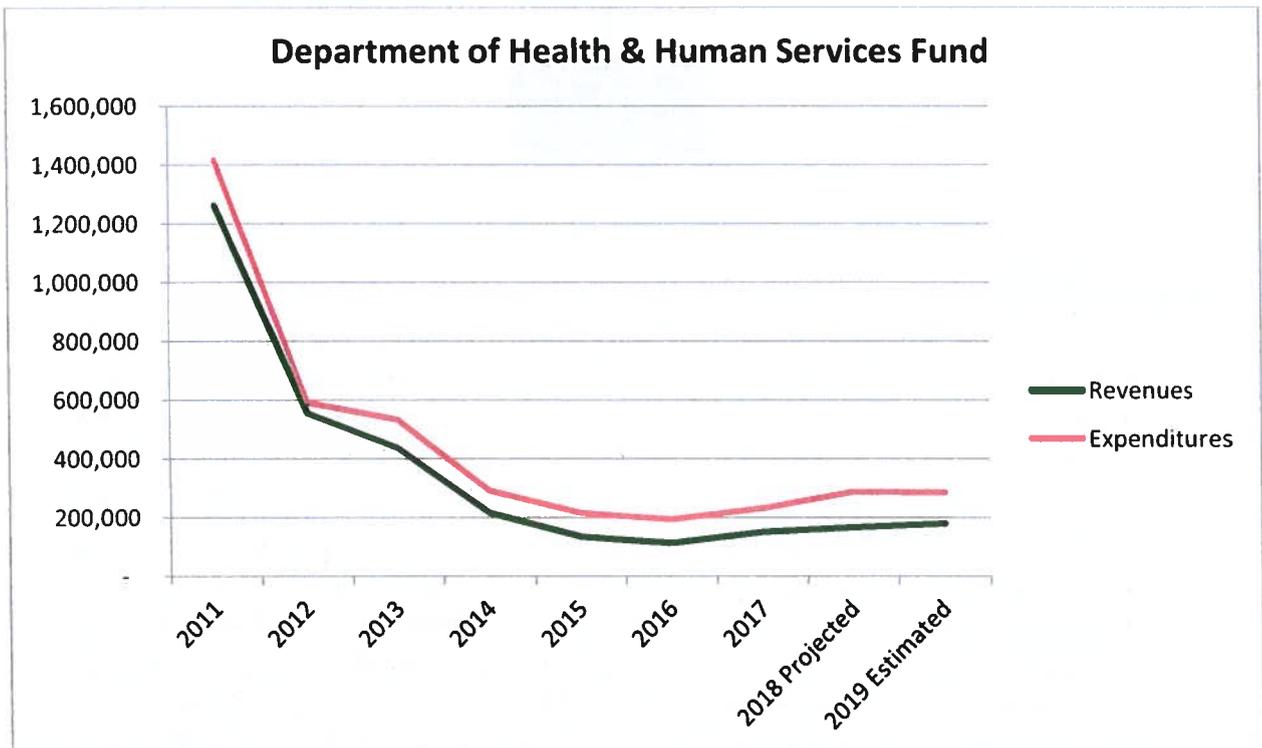
Historical figures are only available beginning in 2011 as this department was a component unit of the Parish Government prior to then. Total expenditures average 144 % of revenues. All revenues received are used to provide food, housing and utility assistance to needy residents in the Parish. The remaining costs of the Department are financed by and included in the General Fund. Total historical revenues received are as follows:

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

Department of Health & Human Services Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2011	1,262,217	1,417,172	112.3%
2012	554,676	590,796	106.5%
2013	435,647	532,431	122.2%
2014	214,582	290,532	135.4%
2015	134,403	214,796	159.8%
2016	112,686	192,524	170.8%
2017	150,974	231,695	153.5%
2018 Projected	166,073	287,234	173.0%
2019 Estimated	178,415	284,605	159.5%

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



➤ **Current Budget Summary**

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

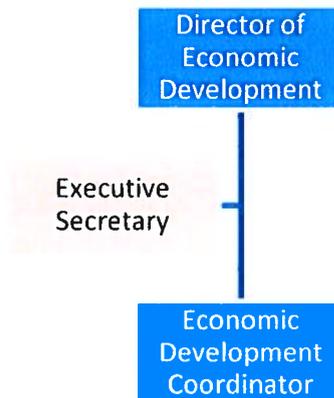


Economic Development Fund

➤ Fund Narrative

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

➤ Organization Chart



➤ Functions & Goals

- Its objective is to provide an avenue where the Parish can engage and influence companies and consultants to be part of the Louisiana economic community. This objective is met by focusing on three areas, including Business Attraction, Business Retention and Expansion, and Business Development. St. John business recruitment activities, marketing activities, and signature events have led to multiple engagements between companies and site consultants from all over the globe.
- St. John the Baptist Parish envisions the continued development of a healthy and vibrant community with a strong economic base, better jobs, improved shopping areas and a wide range of diversified housing opportunities for the citizenry. This vision is the driving force behind the Economic Development Department whose staff is eager to assist existing businesses and companies considering making St. John the Baptist Parish their home. Programs are available to assist in finding an appropriate site, expediting permits and approvals, providing access to Parish and State business incentives, linkages to workforce assistance programs, and connecting companies to sources of financing for commercial development or small business loans and managerial and technical assistance.
- Additionally, this department is in charge of beautification efforts throughout the Parish, tourism, special events and morale-building events for the residents of the Parish. This department envisions the continued development of a healthy and vibrant community with a strong economic base, better

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

jobs, improved shopping areas and a wide range of diversified housing opportunities for the citizenry.

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

➤ **Current Year's Accomplishments**

- 36 new businesses opened in the Parish.
- 295 new small businesses opened in the Parish.
- Performed 172 small business consultations.
- Performed 302 business consultations.
- Created 20 business plans.
- Conducted 62 business training workshops.
- Provided business counseling to 30 residents graduate from the Kauffman Foundation's FastTrac Entrepreneurial Training Program.
- New "Welcome Signs" have been completed at Hwy 51 and Belle Terre Boulevard.
- Hosted the St. John Economic Development Week. These events highlighted the parish's growing economy and also assisted with networking opportunities for our business owners.
- Participated in the 20th annual Household Hazardous Materials Collection Day and is sponsored by local industry as a community service.
- Hosted Quick Books Basic, Developing a Brand Strategy, Meet the Lender and SEBD Certification Classes to give our small business owners and entrepreneurs the knowledge to be able to successfully run their businesses.

See pages 22-24 for a full description of various business programs offered and additional accomplishments achieved in 2018.

➤ **Historical Accomplishments**

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

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

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

Special Revenue
Funds

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

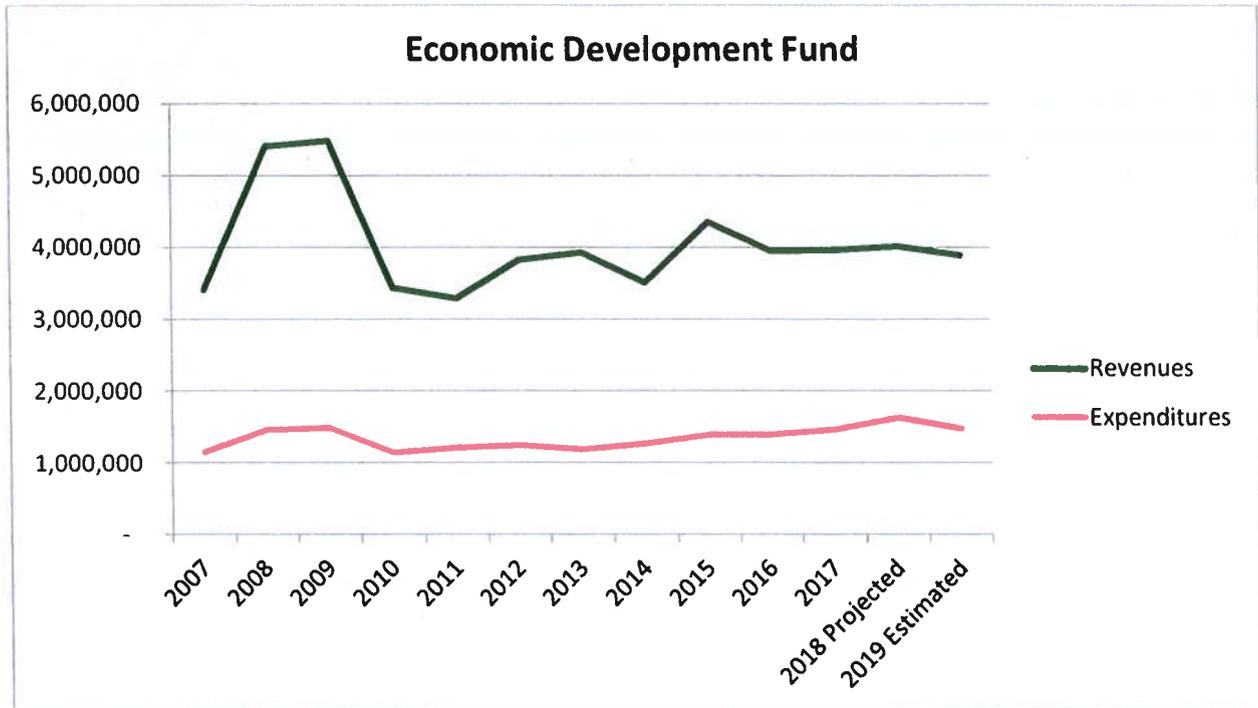
➤ Historical Summary

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

Economic Development Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	3,405,362	1,147,817	33.7%
2008	5,407,929	1,455,734	26.9%
2009	5,483,551	1,482,626	27.0%
2010	3,435,102	1,141,490	33.2%
2011	3,290,244	1,212,488	36.9%
2012	3,824,644	1,245,229	32.6%
2013	3,926,057	1,190,539	30.3%
2014	3,507,419	1,270,046	36.2%
2015	4,349,951	1,387,550	31.9%
2016	3,949,402	1,393,607	35.3%
2017	3,906,077	1,463,128	36.9%
2018 Projected	4,010,818	1,628,505	40.6%
2019 Estimated	3,886,000	1,473,878	37.9%

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

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



➤ **Current Budget Summary**

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

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

Special Revenue
Funds

Fire Departments Fund

➤ [Fund Narrative](#)

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



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

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 West Bank. The Parish presently has 45 full time paid fire personnel on staff. The revenues are generated from a dedicated 0.25% sales tax for the fire departments along with a 2% fire insurance rebate. The fire insurance rebate received is approximately \$180 thousand a year.

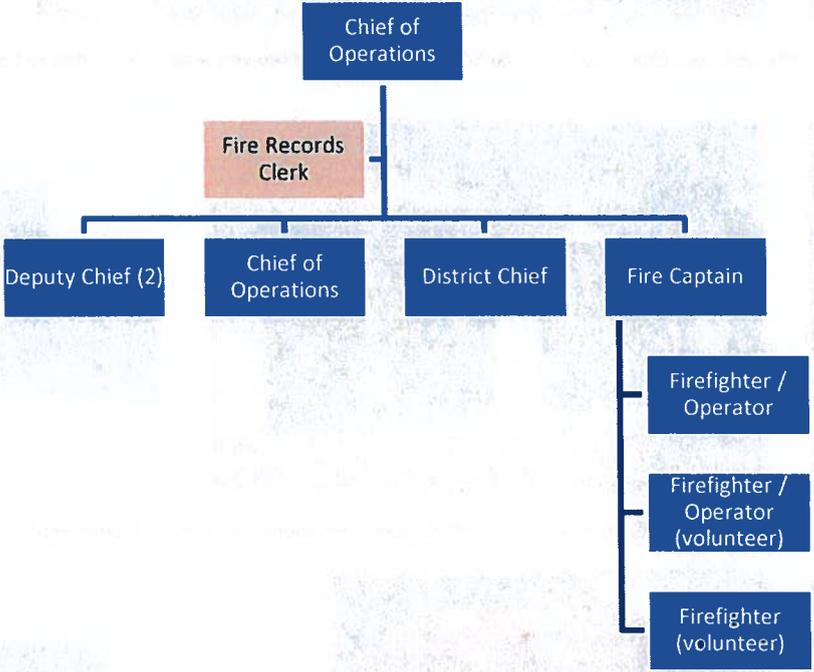
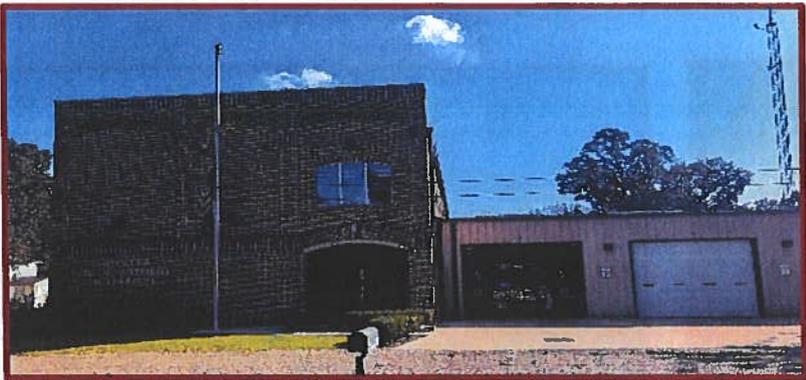
➤ [Organization Chart](#)

The Fire Departments falls under the direction of the Director of the Public Safety. See page 157 for the inclusion of the Fire Department in that organization chart.

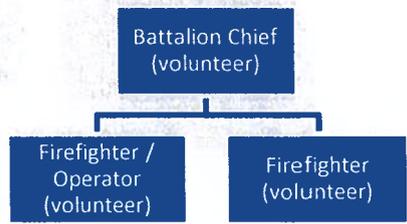
Each station has its own organization structure, as follows:

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Fire District 1
Station # 71
Garyville



Fire District 1
Station # 72
Garyville



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

Special Revenue
Funds

Fire District 2

Station # 51

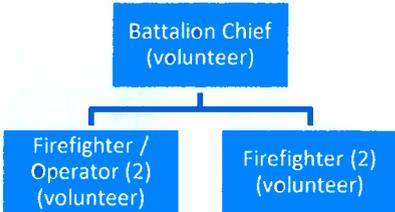
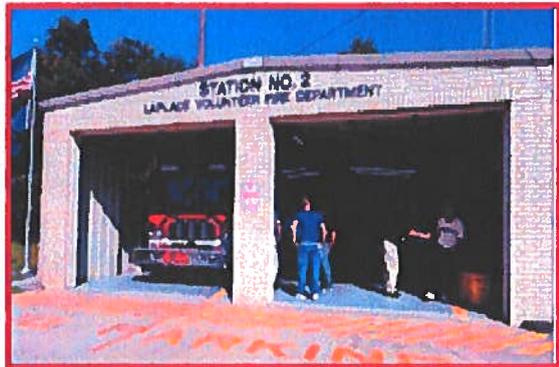
Laplace



Fire District 2

Station # 52

Laplace



Fire District 2

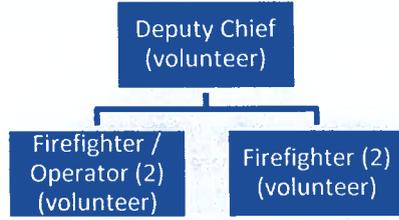
Station # 53

Laplace



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

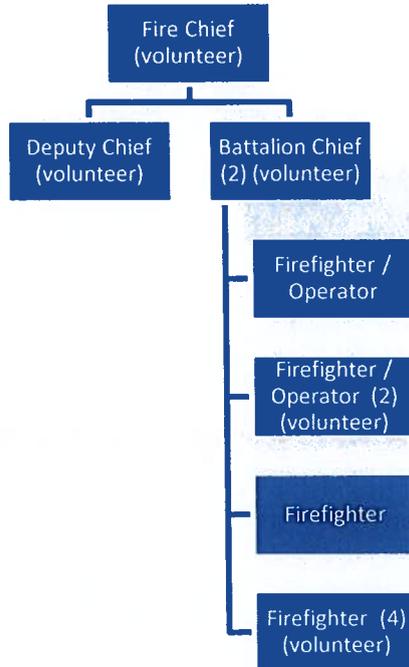
Fire District 2
Station # 54
Laplace



Fire District 2
Station # 55
Laplace



Fire District 3
Station # 91
West Bank



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

Special Revenue
Funds

Fire District 3
Station # 94
West Bank

Firefighter /
Operator
(volunteer)

Firefighter (4)
(volunteer)

Fire District 3
Station # 92
West Bank

Firefighter /
Operator
(volunteer)

Firefighter (4)
(volunteer)

Fire District 3
Station # 93
West Bank

Firefighter (2)
(volunteer)

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

Fire District 4
Station # 63
Reserve

Firefighter / Operator



Fire District 4
Station # 64
Reserve

Firefighter / Operator (2) (volunteer)

Firefighter (2) (volunteer)



Fire District 4
Station # 65
Reserve

Firefighter / Operator (2)



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

➤ Functions & Goals

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

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

- The Office of Fire Services provides fire, emergency medical, hazardous materials and technical rescue services to everyone who lives, works or visits St. John the Baptist Parish.
- Attend birthday parties.
- Install smoke detectors.
- Put on Fire Prevention demonstrations for schools and organizations.
- Goals for 2019 include the following:
 - Replace a 33 year old Ladder Truck.
 - Start Phase 1 of the department training facility.
 - Renovate Station 91 in Edgard.
 - Purchase new battery power vehicle extrication equipment.

➤ Current Year's Accomplishments

- Responded to:
 - 1,771 calls for assistance
 - 58 structural fires
 - 936 medical/rescue/hazardous calls
- Average response time was 4.27 minutes
- Held 33 fire prevention programs reaching 1,185 adults and 1,979 children
- Installed 127 free smoke detectors
- Both career and volunteer members documented over 15,000 hours of training and obtained over 80 new certificates in hazardous materials, specialized rescue, incident command and fire suppression.
- Participated in High Rise Operations Training in Florida
- Participated and conducted several drills at sites throughout the Parish

➤ Historical Accomplishments

- In 2016, acquired 3 new fire trucks
- In 2017, dedication of Station 53 to District Chief Spencer Chauvin, a career fireman who lost his life performing a heroic act during the line of duty
- Hemlock Fire Station grand opening was on June 15, 2017
- First Place in Louisiana State Competitive Drills Challenge (for four consecutive years: 2014-2017)

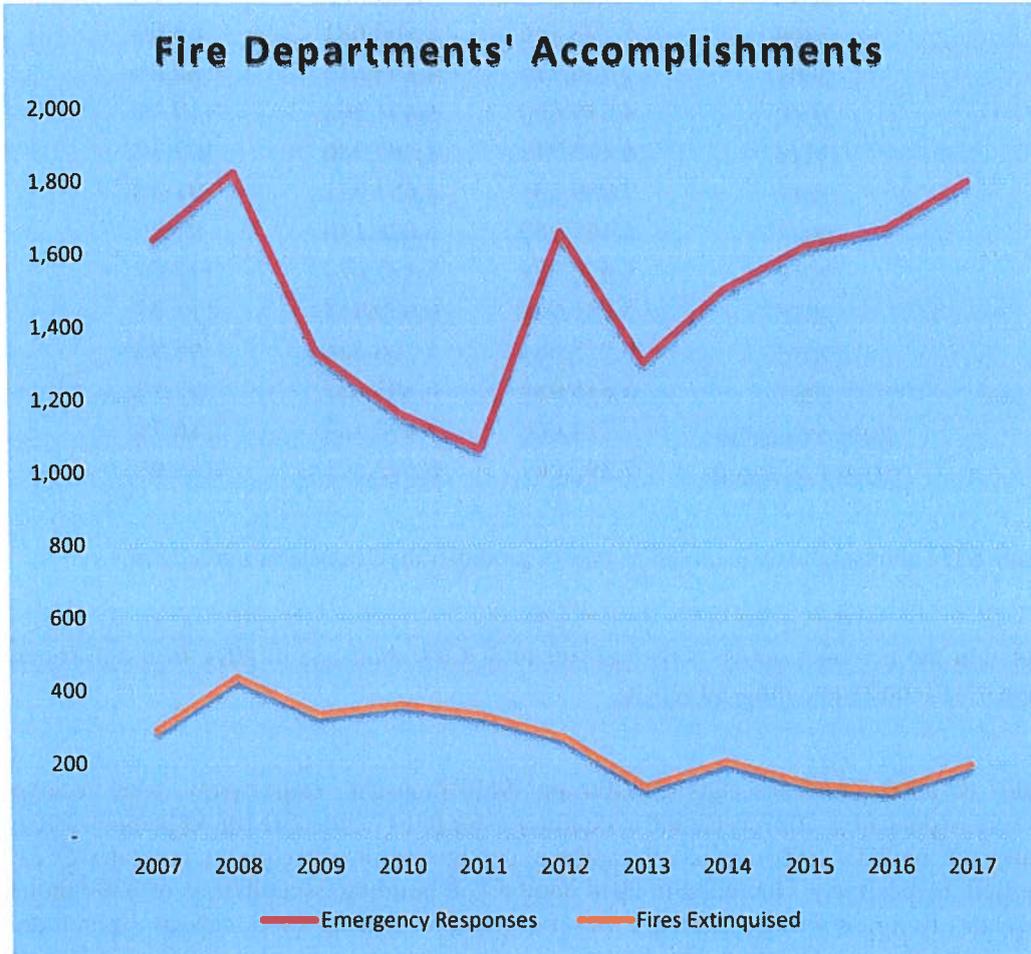
Below is a table showing the number of fire prevention measures provided to the community. These figures were not tracked until 2017.

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

Special Revenue
Funds

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

Since 2007, the four (4) fire departments together have responded to an average of 1,507 emergencies and extinguished an average of 258 fires. The following line chart plots the fire departments' accomplishments.



➤ **Historical Summary**

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

Total expenditures average 96% of revenues. Beginning in 2010 for most years, expenditures have exceeded the revenues, necessitating the use of the beginning fund balance to continue operations and balance the budget. Total historical revenues and expenditures for the Fire Departments Fund are as follows:

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

Fire Departments Fund

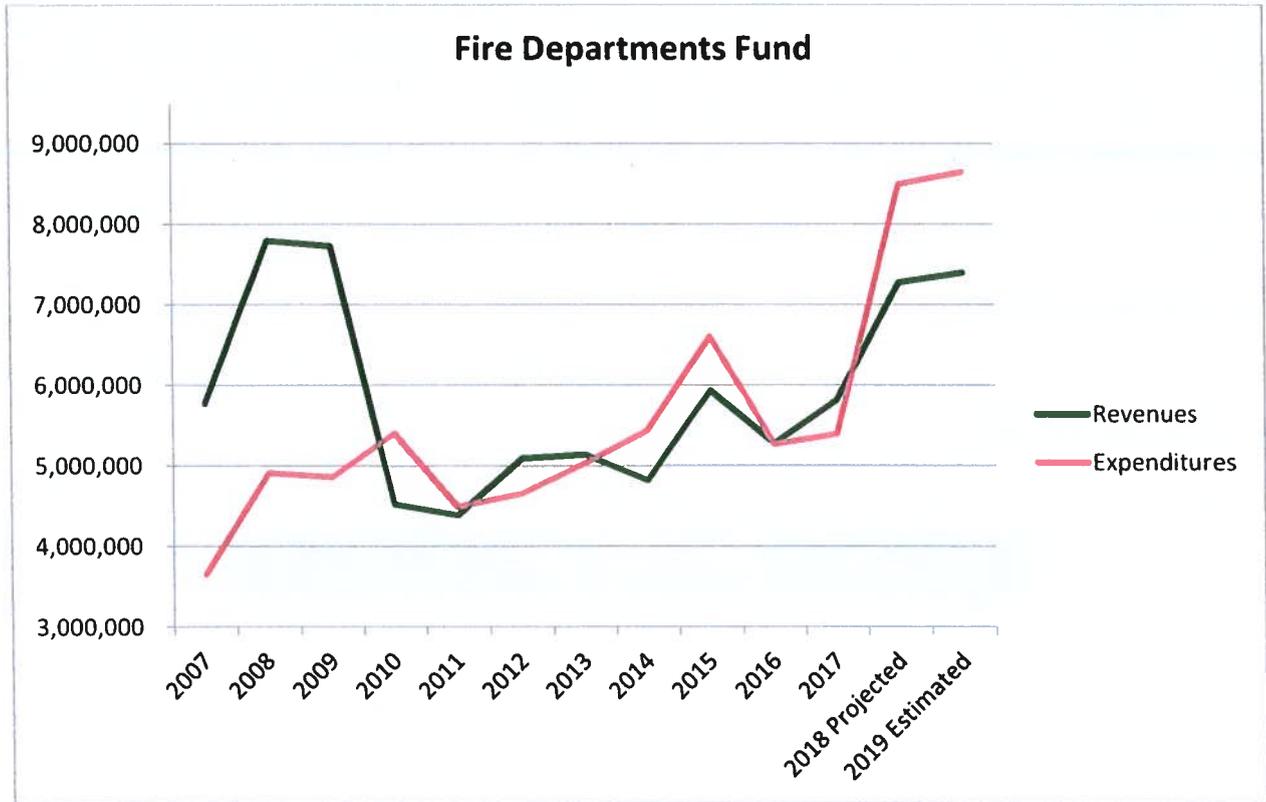
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	5,768,563	3,644,545	63.2%
2008	7,792,146	4,906,681	63.0%
2009	7,726,376	4,853,615	62.8%
2010	4,519,668	5,401,898	119.5%
2011	4,385,777	4,487,340	102.3%
2012	5,089,305	4,653,371	91.4%
2013	5,135,989	5,028,110	97.9%
2014	4,820,334	5,437,624	112.8%
2015	5,931,949	6,600,911	111.3%
2016	5,275,084	5,266,886	95.9%
2017	5,815,984	5,393,687	92.7%
2018 Projected	7,274,668	8,493,140	116.7%
2019 Estimated	7,393,267	8,642,801	116.9%

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

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

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

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



➤ *Current Budget Summary*

In 2018, the Parish received approximately \$1 million and anticipates receiving another \$1.1 million in 2019 as part of a HMGP Grant to build a safe room for use during emergency events. An additional \$970 thousand in 2018 was received with another \$1 million from the Sheriff’s Office, which is a reimbursement of one-half of the costs for building a sub-station. Projected capital outlay expenditures for these two projects are \$1.6 and \$1.8 million in 2018 and \$1.4 and \$2.1 in 2019, respectively, and are reflected in the total expenditures for those years.

The expenditures are a continuation of the present services and are budgeted within the anticipated revenues. Efforts to reduce future expenditures will continue so the reliance on the fund balance can be reduced. However, the ending fund balance for 2019 is anticipated to be approximately \$4 million.

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

GOMESA Fund

➤ Fund Narrative

This fund accounts for the monies received from Phase II of the Gulf of Mexico Energy Security Act of 2006. The funds are to be used for Coastal conservation, restoration, and hurricane protection.

➤ Organization Chart

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

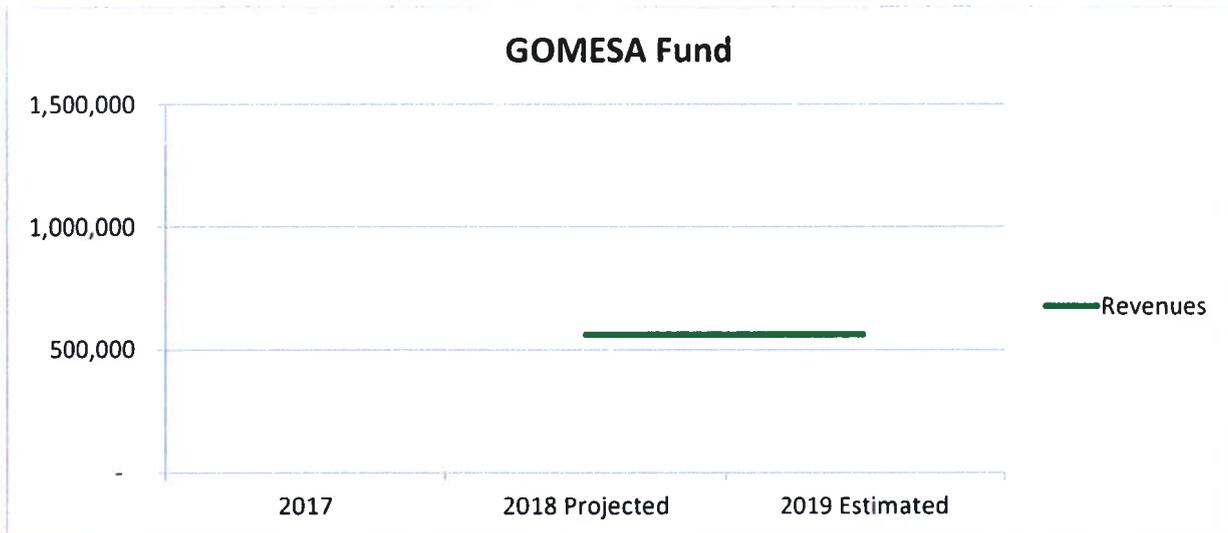
➤ Functions & Goals

Currently, the Parish has not yet determined which projects will be funded utilizing this revenue source.

➤ Historical Summary

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

GOMESA Fund			
Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues
2018 Projected	561,531	0	0.0%
2019 Estimated	562,000	0	0.0%



➤ Current Budget Summary

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

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

Special Revenue
Funds

Health Unit Fund

➤ *Fund Narrative*

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

➤ *Organization Chart*

The Health Unit falls under the direction of the Director of the Department of Health and Human Services. See page 125 for the inclusion of the Health Unit in that organization chart.



➤ *Functions & Goals*

The Health Unit provides services for those residents who are without insurance or are on Medicaid and are under nineteen (19) years of age. Services provided include: immunizations, family planning, STD testing, pregnancy testing, flu vaccinations, providing Acknowledgement of Paternity forms and assistance with applying for Women, Infants, and Children (WIC). Besides the programs listed below under current year's accomplishments, the Health Unit perform public health services including: Disease Surveillance, Epidemiology, Laboratory, Policy Development/Support, Disaster Preparedness Planning and Response, Communications, Community Partnership Support, Health Equity and Continuous Quality Improvement.

Future plans include answering public health data requests, giving health presentations and starting peer breastfeeding support services.

➤ *Current Year's Accomplishments*

Following is the accomplishments for the 2018 year for the Health Unit:

Health Unit Performance Measures for 2018		Number
Providing Communicable Disease Control for Residents		
Clinical Preventive Services for Tuberculosis (total visits)		260
Disease Intervention Services for Tuberculosis/Immigrants/Refugees (man hours)		520
Clinical Preventive Services for STD/HIV (total visits)		1,320
Disease Intervention Services for STD//HIV (man hours)		700
Immunizations and Vaccine Preventable Disease services (Infants/Child/Adult immunizations)		650
Open and Closed Points of Distribution (PODs) supported		8
Provide Chronic Disease and Injury Prevention Services		
Coalition Support Man-hours		355
Pregnancy Associated, Fetal, Infant, Child Mortality Abstract or Reviews (man hours)		450
Well spot facilities supported		30
Vital Records, Death Certificates Issued, Homebirth Certificate Assists		6,352

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

**Special Revenue
Funds**

Provide Environmental Health Services to Insure Food Safety and Sanitation		
Food Establishment Inspections		732
Food Complaints		2
Sewer Inspections		39
Sewer Permits		4
Sewer Complaints		12
Institution Inspections		99
Retail Plans Reviewed		30
Provide Services to Improve Maternal and Child Health		
First-time Mothers receiving Nurse Case Management (patients/visits)		120
Peer Breastfeeding Support Services		425
Professional Baby-Friendly, child health and Maternal Dietician/WIC (hours)		3,025
Insuring Access to and Linkage with Clinical Care		
Referrals to a Medical Home		425

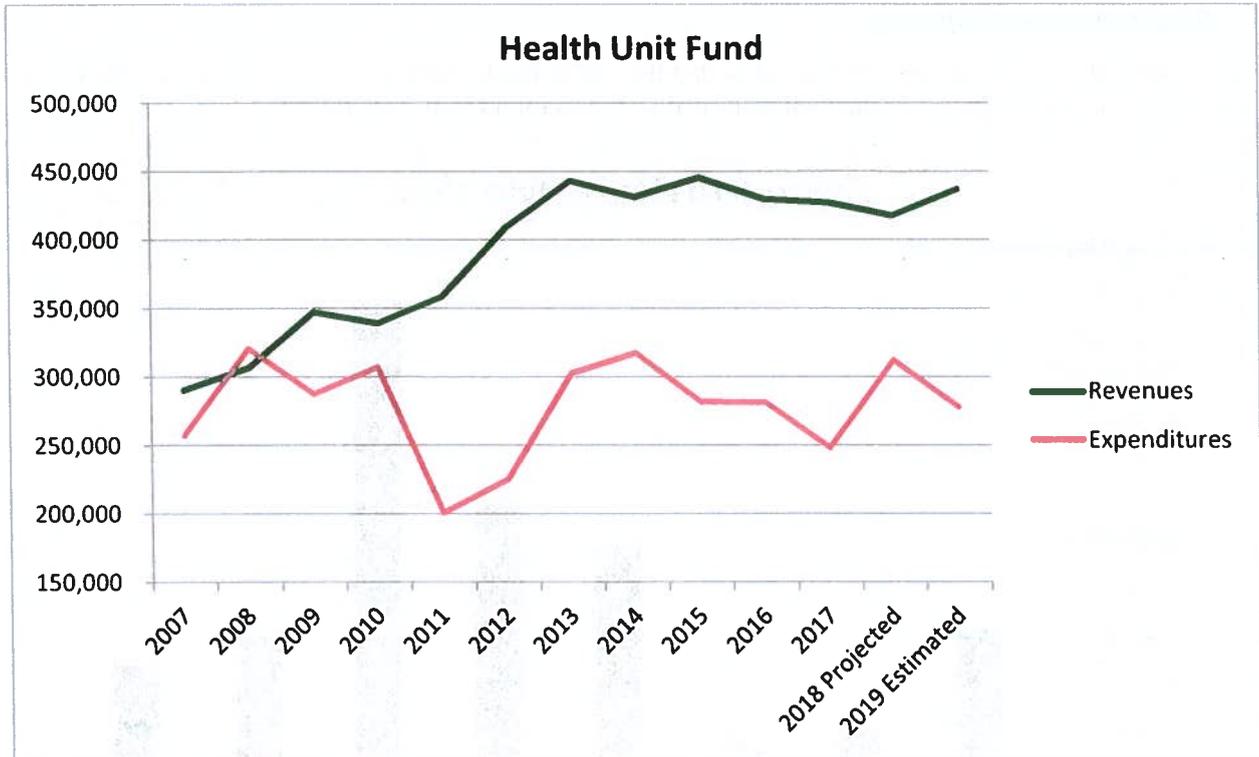
➤ **Historical Summary**

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

Total expenditures average 73% of revenues. Total historical revenues and expenditures for the Health Unit Fund are as follows:

Health Unit Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	290,133	256,820	88.5%
2008	306,514	320,400	104.5%
2009	347,273	287,283	82.7%
2010	338,988	306,844	90.5%
2011	358,515	200,702	56.0%
2012	409,161	224,951	55.0%
2013	442,966	302,531	68.3%
2014	431,260	317,255	73.6%
2015	445,176	281,549	63.2%
2016	429,655	280,978	65.4%
2017	426,992	248,023	58.1%
2018 Projected	417,655	312,172	74.7%
2019 Estimated	436,775	277,731	63.6%

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



➤ **Current Budget Summary**

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

Hurricane Funds

➤ **Fund Narrative**

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



➤ **Organizational Chart**

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

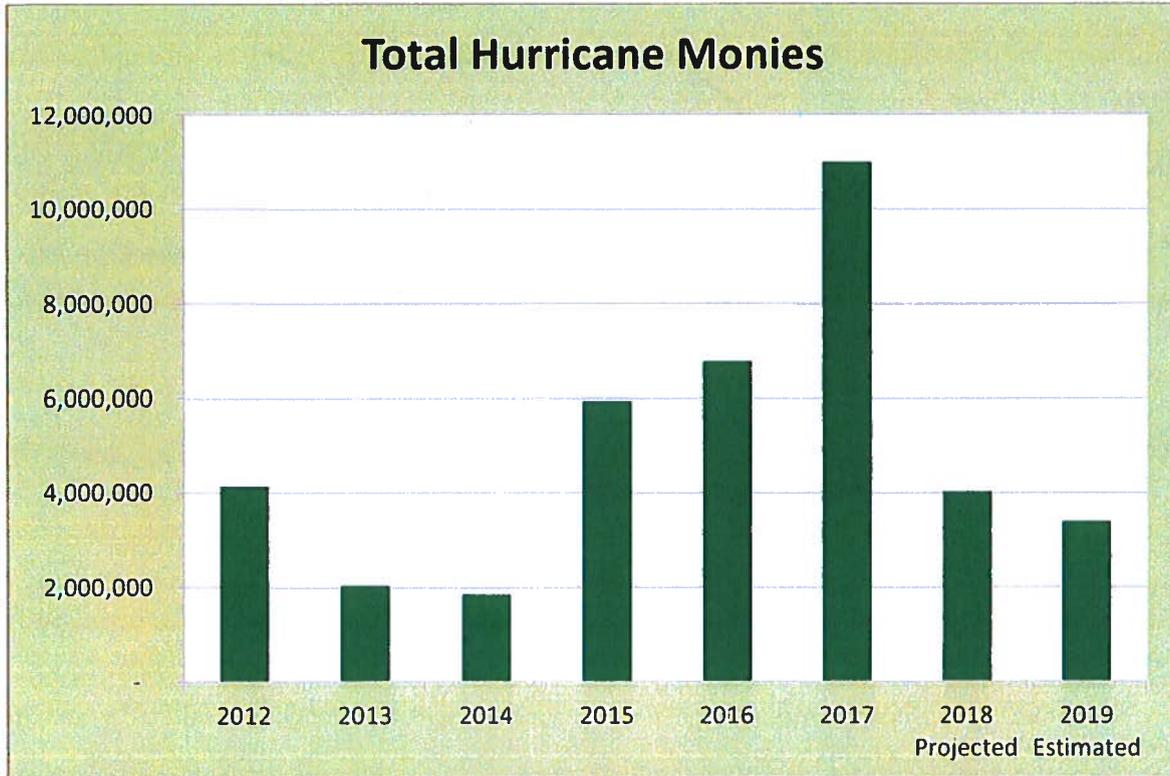
➤ **Functions & Goals**

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

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

➤ Historical Accomplishments

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



➤ Historical Summary

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

Gustav/Ike - CDBG Grant

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2013	1,392,449	1,419,670	102.0%
2014	1,580,727	1,603,438	101.4%
2015	1,723,901	2,217,892	128.7%
2016	1,677,246	1,376,708	82.1%
2017	219,998	121,371	55.2%
2018 Projected	0	0	0.0%
2019 Estimated	0	0	0.0%

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

Community Development Block Grant Funds received from the state of Louisiana was used to assist residents who were low income and/or elderly. Such assistance included repairs to roofs, exterior damage to windows and doors and emergency items impacting homeowner health and safety. This fund currently has a negative fund balance and is expected to receive the final spent monies in 2020 and then close out.

Isaac

Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues
2012	4,132,146	4,132,146	100.0%
2013	631,537	631,537	100.0%
2014	188,265	642,495	341.3%
2015	1,845,507	1,819,781	98.6%
2016	134,199	1,044,101	778.0%
2017	1,224,163	0	0.0%
2018 Projected	0	0	0.0%
2019 Estimated	0	0	0.0%

Total damages were estimated and the Federal Government provided 75% of the damages, with St. John being responsible for the remaining 25%. All monies received were transferred to other funds for use in rebuilding. Such expenditures are included in the other funds' expenditures and are mostly comprised of capital outlay in the Public Works and Waste Water Funds. This fund currently has a negative fund balance and is expected to receive the final spent monies in 2020 and then close out.

Isaac Recovery - CDBG Grant

Year	Revenues	Transfers to Interfunds	Expenditures as a %age of Revenues
2014	75,791	1,078,691	1,423.2%
2015	2,366,911	2,708,271	114.4%
2016	4,955,457	3,915,207	79.0%
2017	9,532,620	10,475,866	109.9%
2018 Projected	4,019,048	4,019,048	100.0%
2019 Estimated	3,383,399	3,383,399	100.0%

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

- Homeowner Rehabilitation – may receive up to \$150 thousand

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

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

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

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

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

➤ Current Budget Summary

The budgets show the anticipated receipts of the monies and related usages for 2019.

Juvenile Detention Fund



➤ Fund Narrative

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

➤ Organizational Chart

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

➤ Functions & Goals

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

➤ Current Year's Accomplishments

- # of juveniles in which intake services were provided: 46, with an average stay length of 9 days.
- # of FINS (Families in Need of Services) Referrals provided:
 - 111 to the 40th Judicial Court
 - 82 to substance abuse treatments
 - 200 to various counseling services (family, anger management, parenting, wrap-around services, etc.)
 - 8 for ankle bracket monitoring by the Office of Juvenile Justice

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

Special Revenue
Funds

➤ Historical Accomplishments

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

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

➤ Historical Summary

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

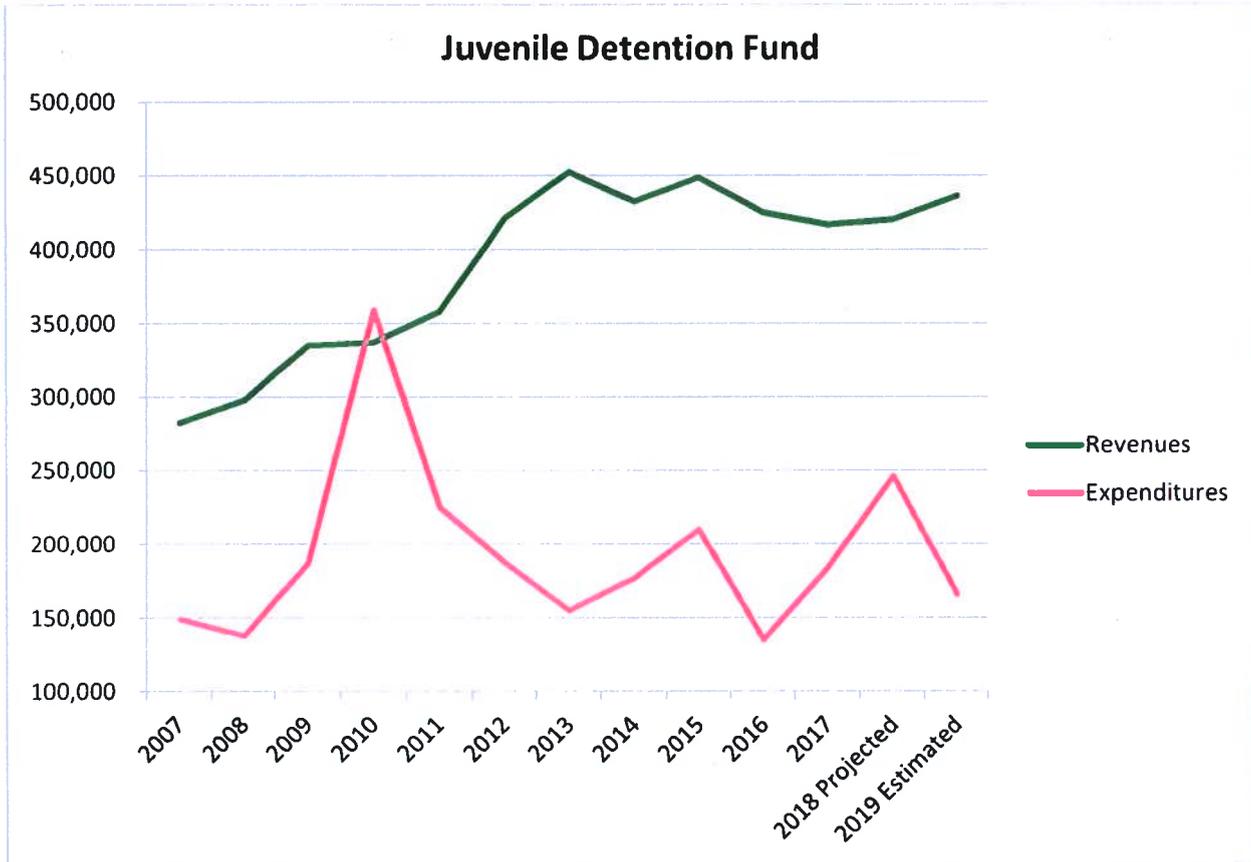
The expenditures reflect the daily expense to house juveniles at a rate of \$256 per day with Terrebonne Juvenile Justice Center. Additionally, total estimated renovations of \$633 thousand are included in budgeted figures for the years 2010 and 2013 for equipment purchases.

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

Juvenile Detention Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	282,264	149,070	52.8%
2008	297,574	137,702	46.3%
2009	334,962	186,638	55.7%
2010	336,818	358,792	106.5%
2011	357,745	224,783	62.8%
2012	421,092	187,113	44.4%
2013	452,167	154,833	34.2%
2014	432,539	176,566	40.8%
2015	448,594	209,733	46.8%
2016	424,994	134,764	31.7%
2017	416,753	183,450	44.0%
2018 Projected	420,298	254,736	58.5%
2019 Estimated	436,000	165,520	38.0%

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

Building renovations to the 40th Judicial Juvenile Service Office in Reserve of \$233 thousand occurred in 2010. Renovation expenditures for the Edgard Courthouse Juvenile Section; occurred in 2015. New furniture and fixtures of \$63 thousand was purchased in 2108.



➤ **Current Budget Summary**

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

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

LA SAFE Fund

➤ Fund Narrative

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

➤ Organization Chart

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

➤ Functions & Goals

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

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

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

➤ Current Year’s Accomplishments

- Attended numerous community meetings and engagement events over a nine month period across the state while attempting to secure this grant.
- Awarded the \$6.1 million grant.
- The Council adopted a resolution in October 2018, as required by CDBG-DRU to move forward with the LaSAFE program and for the acceptance of grant funds.

➤ Historical Summary

This fund will begin in 2019 and anticipated revenues are as follows:

LA SAFE Fund			
Juvenile Detention Fund 2019 Estimated	Revenues	Expenditures	Expenditures as a %age of Revenues
	6,557,505	0	0.0%

➤ Current Budget Summary

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

Levee Protection Fund

➤ Fund Narrative

The people of St. John voted in April 2017 for a 7 mil property tax increase to raise the funds needed to build and maintain a hurricane/flood protection levee. The West Shore Lake Pontchartrain (WSLP) Hurricane risk Reduction Project work will include 18 miles of earthen levees, 2 flood gates and 4 pump stations and will stretch from the Bonnet Carré Spillway to Mt. Airy. Total costs to build this system is \$718 million, however, the Parish's portion of these costs will only be \$50 million. The WIIN (Water Infrastructure Improvements) Act will cover the bulk of the expenses. St John will be responsible for the annual maintenance cost of approximately \$5 million. This fund will track the costs to build and then maintain this levee system.



The Pontchartrain Levee District will be responsible for managing operations and maintenance of the levee and pump stations through an agreement with the Parish.

Ultimately, over 60 thousand people, plus governmental, commercial and industrial structures located in the River Parishes will be protected by this levee. Additionally, this levee will protect the Interstate-10 Hurricane Evacuation Corridor.

➤ Organizational Chart

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

➤ Functions and Goals

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

The timeline for the Levee Project is as follows:

- To acquire the property where construction will take place, which is expected to take up to 2 years. Much of the land for the project, which will include a levee system on the east bank of the Mississippi River from the Bonnet Carré Spillway in St. Charles Parish to the Hope Canal in St. John, is owned by the Louisiana Department of Wildlife and Fisheries.
- Receive a feasibility study from the Army Corps of engineers.
- The Corps will put out 11 different contracts for the work.
- Construct the levee, which is expected to take about 3 years, which would be completed by 2023.
- Requesting FEMA review the area and remap flood plains to lower insurance rates.

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds



➤ Current Year's Accomplishments

Work on WSLP began in June 2018 with the development of the project alignment, request for rights-of-entry for field investigations, and updating of the necessary environmental documents.

➤ Historical Accomplishments

- In 2017, passed a 7% ad valorem tax to start building the funds to build a hurricane/flood protection levee.

➤ Historical Summary

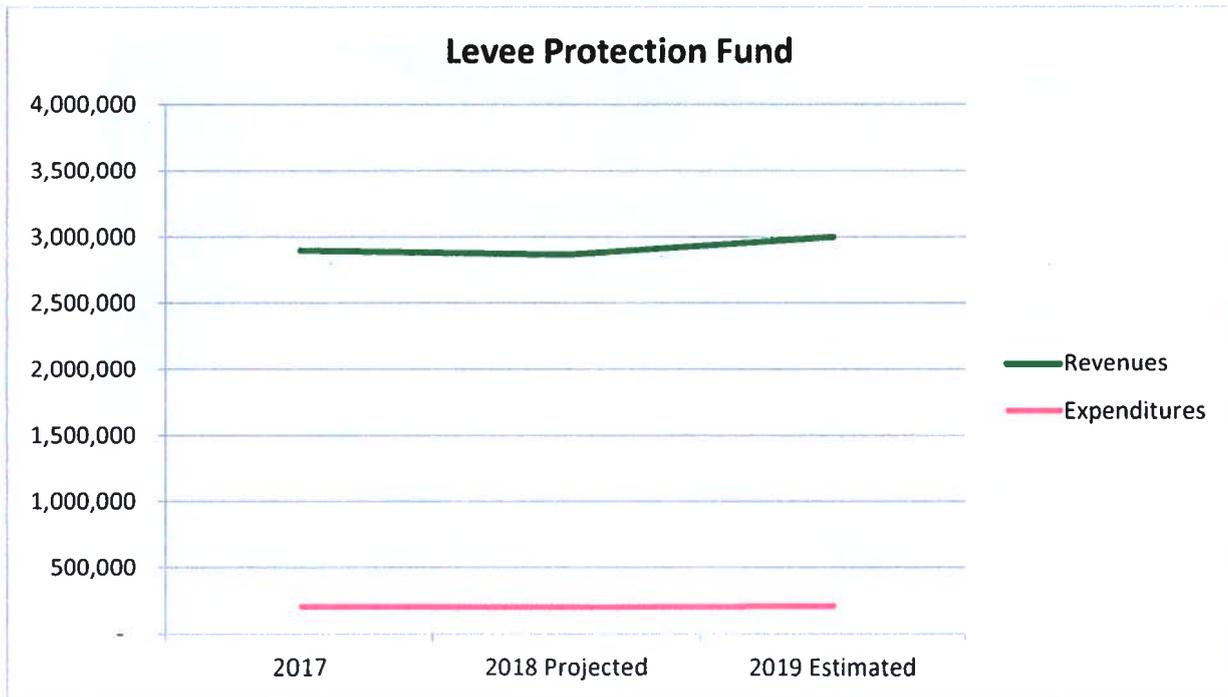
This fund opened in 2017. Thus far, the costs are only those that are associated with collecting the tax, approximately 7% of the collections. No other activity has taken place.

Levee Protection Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2017	2,896,321	202,733	7.0%
2018 Projected	2,867,389	198,137	6.9%
2019 Estimated	2,998,100	205,467	6.9%

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

Special Revenue
Funds



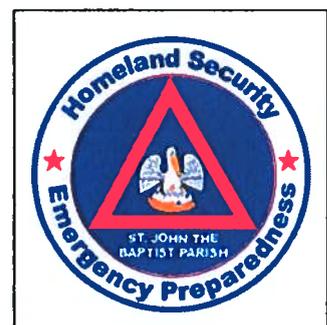
➤ Current Budget Summary

During 2017 and 2018, revenues of \$2.9 million generated from ad valorem taxes are anticipated to be collected. Federal funds are likely to be allocated in a phased approach over several years. The target is to begin construction in 2020 which will give the Parish time to accumulate its \$50 million portion of the costs.

Public Safety Fund

➤ Fund Narrative

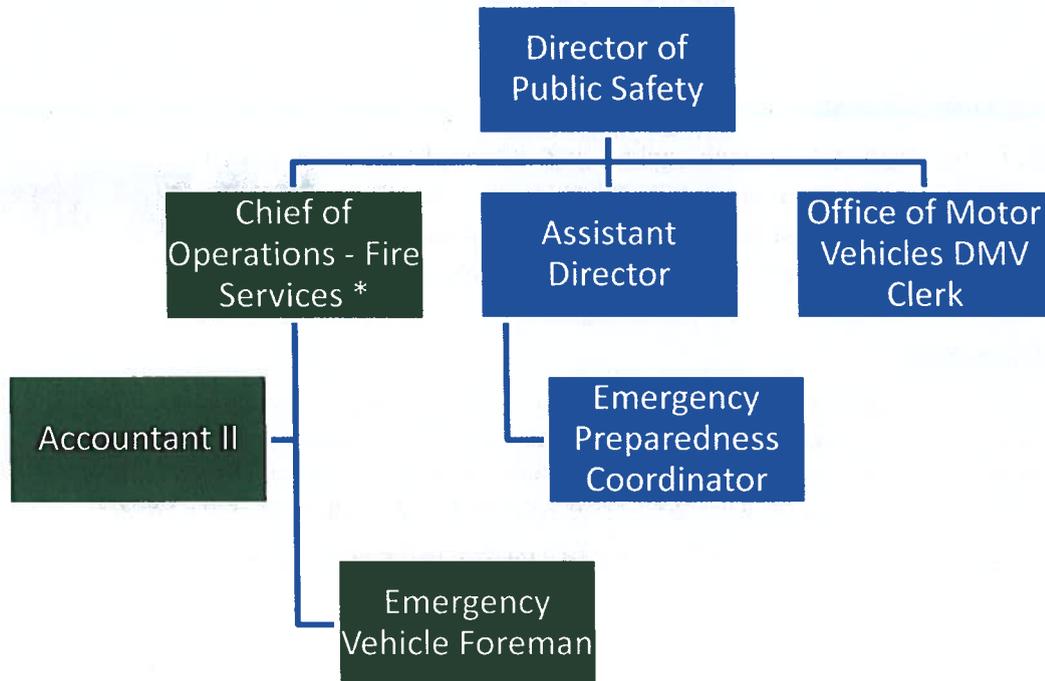
The Public Safety Department is part of the Emergency Operations Center (EOC), along with the Office of Homeland Security and Emergency Preparedness, Office of Fire and Rescue Service, and the E 9-1-1 Communications Center. All emergency preparedness, response, recovery, and mitigation activities are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



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

➤ Organization Chart



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

➤ Functions and Goals

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

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

➤ Current Year's Accomplishments

- Personnel worked around-the-clock to coordinate a response of departmental and interagency personnel to ensure safety and to help residents during multiple severe weather threats.
- Assisted with the annual household hazardous materials collection day.
- Worked with MPLX (formally Pin Oak Terminals), the Fire Department and the Sheriff's Office to build a radio communications tower that enhanced 911 communications radio coverage in the community.

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

- Working on the final stages of implementing the IPAWS (Integrated Public Alert and Warning System) from FEMA in order to add another layer of communicating emergencies to residents.
- Working towards becoming a National Weather Service Storm Ready Community. The Storm Ready Community focuses on communication, mitigation and community preparedness to save lives.

➤ Historical Accomplishments

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



➤ Historical Summary

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

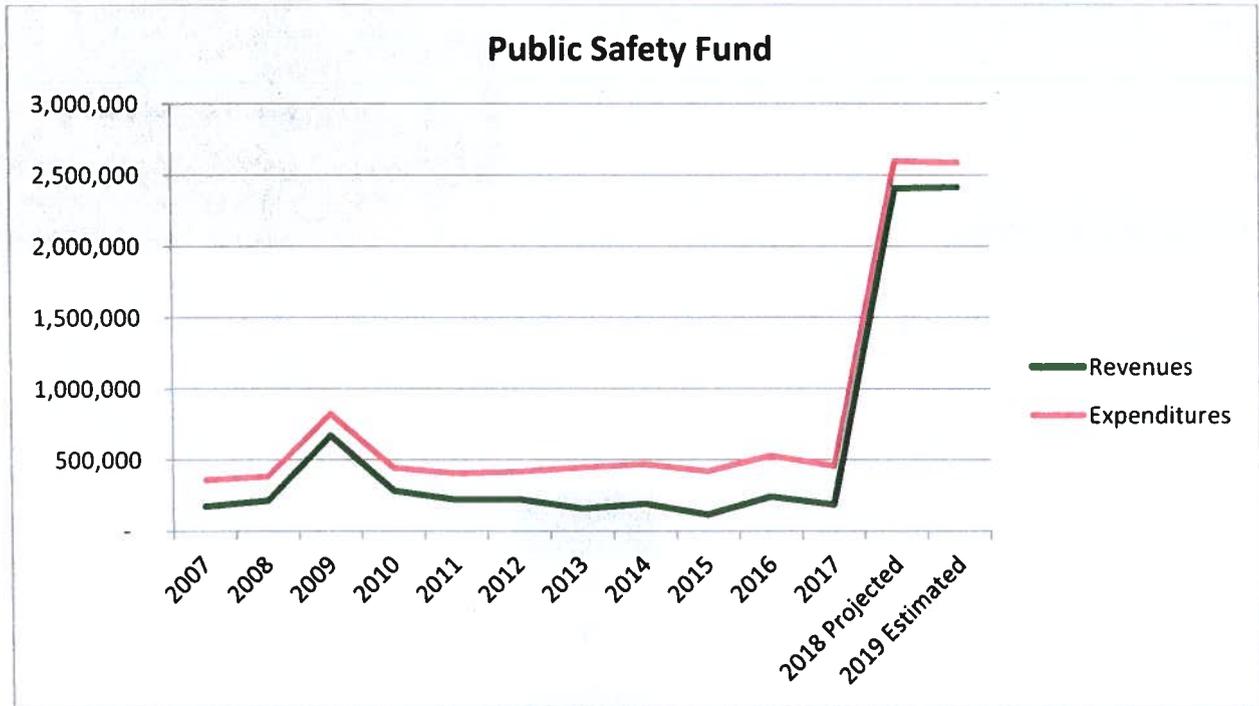
The State Grant revenues were reduced in 2013 due to a change in the grant cycle.

Total expenditures average 201% of revenues. Total historical revenues and expenditures for the Public Safety Fund are as follows:

Public Safety Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	173,368	357,099	206.0%
2008	213,591	381,500	178.6%
2009	669,067	823,128	123.0%
2010	283,743	442,675	156.0%
2011	219,131	403,607	184.2%
2012	221,665	414,564	187.0%
2013	157,521	444,985	282.5%
2014	190,848	468,049	245.2%
2015	113,262	422,540	373.1%
2016	239,149	526,907	220.3%
c	184,087	452,932	246.0%
2018 Projected	2,405,020	2,596,428	108.0%
2019 Estimated	2,413,900	2,585,783	107.1%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

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



➤ **Current Budget Summary**

Included in 2018 and 2019 is the receipt of \$2.2 million each year from a GOHSEP Elevation Grant and the corresponding expenditure of these grant funds for elevation and acquisitions.

The expenditures are a continuation of the present services. Even with the inter-fund transfers, expenditures have exceeded the revenues, necessitating the use of the beginning fund balance since 2015 to continue operations and balance the budget. The fund balance is healthy and can maintain this.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

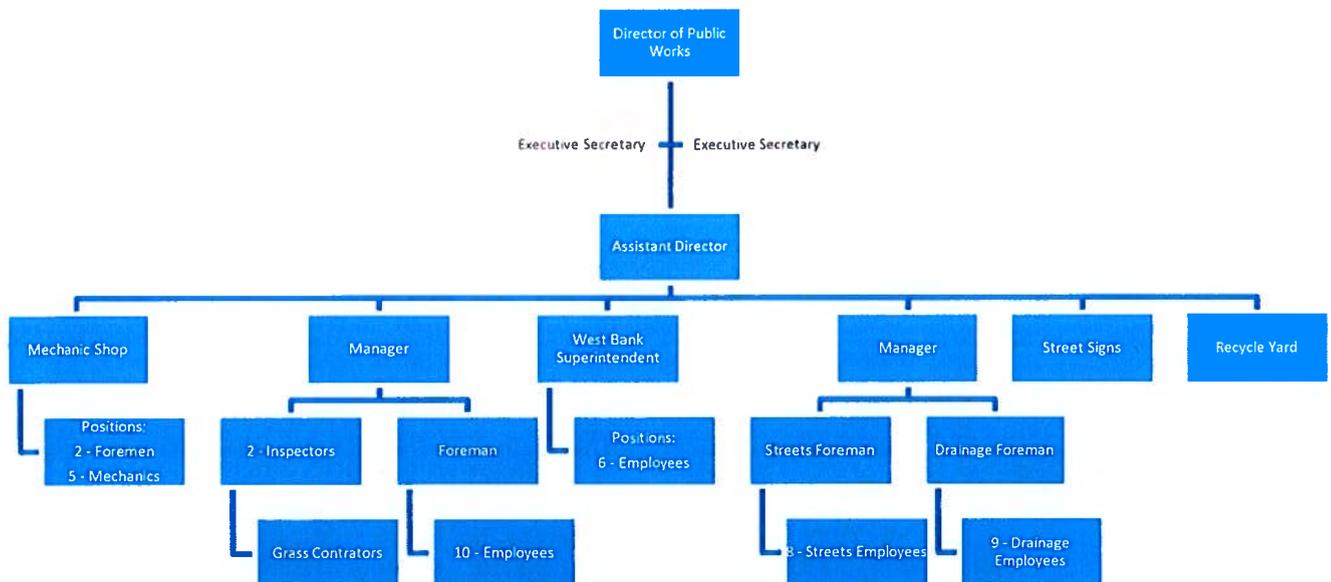
Public Works Fund

➤ Fund Narrative

This fund accounts for the annual services and upkeep of St. John the Baptist Parish roads, roadsides, bridges and drainage. This includes more than 441 miles of roads and 136 miles of major canals and ditches.



➤ Organization Chart



➤ Functions and Goals

- To maintain the streets and roads and drainage, including: grading, potholes filling and patching, sweeping, repairing/replacing culverts, street signs and shoulder repair.

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

- Projects that will continue into 2019 include:
 - Reserve Drainage Project, Phase III.
 - Improvements to Peavine Boat Launch.
 - Improvements to New Edgard Council on Aging Center.
 - Renovations to Council Chambers.
 - Expanding the Animal Shelter.

➤ **Current Year's Accomplishments**

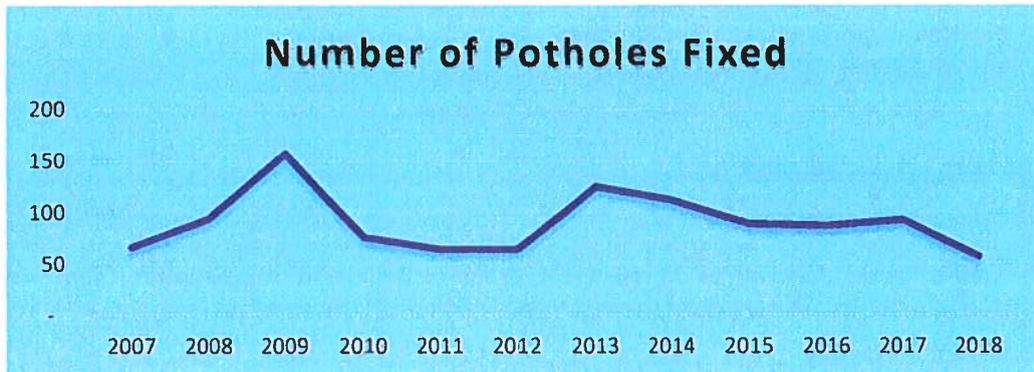
- The public works department completed millions of dollars in infrastructure improvements and responded to thousands of requests from business owners. Projects that were completed this year include the following:
 - 9,826 work orders completed.
 - 57 pot holes fixed
 - Completed the following projects:
 - \$150 million Foxwood Levee Phase II
 - \$10 million New Government Complex Building
 - \$541 thousand Fairway Drive Bridge
 - \$379 thousand Peavine Boat Launch Improvements
 - Airport Pump Station Reconstruction
- All paving work associated with the 2018 Road Improvement Program was completed, with 15 roads throughout the Parish being rehabilitated with asphalt.
- The following projects will continue or start in 2019:
 - \$3 million Reserve Drainage Phase III
 - \$4.4 million Vicknair Canal Pump Station
 - \$1.1 million Marigold Street Drainage Improvements
 - \$1.4 million McReine Road Drainage Improvements
 - \$1.4 million Belle Pointe Drainage Improvements
 - \$800 thousand of street repairs
 - \$260 thousand Woodland Drive Bridge Repairs

➤ **Historical Accomplishments**

- All paving work associated with the 2017 Road Improvement Project is complete. Over 124 streets throughout the Parish have received improvements and more than \$6 million has been spent on the program since its inception.

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

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



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

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

➤ **Historical Summary**

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

Total expenditures average 167% of revenues. Total historical revenues and expenditures for the Public Works Fund are as follows:

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

Public Works Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	4,132,606	6,650,899	160.9%
2008	6,132,075	9,295,394	151.6%
2009	6,213,587	9,531,547	153.4%
2010	4,095,087	7,297,708	178.2%
2011	5,642,149	9,079,676	160.9%
2012	5,746,998	12,254,051	213.2%
2013	4,965,555	10,079,957	203.0%
2014	7,863,960	12,183,528	154.9%
2015	5,225,175	8,658,865	165.7%
2016	4,697,861	8,555,654	182.1%
2017	5,279,458	8,118,768	153.8%
2018 Projected	8,510,502	12,380,855	145.5%
2019 Estimated	8,239,188	12,128,031	147.2%

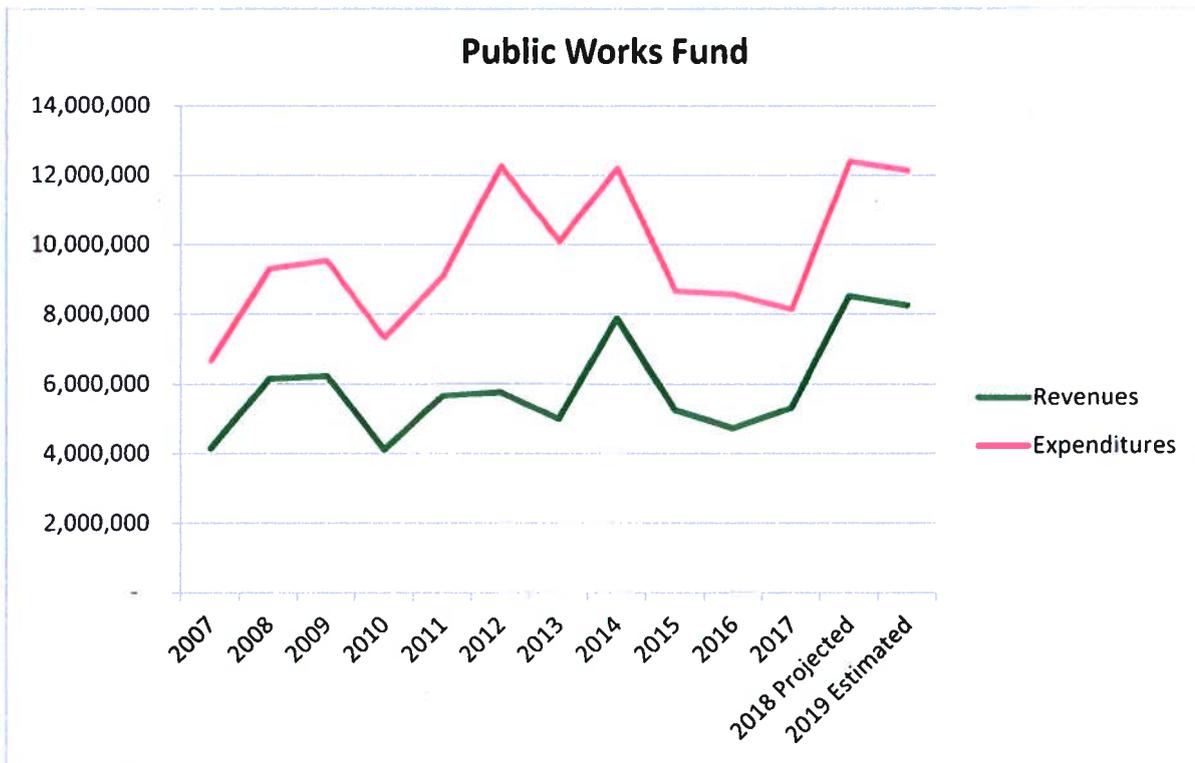
Prior to 2013, a \$0.25 user fee was included on the utility bill and collected here to assist in the funding of animal control. Starting in 2013, animal control became a separate fund, Animal Shelter Fund.

Revenues in 2011 increased by \$800 thousand from bond proceeds, used to purchase new equipment, and \$933 thousand from various CIAP grants. Beginning in 2012, expenses increased due to costs associated with damages inflicted by Hurricane Isaac. Capital outlay expenditures for streets began in 2014 of \$694 thousand and continue at \$1.1 million and \$850 thousand through \$300 thousand for each of the subsequent years.

Not reflected in the revenues above is the average \$4 million transferred annually from the Sales Tax District Fund. Also not reflected in the revenues above is the transfer in of monies from the Hurricane Isaac Fund to assist with hurricane induced repairs. Such transfers were in the amount of \$3.5million, \$222 thousand \$416 thousand, \$442 thousand, \$6 thousand and \$126 thousand for the respective years of 2012 through 2017.

Not reflected in the expenditures above is the average \$290 thousand transferred annually to Certificate of Indebtedness Fund, beginning in 2011 and ending in 2015. Not reflected above is the transfer in 2017 of \$400 thousand to the 2009 Bond to help subsidize the building of the East Bank Governmental Complex.

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



➤ *Current Budget Summary*

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

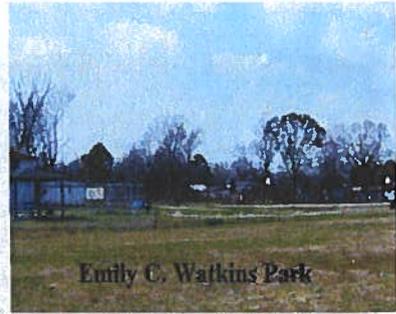
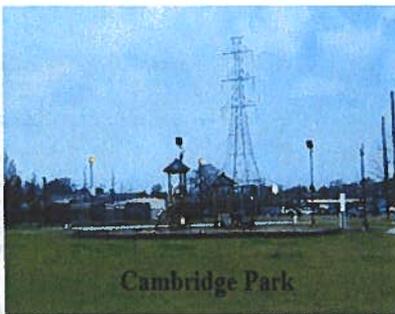
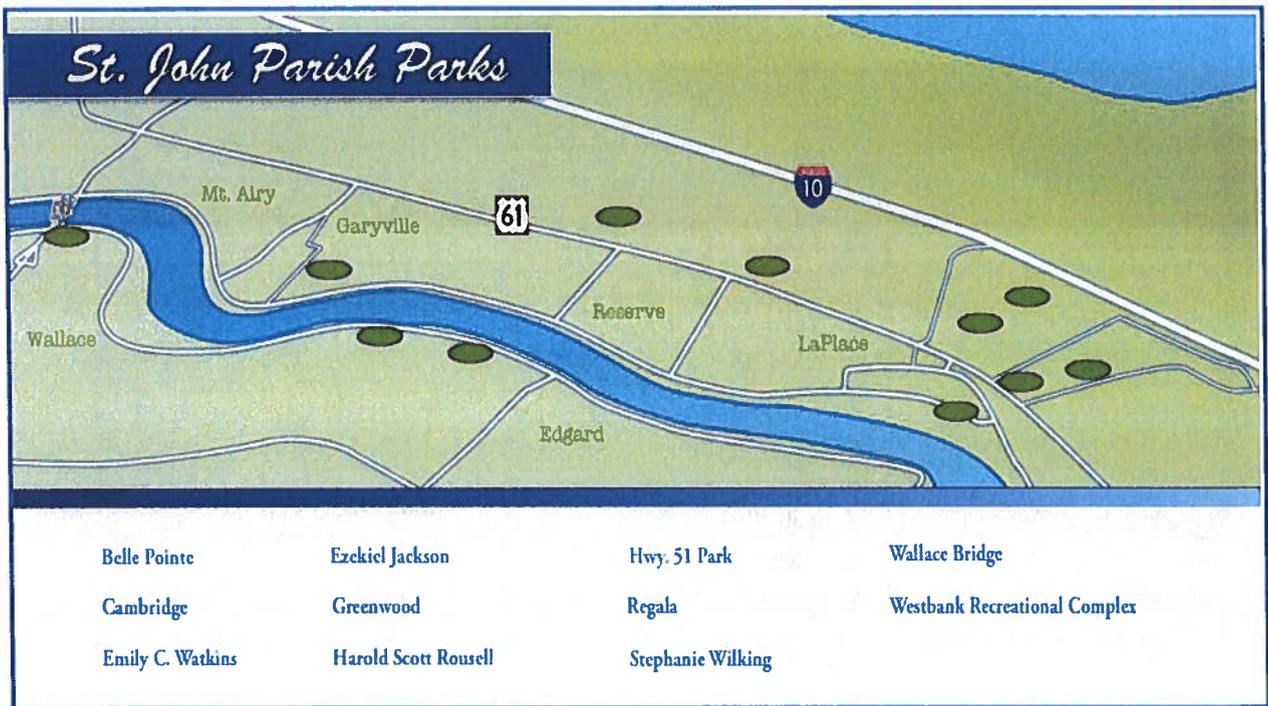
The expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Recreation Fund

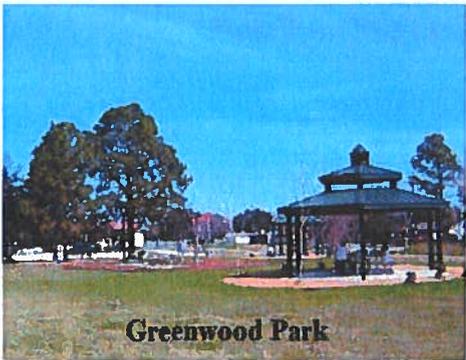
➤ Fund Narrative

This fund accounts for recreational expenses of St. John the Baptist Parish, which consist of maintaining the park grounds and the summer youth program. Servicing both the east and west banks, the Recreation Department maintains ten (10) public parks, one (1) playground, one (1) dog park, two (2) spray parks, two (2) pools, one (1) gymnasium, and the West Bank Complex in Edgard. The West Bank Recreational Complex includes an Arianism, a baseball complex, a parking lot and walking path. Following is a map of the locations of the Parish's parks and a table identifying the amenities offered at each.

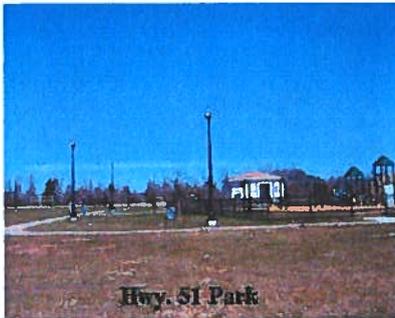


ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

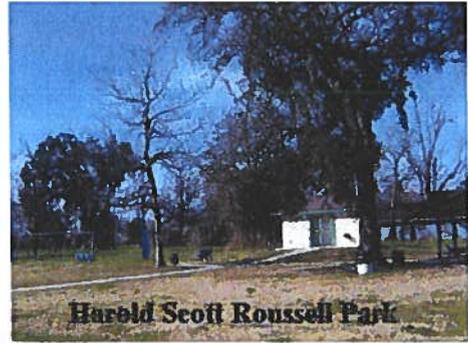
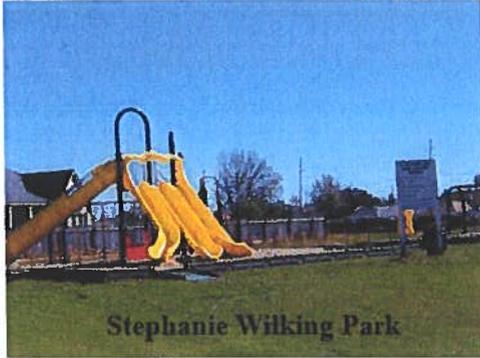


Park Amenities							
	E/W Bank - Location	Walking Path	Playground	Rest Room	Outdoor Basket Ball Courts	Base Ball Fields	Tennis Courts
Belle Point Park	E - LaPlace	✓	✓	✓	1 - covered		
Cambridge Park	E - LaPlace	✓	✓	✓	1		
Emily C. Watkins Park	E - LaPlace	✓	✓		1		
Ezekiel Jackson Park	E - Garyville	✓	✓	✓	1	1	
Greenwood Park	E - LaPlace	✓	✓				1
Hwy 51 Park	E - LaPlace	✓	✓	✓			
Regala Park	E - Reserve	✓	✓	✓	1	4	
Stephanie Wilking Park	E - LaPlace		✓				
Harrold Scott Roussell Park	W - Edgard		✓	✓	1		
Wallace Bridge	W - Wallace	✓	✓	✓			
West Bank Recreational Complex	W - Edgard	✓	✓	✓	1 - covered	3	

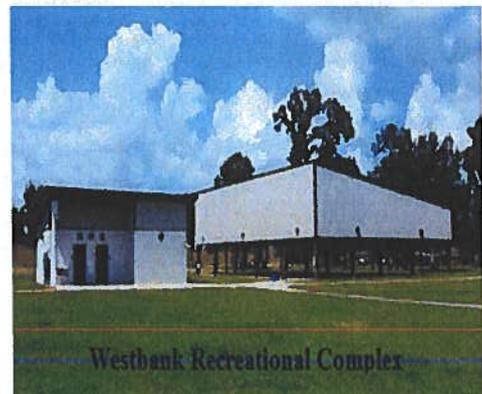


**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Special Revenue
Funds

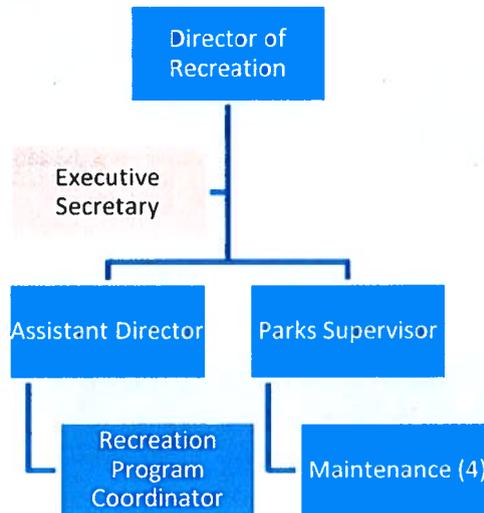


Park Amenities					
Soccer Fields	Volley Ball Courts	Pavillions	Swimming Pools	Spray Park	Concession Stand
		2			
		1			
		1			
		1			1
		2			
4	1 - outdoor	2		✓	
	1 - indoor	3	1 - outdoor	✓	2
		1			
		1	1 - outdoor		
		2		✓	1



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

➤ Recreation Organization Chart



➤ Functions and Goals

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

Following is a listing of the programs offered through the Recreation Department.

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

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

Construction in 2019 is expected to continue regarding:

- Spray Park at West Bank Recreation Complex – expected completion Summer of 2019.
- Mississippi River Trail Phase IV

➤ **Current Year's Accomplishments**

- Youth Football Program:
 - St. John hosted the season's home games and one of the participated league's Super Bowl.
 - Six (6) age groups participated in their respective league's Super Bowl.
 - Four (4) teams became Super Bowl Champions.
- Youth Baseball Program
 - This is the third year as a member of the Cal Ripken/Babe Ruth Baseball Program.
 - Girl's softball league grew in participation with enough involvement for a sustainable and successful season in three (3) age groups.
- Youth Basketball Program
 - St. John hosted the 8 year old Bidy Basketball Regional Invitational Tournament.
 - Both the eight and fourteen year old All-Star teams won their Bidy Basketball International Tournament.
- With the help of local industry and St. John United Way, a STEM workshop exposed ninety (90) parish youths to modern communications, collaboration and critical thinking through hands-on learning activities.
- # of enrolled youth:
 - 160 – baseball and softball
 - 150 – football
 - 175 – basketball
 - 180 – Summer Camp

➤ **Historical Accomplishments**

- Over the years, this department has provided sports programs including Bidy Basketball and Youth Baseball. The programs have yielded seven (7) Bidy Basketball National Championships and four (4) Baseball World Series Championships.
- Much needed upgrades to the parks throughout the Parish have been occurring since 2013. Such upgrades include playground equipment, fitness stations, the addition of spray and dog parks and beautification of all parks.
- In the Spring of 2012, a new gymnasium at the REGALA Park in Reserve and the West Bank Complex in Edgard were completed.

Following is a chart showing the number of enrolled youth in recreational programs offered. These figures were not tracked/maintained until 2017.

Number of Enrolled Youth in Recreation Programs					
	Baseball & Softball	Football	Basketball	Kelly Swim Program	Summer Camp
2017	170	150	190	210	180

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

➤ *Historical Summary*

Video poker generates an average of 60% of the total revenues. Beginning in 2012, a millage of 2.25% was rededicated from other Parish Funds by the residents to be used to expand recreational programs. Additional income is generated from fees associated with the summer recreation programs and from concession sales.

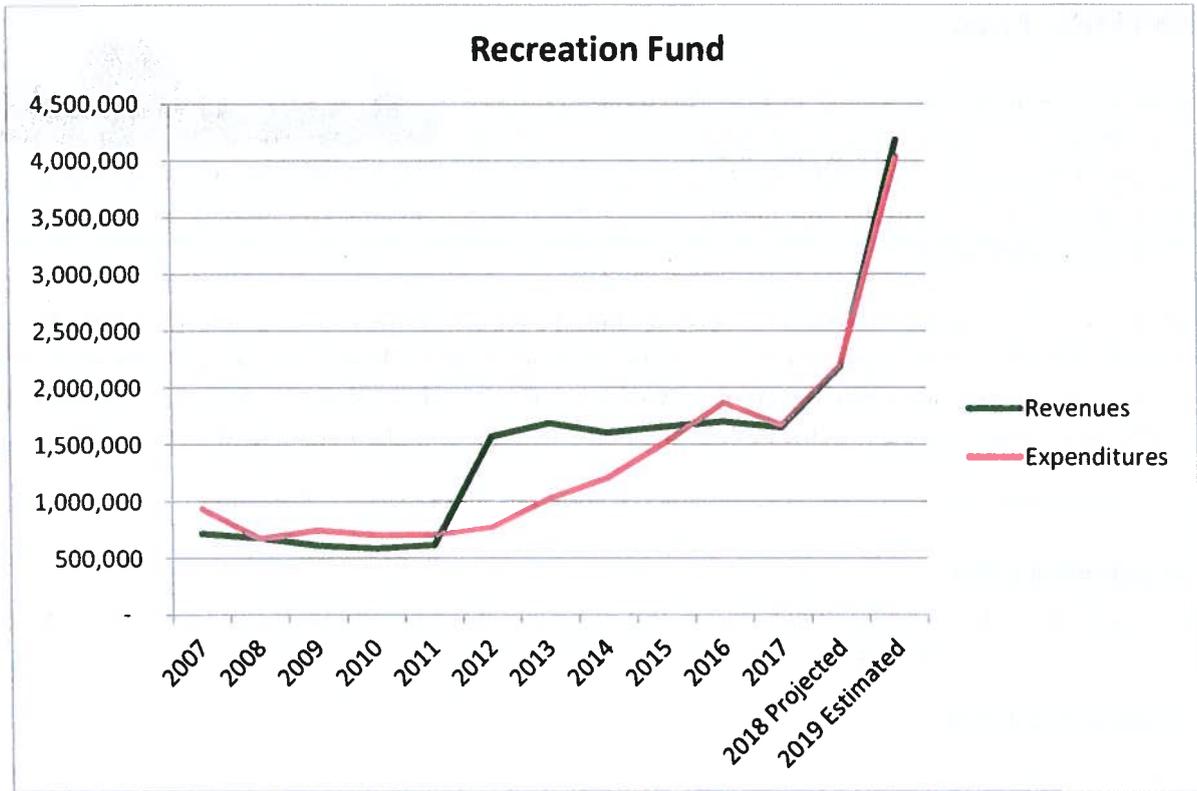
Total expenditures average 98% of revenues. Total historical revenues and expenditures for the Recreation Fund are as follows:

Recreation Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	712,560	930,505	130.6%
2008	675,123	669,378	99.1%
2009	609,872	742,038	121.7%
2010	583,766	700,574	120.0%
2011	613,930	704,588	114.8%
2012	1,567,994	772,771	49.3%
2013	1,688,441	1,023,936	60.6%
2014	1,602,420	1,201,527	75.0%
2015	1,657,011	1,514,902	91.4%
2016	1,698,287	1,866,434	109.9%
2017	1,647,872	1,666,648	101.1%
2018 Projected	2,178,547	2,191,381	100.6%
2019 Estimated	4,182,860	4,035,719	96.5%

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

Much needed upgrades to the parks throughout the Parish have been occurring since 2013. Such upgrades include playground equipment, fitness stations, the addition of spray and dog parks and the beautification of all parks. As of 2017, all such upgrades have been completed. However, in 2018, expenditures include \$621 thousand to build a spray park in the West Bank and to continue building the Mississippi River Trail and Lucy/Edgard Trails. The Trails are offset from receiving funding from DOTD for these projects.

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



➤ **Current Budget Summary**

Included, is \$2.5 million for Phase IV of the Mississippi River Trail construction in progress. The other expenditures are a continuation of the present services and are budgeted within the anticipated revenues.



Spray Park

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

RESTORE Fund



This fund accounts for the monies received from the Louisiana Coastal Protection and Restoration Authority (CPRA). CPRA had received funding from the Gulf Coast Ecosystem Restoration Council (RESTORE Council) to complete engineering and design activities for the Mississippi River Reintroduction into Maurepas Swamp project under the 2012 RESTORE Act.

St. John has been selected for funding under its Initial Funded Priorities List that will directly benefit Louisiana. The *River Reintroduction into Maurepas Swamp Project* is being designed to construct a 2,000 cubic feet per second gated structure in the Mississippi River and 5 miles of conveyance channel near Garyville to reconnect the river to the swamp and improve the health and longevity of this ecosystem.

The funds are to be used for Coastal conservation, restoration, and hurricane protection.

➤ Organization Chart

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

➤ Functions & Goals

This project is the first dedicated river diversion project into the forested wetlands of Louisiana designed specifically for swamp forest restoration with the goal being to reduce or minimize the loss of swamp forest habitat in the project area through the reintroduction of Mississippi River water.

Once fully constructed, in addition to restoring and enhancing a total of approximately 45,220 acres of forested wetland, this project would provide a host of other benefits to wildlife that are dependent on cypress-tupelo swamps. Increased primary productivity and water quality will increase food resources and subsequently increase secondary productivity of freshwater fish. Wading birds, migratory birds, bald eagles, alligators and other wildlife species will also benefit. The project could maintain stands of mature bald cypress and other woody vegetation, which would ensure that suitable nesting areas are available for numerous bird species.

This project will also enhance community resilience as the Maurepas Swamp provides a significant buffer from storm surge coming across Lakes Pontchartrain and Maurepas helping to protect several nearby communities in St. John the Baptist, Ascension, Livingston, and St. James Parishes, as well as important industries.

➤ Historical Summary

This fund will begin in 2019.

RESTORE Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2019	219,000	0	0.0%

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

➤ **Current Budget Summary**

Currently the budget includes the anticipated funding to be received from RESTORE. Planning has not yet begun.

Sales Tax District Fund

➤ **Fund Narrative**

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



➤ **Organization Chart**

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

➤ **Functions and Goals**

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

➤ **Historical Summary**

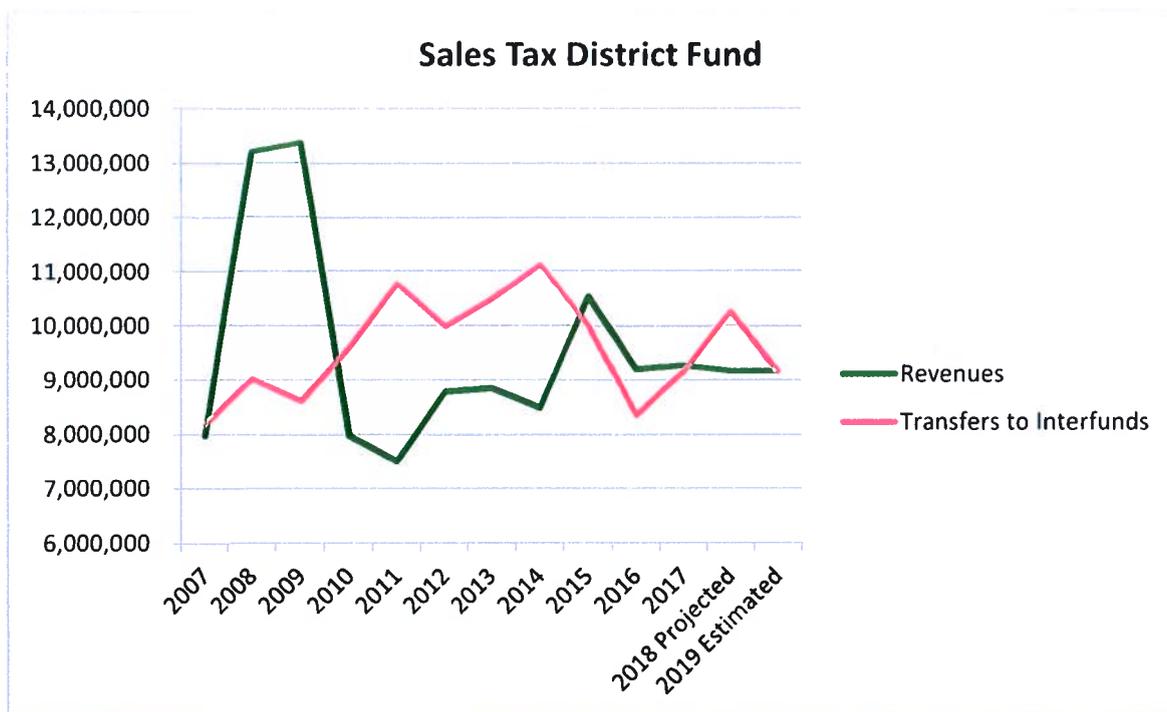
Total expenditures average less than 1% of revenues. Funding received by the Sales Tax District Fund is transferred to other funds in accordance with tax provisions and to assist with meeting expenditures in those other funds. Total transfers average 105% of revenues, and beginning in 2010 has necessitated utilizing the beginning fund balance periodically. 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	8,845,522	10,479,481	118.5%
2014	8,481,710	11,117,969	131.1%
2015	10,535,510	9,985,465	94.8%
2016	9,194,211	8,348,348	90.8%
2017	9,267,965	9,161,140	98.8%
2018 Projected	9,171,000	10,246,256	111.7%
2019 Estimated	9,172,000	9,154,573	99.8

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



➤ Current Budget Summary

The transfers are a continuation of the present transfers to meet the needs of other funds' budgets. Such transfers are projected to match anticipated revenues.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Special Revenue
Funds

Senior Citizens Fund

➤ Fund Narrative

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

➤ Organization Chart

Not applicable as the St. John Council on Aging is a separate entity which operates the facilities, and as such, does not fall under the auspices of the Parish.

➤ Functions and Goals

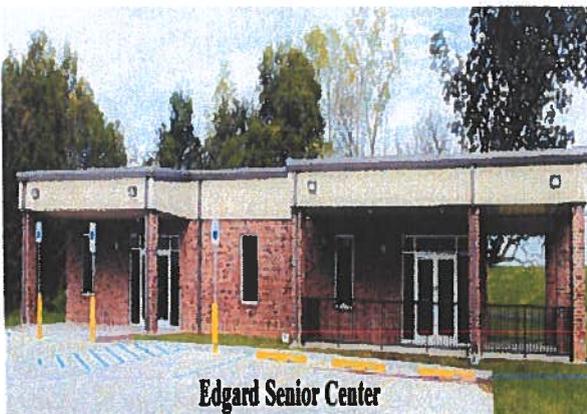
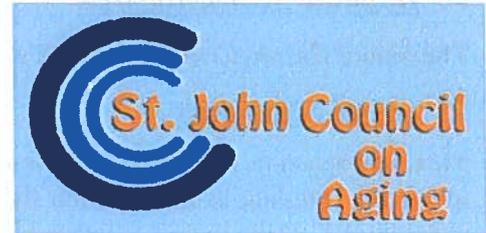
The Council on Aging in LaPlace is a separate entity. Their goal is to enhance the quality of life for senior citizens aged 60 or greater and living in the Parish. They work with other town agencies and community service providers to enhance the quality of life for the elders in the community.

They provide a rich, diverse environment with a wide range of opportunities, programs and services in the areas of health, learning, art, socialization, nutrition and recreation. The ultimate goal is to help seniors maintain their independence and continue to be active members of their community.

Services offered include:

- Congregate Meals
- Home Delivered Meals
- Respite Care
- Medical Alert
- Home Repair
- Outreach
- Recreation
- Sitter Services
- Disease Prevention/Health Promotion
- Information & Assistance
- Legal Assistance

Activities include Bingo, card games, birthday celebrations, field trips and holiday celebrations.



Edgard Senior Center



Reserve Senior Center

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

➤ *Historical Accomplishments*

The Senior Citizen Center in Edgard was completed in March 2017 and is comprised of 3,000 square feet.

➤ *Historical Summary*

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

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

The Edgard senior center is underwent \$600 thousand of renovations which was financed through the 2014 bond issue.

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

Senior Citizens Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	265,569	270,500	101.9%
2008	290,326	300,000	103.3%
2009	338,236	335,000	99.0%
2010	329,665	330,000	100.1%
2011	350,731	339,000	96.7%
2012	387,084	370,000	95.6%
2013	436,949	183,660	42.0%
2014	424,359	431,400	101.7%
2015	439,537	437,645	99.6%
2016	423,721	449,876	106.2%
2017	418,188	433,763	103.7%
2018 Projected	410,297	406,590	99.1%
2019 Estimated	428,780	425,000	99.1%

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

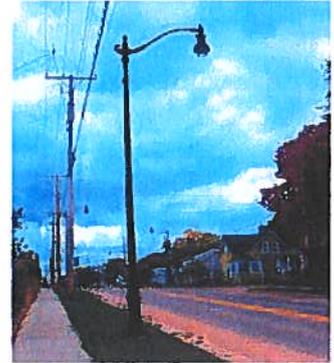


➤ Current Budget Summary

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

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

Street Lighting Fund



➤ Fund Narrative

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

➤ Organization Chart

This fund utilizes the same staff that manages capital projects. See page 196 for the organization chart.

➤ Functions and Goals

- To provide safe and consistent street lighting for the streets in the Parish which meets the needs of the community and the Parish’s standards for lighting.
- To maintain the street lights in good working order for the comfort and safety of the residents, businesses and visitors of St. John the Baptist Parish.

➤ Historical Summary

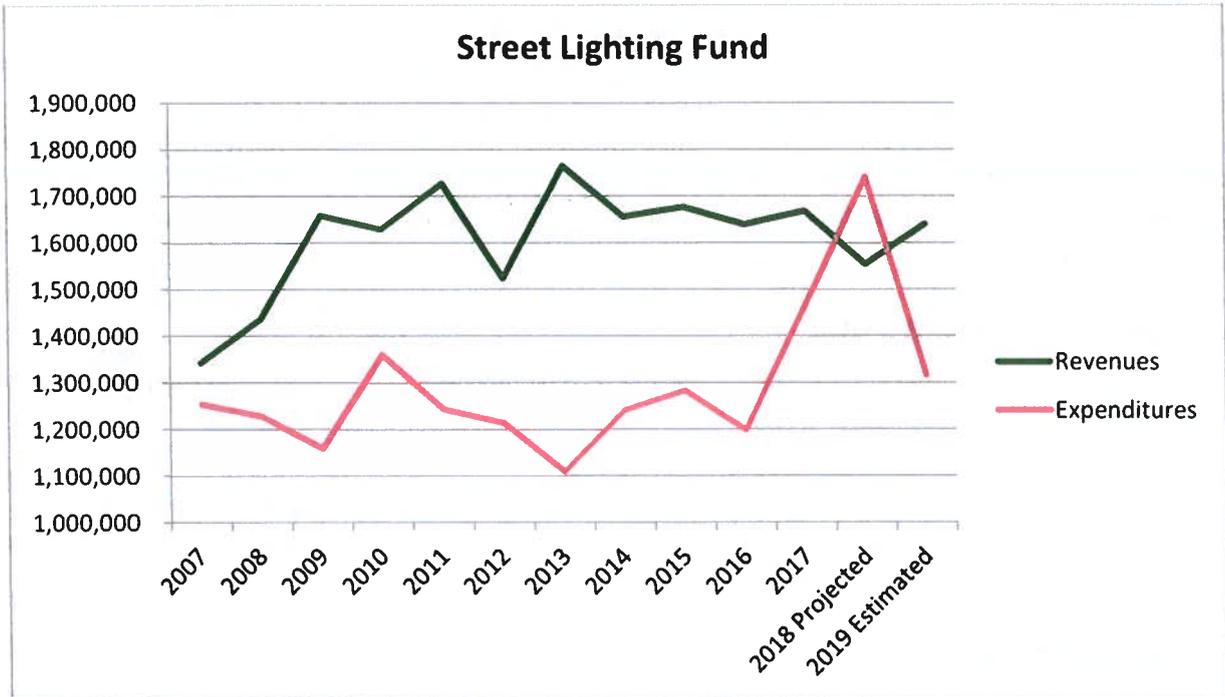
The revenues are generated from 3.83 mills Ad Valorem Tax, along with state revenue sharing funds. Beginning in 2012, a millage of 1.00% was rededicated to the Recreation Fund by the residents.

In 2018, \$184 thousand of capital outlay is included in the figures below.

Total expenditures average 81% of revenues. Total historical revenues and expenditures for the Street Lighting Fund are as follows:

Street Lighting Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	1,342,063	1,253,255	93.4%
2008	1,435,995	1,227,133	85.5%
2009	1,658,148	1,158,435	69.9%
2010	1,628,961	1,359,743	83.5%
2011	1,726,556	1,243,687	72.0%
2012	1,523,571	1,213,964	79.7%
2013	1,763,978	1,109,302	62.9%
2014	1,655,684	1,240,682	74.9%
2015	1,675,935	1,282,807	76.5%
2016	1,638,110	1,198,154	73.1%
2017	1,666,855	1,465,598	87.9%
2018 Projected	1,553,646	1,741,042	112.1%
2019 Estimated	1,639,000	1,314,862	80.2%

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



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

➤ **Current Budget Summary**

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Enterprise Funds

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

Mosquito Abatement Fund



➤ *Fund Narrative*

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

➤ *Organization Chart*

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

➤ *Functions and Goals*

The outside service provider's functions and goals are as follows:

- To manage the population of mosquitos in order to reduce their damage to human health and enjoyment for the comfort and safety of the residents, businesses and visitors of St. John the Baptist Parish.
- Locate, map and categorize important mosquito breeding sites and gather rainfall information, monitors adult mosquito activity. This information is gathered and mapped year round and is computer plotted to direct equipment and personnel for precise site-specific control.
- Utilize mosquito eating fish in mosquito breeding grounds to control larvae.
- Provide continual encephalitis disease surveillance.
- To educate the public about safe mosquito control methods.

➤ *Historical Summary*

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

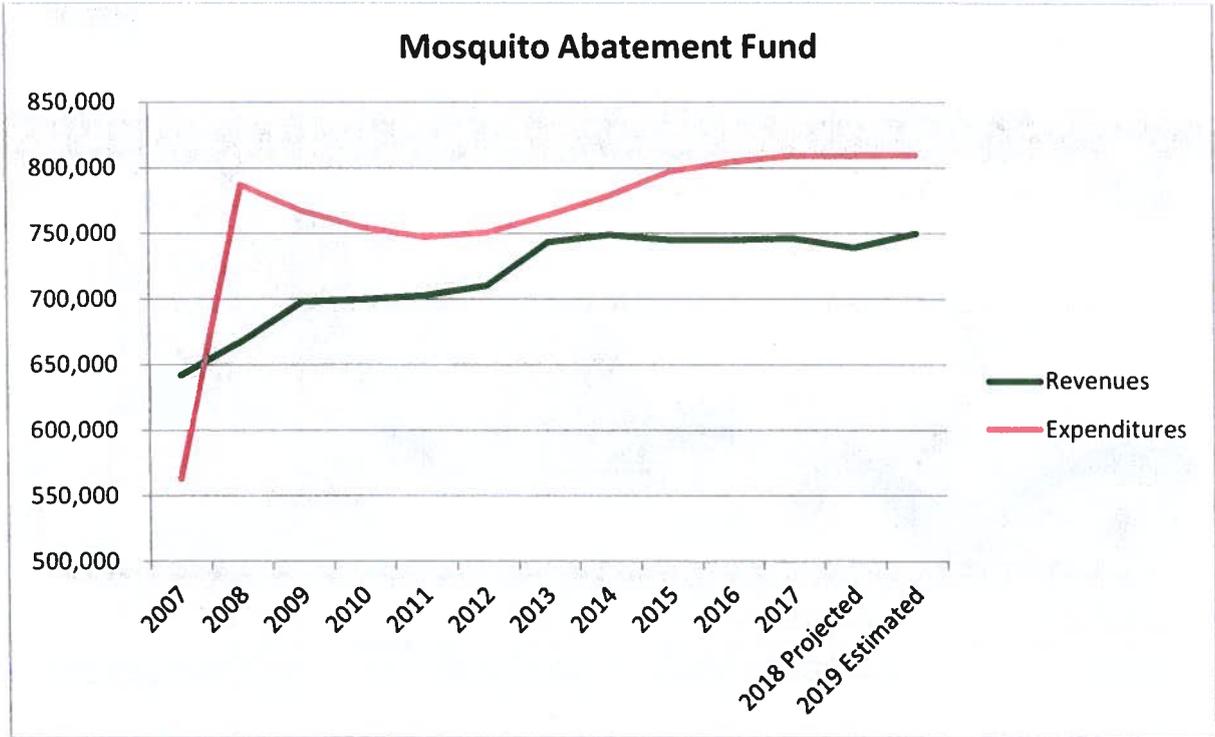
Total expenditures average 106% of revenues. Total historical revenues and expenditures for the Mosquito Abatement Fund are as follows:

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

Mosquito Abatement Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	641,712	562,857	87.7%
2008	667,777	787,038	117.9%
2009	698,143	767,295	109.9%
2010	699,863	754,578	107.8%
2011	702,811	747,069	106.3%
2012	710,302	750,620	105.7%
2013	743,339	763,696	102.7%
2014	748,843	778,599	104.0%
2015	744,895	797,239	107.0%
2016	745,213	804,437	107.9%
2017	746,219	809,253	108.4%
2018 Projected	739,086	809,216	109.5%
2019 Estimated	749,850	809,700	108.0%

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

Also not reflected in the revenues above is \$60 thousand transferred from the Health Unit beginning in 2019 as the citizens had voted to rededicate some of the Health Unit’s ad valorem tax to mosquito control.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Budget Summary

Anticipated revenues are projected to fall beneath expenditure requirements, but interfund transfers in maintain a balanced budget.

Solid Waste Fund



➤ Fund Narrative

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

➤ Organization Chart

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

➤ Functions and Goals

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



ST. JOHN PARISH RECYCLING CENTERS

Glass will NOT be taken at these locations.

Parish Recycle Yard
Residents can bring up to 5 tires a day to the yard. The recycle yard is opened from 7 to 3:00 Monday - Saturday and is manned.

<p>ITEMS ACCEPTED INCLUDE:</p> <p>Metals Aluminum, Tin & Steel Cans, Empty Aerosol Cans, Aluminum Foil</p>	<p>Recyclable Plastic Water, Soda, & Juice Bottles, Milk Jugs, Shampoo, Conditioner, & Liquid Soap Bottles, Detergent Bottles, Bleach & All Purpose Cleaner Bottles, Yogurt & Manganese Tubs</p>	<p>Paper Newspaper & Magazines, Paper Bags, Catalogs & Pamphlets, Boxboard (thin cardboard), Phone Books & Greeting Cards, Shredded Paper</p>
<p>Corrugated Cardboard (NO Pizza boxes) Cardboard must be free of contaminants, such as packing materials, styrofoam, and plastic. Must be folded and flattened.</p>		

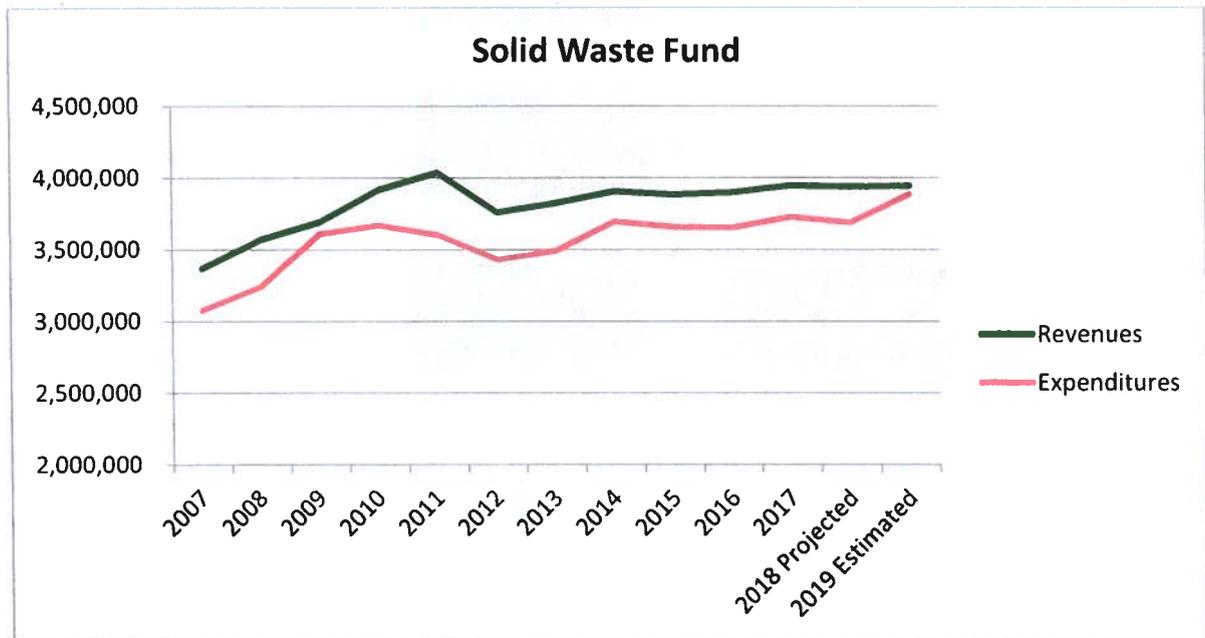
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Historical Summary

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

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

Solid Waste Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	3,366,923	3,074,568	91.3%
2008	3,567,714	3,241,260	90.8%
2009	3,689,183	3,606,171	97.7%
2010	3,915,062	3,666,131	93.6%
2011	4,035,438	3,600,873	89.2%
2012	3,759,064	3,430,960	91.3%
2013	3,822,832	3,489,575	91.3%
2014	3,906,495	3,693,956	94.6%
2015	3,882,624	3,655,973	94.2%
2016	3,898,178	3,650,672	93.7%
2017	3,945,333	3,724,716	94.4%
2018 Projected	3,937,700	3,686,400	93.6%
2019 Estimated	3,942,800	3,883,950	98.5%



➤ Current Budget Summary

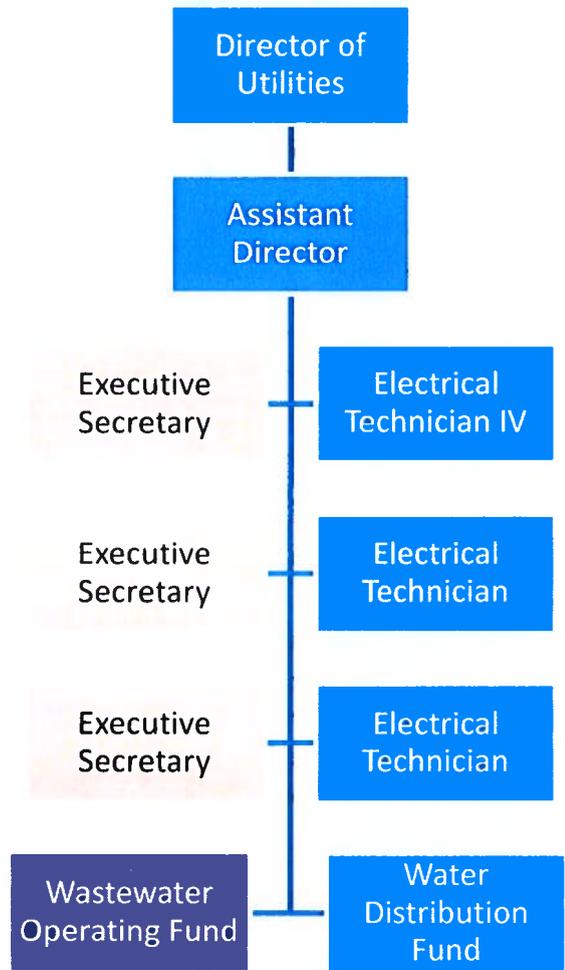
The expenditures are a continuation of the present services and are budgeted within the anticipated revenues.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Public Utilities Overall

Public Utilities is comprised of both the Wastewater Operating and Water Distribution Funds. As such, the overall organizational chart is presented here with the details for each fund included in the separate funds below.

➤ Public Utilities Overall Organization Chart



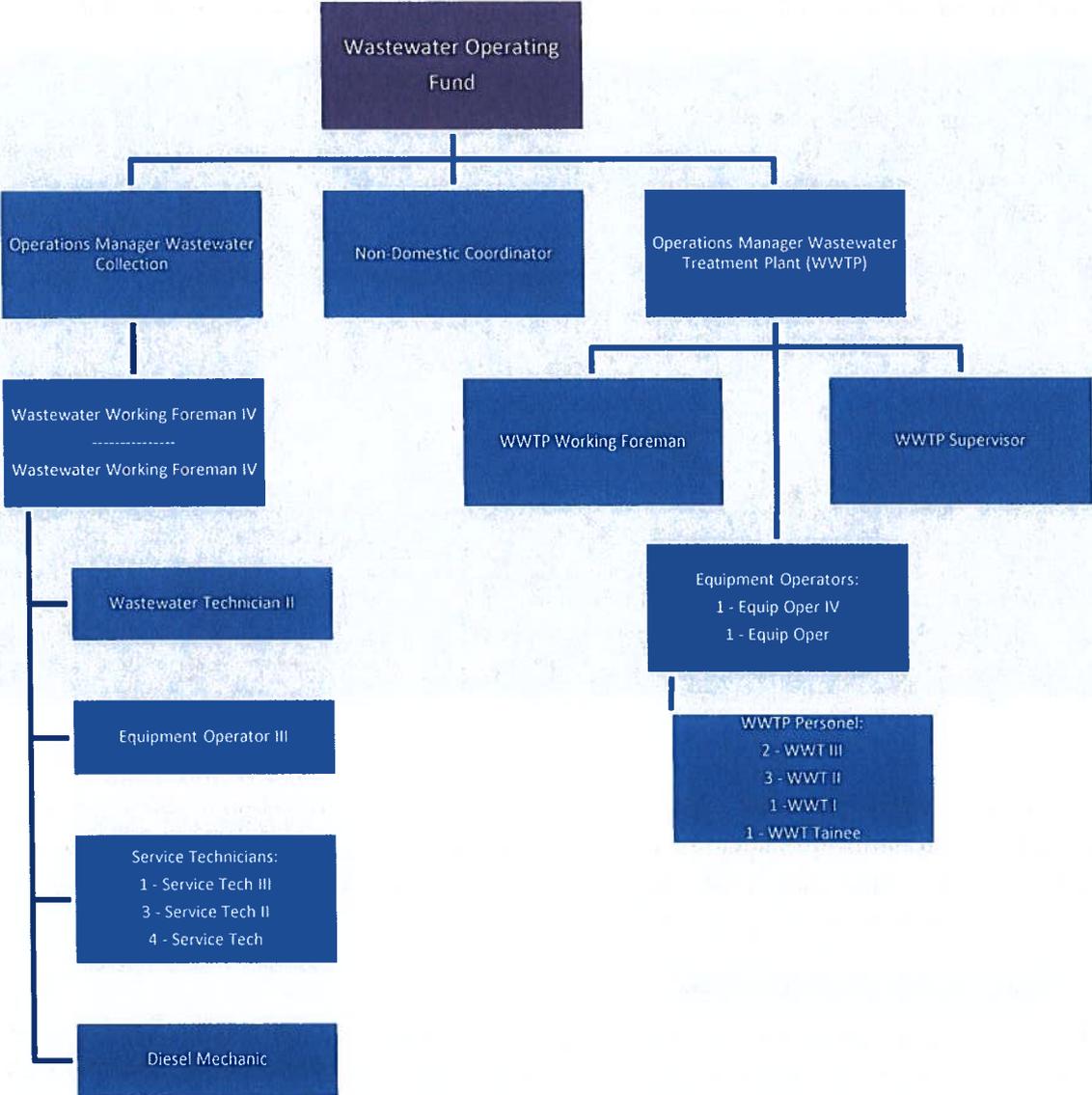
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Wastewater Operating Fund

➤ Fund Narrative

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

➤ Wastewater Operating Organization Chart

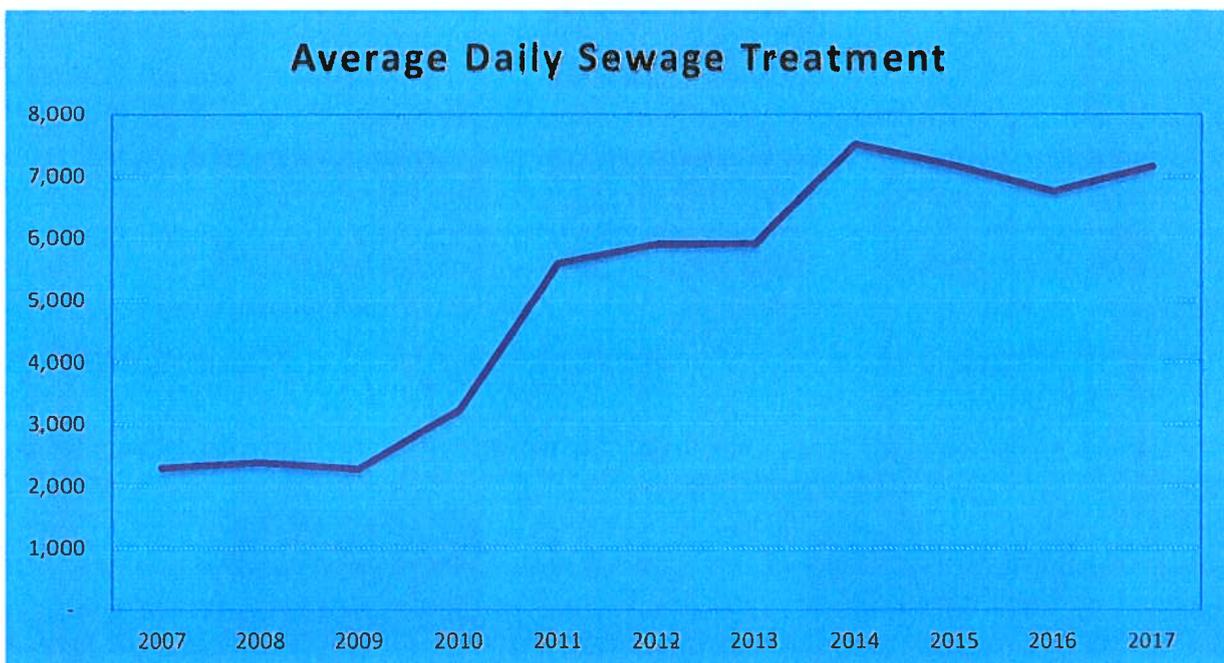


ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Functions and Goals

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

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



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

➤ Current Year's Accomplishments

The Waste Water Department remains committed to improving our waste water systems. Such commitment includes project improvements which have been completed during 2018 or continue to be underway as follows:

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

Waste Water Collection

- \$200 thousand inflow/infiltration repairs

Waste Water Treatment

- \$8.7 million Oxidation Pond conversion into 3MGD treatment facility in Reserve

➤ **Historical Accomplishments**

❖ **Waste Water Collection Accomplishments:**

2018

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

2017

\$3.1 million East Bank rehabilitation of 12 lift stations
\$1 million Parish-wide wireless monitoring for 50 lift stations
\$200 thousand West Bank inflow/infiltration repairs

❖ **Waste Water Treatment Accomplishments:**

2018

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

2017

\$8.1 million upgrading East Bank oxidation pond
\$1.7 million installation of generators at lift stations and treatment plants
\$70 thousand installation of new aeration equipment at LaPlace River Road Treatment Plant

➤ **Historical Summary**

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

Total expenditures average 115% of revenues. Total historical revenues and expenditures for the Wastewater Operating Fund are as follows:

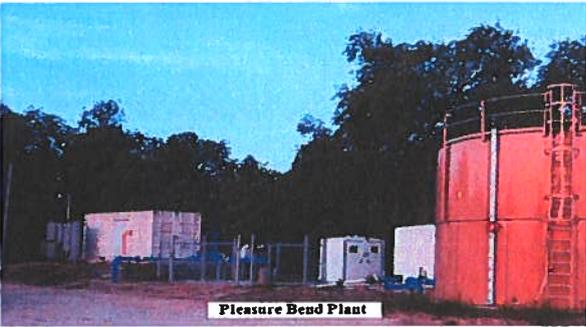
**ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES**

Wastewater Operating Fund

Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	4,854,496	5,610,812	115.6%
2008	12,029,902	14,334,778	119.2%
2009	5,299,758	6,281,615	118.5%
2010	5,448,776	6,120,055	112.3%
2011	5,654,877	6,662,790	117.8%
2012	5,738,429	7,338,843	127.9%
2013	6,158,420	7,740,988	125.7%
2014	5,744,839	7,172,434	124.9%
2015	5,943,260	6,703,519	112.8%
2016	6,548,227	6,656,191	101.6%
2017	6,742,810	6,628,323	98.3%
2018 Projected	6,533,700	7,154,321	109.5%
2019 Estimated	6,781,700	7,408,141	109.2%

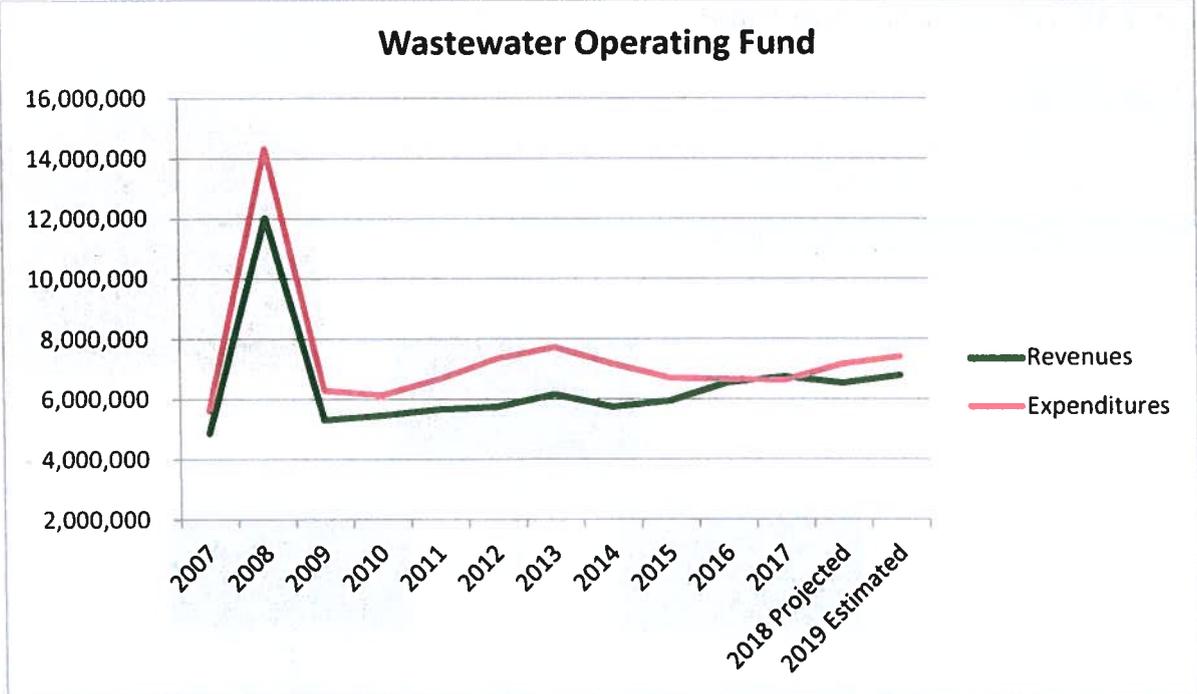
Note, that for the year 2008, revenues and expenditures include \$7.3 million related to grant monies from FEMA for hurricanes Gustav and Ike which were used to repair damages from those storms. In 2013, expenditures increased \$500 thousand due to repairs made from Hurricane Isaac. Beginning in 2017,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

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



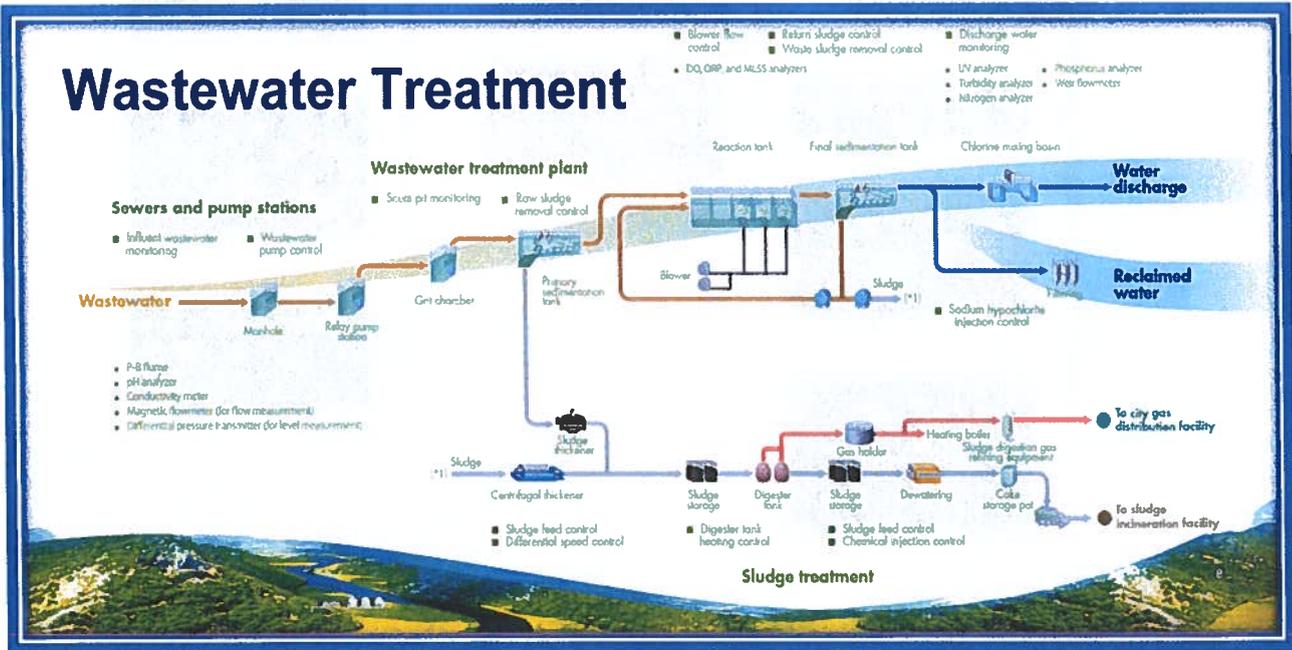
Pleasure Bend Plant

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

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



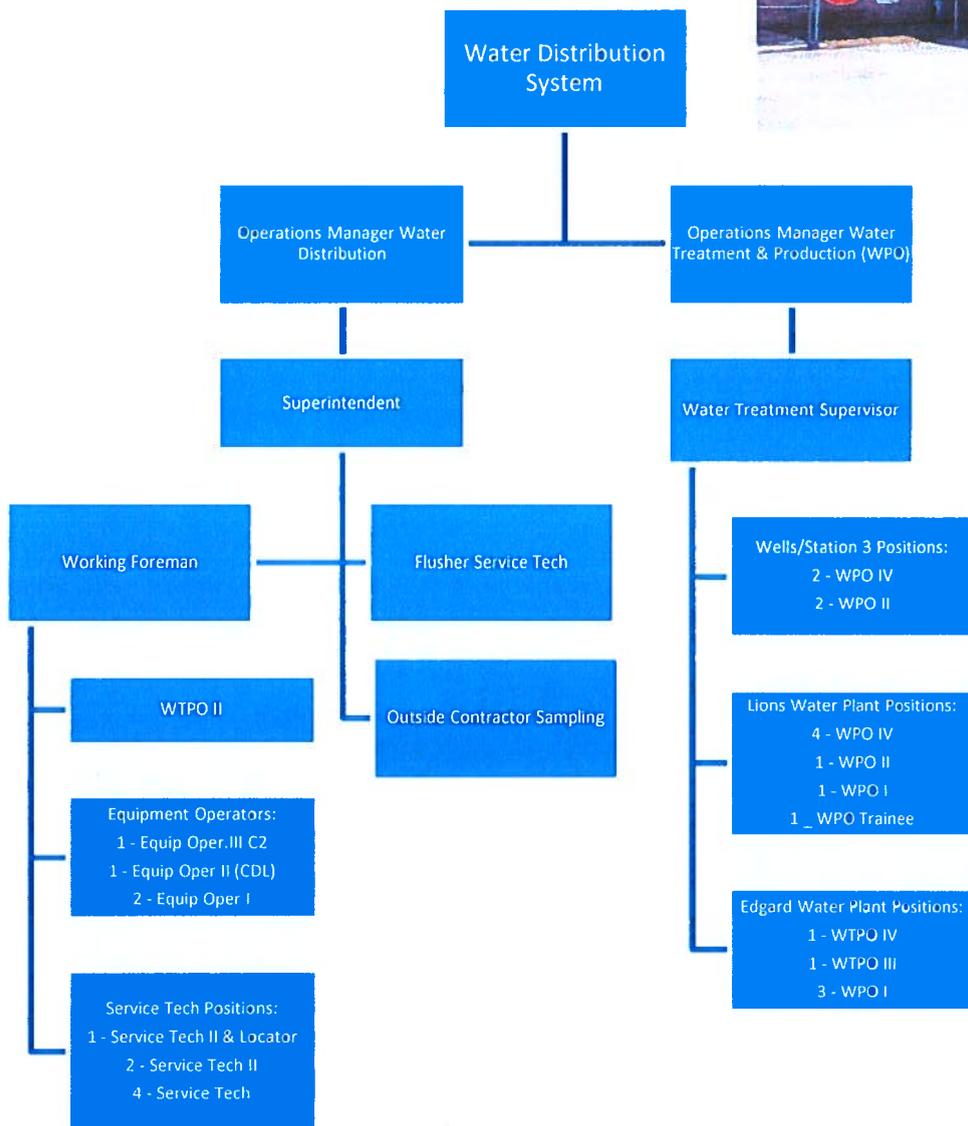
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Water Distribution System Fund

➤ Fund Narrative

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

➤ Water Distribution Organization Chart



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Functions and Goals

- The primary function of the operational division is to supply water services to the citizens, businesses, and industries within the parish and to monitor and repair its water distribution systems. This includes the operation of three (3) water plants and two (2) water wells. The water treatment plants are located in LaPlace, Edgard, and Lyons (Reserve). The wells are located at Ruddock with two (2) pumping stations ten miles outside of LaPlace and another booster station located five miles from LaPlace.
- The three plants are all operated by state certified operators. Additionally, the Parish is equipped with elevated water towers and storage tanks to assure proper water pressures to the residents and for fire protection.
- All water system requires daily monitoring and reporting of results to the Department of Health and Hospitals (DHH) and the Office of Public Health (OPH).

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

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

➤ Current Year's Accomplishments

The Water Department remains committed to improving our water systems. Such commitment includes project improvements which have been completed during 2018 or continue to be underway as follows:

Water Distribution	Edgard Treatment Plant	LaPlace Water System	Lions Water Treatment Plant
<ul style="list-style-type: none"> •\$300 thousand Parishwide installation of isolation valves •\$390 thousand Shell potable water line 	<ul style="list-style-type: none"> •\$826 thousand new water facility at Pleasure Bend •\$536 thousand clarifier rehabilitation 	<ul style="list-style-type: none"> •\$150 thousand Reverse Osmosis Piloting Project •\$1.1 million Main Lift Station rehabilitation •\$2.8 million electrical component elevation 	<ul style="list-style-type: none"> •\$1.1 million water intake improvements •\$150 thousand Reverse Osmosis Piloting Project

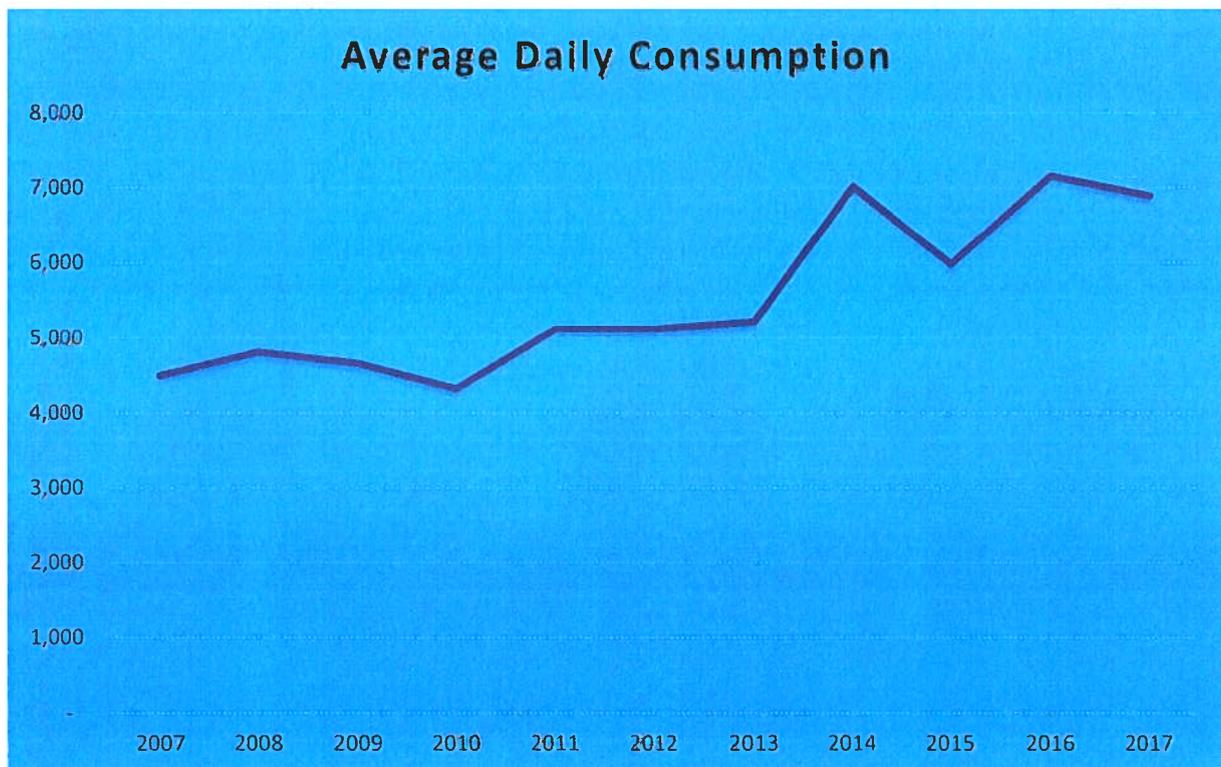
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Historical Accomplishments

The East Bank distribution system consists of 200 miles of water lines, 5,000 fire hydrants and approximately 18,000 water meters. The West Bank distribution system consists of 65 miles of water lines and 1,100 fire hydrants.

The LaPlace system provides 4.6 million gallons per day (MGD), the Edgard plant provides 0.8 MGD, and the Lyons plant provides 3.0 MGD. The East Bank of the parish consumes 6.5 MGD while the West Bank consumes 0.4 MGD.

St. John the Baptist residents have consumed on average 5,530 thousands of gallons of water daily.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Additional major accomplishments are as follows:

❖ **Water Distribution Accomplishments:**

2018

\$1.9 million Mississippi Water Pipeline
\$300 thousand Parish-wide installation of isolation valves
\$216 thousand Shell potable water line

2017

\$1.9 million Mississippi Water Pipeline
\$45 thousand Main Street waterline improvements
\$300 thousand Parish-wide installation of isolation valves

❖ **Edgard Treatment Plant:**

2018

\$826 thousand new water facility at Pleasure Bend
\$70 thousand new aeration equipment

2017

\$99 thousand piping improvements

❖ **LaPlace Water System:**

2018

\$1.1 million Main Lift Station rehabilitation
\$150 thousand Reverse Osmosis Piloting Project

2017

\$2.5 million Ruddock well electrical component elevation
\$500 thousand land acquisition

❖ **Lions Water Treatment Plant:**

2018

\$900 thousand water intake improvements
\$150 thousand Reverse Osmosis Piloting Project

2017

\$750 thousand water intake improvements
\$650 thousand Ultra Violet Light Disinfection System
\$35 thousand roof and electrical improvements

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

➤ Historical Summary

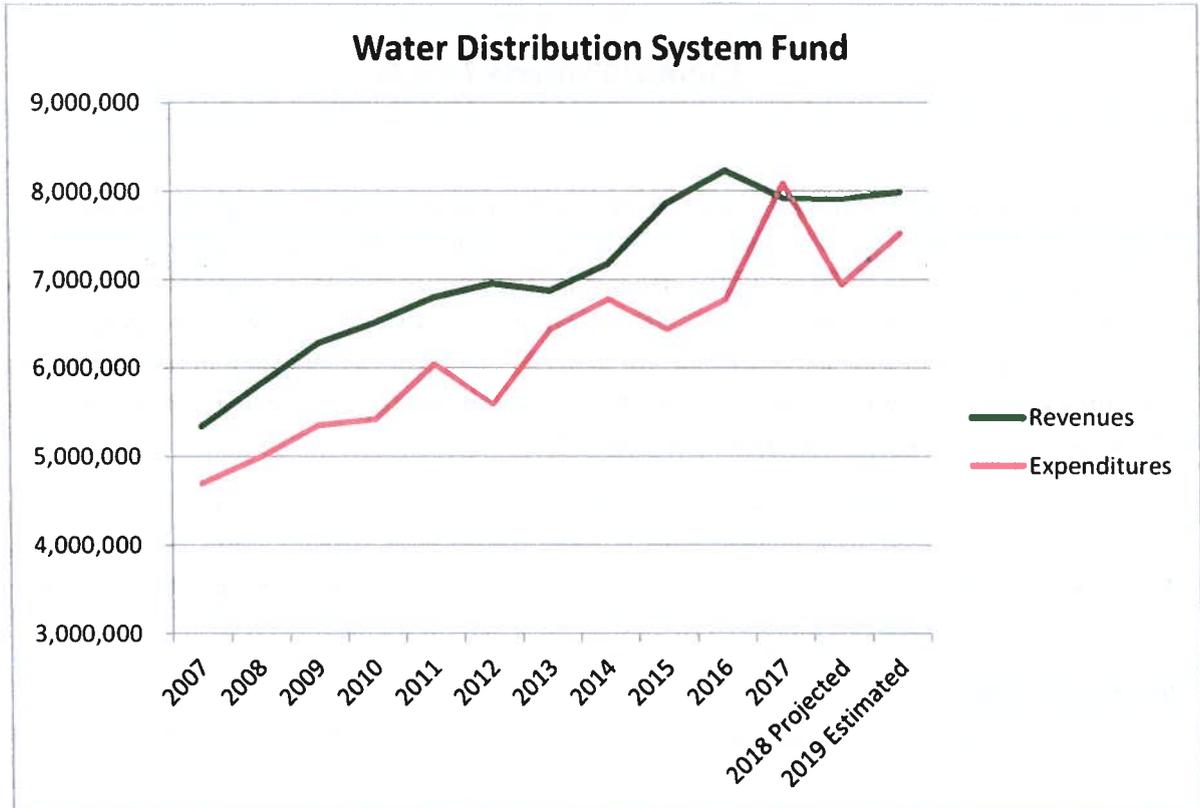
This fund accounts for the operations of the Water Department. Revenues are generated from user fees for services provided and from transfers from the Sales Tax District Fund.

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

Water Distribution Systems Fund			
Year	Revenues	Expenditures	Expenditures as a %age of Revenues
2007	5,340,359	4,692,831	87.9%
2008	5,817,645	4,990,186	85.8%
2009	6,275,109	5,349,158	85.2%
2010	6,512,065	5,420,999	83.2%
2011	6,798,434	6,039,287	88.8%
2012	6,952,570	5,594,206	80.5%
2013	6,874,408	6,440,424	93.7%
2014	7,179,995	6,774,642	94.4%
2015	7,861,048	6,437,600	81.9%
2016	8,228,783	6,772,901	82.3%
2017	7,921,441	8,082,617	102.0%
2018 Projected	7,914,500	6,938,133	87.7%
2019 Estimated	7,987,200	7,518,914	94.1%

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

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

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



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

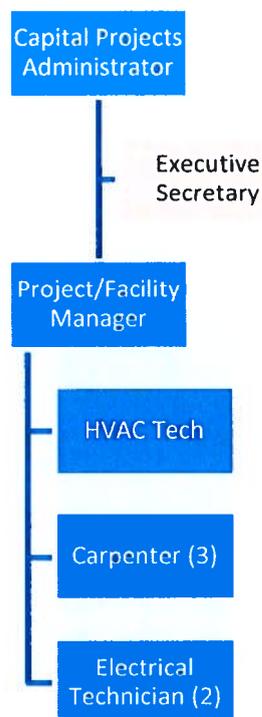
Capital Projects Funds

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

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.

➤ Organization Chart

The Capital Projects Administrator reports directly to the Chief Administrative Officer and works closely with the Financial Director with regards to budgeting and accounting for the various projects. Additionally, the Capital Projects Administrator works directly with the outside engineer(s) for each project.



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

Parish-Wide (PW) Sewer Construction Fund

➤ Fund Narrative

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

➤ Functions and Goals

To track capital improvements in the sewage system. Upon the project's completion new/renovated asset is moved to the WasteWater Fund. Accomplishments regarding upgrades, etc. are included in the Waste Water Fund above.

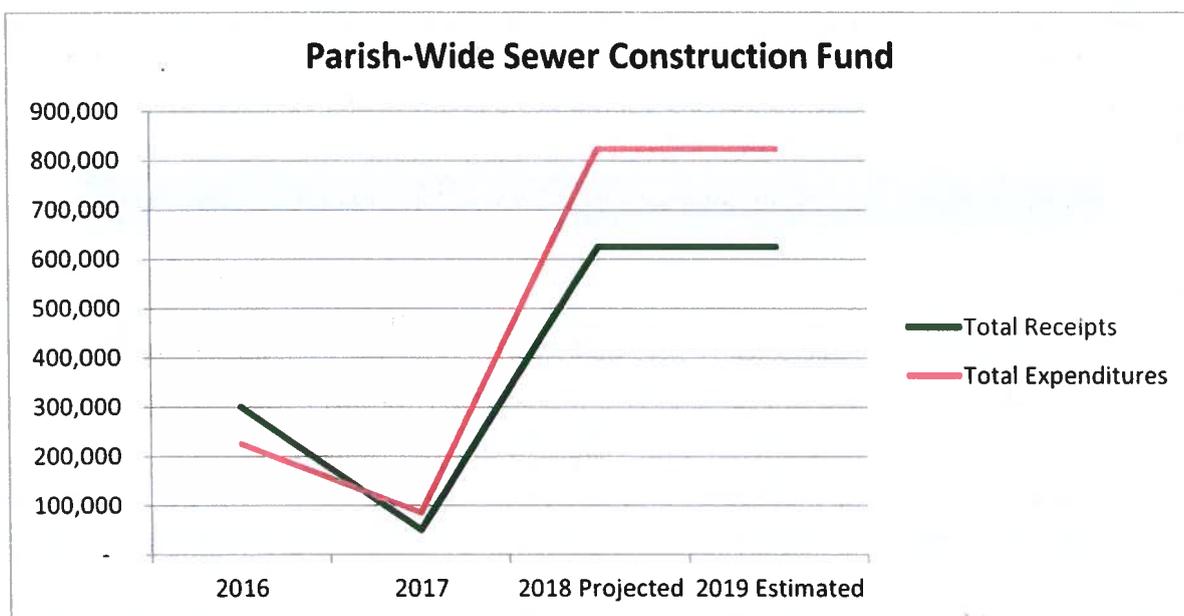
➤ Historical Summary

While this fund was created in 1990, historical records were maintained starting in 2016. Prior to 2016, federal and state grant monies were included in revenues. Currently, transfers in are from the Sales Tax Fund.

Total expenditures average 127% of receipts (revenues and transfers in). Total historical revenues and expenditures for the Parish-Wide (PW) Sewer Construction Fund are as follows:

Parish-Wide Sewer Construction Fund

Year	Revenues	Transfers In	Expenditures – Capital Outlay	Expenditures – Debt Service	Total Expenditures as a %age of Total Receipts
2016	25,208	275,000	167,893	56,865	74.9%
2017	262	50,000	24,611	60,473	169.3%
2018 Projected	300	625,000	750,000	73,500	131.7%
2019 Estimated	320	625,000	750,000	73,500	131.7%



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Budget Summary

Receipts are budgeted for interest earned and transfers from the Sales Tax fund. The expenditures are a continuation of the repayment of the principal and interest on revenue bonds still outstanding. Capital outlay projects include telemetry upgrades and infiltration repairs. While the expenditures have been exceeding the receipts, the ending fund balance is healthy and has been able to absorb the difference.

2009 General Obligation (G.O.) Bonds Series Fund

➤ Fund Narrative

In April 2009, St. John Parish residents voted for five (5) General Obligation Bond issues which totaled \$29.5 million relating to future construction projects through-out the parish. This fund accounts for the projects relating to these bonds.

➤ Functions and Goals

The propositions indicated expansion of the Lions and Edgard Water plants, improvements and/or construction of the Edgard Courthouse and the East bank Courthouse Annex, constructing and improving drains, canals, pumps and pumping plants, dykes and levees, constructing and improving public roads, highways and bridges, and construction, repairs, renovations and improvements of West and East bank parks, playgrounds and recreation facilities and acquiring buildings, equipment and furnishings.

To track capital improvements being funded by these bonds. Upon the project's completion new/renovated asset is moved to the appropriate fund. Accomplishments regarding upgrades, etc. are included in the funds above.

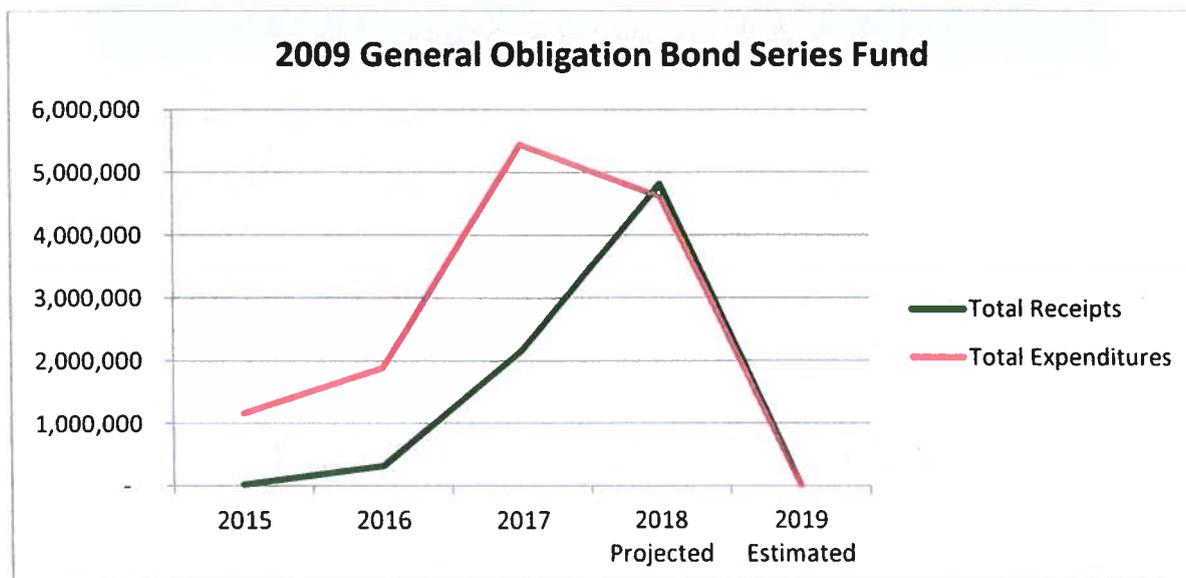
➤ Historical Summary

While this fund was created in 2010, historical records were maintained starting in 2015. Transfers In are from other funds' to assist with paying for capital projects that affect multiple funds/departments, such as the East Bank Government Complex and Safe Room or from other bond issuances for sewer repairs.

Total expenditures average 1,191% of receipts (revenues and transfers in). Total historical revenues and expenditures for the 2009 General Obligation Bond Series Fund are as follows:

2009 General Obligation Bond Series Fund				
Year	Revenues	Transfers In	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts
2015	23,143	0	1,160,191	5,013.1%
2016	18,389	300,000	1,886,739	592.6%
2017	448,946	1,705,932	5,441,409	252.5%
2018 Projected	3,000	4,812,000	4,610,926	95.8%
2019 Estimated	0	0	0	0%

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



➤ Current Budget Summary

Currently, revenues from grants are owed to this fund, and the ending fund balance is a negative. No additional construction is expected at this time.

2010 Sewer Construction Bond Fund

➤ Fund Narrative

In January 2010, St. John Parish adopted an ordinance authorizing the issuance of a Sewer Construction Bond issue which totaled \$15 million relating to various sewer improvements throughout the Parish. This fund accounts for the projects relating to these bonds.

➤ Functions and Goals

To track capital improvements in the sewage system. Upon the project's completion new/renovated asset is moved to the WasteWater Fund. Accomplishments regarding upgrades, etc. are included in the Waste Water Fund above.

➤ Historical Summary

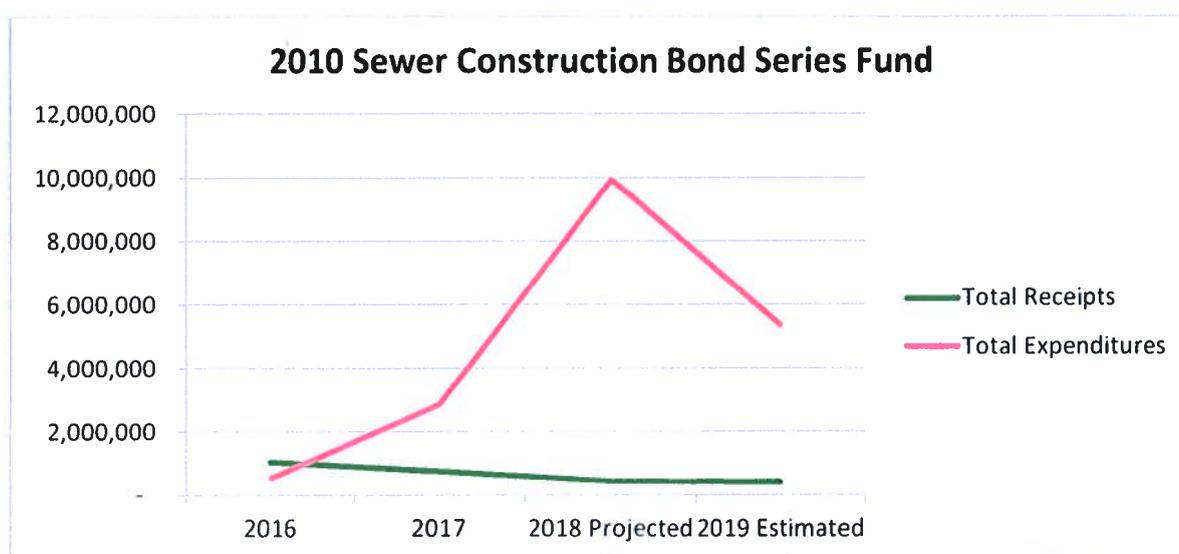
While this fund was created in 2010, historical records were maintained starting in 2016. Transfers In are from the Hurricane Isaac Fund which was used to assist with paying for damage to the sewer system caused by the storm.

Total expenditures average 1,056% of receipts (revenues and transfers in). Total historical revenues and expenditures for the 2010 Sewer Construction Bond Fund are as follows:

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

2010 Construction Bond Fund

Year	Revenues	Transfers In	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts
2016	83,799	942,883	509,354	49.6%
2017	615,289	120,356	2,846,946	387.0%
2018 Projected	342,236	68,745	9,932,755	2,416.8%
2019 Estimated	320,936	68,745	5,337,308	1,369.7%



➤ **Current Budget Summary**

Currently, revenues from grants are owed to this fund, and the ending fund balance is a negative. Expenditures relating to capital outlay of \$5.3 million is expected to take place during 2019. Such projects include: the oxidation pond, LaPlace Main Lift rehabilitation, West Bank and Garyville Plant Tank rehabilitations, WWC Permanent generator installation and installing effluent pump station controls.

2014 General Obligation (G.O.) Bonds Series Fund

➤ **Fund Narrative**

In November 2013, St. John Parish residents voted for a General Obligation Bond issue which totaled \$18 million relating to drainage and parks and recreation.

➤ **Functions and Goals**

The propositions included improvements to pump stations, culvert and catch basin alignment, purchases of heavy equipment such as a marsh buggy, excavator, street sweeper, trucks and trailers. Other improvements

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

included the Recreation Trail and miscellaneous park improvements, including spray parks, dog parks, concession stands and benches.

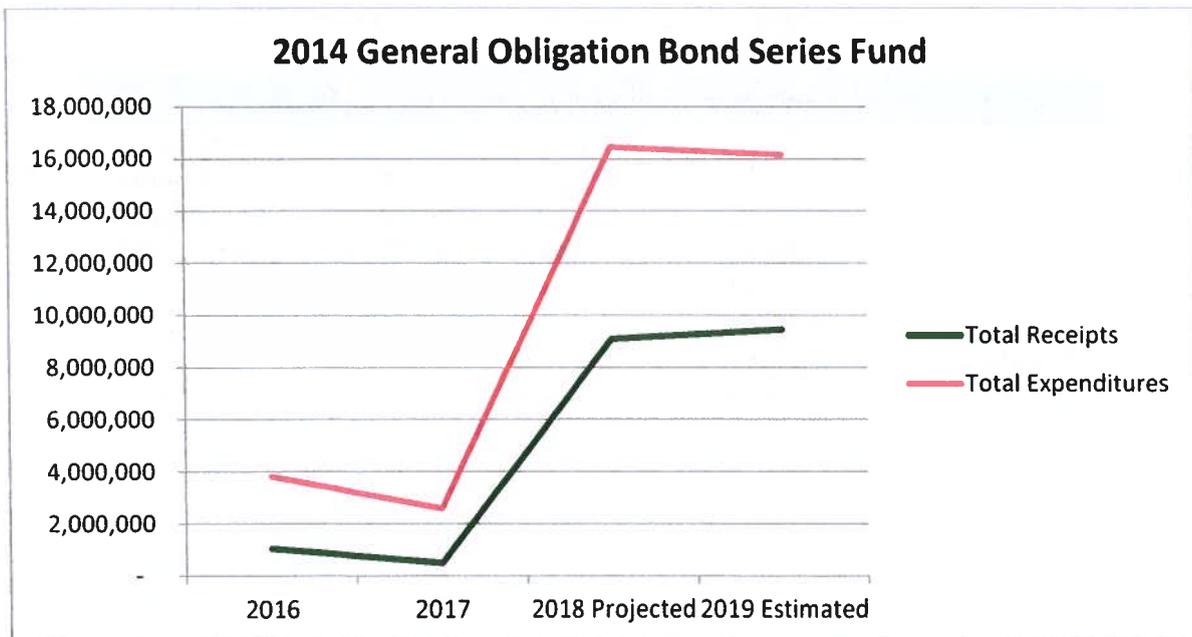
To track capital improvements in the sewage system. Upon the project’s completion new/renovated asset is moved to the WasteWater Fund. Accomplishments regarding upgrades, etc. are included in the Waste Water Fund above.

➤ Historical Summary

While this fund was created in 2014, historical records were maintained starting in 2016. Revenues are from HMGP and DOTD Federal Grants. Transfers In are from other bond issuances for sewer repairs.

Total expenditures average 311.3% of receipts (revenues and transfers in). Total historical revenues and expenditures for the 2014 General Obligation Bond Series Fund are as follows:

2014 General Obligation Bond Series Fund				
Year	Revenues	Transfers In	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts
2016	1,038,370	0	3,800,832	366.0%
2017	478,417	9,601	2,573,216	527.3%
2018 Projected	8,426,136	657,654	16,437,381	181.0%
2019 Estimated	8,840,189	600,000	16,142,847	171.0%



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

➤ *Current Budget Summary*

Currently, revenues from grants are owed to this fund, and the ending fund balance is a negative. Expenditures relating to capital outlay of \$16 million is expected to take place during 2019. Such projects include: Vicknair Canal, Electrical Components at Ruddock, Bar Screen Cleaners, Airport pump station, River Forest Canal, LaPlace Heights, and Drainage at Belle Pointe and Marigold.

2015 General Obligation (G.O.) Bonds Series Fund

➤ *Fund Narrative*

In November 2013, St. John Parish residents voted for a General Obligation Bond issue which totaled \$12 million relating to facilities, drainage and water system projects.

➤ *Functions and Goals*

The propositions included the building of the East Bank Complex, a Safe Room, the West Shore Lake Project, upgrading the water system and Ruddock Electrical elevation.

To track capital improvements funded with this bond issue. Upon the project's completion new/renovated asset is moved to the applicable fund. Accomplishments regarding upgrades, etc. are included in the applicable funds above.

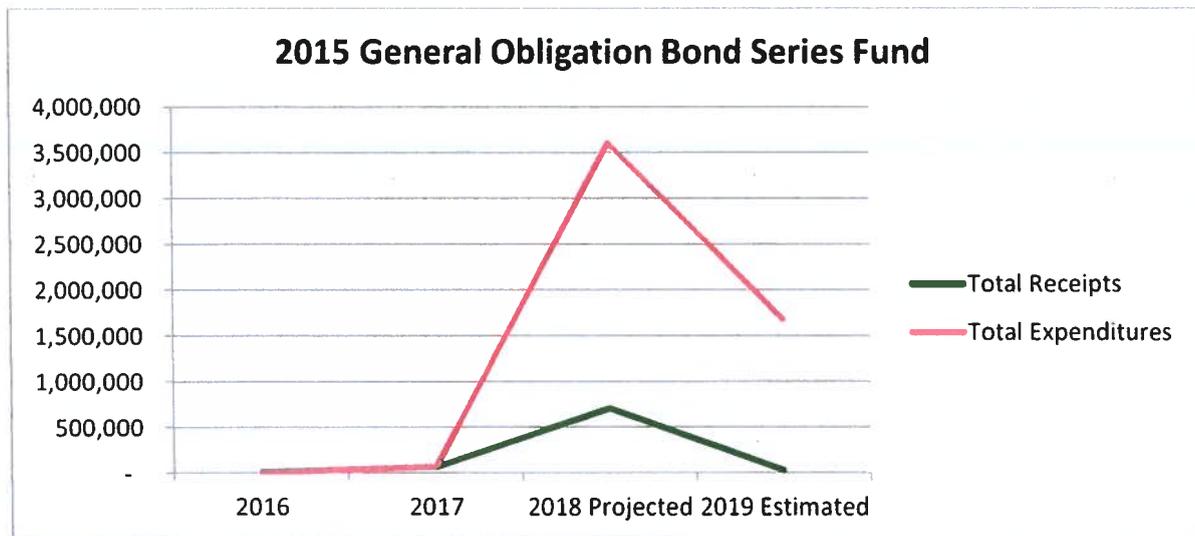
➤ *Historical Summary*

This fund was created in 2016. Revenues are from interest earned and federal or state grants.

Total expenditures average 1,828% of receipts (revenues and transfers in). Total historical revenues and expenditures for the 2014 General Obligation Bond Series Fund are as follows:

2015 General Obligation Bond Series Fund					
Year	Revenues	Transfers In	Expenditures – Capital Outlay	Total Expenditures as a %age of Total Receipts	
2016	5,969	0	0	0.0%	
2017	61,015	0	64,313	105.4%	
2018 Projected	700,074	0	3,599,961	514.2%	
2019 Estimated	25,000	0	1,673,400	6,693.6%	

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



➤ Current Budget Summary

While expenditures are exceeding revenues, the fund balance is healthy from the issuance of the bond series. Expenditures relating to capital outlay of \$1.7 million is expected to take place during 2019. Such projects include: Parish-wide drainage and Lions/LaPlace RO Pilot program.

Construction-in-Progress (CIP)

While projects are underway and are being tracked in the above Capital Funds, they are considered Construction in Progress. Once completed, the project is moved to the proper fund. CIP is comprised of a variety of projects around the Parish. These projects are chosen based upon the needs and desires of the Parish. This can be directly seen as most of these projects were voted on by the people to increase taxes, divert taxes, or take out bonds in order to finance them.

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

Historical Balance in Construction-in-Progress				
2014	2015	2016	2017	2018
11,350,024	23,266,653	26,765,695	23,552,639	24,718,529

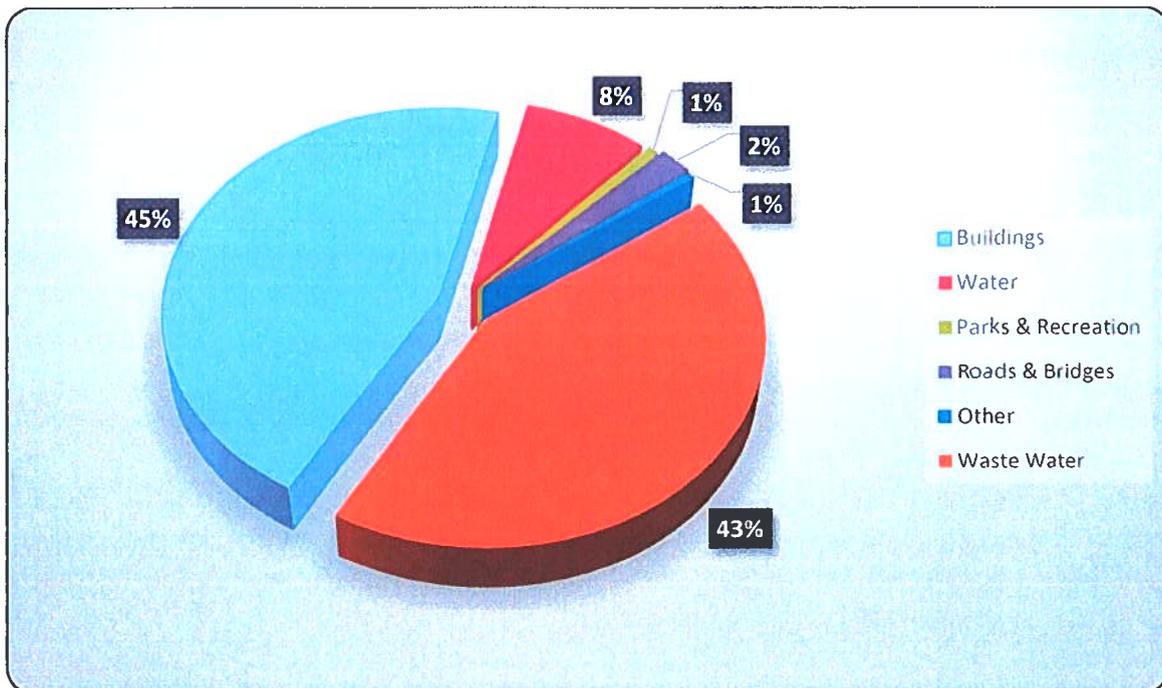
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

As shown in the table and pie chart below, construction-in-progress is broken down into six different areas: Buildings, Parks & Recreation, Roads & Bridges, Water, Waste Water, and Other.

As of November 2018, continuing projects in Construction in Progress, which are accounted for in the construction funds, are summarized by major function area as follows:

Construction in Progress By Major Function

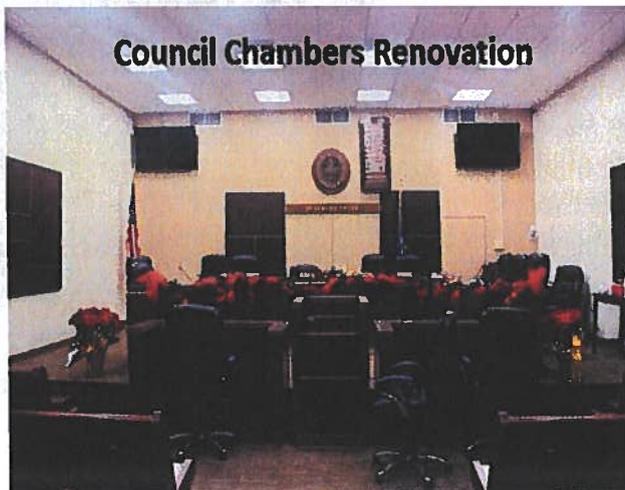
Buildings	11,233,635
Waste Water	10,718,529
Water	1,976,199
Roads & Bridges	539,979
Parks & Recreation	191,044
Other	142,345
Total	24,718,529



The projects comprising the CIP by area are in the tables on the following pages. These tables identify what the projects under construction have been for the past 4 years, the estimated remaining costs for completing the projects and the actual or estimated completion dates. A number after the project name denotes there is further information and a picture below the table.

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

Buildings						
Project	Cost as of December 2015	Cost as of December 2016	Cost as of December 2017	Total Cost to Date (November 2018)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Animal Shelter Expansion	15,666	115,127	0	0	0	2017
Council Chambers Renovation (1)	8,706	32,248	0	0	0	2017
East Bank Complex	555,521	1,884,543	6,808,535	10,993,245	627,368	2019
Edgard Expansion	2,651,095	2,679,644	0	0	0	2017
Hemlock Fire Station (2)	970,147	2,958,071	3,056,623	0	0	2018
HMGP Safe Room Exterior/Interior (3)	42,110	7,659	70,659	109,766	1,353,910	2020
Warehouse Storage LGAP	0	262,582	717,911	0	0	2017
WB Senior Citizen Renovation LGAP (4)	127,268	0	717,910	0	0	2017
WB Substation	0	0	0	130,624	2,100,000	2020
Total	4,370,513	7,939,874	11,371,638	11,233,635	4,081,278	



(1)

The Council Chambers renovation was completed in 2017 and consisted of new carpeting, lighting grid and countertops on the Council's desk. The walls were updated with sheetrock and paint. Additionally, the audio system was upgraded with ceiling-mounted speakers.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



(2)

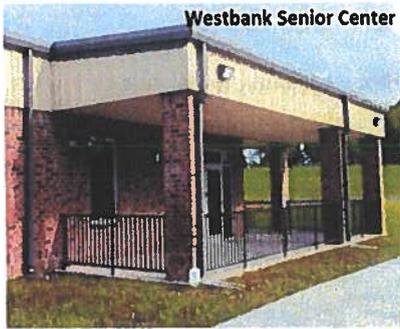
Since sustaining damage in Hurricane Isaac in 2012, the Hemlock Fire Station was closed and had been operating out of temporary quarters across the street. The new station is 13,000 square feet comprised of two floors of administrative space, a mechanical shop, fitness space, sleeping quarters and a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

(3)

The Safe Room will be a 4,000 square foot facility which will complement the existing Emergency Operations Center and serve as a secure location to house Parish employees, critical staff, first responders and other agencies as they work disasters and emergencies. The total project is estimated to cost \$1.2 million, with \$1,107,000 provided by HMGP funds for the exterior of the building, including a 25% match from the Parish. The remaining amount is from bond issuances, and from 911 Communications and Fire Department funds. Anticipated completion is 12-14 months after starting.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



Westbank Senior Center (4)

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



Parks & Recreation							
Project	Cost as of December 2015	Cost as of December 2016	Cost as of December 2017	Total Cost to Date (November 2018)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion	
East Bank Multi Use Trail II	1,013,832	0	0	0	0	0	2016
Mississippi Trail Phase III (5)	0	942,958	0	0	0	0	2017
Mississippi Trail Phase IV (5)	48,581	83,018	105,317	128,583	2,478,900		2019
Garyville Timbermill Trail I (6)	109,894	0	0	0	0	0	2016
Garyville Timbermill Trail II (6)	0	310,804	0	0	0	0	2017
Peavine Boat Launch, CDBG (7)	75,066	355,468	0	0	0	0	2017
Park Improvements (8)	2,124,050	2,636,670	0	0	0	0	2016
Recreations Trails – Lucy Phase I	0	0	38,370	41,488	328,755		2019
Recreations Trails – Lucy to Edgard Phase II	0	0	20,973	20,973	0		TBD
Total	3,371,423	4,328,918	164,660	191,044	2,807,655		

(TBD – To Be Determined)

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

(5)

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



Advocate map by DAN SWENSON

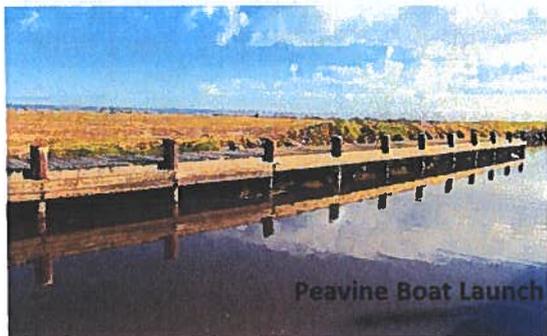
(6)

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



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

(7)



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

(8)



Stephanie Wilking Park



Softile is laid at Cambridge Park Playground



New playset Regala

Park improvements included new playsets and softile surface being laid at multiple parks throughout the Parish.



Concrete slab being poured for the softile surface



New Playset at Emily C. Watkins



Soft Tile Hwy 51 Park

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

Roads & Bridges						
Project	Cost as of December 2015	Cost as of December 2016	Cost as of December 2017	Total Cost to Date (October 2018)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Road Improvements (9)	0	0	536,824	0	0	2018
Airline Hwy Imp. Hemlock & Belle Terre (A&E) (10)	349,943	357,033	0	0	0	2017
Airline Highway Improvements	306,410	315,600	319,967	319,967	0	2018
I-10 & US 61 Reserve Access	0	125,261	0	0	0	2017
CIAP West Lac Des Allemands Phase II (11)	0	141,848	0	0	0	2017
Fairway & Woodland Bridges (12)	46,446	20,128	26,590	220,012	0	2018
Sidewalk Repairs	24,275	177,425	0	0	0	2017
Total	727,074	1,137,295	883,381	539,979	0	

(9) Under Robottom's Administration, more than \$15 million has been invested in the Parish's Road Improvement Program, with over 100 roads being repaired since 2010. Rather than relying solely on state projects and grants to complete road projects, the Parish's annual budget included an allocation for road maintenance. This allocation was often supplemented with bond funding and grants to get the biggest bang for the bucks available. This year, approximately \$840,000 of Parish funds went toward road repairs. As each street is completed, the costs move from CIP to the Public Works Fund.



Perrilloux Drive

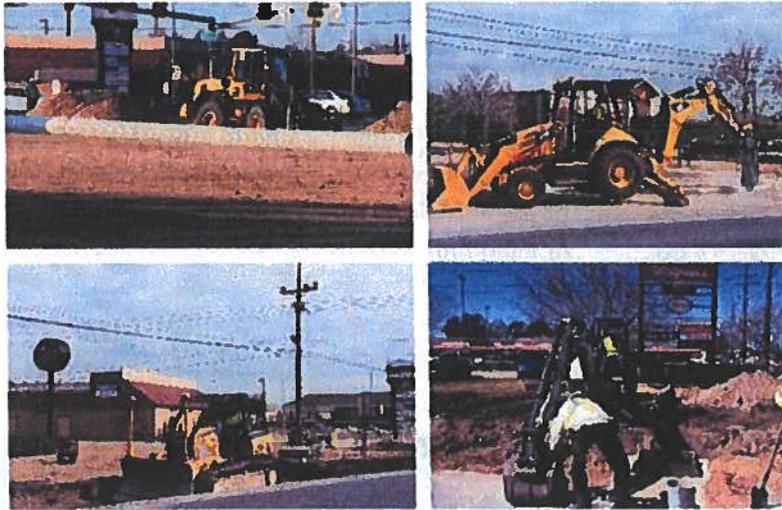


Roccaforte Ave



Sweet Lorraine

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

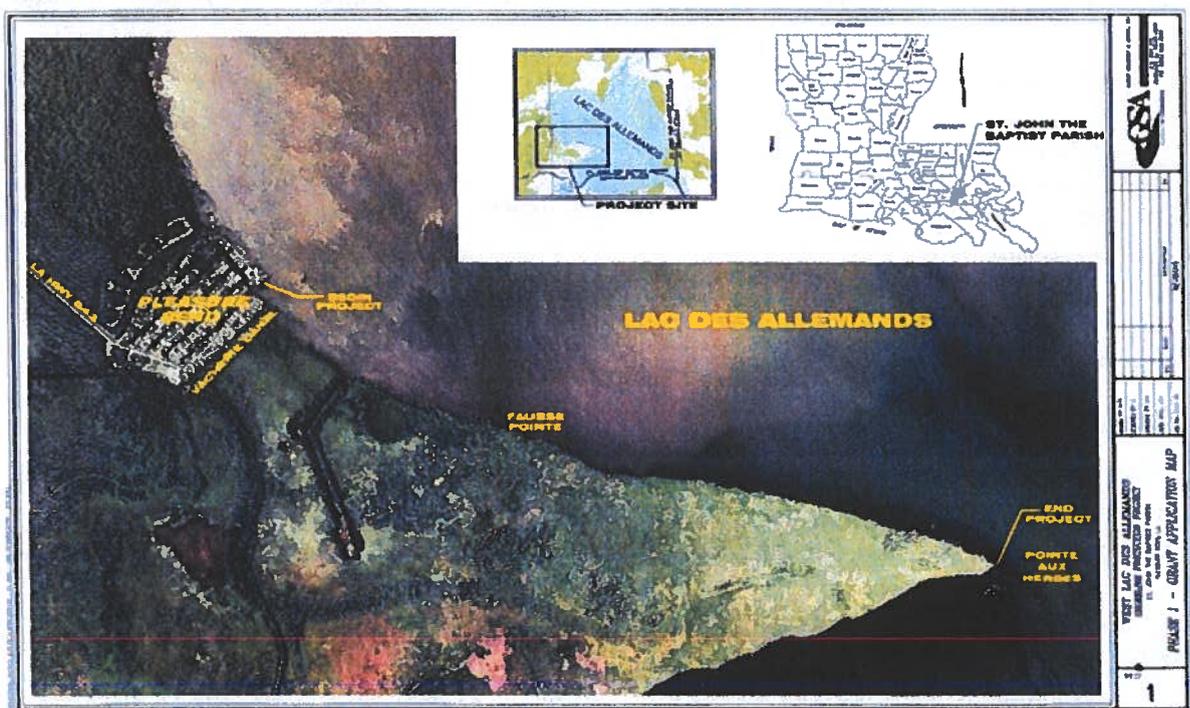


(10)

Intersection improvements at Airline Highway, Hemlock and Belle Terre.

(11)

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



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



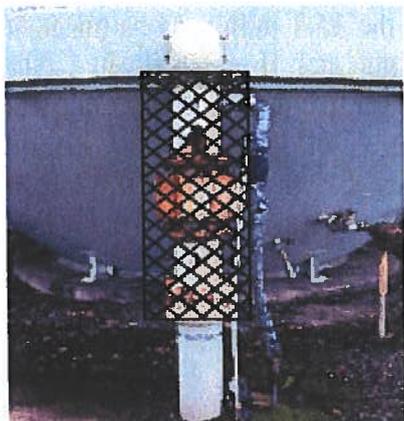
(12)

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

Water						
Project	Cost as of December 2015	Cost as of December 2016	Cost as of December 2017	Total Cost to Date (November 2018)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Edgard Clarifier Rehabilitation (13)	0	0	33,059	60,279	427,972	2019
HMGP Electrical Components	178,742	178,742	178,742	178,742	2,021,309	TBD
HMGP Bar Screen Cleaners	289,418	289,418	289,418	289,418	3,907,543	TBD
Lions Plant Intake (14)	129,857	133,528	145,547	155,739	1,113,535	2019
Lions Plant Filter	26,483	30,781	33,089	34,609	4,674,988	TBD
Mississippi River Waterline Crossing (15)	2,413,764	2,655,048	0	0	0	2017
Pleasure Bend Water Treatment Facility (16)	0	0	18,055	828,714	210,880	2019
Edgard Tank Equal Piping	99,175	99,175	0	0	0	2017
West Bank Tank Rehabilitation	0	0	0	15,584	860,000	2019
Shell Water Line	0	0	9,548	19,953	190,000	2019
Water Meters (17)	0	0	43,415	144,503	6,000,000	2020
RO Pilot Project Lions/LaPlace	0	0	13,200	39,800	195,200	2019
Total	3,346,295	3,595,548	972,929	1,976,199	19,601,427	

(TBD – To Be Determined)

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



(13)

This project includes the rehabilitation of the 0.8 MX water clarifier at the Edgard Water Treatment Plant. Rehabilitation will consist of the removal of existing electrical and mechanical components of the clarifier; blasting, repair and coating of the steel tank shell; and replacement of electrical and mechanical components.

(14)

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



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



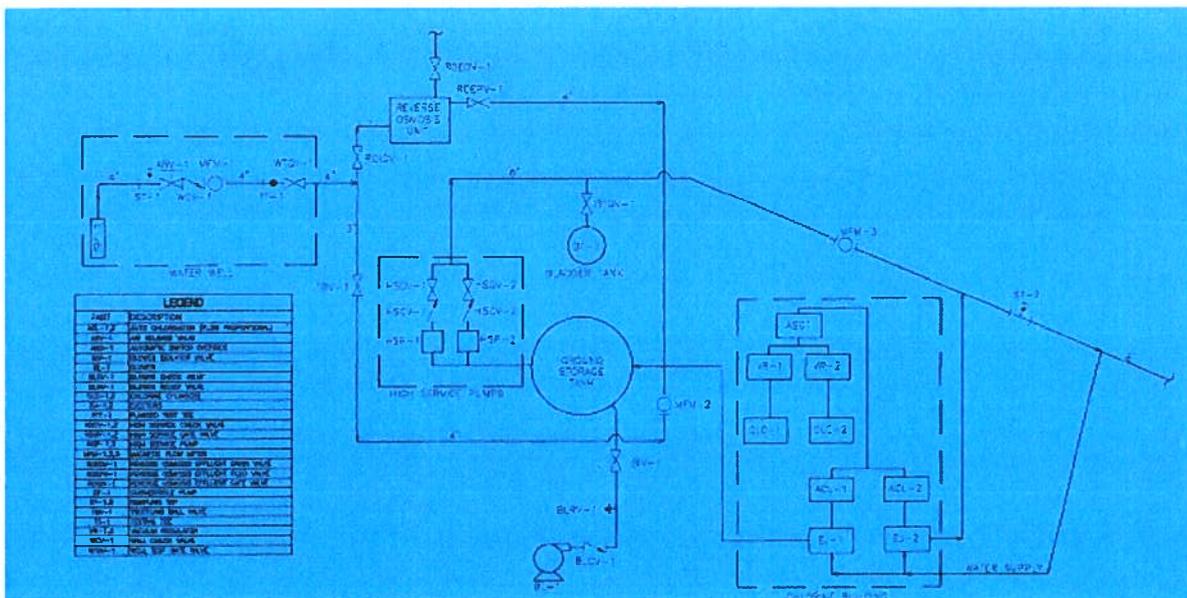
(15)

The Mississippi River Waterline Crossing Project was funded in part by the \$5.5 million Department of Health and Hospitals Loan. The project will provide a back-up water supply for the Lions and Edgard water systems which feed the west bank, Reserve, Garyville, and Mount Airy residents.



(16)

To construct a treatment plant to bring reliable water to unincorporated, rural residents of the Parish. Upon completion of the project, the Parish can terminate its agreement with St. James Parish to purchase water from them. This project is partially funded through a \$125,240 grant issued in 216 by the state's Community Water Enrichment Fund. Additional funding is derived from the 2015 bond issue.



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

(17)

In 2017, the Parish faced a massive water billing issue as water meter's batteries went out of commission en masse. The newly proposed water meters have batteries which will last 20 years, and will provide more accurate readings and more readings per customer each month. The water readings will be picked up by base stations on water towers and will no longer necessitate employees to make rounds of the houses. Additionally, customers will be able to check their usage online.



Waste Water						
Project	Cost as of December 2015	Cost as of December 2016	Cost as of December 2017	Total Cost to Date (November 2018)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
Canal Clearing/Drainage (18)	953,941	0	0	0	0	2016
Reserve Drainage II HMGP (19)	228,335	228,335	228,335	324,485	3,119,648	2019
Reserve Drainage III (19)	231,655	1,333,667	3,030,532	0	0	2018
Airport Sewer Lift Station	626,996	0	0	0	0	2016
Foxwood Levee, CDBG	1,877,354	0	0	0	0	2016
Telemetry (20)	977,636	1,034,230	0	0	0	2016
LA 637 Water Line Relocation	1,248,433	0	0	0	0	2016
Vicknair Canal	143,491	203,088	338,352	395,534	3,628,552	TBD
Rehab 12 Lift Stations Phases I & II (21)	2,624,419	3,031,488	0	0	0	2016
LaPlace Main Lift Station	0	0	54,750	0	0	2018
Main Pump Station Wastewater Manhole Rehabilitation (22)	12,726	19,604	81,410	95,330	1,101,960	2019
UV Disinfection Lions	89,871	89,871	243,538	243,538	0	2018
	689,807	715,060	0	0	0	2017

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

Waste Water						
Project	Cost as of December 2015	Cost as of December 2016	Cost as of December 2017	Total Cost to Date (November 2018)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
HMGP Airport Pump Station	38,800	38,800	38,800	38,800	418,400	TBD
HMGP River Forest Canal	47,919	47,919	47,919	47,919	521,739	TBD
HMGP LaPlace Heights	69,929	124,195	124,706	124,706	1,268,294	TBD
HMGP Belle Pointe Drainage	21,477	91,430	102,873	102,873	1,333,456	TBD
HMGP Marigold Drainage	0	93,586	105,689	105,689	977,597	2019
Haydel Canal	0	17,109	0	0	0	TBD
Oxidation Pond (23)	375,950	448,474	3,233,614	8,366,060	1,210,196	2109
Sewer Force Main 3 Extensions	318,520	0	0	0	0	2016
Inflow & Infiltration	0	0	581,692	581,692	0	2018
Infiltration Repairs (24)	0	0	237,543	237,543	0	2018
Permanent Generators	0	0	0	32,193	377,525	2019
WB Collection System Rehab	0	0	0	720	0	TBD
Effluent Pump Station Controls	0	0	0	21,483	359,210	2019
Total	12,464,054	9,403,651	8,449,753	10,718,529	11,196,929	

(TBD – To Be Determined)



(18)
Canal clearing along Belle Terre (left) and River Forest Canal (right).



(19)

The Reserve Area Drainage Improvements Project will alleviate flooding in the area and will

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

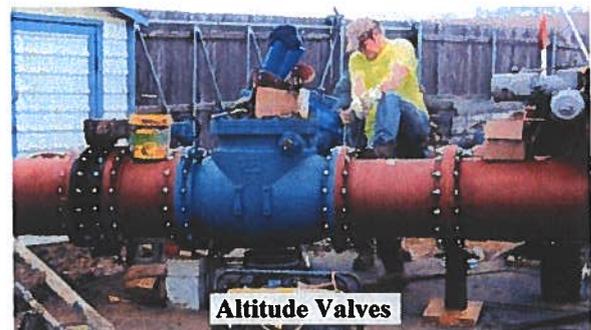
consist of replacing the existing system of ditches and culverts with a new system of concrete culverts. These improvements will be conducted in three phases:

- Phase I – West 1st Street (Cornland to Railroad Avenue) and Parker Lane (Leblanc Street to Railroad Avenue)
- Phase II – West 3rd Street (Leblanc Street to Railroad Avenue) and Ram Ally
- Phase III – West 6th Street and West 7th Street



(20)

Altitude valves and telemetry systems were installed in four water towers to manage tower functions and allow remote access by operators.



(21)

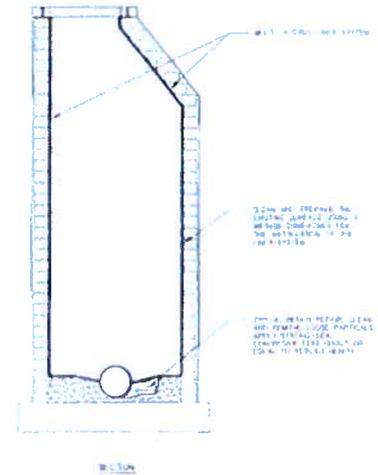
A project to repair twelve lift stations which received electrical and mechanical damage during Hurricane Isaac began in 2014. Overall the project consisted of replacing twenty-four (24) self-priming pumps and motors with twenty-four (24) submersible pumps. Electrical components will be removed from underground locations and relocated to above ground locations to prevent future flooding.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



(22)

Wastewater manhole rehabilitation will be done on the West Bank Edgard and Lucy areas. It will consist of wastewater manhole cleaning, repairs and the application of a multi-component liner system to prevent hydrostatic infiltration.



TYPICAL EXISTING BRICK MANHOLE REHABILITATION

Reserve Oxidation Pond



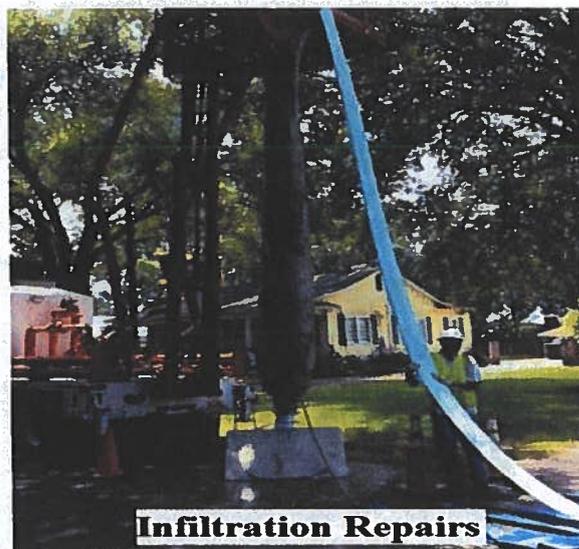
(23)

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

ST. JOHN THE BAPTIST PARISH
FUND STRUCTURE AND FUND SUMMARIES

(24)

Infiltration repair work continues in Reserve with point to point repairs and lining of wastewater lines.



Other						
Project	Cost as of December 2015	Cost as of December 2016	Cost as of December 2017	Total Cost to Date (November 2018)	Estimated Remaining Costs for Completion	Estimated / Actual Year of Completion
West Shore Levee Project (25)	142,345	142,345	142,345	142,345	1,857,654	TBD
Generator Installation, CDBG (26)	731,744	1,504,859	1,567,933	0	0	2017
Levee Project (27)	0	0	0	0	50,000,000	TBD
Total	874,089	1,647,204	1,710,278	142,345	51,857,654	

(25)

The 18-mile West Shore Lake Pontchartrain hurricane levee could be under construction by early 2021 and completed by mid-2023. This \$760 million project will include 17 miles of levee and 1 mile of concrete T-Wall in St. John the Baptist Parish. Part of the levee will include the berms around Gramercy and Lutchet, a separate berm around Grand Point North and smaller berms around several other non-residential and industry or business structures.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



(26)

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

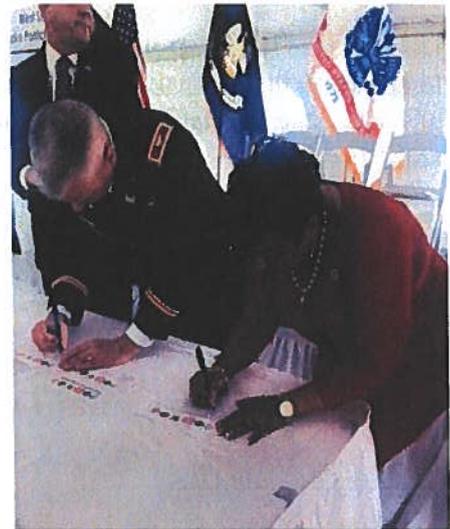


ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES



(27)

Signing ceremony for Levee Project agreement (below).



These items are all considered significant nonrecurring capital investments. The Parish has committed to expending another \$90 million to complete all of these existing projects. Most of these capital projects have and will continue to involve improvements to the water and waste water systems. Such improvements will positively affect future budgets as maintenance costs for these systems will decrease. Future improvements will include \$50 million to build a hurricane/flood protection levee to help protect the citizens and businesses located within St. John the Baptist Parish. See page 154 for more details concerning this project.

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

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Following are Debt Service Funds with a brief synopsis of each. See the debt section beginning at page 48 for more information regarding the Parish's debt obligations.

The organizational chart is not applicable to debt service funds as there are no employees in these funds and the administration falls under the Financial Director's accounting department.

Parish wide Sewer Sales Tax Reserve Fund

➤ **Functions and Goals**

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

➤ **Historical Summary**

Revenues are from interest earned. There have been no expenditures.

Parish-wide Sewer Sales Tax Reserve Fund

Year	Revenues
2012	5,750
2013	5,626
2014	5,722
2015	5,705
2016	5,790
2017	7,343
2018 Projected	7,000
2019 Estimated	9,000

➤ **Current Budget Summary**

Revenues are budgeted at projected interest rates.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

Parish-wide Sewer Sales Tax Sinking Fund

➤ Functions and Goals

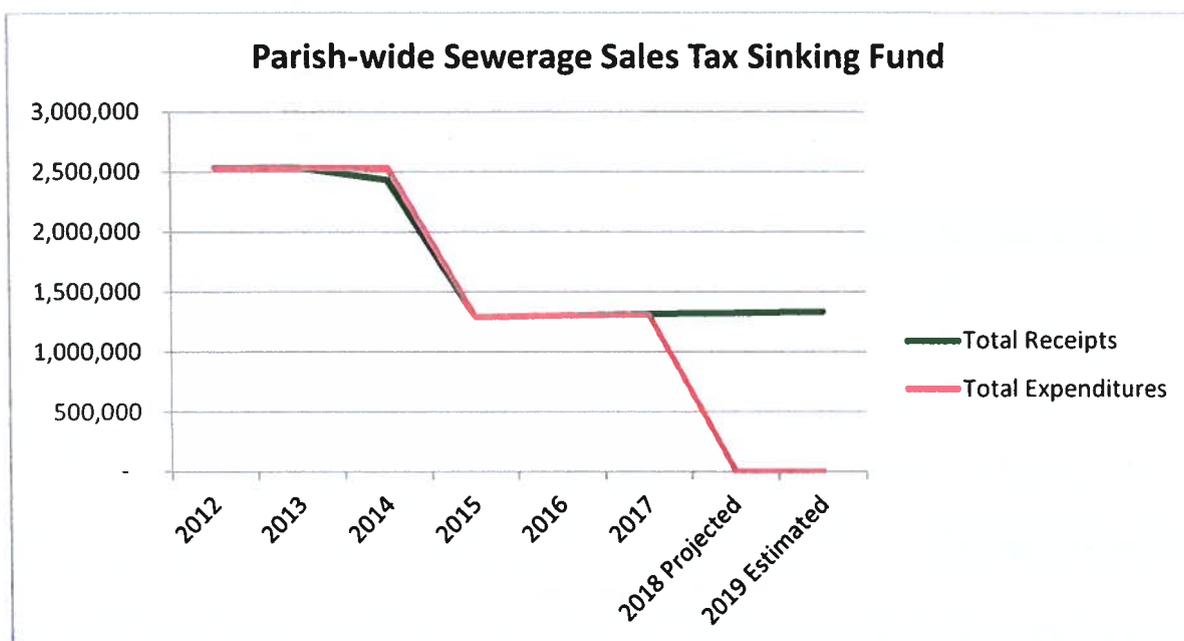
This fund accounts for the annual payment of principal and interest on sewer bond debt.

➤ Historical Summary

Revenues are from interest earned. Transfers In are from the Sales Tax Fund and are done monthly to meet the monthly repayment obligation.

Total expenditures average 100% of receipts (revenues and transfers in). Total historical revenues and expenditures for the Parish-wide Sewer Sales Tax Sinking Fund are as follows:

Parish-wide Sewer Sales Tax Sinking Fund				
Year	Revenues	Transfers In	Expenditures – Debt Service	Total Expenditures as a %age of Total Receipts
2012	4,817	2,530,023	2,530,959	99.8%
2013	5,181	2,528,781	2,529,358	99.8%
2014	5,388	2,427,244	1,905,000	104.1%
2015	2,886	1,285,465	695,000	99.7%
2016	2,986	1,298,348	1,297,656	99.7%
2017	4,105	1,311,140	1,310,756	99.7%
2018 Projected	3,600	1,319,756	0	0.0%
2019 Estimated	5,000	1,328,073	0	0.0%



ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Current Budget Summary

Revenues are budgeted at projected interest rates. Transfers In are budgeted at levels needed to meet bond repayment covenants.

Fire Departments Sales Tax Reserve Fund

➤ Functions and Goals

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

➤ Historical Summary

Revenues are from interest earned. There have been no expenditures.

Fire Departments Sales Tax Reserve Fund

Year	Revenues
2012	1,250
2013	991
2014	1,095
2015	1,380
2016	1,828
2017	2,363
2018 Projected	2,500
2019 Estimated	2,500

➤ Current Budget Summary

Revenues are budgeted at projected interest rates.

Fire Departments Sales Tax Sinking Fund

➤ Functions and Goals

This fund accounts for the annual payment of principal and interest on the Wallace Volunteer Fire Department sales tax bond debt.

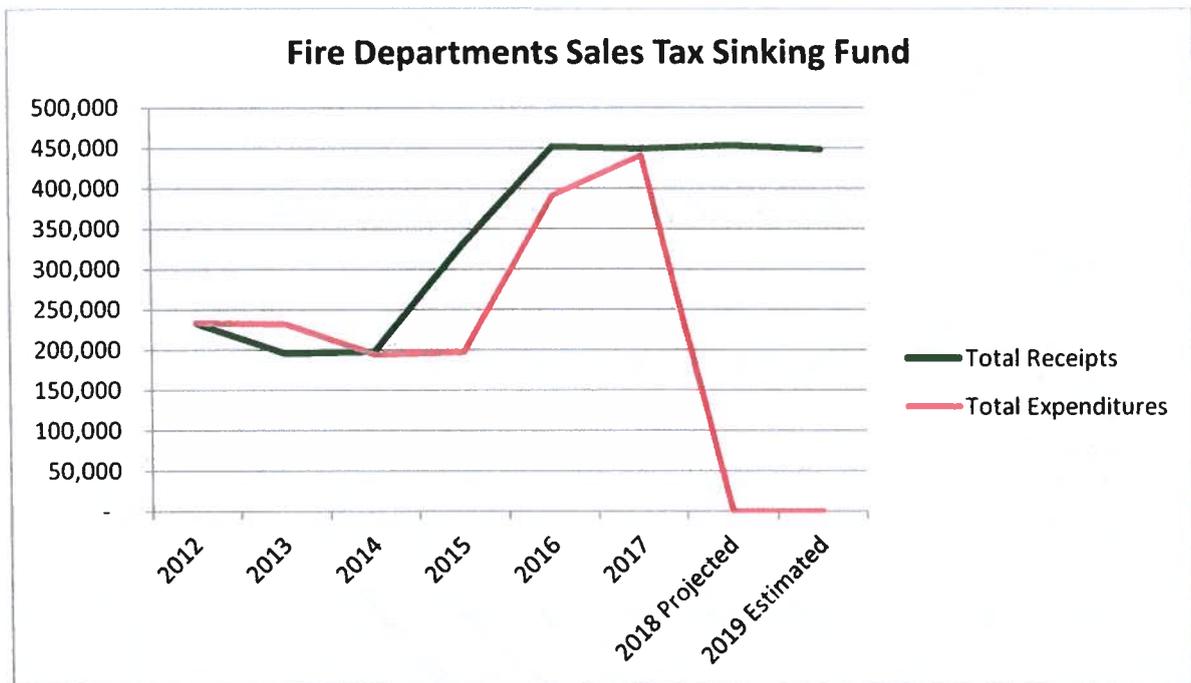
ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

➤ Historical Summary

Revenues are from interest earned. Transfers In are from the Fire Departments Fund and are done monthly to meet the monthly repayment obligation.

Total expenditures average 94% of receipts (revenues and transfers in). Total historical revenues and expenditures for the Fire Departments Sales Tax Sinking Fund are as follows:

Fire Departments Sales Tax Sinking Fund				
Year	Revenues	Transfers In	Expenditures – Debt Service	Total Expenditures as a %age of Total Receipts
2012	541	232,143	233,187	100.2%
2013	363	194,761	231,820	118.8%
2014	37	198,095	145,000	98.0%
2015	486	331,079	155,000	59.5%
2016	751	451,227	391,145	86.5%
2017	1,086	447,943	440,373	98.1%
2018 Projected	2,000	451,096	0	0.0%
2019 Estimated	1,000	446,914	0	0.0%



➤ Current Budget Summary

Revenues are budgeted at projected interest rates. Transfers In are budgeted at levels needed to meet bond repayment covenants.

ST. JOHN THE BAPTIST PARISH FUND STRUCTURE AND FUND SUMMARIES

General Obligation Bonds Sinking Fund

➤ Functions and Goals

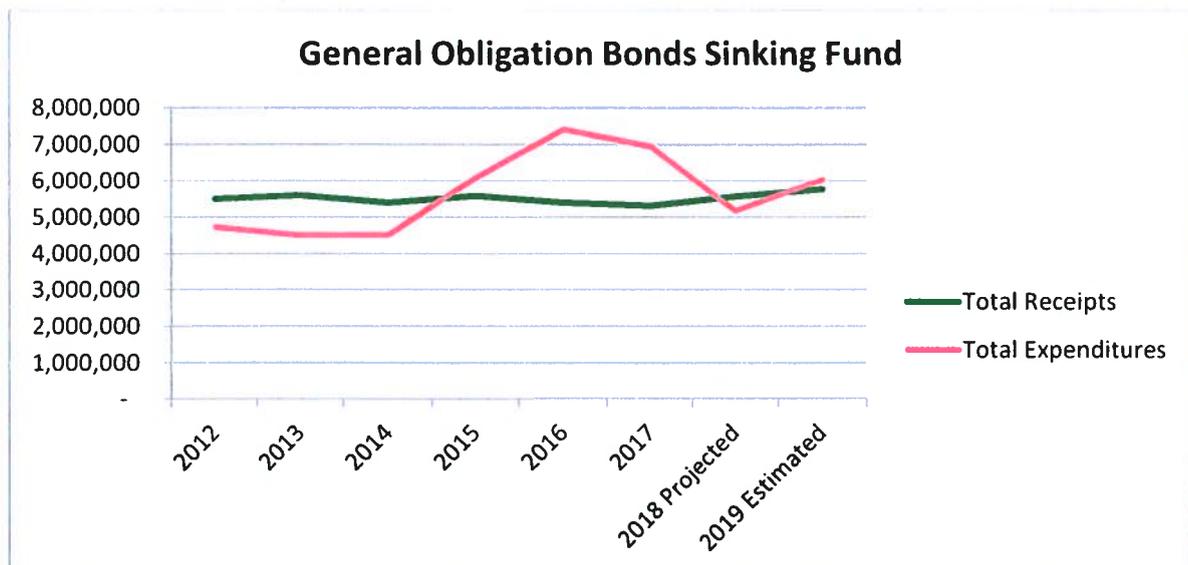
This fund accounts for the payment of principal and interest on the general obligation debts of the parish. The general obligation debts are secured by property tax levies.

➤ Historical Summary

Revenues are from ad valorem taxes and interest earned.

Total expenditures average 103% of revenues. Total historical revenues and expenditures for the General Obligation Bonds Sinking Fund are as follows:

General Obligation Bonds Sinking Fund				
Year	Revenues	Expenditures – Other	Expenditures – Debt Service	Total Expenditures as a %age of Total Receipts
2012	5,498,146	0	4,717,819	85.8%
2013	5,588,484	0	4,491,664	80.4%
2014	5,393,618	1,693,454	2,820,000	83.7%
2015	5,571,139	2,282,014	3,795,000	109.1%
2016	5,389,745	562,398	6,834,075	137.2%
2017	5,303,299	368,744	6,563,188	130.7%
2018 Projected	5,556,920	0	5,164,553	92.9%
2019 Estimated	5,755,277	0	6,024,118	104.7%



➤ Current Budget Summary

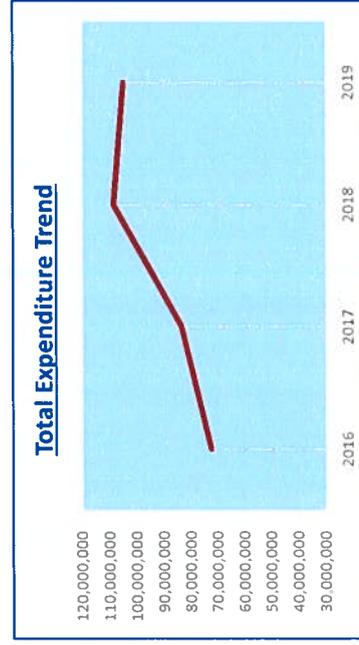
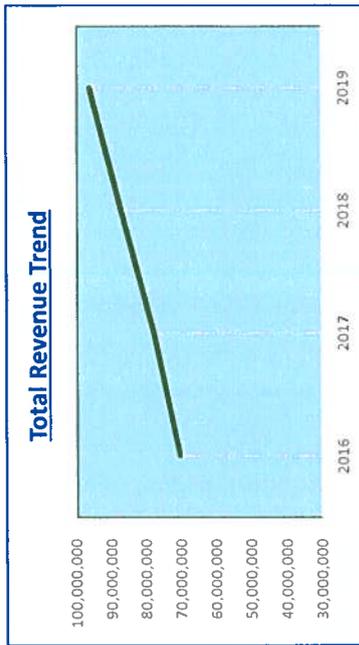
Revenues are budgeted at projected interest rates. Transfers In are budgeted at levels needed to meet bond repayment covenants.

BUDGET SUMMARIES



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

	Actual 2016	Actual 2017	Projected Budget 2018	Estimated Budget 2019
REVENUES				
AD VALOREM	12,768,919	14,993,665	15,110,849	15,715,702
SALES & USES	22,131,627	22,404,202	22,156,962	22,125,362
LICENSES & PERMITS	1,817,722	1,822,403	1,911,500	1,904,800
STATE GRANTS	579,504	506,202	848,572	7,221,000
FEDERAL GRANTS	7,934,629	13,109,725	20,079,029	22,238,064
LOCAL GRANTS	220,250	54,000	632,831	51,500
SERVICE FEES	19,649,134	19,680,477	19,863,820	20,174,150
FINES & FORFEITURES	1,960,490	1,702,009	2,094,470	2,095,000
INTEREST INCOME	228,053	350,855	208,040	748,210
OTHER REVENUE	3,060,109	3,278,830	4,412,961	4,192,040
TOTAL REVENUE	70,350,437	77,902,368	87,319,034	96,465,828
EXPENDITURES				
SALARIES	14,790,521	14,133,691	14,503,841	14,474,902
EMPLOYEE BENEFITS	7,738,310	7,867,423	8,054,553	8,233,067
GENERAL GOVERNMENT	3,630,872	4,348,331	4,421,126	4,313,557
PUBLIC SAFETY	5,392,857	4,388,356	6,612,738	6,224,036
HEALTH & WELFARE	2,448,117	2,285,029	2,430,611	2,430,751
ECONOMIC DEVELOPMENT	1,409,341	1,427,286	1,676,711	1,481,566
PUBLIC TRANSPORTATION	3,967,307	2,346,586	5,114,216	4,550,770
CAPITAL OUTLAY	15,492,010	25,325,829	48,620,752	42,356,097
DEBT SERVICE	6,782,764	9,211,790	6,024,218	6,217,926
RECREATION	1,137,714	1,046,393	989,272	3,488,393
PUBLIC UTILITIES	9,802,480	11,322,898	10,363,733	11,384,443
OTHER EXPENSES	101,840	54,312	-	-
TOTAL EXPENDITURES	72,694,133	83,757,924	108,811,771	105,155,508
Other financing sources(uses)				
Capital Contributions	5,438,366	-	-	-
Debt Issued	-	-	-	-
Transfers In	18,813,919	19,039,228	24,475,561	16,836,350
Transfers Out	18,813,919	19,039,228	24,475,561	16,836,350
Net Transfers	5,438,366	-	-	-
Depreciation	5,385,421	5,629,739	5,670,000	5,800,000
Net change in fund balances	(2,990,751)	(11,485,295)	(27,162,737)	(14,489,679)
Beginning Fund Balance	211,370,786	205,830,733	220,043,172	173,749,280
Ending Fund Balance	209,080,035	194,345,438	192,880,435	159,259,601



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

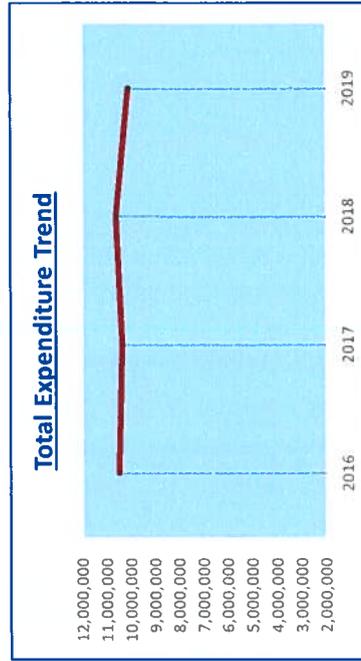
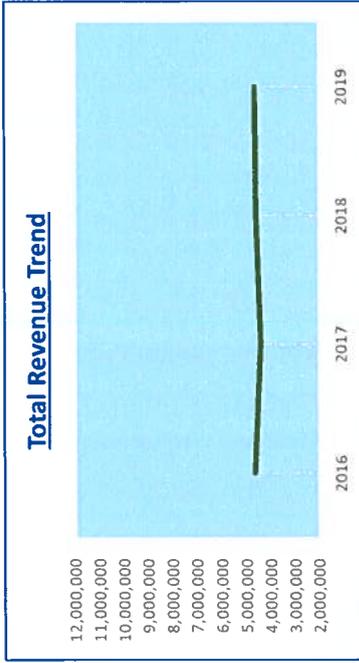


**St. John the Baptist Parish
Summarized Data - General Fund**

	Actual 2016	Actual 2017	Projected Budget 2018	Estimated Budget 2019
REVENUES				
AD VALOREM	2,179,881	2,139,484	2,107,962	2,192,700
SALES & USES	518,162	464,683	539,200	507,600
LICENSES & PERMITS	1,623,417	1,557,919	1,595,000	1,628,600
STATE GRANTS	97,173	79,509	154,250	140,000
FEDERAL GRANTS	-	2,672	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	49,943	44,381	53,300	45,300
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	2,764	4,015	5,400	4,000
OTHER REVENUE	181,114	128,894	143,500	140,140
TOTAL REVENUE	4,652,454	4,421,557	4,598,612	4,658,340

EXPENDITURES				
SALARIES	4,086,549	3,706,535	3,788,960	3,814,968
EMPLOYEE BENEFITS	1,712,830	1,794,676	1,693,900	1,751,168
GENERAL GOVERNMENT	2,613,870	2,732,874	3,024,589	3,033,650
PUBLIC SAFETY	1,042,703	1,216,389	1,212,000	1,272,250
HEALTH & WELFARE	202,413	119,598	150,350	159,900
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	893,062	837,000	786,165	120,308
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	10,531,427	10,407,072	10,655,964	10,152,244

Other financing sources(uses)	-	-	-	-
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	6,669,358	5,989,047	6,049,075	4,947,113
Transfers Out	117,000	117,000	380,000	106,500
Net Transfers	6,552,358	5,872,047	5,669,075	4,840,613
Depreciation	-	-	-	-
Net change in fund balances	673,385	(113,468)	(386,277)	(653,291)
Beginning Fund Balance	2,203,527	2,876,911	2,759,461	2,371,184
Ending Fund Balance	2,876,912	2,763,443	2,371,184	1,717,893



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

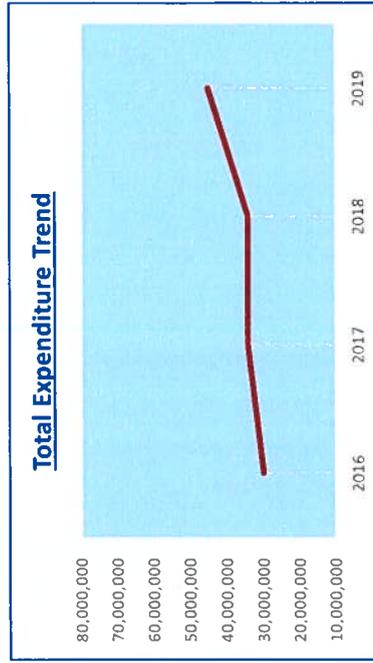
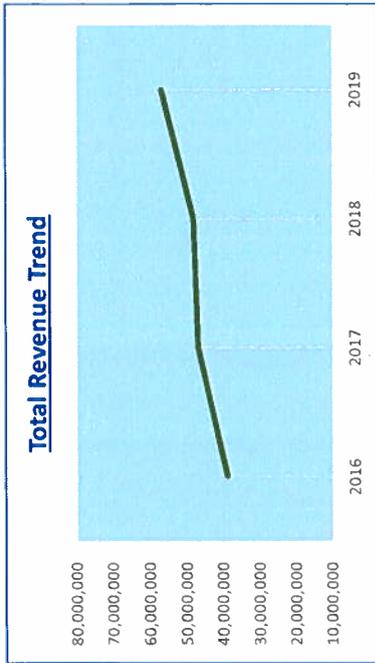


**St. John the Baptist Parish
Summarized Data - Special Revenue Funds**

	Actual 2016	Actual 2017	Projected Budget 2018	Estimated Budget 2019
REVENUES				
AD VALOREM	4,575,374	7,371,719	7,270,181	7,560,975
SALES & USES	21,613,465	21,939,519	21,617,762	21,617,762
LICENSES & PERMITS	40,742	112,653	161,500	116,500
STATE GRANTS	405,909	302,424	469,248	7,081,000
FEDERAL GRANTS	6,854,158	11,869,652	10,909,957	13,096,928
LOCAL GRANTS	220,250	54,000	611,531	51,500
SERVICE FEES	1,332,666	1,415,037	1,429,120	1,447,450
FINES & FORFEITURES	1,960,490	1,702,009	2,094,470	2,095,000
INTEREST INCOME	87,133	119,772	95,040	604,690
OTHER REVENUE	2,106,462	2,316,097	3,702,861	3,459,900
TOTAL REVENUE	39,196,649	47,202,882	48,361,670	57,131,705

EXPENDITURES				
SALARIES	6,916,084	6,753,631	6,791,435	6,737,076
EMPLOYEE BENEFITS	3,572,310	3,677,494	3,885,878	3,957,780
GENERAL GOVERNMENT	775	202,733	199,637	206,967
PUBLIC SAFETY	4,350,154	3,171,967	5,400,738	4,951,786
HEALTH & WELFARE	1,441,267	1,366,178	1,471,045	1,461,151
ECONOMIC DEVELOPMENT	1,409,341	1,427,286	1,676,711	1,481,566
PUBLIC TRANSPORTATION	3,967,307	2,346,586	5,114,216	4,550,770
CAPITAL OUTLAY	7,201,748	14,375,334	13,255,129	18,450,092
DEBT SERVICE	-	-	-	-
RECREATION	1,137,714	1,046,393	989,272	3,488,393
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	101,840	54,312	-	-
TOTAL EXPENDITURES	30,098,540	34,411,914	38,784,061	45,285,581

Other financing sources(uses)	-	-	-	-
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	4,341,927	4,951,875	5,737,694	5,260,191
Transfers Out	16,250,273	15,368,648	15,999,190	14,014,142
Net Transfers	(11,908,346)	(10,416,773)	(10,261,496)	(8,753,951)
Depreciation	-	-	-	-
Net change in fund balances	(2,810,237)	2,374,195	(683,887)	3,092,173
Beginning Fund Balance	29,699,738	26,672,354	28,645,906	28,110,327
Ending Fund Balance	26,889,501	29,046,549	27,962,019	31,202,500

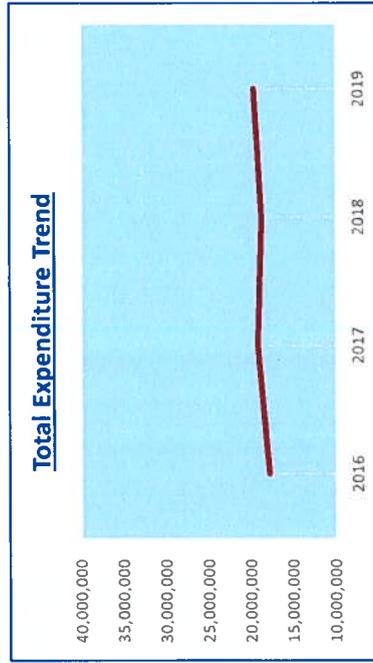
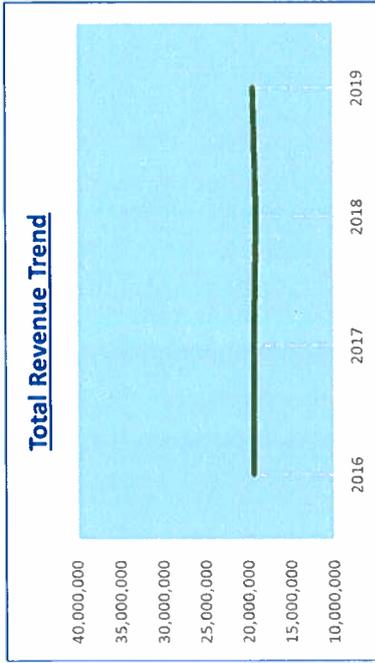


St. John the Baptist Parish
Summarized Data - Special Revenue Funds



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

	Actual 2016	Actual 2017	Projected Budget 2018	Estimated Budget 2019
REVENUES				
AD VALOREM	205,395	201,593	198,786	206,750
SALES & USES	-	-	-	-
LICENSES & PERMITS	153,563	151,831	155,000	159,700
STATE GRANTS	-	124,269	-	-
FEDERAL GRANTS	42,101	240,844	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	18,266,525	18,221,059	18,381,400	18,681,400
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	14,203	21,263	13,200	21,700
OTHER REVENUE	738,675	394,945	366,600	392,000
TOTAL REVENUE	19,420,402	19,355,804	19,114,986	19,461,550
EXPENDITURES				
SALARIES	3,807,888	3,673,525	3,923,446	3,922,858
EMPLOYEE BENEFITS	2,453,170	2,395,253	2,474,775	2,524,119
GENERAL GOVERNMENT	1,016,227	1,043,980	1,196,900	1,072,940
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	804,437	809,253	809,216	809,700
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	-	-	-	-
RECREATION	-	-	-	-
PUBLIC UTILITIES	9,802,480	11,322,898	10,363,733	11,384,443
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	17,884,202	19,244,909	18,768,070	19,714,060
Other financing sources(uses)				
Capital Contributions	5,438,366	-	-	-
Debt Issued	-	-	-	-
Transfers In	4,536,531	4,453,334	4,404,941	3,560,314
Transfers Out	2,436,646	2,343,580	2,603,717	1,875,708
Net Transfers	7,538,251	2,109,754	1,801,224	1,684,606
Depreciation	5,385,421	5,629,739	5,670,000	5,800,000
Net change in fund balances	3,689,030	(3,409,090)	(3,521,860)	(4,367,904)
Beginning Fund Balance	122,443,594	127,218,418	142,731,597	120,287,468
Ending Fund Balance	126,132,624	123,809,328	139,209,737	115,919,564

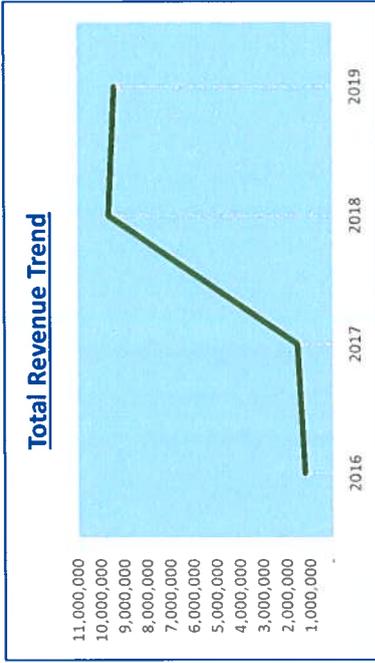


**St. John the Baptist Parish
Summarized Data - Enterprise Funds**

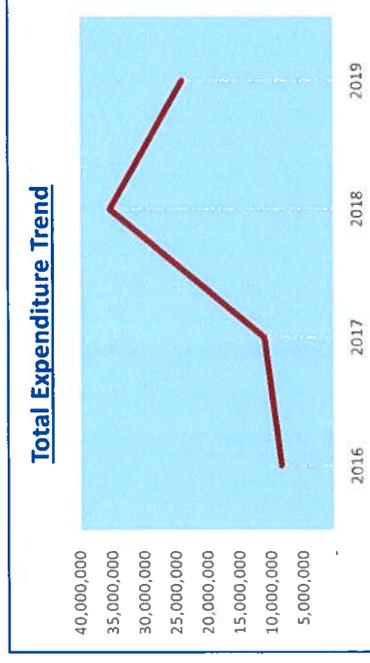


**St. John the Baptist Parish
Summarized Data - Capital Projects Funds**

	Actual 2016	Actual 2017	Projected Budget 2018	Estimated Budget 2019
REVENUES				
AD VALOREM	-	-	-	-
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	76,422	225,074		
FEDERAL GRANTS	1,038,370	9,169,072	9,141,136	
LOCAL GRANTS	-	21,300		
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	81,237	168,478	56,300	80,320
OTHER REVENUE	33,858	438,894	200,000	200,000
TOTAL REVENUE	1,229,887	1,542,914	9,671,746	9,421,456



EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	8,290,262	10,950,495	35,365,623	23,906,005
DEBT SERVICE	60,690	60,473	73,500	73,500
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	8,350,952	11,010,968	35,439,123	23,979,505



Other financing sources(uses)	-	-	-	-
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	1,517,883	1,886,889	6,512,999	1,293,745
Transfers Out	-	1,200,000	5,482,654	830,000
Net Transfers	1,517,883	686,889	1,030,345	463,745
Depreciation	-	-	-	-
Net change in fund balances	(5,603,182)	(8,782,165)	(24,737,032)	(14,094,304)
Beginning Fund Balance	42,279,868	36,677,073	27,889,849	3,152,817
Ending Fund Balance	36,676,676	27,894,908	3,152,817	(10,941,487)

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

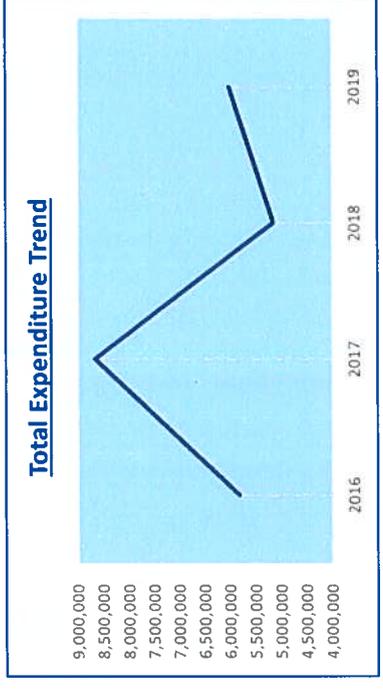
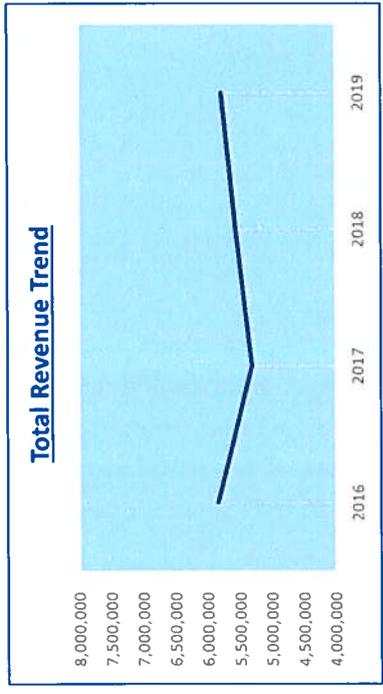


**St. John the Baptist Parish
Summarized Data - Debt Service Funds**

	Actual 2016	Actual 2017	Projected Budget 2018	Estimated Budget 2019
REVENUES				
AD VALOREM	5,808,329	5,280,869	5,533,920	5,755,277
SALES & USES	-	-	-	-
LICENSES & PERMITS	-	-	-	-
STATE GRANTS	-	-	-	-
FEDERAL GRANTS	-	-	-	-
LOCAL GRANTS	-	-	-	-
SERVICE FEES	-	-	-	-
FINES & FORFEITURES	-	-	-	-
INTEREST INCOME	42,716	37,327	38,100	37,500
OTHER REVENUE	-	-	-	-
TOTAL REVENUE	5,851,045	5,318,196	5,572,020	5,792,777

EXPENDITURES				
SALARIES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
GENERAL GOVERNMENT	-	368,744	-	-
PUBLIC SAFETY	-	-	-	-
HEALTH & WELFARE	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE	5,829,012	8,314,317	5,164,553	6,024,118
RECREATION	-	-	-	-
PUBLIC UTILITIES	-	-	-	-
OTHER EXPENSES	-	-	-	-
TOTAL EXPENDITURES	5,829,012	8,683,061	5,164,553	6,024,118

Other financing sources(uses)				
Capital Contributions	-	-	-	-
Debt Issued	-	-	-	-
Transfers In	1,748,220	1,759,083	1,770,852	1,774,987
Transfers Out	10,000	10,000	10,000	10,000
Net Transfers	1,738,220	1,749,083	1,760,852	1,764,987
Depreciation	-	-	-	-
Net change in fund balances	1,760,253	(1,615,782)	2,168,319	1,533,647
Beginning Fund Balance	14,744,069	12,385,977	18,016,359	19,827,484
Ending Fund Balance	16,504,322	10,770,195	20,184,678	21,361,131



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



**St. John the Baptist Parish
2019 Summarized Budget**

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,192,700	7,560,975	206,750	-	5,755,277	15,715,702
SALES & USES	507,600	21,617,762	-	-	-	22,125,362
LICENSES & PERMITS	1,628,600	116,500	159,700	-	-	1,904,800
STATE GRANTS	140,000	9,550,040	-	-	-	9,690,040
FEDERAL GRANTS	-	7,782,379	-	9,141,136	-	16,923,515
LOCAL GRANTS	-	2,430,500	-	-	-	2,430,500
SERVICE FEES	45,300	1,447,450	18,681,400	-	-	20,174,150
FINES & FORFEITURES	-	2,095,000	-	-	-	2,095,000
INTEREST INCOME	4,000	96,085	21,700	80,320	37,500	239,605
OTHER REVENUE	140,140	3,921,865	392,000	-	-	4,454,005
TOTAL REVENUE	4,658,340	56,618,556	19,461,550	9,221,456	5,792,777	95,732,679
EXPENDITURES						
SALARIES	3,923,105	6,916,970	4,019,743	-	-	14,859,818
EMPLOYEE BENEFITS	1,627,047	3,811,875	2,532,080	-	-	7,971,002
GENERAL GOVERNMENT	3,036,929	206,967	1,072,940	-	-	4,316,836
PUBLIC SAFETY	1,275,250	4,951,785	-	-	-	6,227,035
HEALTH & WELFARE	159,900	1,622,281	809,700	-	-	2,591,881
ECONOMIC DEVELOPMENT	-	1,481,517	-	-	-	1,481,517
PUBLIC TRANSPORTATION	-	5,384,288	-	-	-	5,384,288
CAPITAL OUTLAY	-	20,571,474	-	23,906,005	-	44,477,479
DEBT SERVICE	120,308	-	86,823	73,500	6,024,118	6,304,749
RECREATION	-	1,053,115	-	-	-	1,053,115
PUBLIC UTILITIES	-	-	11,099,420	-	-	11,099,420
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	10,142,539	46,000,272	19,620,706	23,979,505	6,024,118	105,767,140
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	4,947,114	5,321,418	3,560,314	1,293,745	1,774,987	16,897,578
Transfers Out	106,500	13,995,568	1,955,508	830,000	10,000	16,897,576
Net Transfers	4,840,614	(8,674,150)	1,604,806	463,745	1,764,987	2
Depreciation	-	-	5,800,000	-	-	5,800,000
Net change in fund balances	(643,585)	1,944,134	(4,354,350)	(14,294,304)	1,533,647	(15,814,458)
Beginning Fund Balance	2,371,184	27,984,646	120,477,467	3,152,818	12,938,514	166,924,629
Ending Fund Balance	1,727,599	29,928,780	116,123,117	(11,141,486)	14,472,161	151,110,171



**St. John the Baptist Parish
Special Revenue Funds
2019 Budget**

	AIRPORT AUTHORITY	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	COMMUNICATION DISTRICT	911	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	HEALTH UNIT	HURRICANE IKE/ GUSTAVIE CDBG
REVENUES														
AD VALOREM	-	-	323,000	417,800	-	-	-	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	317,762	-	-	3,650,000	4,850,000	-	413,475	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	-	20,000	170,000	560,000	16,000	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	175,565	-	1,085,767	2,000	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-
SERVICE FEES	-	401,200	101,050	-	740,500	-	75,000	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	2,095,000	-	-	-	-	-	-
INTEREST INCOME	-	1,000	925	2,480	5,450	-	3,200	600	1,350	9,000	20,000	-	5,000	-
OTHER REVENUE	-	1,500	1,700	2,200	2,000	-	-	-	-	207,000	1,267,500	-	2,300	-
TOTAL REVENUE	-	403,700	426,675	422,480	747,950	395,962	2,095,600	178,415	3,886,000	7,393,267	562,000	436,775	-	-
EXPENDITURES														
SALARIES	-	-	195,894	85,000	-	-	641,400	142,539	178,614	2,379,800	-	65,386	-	-
EMPLOYEE BENEFITS	-	-	83,155	-	-	-	315,968	-	61,598	1,371,000	-	25,915	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	190,600	-	602,660	-	1,282,157	-	-	2,602,001	-	-	-	-
HEALTH & WELFARE	-	379,325	-	489,460	-	-	-	142,066	1,233,667	-	-	-	186,430	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	247,850	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	2,290,000	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	379,325	469,649	574,460	602,660	252,850	2,239,525	284,605	1,473,879	8,642,801	277,731	-	-	-
Other financing sources(uses)														
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	55,000	-	-	-	146,099	106,500	-	468,717	-	-	-	-
Transfers Out	-	22,467	9,245	-	195,441	94,928	-	-	2,323,373	658,797	-	59,488	-	-
Net Transfers	-	(22,467)	45,755	-	(195,441)	(94,928)	146,099	106,500	(2,323,373)	(190,080)	-	(59,488)	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	1,908	2,781	(151,980)	(50,151)	48,184	2,174	310	88,748	(1,439,614)	562,000	99,556	-	-
Beginning Fund Balance	-	297,509	232,631	613,898	1,076,906	1,012,985	25,840	296,160	1,020,014	3,791,078	581,916	1,417,117	(255,726)	-
Ending Fund Balance	-	299,417	235,412	461,918	1,026,755	1,061,169	28,014	296,470	1,108,762	2,351,464	1,143,916	1,516,673	(255,726)	-

**St. John the Baptist Parish
Special Revenue Funds
2019 Budget**

	HURRICANE		JUVENILE DETENTION CENTER	LA SAFE	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	RESTORE	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
	INAAAC RECOVERY CDBG	INAAAC											
REVENUES													
AD VALOREM	-	-	430,700	-	2,982,100	-	-	969,000	-	-	426,400	1,598,500	7,560,975
SALES & USES	-	-	-	-	-	-	3,650,000	-	-	9,150,000	-	-	21,617,762
LICENSES & PERMITS	-	-	-	-	-	-	116,500	-	-	-	-	-	116,500
STATE GRANTS/REVENUE	-	-	-	6,046,000	-	30,000	616,540	1,852,500	219,000	-	-	20,000	9,550,040
FEDERAL GRANTS	-	-	-	-	16,000	-	3,119,648	-	-	-	-	-	7,782,379
LOCAL GRANTS	3,383,399	-	-	-	-	2,379,000	50,000	-	-	-	-	-	2,430,500
SERVICE FEES	-	-	-	-	-	-	63,500	66,200	-	-	-	-	1,447,450
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	2,095,000
INTEREST INCOME	-	-	3,000	-	-	2,900	4,000	5,000	-	22,000	180	10,000	96,085
OTHER REVENUE	-	-	2,300	511,505	-	2,000	619,000	1,290,160	-	-	2,200	10,500	3,921,865
TOTAL REVENUE	3,383,399	436,000	436,000	6,557,505	2,998,100	2,413,900	8,239,188	4,182,860	219,000	9,172,000	428,780	1,639,000	56,618,556
EXPENDITURES													
SALARIES	-	-	-	-	-	172,647	2,626,951	299,345	-	-	-	129,394	6,916,970
EMPLOYEE BENEFITS	-	-	-	-	-	104,289	1,605,223	194,359	-	-	-	50,368	3,811,875
GENERAL GOVERNMENT	-	-	-	-	205,467	-	-	-	-	1,500	-	-	206,967
PUBLIC SAFETY	-	-	165,520	-	-	108,847	-	-	-	-	-	-	4,951,785
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	-	425,000	-	1,622,281
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	4,249,188	-	-	-	-	-	1,481,517
PUBLIC TRANSPORTATION	-	-	-	-	-	-	3,646,670	2,488,900	-	-	-	1,135,100	5,384,288
CAPITAL OUTLAY	-	-	-	6,557,505	-	2,300,000	-	-	-	-	-	-	20,571,474
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	1,053,115	-	-	-	-	1,053,115
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,383,399	165,520	165,520	6,557,505	205,467	2,585,783	12,128,032	4,035,719	-	1,500	425,000	1,314,862	46,000,272
Other financing sources(uses)													
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	139,477	4,405,625	-	-	-	-	-	5,321,418
Transfers Out	-	-	331,640	-	-	3,500	704,375	168,170	-	9,153,073	-	271,071	13,995,568
Net Transfers	-	-	(331,640)	-	-	135,977	3,701,250	(168,170)	-	(9,153,073)	-	(271,071)	(8,674,150)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	(61,160)	-	2,797,633	(35,906)	(187,594)	(21,029)	219,000	17,427	3,780	53,067	1,944,134
Beginning Fund Balance	(448,118)	(1,346,684)	378,256	-	5,362,840	556,381	1,917,591	996,557	-	7,587,356	396,123	2,474,016	27,984,646
Ending Fund Balance	(448,118)	(1,346,684)	317,096	-	8,155,473	520,475	1,729,997	975,528	219,000	7,604,783	399,903	2,527,083	29,928,780

**St. John the Baptist Parish
Enterprise Funds
2019 Budget**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	206,750	-	-	-	206,750
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	159,700	-	159,700
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	541,900	3,939,700	6,511,500	7,688,300	18,681,400
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	100	3,100	2,500	16,000	21,700
OTHER REVENUE	1,100	-	108,000	282,900	392,000
TOTAL REVENUE	749,850	3,942,800	6,781,700	7,987,200	19,461,550
EXPENDITURES					
SALARIES	-	-	1,962,464	2,057,279	4,019,743
EMPLOYEE BENEFITS	-	-	1,125,388	1,406,692	2,532,080
GENERAL GOVERNMENT	-	-	1,072,940	-	1,072,940
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	809,700	-	-	-	809,700
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	86,823	86,823
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,883,950	3,247,350	3,968,120	11,099,420
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	809,700	3,883,950	7,408,142	7,518,914	19,620,706
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	-	-	2,033,808	1,526,506	3,560,314
Transfers Out	-	28,979	939,041	987,488	1,955,508
Net Transfers	-	(28,979)	1,094,767	539,018	1,604,806
Depreciation	-	-	3,100,000	2,700,000	5,800,000
Net change in fund balances	(59,850)	29,871	(2,631,675)	(1,692,696)	(4,354,350)
Beginning Fund Balance	330,480	3,406,099	67,408,905	49,331,983	120,477,467
Ending Fund Balance	270,630	3,435,970	64,777,230	47,639,287	116,123,117



**St. John the Baptist Parish
Capital Projects Fund
2019 Budget**

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	300,936	8,840,200	-	9,141,136
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	320	10,000	20,000	25,000	25,000	80,320
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	320	10,000	320,936	8,865,200	25,000	9,221,456
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	750,000	-	5,337,308	16,145,297	1,673,400	23,906,005
DEBT SERVICE	73,500	-	-	-	-	73,500
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	823,500	-	5,337,308	16,145,297	1,673,400	23,979,505
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	200,000	-	-	-	-	200,000
Transfers In	625,000	-	68,745	600,000	-	1,293,745
Transfers Out	-	430,000	-	-	400,000	830,000
Net Transfers	825,000	(430,000)	68,745	600,000	(400,000)	663,745
Depreciation	-	-	-	-	-	-
Net change in fund balances	1,820	(420,000)	(4,947,627)	(6,660,097)	(2,048,400)	(14,094,304)
Beginning Fund Balance	75,405	(294,069)	680,440	(762,366)	3,453,408	3,152,818
Ending Fund Balance	77,225	(714,069)	(4,267,187)	(7,442,463)	1,405,008	(10,941,486)

St. John the Baptist Parish
Capital Projects Fund
2019 Budget



**St. John the Baptist Parish
Debt Service Funds
2019 Budget**

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	5,755,277	5,755,277
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	9,000	5,000	1,000	2,500	20,000	37,500
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	9,000	5,000	1,000	2,500	5,775,277	5,792,777
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	6,024,118	6,024,118
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	6,024,118	6,024,118
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,328,073	446,914	-	-	1,774,987
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,328,073	446,914	-	-	1,764,987
Depreciation	-	-	-	-	-	-
Net change in fund balances	(1,000)	1,333,073	447,914	2,500	(248,841)	1,533,647
Beginning Fund Balance	1,419,328	1,695,304	828,740	462,903	8,532,239	12,938,514
Ending Fund Balance	1,418,328	3,028,377	1,276,654	465,403	8,283,399	14,472,161

St. John the Baptist Parish
Debt Service Funds
2019 Budget



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

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,107,962	7,270,181	198,786	-	5,533,920	15,110,849
SALES & USES	539,200	21,617,762	-	-	-	22,156,962
LICENSES & PERMITS	1,685,000	161,500	155,000	-	-	2,001,500
STATE GRANTS	154,250	883,788	-	225,074	-	1,263,112
FEDERAL GRANTS	-	8,719,766	-	9,169,072	-	17,888,838
LOCAL GRANTS	-	2,977,785	-	21,300	-	2,999,085
SERVICE FEES	53,300	1,432,120	18,381,400	-	-	19,866,820
FINES & FORFEITURES	-	2,094,470	-	-	-	2,094,470
INTEREST INCOME	5,400	97,670	23,200	56,342	38,100	220,712
OTHER REVENUE	143,500	3,137,401	366,600	-	-	3,647,501
TOTAL REVENUE	4,688,612	48,392,443	19,124,986	9,471,788	5,572,020	87,249,849
EXPENDITURES						
SALARIES	3,788,960	6,791,435	3,923,446	-	-	14,503,841
EMPLOYEE BENEFITS	1,693,900	3,885,878	2,284,775	-	-	7,864,553
GENERAL GOVERNMENT	2,973,889	199,637	1,196,900	-	-	4,370,426
PUBLIC SAFETY	1,341,500	5,451,032	-	-	-	6,792,532
HEALTH & WELFARE	161,550	1,476,719	809,216	-	-	2,447,485
ECONOMIC DEVELOPMENT	-	1,676,711	-	-	-	1,676,711
PUBLIC TRANSPORTATION	-	5,094,216	-	-	-	5,094,216
CAPITAL OUTLAY	-	13,285,129	-	35,331,023	-	48,616,152
DEBT SERVICE	786,165	-	93,033	73,500	5,164,553	6,117,251
RECREATION	-	1,016,872	-	-	-	1,016,872
PUBLIC UTILITIES	-	-	10,280,700	-	-	10,280,700
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	10,745,964	38,877,629	18,588,070	35,404,523	5,164,553	108,780,739
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	6,049,075	5,788,513	4,404,941	6,478,399	1,770,852	24,491,780
Transfers Out	380,000	16,015,409	2,603,717	5,482,763	10,000	24,491,889
Net Transfers	5,669,075	(10,226,896)	1,801,224	995,636	1,760,852	(109)
Depreciation	-	-	5,670,000	-	-	5,670,000
Net change in fund balances	(388,277)	(712,082)	(3,331,860)	(24,937,099)	2,168,319	(27,200,999)
Beginning Fund Balance	2,759,461	28,696,728	123,809,327	27,889,916	10,770,195	193,925,627
Ending Fund Balance	2,371,184	27,984,646	120,477,467	2,952,817	12,938,514	166,724,628



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

	DEPARTMENT OF HEALTH & HUMAN SERVICES										FIRE DEPTS	GOMESA	HEALTH UNIT	
	AIRPORT AUTHORITY	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA				HEALTH UNIT
REVENUES														
AD VALOREM	-	-	310,603	401,714	-	-	-	-	-	-	-	-	-	397,572
SALES & USES	-	-	-	-	-	317,762	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-	162,723	-	-	-	-	16,000
LOCAL GRANTS	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000	559,531
SERVICE FEES	-	406,000	101,020	-	614,100	165,000	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	2,094,470	-	-	-	-	-	-	-
INTEREST INCOME	325	225	1,000	2,440	4,750	2,800	600	8,090	1,350	22,000	-	-	-	4,000
OTHER REVENUE	-	1,000	-	-	2,000	-	152	-	-	227,728	-	-	-	83
TOTAL REVENUE	325	407,225	412,623	404,154	620,850	485,562	2,095,222	4,010,818	166,073	7,274,668	561,531	-	-	417,655
EXPENDITURES														
SALARIES	-	-	174,300	75,000	-	-	641,400	-	137,000	162,997	-	-	-	63,500
EMPLOYEE BENEFITS	-	-	77,772	-	-	-	311,430	-	-	63,597	-	-	-	26,890
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	242,890	-	570,917	-	1,309,250	-	-	-	-	-	-	-
HEALTH & WELFARE	-	369,190	-	328,918	-	-	-	150,238	-	-	-	-	-	221,783
ECONOMIC DEVELOPMENT	-	-	-	-	-	274,800	-	-	-	1,401,911	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	369,190	494,962	403,918	570,917	274,800	2,262,080	1,628,505	287,238	8,493,139	-	-	-	312,173
Other financing sources(uses)														
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	57,200	-	-	-	144,715	-	115,000	50,819	-	-	20,385	-
Transfers Out	50,819	23,300	9,815	-	194,457	56,362	-	-	-	2,759,830	-	-	-	56,515
Net Transfers	(50,819)	(23,300)	47,385	-	(194,457)	(56,362)	144,715	-	115,000	(2,709,011)	-	-	20,385	(56,515)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(50,494)	14,735	(34,954)	236	(144,524)	154,400	(22,143)	(6,165)	(326,698)	(1,371,168)	581,916	-	-	48,967
Beginning Fund Balance	50,494	282,774	267,585	613,662	1,221,430	858,585	47,983	1,346,712	302,325	5,162,246	-	-	-	1,368,150
Ending Fund Balance	-	297,509	232,631	613,898	1,076,906	1,012,985	25,840	1,020,014	296,160	3,791,078	581,916	-	-	1,417,117

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

	HURRICANE IKE/GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE RECOVERY CDBG	ISAAC CDBG	JUVENILE DETENTION CENTER	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES													
AD VALOREM	-	-	-	414,138	-	2,867,389	-	-	931,810	-	409,997	1,536,958	7,270,181
SALES & USES	-	-	-	-	-	-	-	3,650,000	-	9,150,000	-	-	21,617,762
LICENSES & PERMITS	-	-	-	-	-	-	-	161,500	-	-	-	-	161,500
STATE GRANTS/REVENUE	-	-	-	-	-	-	30,000	616,540	-	-	-	5,000	883,788
FEDERAL GRANTS	-	-	4,019,048	-	-	-	4,136	3,165,012	245,427	-	-	-	8,719,766
LOCAL GRANTS	-	-	-	-	-	-	2,366,254	50,000	-	-	-	-	2,977,785
SERVICE FEES	-	-	-	-	-	-	-	63,500	82,500	-	-	-	1,432,120
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	-	2,094,470
INTEREST INCOME	-	-	-	6,160	-	-	2,630	4,000	6,000	21,000	300	10,000	97,670
OTHER REVENUE	-	-	-	-	-	-	2,000	799,950	912,800	-	-	1,688	3,137,401
TOTAL REVENUE	-	-	4,019,048	420,298	-	2,867,389	2,405,020	8,510,502	2,178,537	9,171,000	410,297	1,553,646	48,392,443
EXPENDITURES													
SALARIES	-	-	-	-	-	-	161,022	2,619,136	339,760	-	-	167,320	6,791,435
EMPLOYEE BENEFITS	-	-	-	-	-	-	106,706	1,673,370	203,995	-	-	82,518	3,885,878
GENERAL GOVERNMENT	-	-	-	-	-	198,137	-	-	-	1,500	-	-	199,637
PUBLIC SAFETY	-	-	-	-	245,736	-	128,700	-	-	-	-	-	5,451,032
HEALTH & WELFARE	-	-	-	-	-	-	-	-	-	-	406,590	-	1,476,719
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	1,676,711
PUBLIC TRANSPORTATION	-	-	-	-	-	-	3,858,012	-	-	-	-	1,236,204	5,094,216
CAPITAL OUTLAY	-	-	4,019,048	-	-	-	2,200,000	4,230,337	630,744	-	-	255,000	13,285,129
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	1,016,872	-	-	-	1,016,872
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	4,019,048	245,736	-	198,137	2,596,428	12,380,855	2,191,371	1,500	406,590	1,741,042	38,877,629
Other financing sources(uses)													
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	139,840	4,732,267	-	-	-	19,370	5,788,513
Transfers Out	-	-	-	330,210	-	-	12,996	846,820	161,425	10,244,756	-	606,490	16,015,409
Net Transfers	-	-	-	(330,210)	-	-	126,844	3,885,447	(161,425)	(10,244,756)	-	(587,120)	(10,226,896)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	(155,648)	-	2,669,252	(64,564)	15,094	(174,259)	(1,075,256)	3,707	(774,516)	(712,082)
Beginning Fund Balance	(255,726)	(448,118)	(1,346,684)	533,904	2,693,588	620,945	1,902,497	1,170,816	8,662,612	392,416	3,248,532	28,696,728	28,696,728
Ending Fund Balance	(255,726)	(448,118)	(1,346,684)	378,256	5,362,840	556,381	1,917,591	996,557	7,587,356	396,123	2,474,016	27,984,646	27,984,646

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

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	198,786	-	-	-	198,786
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	155,000	-	155,000
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	540,000	3,934,700	6,277,200	7,629,500	18,381,400
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	300	3,000	1,500	18,400	23,200
OTHER REVENUE	-	-	100,000	266,600	366,600
TOTAL REVENUE	739,086	3,937,700	6,533,700	7,914,500	19,124,986
EXPENDITURES					
SALARIES	-	-	1,882,446	2,041,000	3,923,446
EMPLOYEE BENEFITS	-	-	1,179,275	1,105,500	2,284,775
GENERAL GOVERNMENT	-	-	1,196,900	-	1,196,900
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	809,216	-	-	-	809,216
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	93,033	93,033
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,686,400	2,895,700	3,698,600	10,280,700
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	809,216	3,686,400	7,154,321	6,938,133	18,588,070
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	30,000	-	2,500,041	1,874,900	4,404,941
Transfers Out	23,300	26,125	1,283,888	1,270,404	2,603,717
Net Transfers	6,700	(26,125)	1,216,153	604,496	1,801,224
Depreciation	-	-	3,000,000	2,670,000	5,670,000
Net change in fund balances	(63,430)	225,175	(2,404,468)	(1,089,137)	(3,331,860)
Beginning Fund Balance	393,910	3,180,924	69,813,373	50,421,120	123,809,327
Ending Fund Balance	330,480	3,406,099	67,408,905	49,331,983	120,477,467



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

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2015 SALES TAX BOND	TOTAL
REVENUES							
AD VALOREM	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	225,074	-	-	225,074
FEDERAL GRANTS	-	-	300,936	8,418,136	450,000	-	9,169,072
LOCAL GRANTS	-	-	21,300	-	-	-	21,300
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	300	3,000	20,000	8,000	25,000	42	56,342
OTHER REVENUE	-	-	-	-	-	-	-
TOTAL REVENUE	300	3,000	342,236	8,426,136	700,074	42	9,471,788
EXPENDITURES							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	750,000	4,610,926	9,932,755	16,437,381	3,599,961	-	35,331,023
DEBT SERVICE	73,500	-	-	-	-	-	73,500
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	823,500	4,610,926	9,932,755	16,437,381	3,599,961	-	35,404,523
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	200,000	-	-	-	-	-	200,000
Transfers In	625,000	4,812,000	68,745	657,654	315,000	-	6,478,399
Transfers Out	-	557,654	225,000	-	4,700,000	109	5,482,763
Net Transfers	825,000	4,254,346	(156,255)	657,654	(4,385,000)	(109)	1,195,636
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	1,800	(353,580)	(9,746,774)	(7,353,591)	(7,284,887)	(67)	(24,737,099)
Beginning Fund Balance	73,604	59,511	10,427,214	6,591,225	10,738,295	67	27,889,916
Ending Fund Balance	75,404	(294,069)	680,440	(762,366)	3,453,408	-	3,152,817

St. John the Baptist Parish
Capital Projects Fund
2018 Budget



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

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	5,533,920	5,533,920
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	7,000	3,600	2,000	2,500	23,000	38,100
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	7,000	3,600	2,000	2,500	5,556,920	5,572,020
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	5,164,553	5,164,553
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	5,164,553	5,164,553
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,319,756	451,096	-	-	1,770,852
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,319,756	451,096	-	-	1,760,852
Depreciation	-	-	-	-	-	-
Net change in fund balances	(3,000)	1,323,356	453,096	2,500	392,367	2,168,319
Beginning Fund Balance	1,422,328	371,948	375,644	460,403	8,139,872	10,770,195
Ending Fund Balance	1,419,328	1,695,304	828,740	462,903	8,532,239	12,938,514

St. John the Baptist Parish
Debt Service Funds
2018 Budget



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

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,139,484	7,371,716	201,593	-	5,280,869	14,993,662
SALES & USES	464,683	21,939,519	-	-	-	22,404,202
LICENSES & PERMITS	1,557,919	112,653	151,831	-	-	1,822,403
STATE GRANTS	79,509	312,141	124,269	-	-	515,919
FEDERAL GRANTS	2,672	11,869,652	240,844	1,435,451	-	13,548,619
LOCAL GRANTS	-	54,000	-	-	-	54,000
SERVICE FEES	44,381	1,415,037	18,221,059	-	-	19,680,477
FINES & FORFEITURES	-	1,702,009	-	-	-	1,702,009
INTEREST INCOME	4,015	119,773	21,263	169,236	37,327	351,614
OTHER REVENUE	128,894	2,306,380	394,946	1,225	-	2,831,445
TOTAL REVENUE	4,421,557	47,202,880	19,355,805	1,605,912	5,318,196	77,904,350
EXPENDITURES						
SALARIES	3,706,535	6,753,630	3,673,525	-	-	14,133,690
EMPLOYEE BENEFITS	1,794,676	3,677,494	2,508,305	-	-	7,980,475
GENERAL GOVERNMENT	2,732,874	221,182	1,043,980	-	368,744	4,366,780
PUBLIC SAFETY	1,216,389	3,171,968	-	-	-	4,388,357
HEALTH & WELFARE	119,599	1,356,178	809,253	-	-	2,285,030
ECONOMIC DEVELOPMENT	-	1,427,285	-	-	-	1,427,285
PUBLIC TRANSPORTATION	-	2,346,585	-	-	-	2,346,585
CAPITAL OUTLAY	-	14,356,882	-	10,950,493	-	25,307,375
DEBT SERVICE	837,000	-	98,598	60,473	8,314,317	9,310,388
RECREATION	-	1,046,391	-	96,566	-	1,142,977
PUBLIC UTILITIES	-	-	11,111,249	-	-	11,111,249
OTHER EXPENSES	-	54,312	-	-	-	54,312
TOTAL EXPENDITURES	10,407,073	34,411,907	19,244,910	11,107,552	8,683,061	83,854,503
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	5,985,065	4,951,875	4,453,334	1,914,481	1,759,083	19,063,838
Transfers Out	117,000	15,368,648	2,343,580	1,200,000	10,000	19,039,228
Net Transfers	5,868,065	(10,416,773)	2,109,754	714,481	1,749,083	24,610
Depreciation	-	-	5,629,739	-	-	5,629,739
Net change in fund balances	(117,451)	2,374,200	(3,409,090)	(6,787,159)	(1,615,782)	(11,555,282)
Beginning Fund Balance	2,876,911	26,322,528	127,218,417	36,677,075	12,385,977	205,480,908
Ending Fund Balance	2,759,460	28,696,728	123,809,327	27,889,916	10,770,195	193,925,626



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

	DEPARTMENT OF HEALTH & HUMAN SERVICES										HEALTH UNIT
	AIRPORT AUTHORITY	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	ECONOMIC DEVELOPMENT	FIRE DEPTS	GOMESA	
REVENUES											
AD VALOREM	-	-	314,874	407,386	-	-	-	-	-	-	403,327
SALES & USES	-	-	-	-	-	329,036	-	3,714,005	4,952,011	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	38,600	184,167	-	15,641
FEDERAL GRANTS	-	-	-	-	-	-	145,093	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-	4,000	-	-	-	-
SERVICE FEES	-	400,707	100,546	-	741,331	64,916	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,702,009	-	-	-	-
INTEREST INCOME	327	1,283	970	2,616	5,478	3,763	1,881	10,064	24,494	-	5,750
OTHER REVENUE	-	495	3,042	2,218	10,836	1,300	-	197,407	655,312	-	2,273
TOTAL REVENUE	327	402,485	419,432	412,220	757,645	399,015	1,703,452	3,960,076	5,815,984	-	426,991
EXPENDITURES											
SALARIES	-	-	157,521	84,353	-	-	591,858	177,760	2,367,756	-	64,452
EMPLOYEE BENEFITS	-	-	80,737	-	-	-	309,183	59,572	1,299,477	-	24,642
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	228,512	-	425,783	-	1,124,199	-	1,123,051	-	-
HEALTH & WELFARE	-	357,551	-	307,909	-	-	98,026	1,225,795	-	-	158,929
ECONOMIC DEVELOPMENT	-	-	-	-	-	201,490	-	-	-	-	-
PUBLIC TRANSPORTATION	50,153	-	-	-	-	-	-	-	603,404	-	-
CAPITAL OUTLAY	-	-	-	-	-	35,000	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	50,153	357,551	466,770	392,262	425,783	236,490	2,025,240	1,463,127	5,393,688	-	248,023
Other financing sources(uses)											
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-
Transfers In	28,841	-	15,000	-	-	-	140,000	-	-	-	-
Transfers Out	-	15,165	14,874	-	92,501	56,923	47,983	2,814,003	799,748	-	52,920
Net Transfers	28,841	(15,165)	126	-	(92,501)	(56,923)	92,017	(2,814,003)	(799,748)	-	(52,920)
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(20,985)	29,769	(47,212)	19,958	239,361	105,602	(229,771)	(317,054)	(377,452)	-	126,048
Beginning Fund Balance	71,479	253,005	314,797	593,704	982,069	752,983	277,754	1,663,766	5,539,698	-	1,242,102
Ending Fund Balance	50,494	282,774	267,585	613,662	1,221,430	858,585	47,983	1,346,712	5,162,246	-	1,368,150

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

	HURRICANE IKE/GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE RECOVERY CDBG	JUVENILE DETENTION CENTER	LEVEE PROTECTION	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES												
AD VALOREM	-	-	-	411,626	2,880,310	-	-	945,411	-	415,786	1,592,996	7,371,716
SALES & USES	-	-	-	-	-	-	3,714,005	-	9,230,462	-	-	21,939,519
LICENSES & PERMITS	-	-	-	-	-	-	112,653	-	-	-	-	112,653
STATE GRANTS/REVENUE	-	-	-	-	-	28,603	12,115	-	-	-	33,015	312,141
FEDERAL GRANTS	219,998	1,224,163	9,532,620	-	16,009	-	714,019	-	-	-	17,750	11,869,652
LOCAL GRANTS	-	-	-	-	-	-	50,000	-	-	-	-	54,000
SERVICE FEES	-	-	-	-	-	-	57,420	50,117	-	-	-	1,415,037
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	1,702,009
INTEREST INCOME	-	-	-	2,839	2	-	4,015	4,751	37,504	138	12,630	119,773
OTHER REVENUE	-	-	-	2,288	-	155,484	615,230	647,593	-	2,264	10,463	2,306,380
TOTAL REVENUE	219,998	1,224,163	9,532,620	416,753	2,896,321	184,087	5,279,457	1,647,872	9,267,966	418,188	1,666,854	47,202,880
EXPENDITURES												
SALARIES	-	-	-	-	-	247,284	2,447,227	358,686	-	-	123,064	6,753,630
EMPLOYEE BENEFITS	-	-	-	-	-	118,676	1,523,222	225,826	-	-	36,159	3,677,494
GENERAL GOVERNMENT	18,449	-	-	-	-	-	-	-	-	-	-	221,182
PUBLIC SAFETY	-	-	-	-	202,733	-	-	-	-	-	-	3,171,968
HEALTH & WELFARE	-	-	-	183,450	-	86,973	-	-	-	433,763	-	1,356,178
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	1,427,285
PUBLIC TRANSPORTATION	-	-	-	-	-	-	1,085,456	-	-	-	1,210,976	2,346,585
CAPITAL OUTLAY	48,610	-	10,475,866	-	-	-	3,062,860	35,743	-	-	95,399	14,356,882
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	1,046,391	-	-	-	1,046,391
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	54,312	-	-	-	-	-	-	-	-	-	-	54,312
TOTAL EXPENDITURES	121,371	-	10,475,866	183,450	202,733	452,933	8,118,765	1,666,646	-	433,763	1,465,598	34,411,907
Other financing sources(uses)												
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	234,014	4,417,020	-	-	-	-	4,951,875
Transfers Out	105,932	333,876	-	283,889	-	5,696	1,032,954	239,132	9,161,140	-	311,912	15,368,648
Net Transfers	(105,932)	(333,876)	-	(283,889)	-	228,318	3,384,066	(239,132)	(9,161,140)	-	(311,912)	(10,416,773)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(7,305)	890,287	(943,246)	(50,586)	2,693,588	(40,528)	544,758	(257,906)	106,826	(15,575)	(110,656)	2,374,200
Beginning Fund Balance	(248,421)	(1,338,405)	(403,438)	584,490	-	661,473	1,357,739	1,428,722	8,555,786	407,991	3,359,188	26,322,528
Ending Fund Balance	(255,726)	(448,118)	(1,346,684)	533,904	2,693,588	620,945	1,902,497	1,170,816	8,662,612	392,416	3,248,532	28,696,728

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

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	201,593	-	-	-	201,593
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	151,831	-	151,831
STATE GRANTS	-	-	-	124,269	124,269
FEDERAL GRANTS	-	-	236,012	4,832	240,844
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	543,012	3,942,319	6,253,319	7,482,409	18,221,059
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	516	3,015	2,747	14,985	21,263
OTHER REVEUE	1,099	-	98,902	294,945	394,946
TOTAL REVENUE	746,220	3,945,334	6,742,811	7,921,440	19,355,805
EXPENDITURES					
SALARIES	-	-	1,924,338	1,749,187	3,673,525
EMPLOYEE BENEFITS	-	-	1,180,750	1,327,555	2,508,305
GENERAL GOVERNMENT	-	-	1,043,980	-	1,043,980
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	809,253	-	-	-	809,253
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	98,598	98,598
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,724,717	2,479,257	4,907,275	11,111,249
OTHER EXPENSES	-	-	-	-	-
TOTAL EXPENDITURES	809,253	3,724,717	6,628,325	8,082,615	19,244,910
Other financing sources(uses)					
Capital Contributions	-	-	-	-	-
Debt Issued	-	-	-	-	-
Transfers In	20,000	-	2,546,679	1,886,655	4,453,334
Transfers Out	15,165	16,740	1,111,749	1,199,926	2,343,580
Net Transfers	4,835	(16,740)	1,434,930	686,729	2,109,754
Depreciation	-	-	2,977,395	2,652,344	5,629,739
Net change in fund balances	(58,198)	203,877	(1,427,979)	(2,126,790)	(3,409,090)
Beginning Fund Balance	452,108	2,977,047	71,241,352	52,547,910	127,218,417
Ending Fund Balance	393,910	3,180,924	69,813,373	50,421,120	123,809,327



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

	BOND SERIES 1990 PW SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2015 SALES TAX BOND	TOTAL
REVENUES							
AD VALOREM	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-
FEDERAL GRANTS	-	438,894	556,266	440,291	-	-	1,435,451
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	262	10,052	59,023	38,125	61,014	760	169,236
OTHER REVENUE	-	-	-	-	-	1,225	1,225
TOTAL REVENUE	262	448,946	615,289	478,416	61,014	1,985	1,542,913
EXPENDITURES							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	24,610	5,441,409	2,846,945	2,573,216	64,313	-	10,950,493
DEBT SERVICE	60,473	-	-	-	-	-	60,473
RECREATION	-	-	-	-	-	96,586	96,586
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	85,083	5,441,409	2,846,945	2,573,216	64,313	96,586	11,107,552
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-
Transfers In	50,000	1,705,932	120,356	9,601	-	28,592	1,914,481
Transfers Out	-	-	-	-	1,200,000	-	1,200,000
Net Transfers	50,000	1,705,932	120,356	9,601	(1,200,000)	28,592	714,481
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	(34,821)	(3,286,531)	(2,111,300)	(2,085,199)	(1,203,299)	(66,009)	(8,850,158)
Beginning Fund Balance	108,425	3,346,042	12,538,514	8,676,424	11,941,594	66,076	36,677,075
Ending Fund Balance	73,604	59,511	10,427,214	6,591,225	10,738,295	67	27,826,917



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

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES						
AD VALOREM	-	-	-	-	5,280,869	5,280,869
SALES & USES	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-
INTEREST INCOME	7,343	4,105	1,086	2,363	22,430	37,327
OTHER REVENUE	-	-	-	-	-	-
TOTAL REVENUE	7,343	4,105	1,086	2,363	5,303,299	5,318,196
EXPENDITURES						
SALARIES	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	368,744	368,744
PUBLIC SAFETY	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-
DEBT SERVICE	-	1,310,756	440,373	-	6,563,188	8,314,317
RECREATION	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-
TOTAL EXPENDITURES	-	1,310,756	440,373	-	6,931,932	8,683,061
Other financing sources(uses)						
Capital Contributions	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-
Transfers In	-	1,311,140	447,943	-	-	1,759,083
Transfers Out	10,000	-	-	-	-	10,000
Net Transfers	(10,000)	1,311,140	447,943	-	-	1,749,083
Depreciation	-	-	-	-	-	-
Net change in fund balances	(2,657)	4,489	8,656	2,363	(1,628,633)	(1,615,782)
Beginning Fund Balance	1,424,985	367,459	366,988	458,040	9,768,505	12,385,977
Ending Fund Balance	1,422,328	371,948	375,644	460,403	8,139,872	10,770,195

St. John the Baptist Parish
Debt Service Funds
2017 Actual



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

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	TOTAL
REVENUES						
AD VALOREM	2,179,881	4,575,374	205,335	-	5,353,343	12,313,933
SALARIES & USES	518,162	21,613,465	-	-	-	22,131,627
LICENSES & PERMITS	1,623,417	40,742	153,563	-	-	1,817,722
STATE GRANTS	97,173	288,089	-	76,422	-	461,684
FEDERAL GRANTS	-	7,047,386	42,101	1,038,370	-	8,127,857
LOCAL GRANTS	-	239,224	-	-	-	239,224
SERVICE FEES	49,943	1,332,666	18,266,525	-	-	19,649,134
FINES & FORFEITURES	943	1,960,490	-	-	-	1,960,490
INTEREST INCOME	2,764	94,848	14,203	81,239	42,716	235,770
OTHER REVENUE	181,113	2,111,770	738,675	24,871	11,963	3,068,392
TOTAL REVENUE	4,652,453	39,304,054	19,420,402	1,220,902	5,408,022	70,005,833
EXPENDITURES						
SALARIES	4,066,549	6,961,877	3,807,888	-	-	14,836,314
EMPLOYEE BENEFITS	1,712,830	3,573,034	2,556,629	-	-	7,842,493
GENERAL GOVERNMENT	2,613,870	775	1,016,227	-	562,398	4,193,270
PUBLIC SAFETY	1,042,703	4,261,075	-	-	-	5,303,778
HEALTH & WELFARE	202,413	1,441,267	804,437	-	-	2,448,117
ECONOMIC DEVELOPMENT	-	1,409,342	-	-	-	1,409,342
PUBLIC TRANSPORTATION	-	4,608,592	-	-	-	4,608,592
CAPITAL OUTLAY	-	6,603,023	-	8,290,263	-	14,893,286
DEBT SERVICE	893,062	-	103,765	60,690	8,522,876	9,580,393
RECREATION	-	1,137,714	-	-	-	1,137,714
PUBLIC UTILITIES	-	-	9,595,257	-	-	9,595,257
OTHER EXPENSES	-	101,840	-	-	-	101,840
TOTAL EXPENDITURES	10,531,427	30,098,539	17,884,203	8,350,953	9,085,274	75,950,396
Other financing sources(uses)						
Capital Contributions	-	-	5,438,366	-	-	5,438,366
Debt Issued	-	-	-	-	-	-
Transfers In	6,669,358	4,335,816	4,536,531	1,517,883	1,749,575	18,809,163
Transfers Out	117,000	16,250,273	2,436,646	-	10,140	18,814,059
Net Transfers	6,552,358	(11,914,457)	7,538,251	1,517,883	1,739,435	5,433,470
Depreciation	-	-	4,299,627	-	-	4,299,627
Net change in fund balances	673,384	(2,708,942)	4,774,823	(5,612,168)	(1,937,817)	(4,810,720)
Beginning Fund Balance	2,203,527	29,031,469	122,443,594	42,280,256	14,125,296	210,084,142
Ending Fund Balance	2,876,911	26,322,527	127,218,417	36,668,088	12,187,479	205,273,422



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

	AIRPORT AUTHORITY	AMBULANCE FUND	ANIMAL SHELTER FUND	ARC MAINTENANCE FUND	911 COMMUNICATION DISTRICT	COMMUNITY CENTER FUND	CRIMINAL COURT	DEPARTMENT OF HEALTH & HUMAN SERVICES	ECONOMIC DEVELOPMENT	FIRE DEPTS
REVENUES										
AD VALOREM	-	-	320,836	414,948	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	317,762	-	-	3,637,247	4,849,668
LICENSES & PERMITS	-	-	-	-	-	-	-	-	-	-
STATE GRANTS/REVENUE	-	-	-	-	-	-	-	-	68,800	169,267
FEDERAL GRANTS	-	-	-	-	-	-	-	109,906	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	1,500	220	-
SERVICE FEES	-	397,473	97,347	-	492,138	211,405	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	1,960,490	-	-	-
INTEREST INCOME	383	277	731	2,068	3,969	2,612	459	1,280	7,715	21,549
OTHER REVENUE	-	1,409	-	-	361,909	-	-	-	235,420	234,600
TOTAL REVENUE	383	399,159	418,914	417,016	858,016	531,779	1,960,949	112,686	3,949,402	5,275,084
EXPENDITURES										
SALARIES	-	-	144,048	89,132	-	-	602,329	97,561	157,789	2,221,001
EMPLOYEE BENEFITS	-	-	51,736	-	-	-	236,048	-	50,825	1,252,642
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	205,146	-	1,393,244	-	1,291,473	-	-	1,138,012
HEALTH & WELFARE	-	349,646	-	352,911	-	-	-	94,963	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	224,349	-	-	1,184,993	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	655,231
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	349,646	400,930	442,043	1,393,244	224,349	2,129,850	192,524	1,393,607	5,266,886
Other financing sources(uses)										
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	15,000	-	-	-	721,586	117,000	140	1,095
Transfers Out	-	12,891	-	-	3,375	55,138	277,754	-	3,179,700	868,989
Net Transfers	-	(12,891)	15,000	-	(3,375)	(55,138)	443,832	117,000	(3,179,560)	(867,894)
Depreciation	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	383	36,622	32,984	(25,027)	(538,603)	252,292	274,931	37,162	(623,765)	(859,696)
Beginning Fund Balance	71,096	216,383	281,813	618,731	1,520,672	500,691	2,823	228,884	2,287,531	6,399,394
Ending Fund Balance	71,479	253,005	314,797	593,704	982,069	752,983	277,754	266,046	1,663,766	5,539,698

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

	HEALTH UNIT	HURRICANE IKE/GUSTAVE CDBG	HURRICANE ISAAC	HURRICANE RECOVERY CDBG	JUVENILE DETENTION CENTER	PUBLIC SAFETY	PUBLIC WORKS	RECREATION	SALES TAX DISTRICT	SENIOR CITIZENS TAX	STREET LIGHTING	TOTAL
REVENUES												
AD VALOREM	410,670	-	-	-	419,225	-	-	963,602	-	423,503	1,622,590	4,575,374
SALES & USES	-	-	-	-	-	3,637,247	-	-	9,171,541	-	-	21,613,465
LICENSES & PERMITS	-	-	-	-	-	40,742	-	-	-	-	-	40,742
REVENUES												
AD VALOREM	410,670	-	-	-	419,225	-	-	963,602	-	423,503	1,622,590	4,575,374
SALES & USES	-	-	-	-	-	3,637,247	-	-	9,171,541	-	-	21,613,465
LICENSES & PERMITS	-	-	-	-	-	40,742	-	-	-	-	-	40,742
STATE GRANTS/REVENUE	14,914	-	-	-	-	28,603	754	-	-	-	5,751	288,089
FEDERAL GRANTS	-	1,677,246	134,200	4,955,457	-	18,972	151,470	-	-	-	135	7,047,386
LOCAL GRANTS	-	-	-	-	-	187,504	50,000	-	-	-	-	239,224
SERVICE FEES	-	-	-	-	-	-	60,480	73,823	-	-	-	1,332,666
FINES & FORFEITURES	-	-	-	-	-	-	-	-	-	-	-	1,960,490
INTEREST INCOME	4,071	-	-	-	5,769	2,561	3,728	5,154	22,670	218	9,634	94,848
OTHER REVENUE	-	-	-	-	-	1,510	621,214	655,708	-	-	-	2,111,770
TOTAL REVENUE	429,655	1,677,246	134,200	4,955,457	424,994	239,150	4,565,635	1,698,287	9,194,211	423,721	1,638,110	39,304,054
EXPENDITURES												
SALARIES	62,125	-	-	-	-	278,630	2,768,598	423,112	-	-	117,552	6,961,877
EMPLOYEE BENEFITS	24,982	-	-	-	-	115,475	1,570,755	232,681	-	-	37,890	3,573,034
GENERAL GOVERNMENT	-	-	-	-	-	-	-	-	775	-	-	775
PUBLIC SAFETY	-	-	-	-	134,765	98,435	-	-	-	-	-	4,261,075
HEALTH & WELFARE	193,871	-	-	-	-	-	-	-	-	449,876	-	1,441,267
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	1,409,342
PUBLIC TRANSPORTATION	-	-	-	-	-	-	3,565,880	-	-	-	1,042,712	4,608,592
CAPITAL OUTLAY	-	1,274,869	-	3,915,208	-	34,367	650,421	72,927	-	-	-	6,603,023
DEBT SERVICE	-	-	-	-	-	-	-	-	-	-	-	-
RECREATION	-	-	-	-	-	-	-	1,137,714	-	-	-	1,137,714
PUBLIC UTILITIES	-	-	-	-	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	101,840	-	-	-	-	-	-	-	-	-	101,840
TOTAL EXPENDITURES	280,978	1,376,709	-	3,915,208	134,765	526,907	8,555,654	1,866,434	775	449,876	1,198,154	30,098,539
Other financing sources (uses)												
Capital Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Debt Issued	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	284,494	3,196,501	-	-	-	-	4,335,816
Transfers Out	51,174	-	1,044,101	-	1,192,952	12,188	682,009	186,688	8,348,348	-	334,966	16,250,273
Net Transfers	(51,174)	-	(1,044,101)	-	(1,192,952)	272,306	2,514,492	(186,688)	(8,348,348)	-	(334,966)	(11,914,457)
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	97,503	300,537	(909,901)	1,040,249	(902,723)	(15,451)	(1,475,527)	(354,835)	845,088	(26,155)	104,990	(2,708,942)

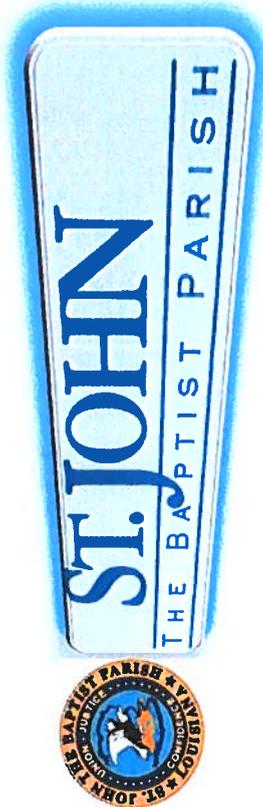
**St. John the Baptist Parish
Enterprise Funds
2016 Actual**

	MOSQUITO ABATEMENT	SOLID WASTE	WASTE WATER	WATER DISTRIBUTION SYSTEM	TOTAL
REVENUES					
AD VALOREM	205,335	-	-	-	205,335
SALES & USES	-	-	-	-	-
LICENSES & PERMITS	-	-	153,563	-	153,563
STATE GRANTS	-	-	-	-	-
FEDERAL GRANTS	-	-	42,101	-	42,101
LOCAL GRANTS	-	-	-	-	-
SERVICE FEES	539,240	3,895,012	6,203,641	7,628,632	18,266,525
FINES & FORFEITURES	-	-	-	-	-
INTEREST INCOME	638	3,166	1,501	8,898	14,203
OTHER REVENUE	-	-	147,422	591,253	738,675
TOTAL REVENUE	745,213	3,898,178	6,548,228	8,228,783	19,420,402
EXPENDITURES					
SALARIES	-	-	1,949,110	1,858,778	3,807,888
EMPLOYEE BENEFITS	-	-	1,232,446	1,324,183	2,556,629
GENERAL GOVERNMENT	-	-	1,016,227	-	1,016,227
PUBLIC SAFETY	-	-	-	-	-
HEALTH & WELFARE	804,437	-	-	-	804,437
ECONOMIC DEVELOPMENT	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE	-	-	-	103,765	103,765
RECREATION	-	-	-	-	-
PUBLIC UTILITIES	-	3,650,673	2,458,409	3,486,175	9,595,257
TOTAL EXPENDITURES	804,437	3,650,673	6,656,192	6,772,901	17,884,203
Other financing sources(uses)					
Capital Contributions	-	-	5,438,366	-	5,438,366
Debt Issued	-	-	-	-	-
Transfers In	50,000	-	2,562,519	1,924,012	4,536,531
Transfers Out	12,891	-	1,177,685	1,246,070	2,436,646
Net Transfers	37,109	-	6,823,200	677,942	7,538,251
Depreciation	-	-	2,847,193	1,452,434	4,299,627
Net change in fund balances	(22,115)	247,505	3,868,043	681,390	4,774,823
Beginning Fund Balance	474,223	2,729,542	67,373,309	51,866,520	122,443,594
Ending Fund Balance	452,108	2,977,047	71,241,352	52,547,910	127,218,417



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

	BOND SERIES 1990 P/W SEWERAGE CONSTRUCTION PHASE II	2009 GENERAL OBLIGATION BOND	2010 SEWER CONSTRUCTION BOND	2014 GENERAL OBLIGATION BOND	2015 GENERAL OBLIGATION BOND	2015 SALES TAX BOND	TOTAL
REVENUES							
AD VALOREM	-	-	-	-	-	-	-
SALES & USES	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-
STATE GRANTS	-	39,348	37,074	1,038,370	-	-	76,422
FEDERAL GRANTS	-	-	-	-	-	-	1,038,370
LOCAL GRANTS	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-
INTEREST INCOME	337	18,389	46,725	5,522	5,970	4,296	81,239
OTHER REVENUE	24,871	-	-	-	-	-	24,871
TOTAL REVENUE	25,208	57,737	83,799	1,043,892	5,970	4,296	1,220,902
EXPENDITURES							
SALARIES	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-
CAPITAL OUTLAY	167,893	1,886,739	508,530	3,800,833	-	1,926,268	8,290,263
DEBT SERVICE	59,865	-	825	-	-	-	60,690
RECREATION	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-
TOTAL EXPENDITURES	227,758	1,886,739	509,355	3,800,833	-	1,926,268	8,350,953
Other financing sources(uses)							
Capital Contributions	-	-	-	-	-	-	-
Debt Issued	8,987	-	-	-	-	-	8,987
Transfers In	275,000	300,000	942,863	-	-	-	1,517,863
Transfers Out	-	-	-	-	-	-	-
Net Transfers	283,987	300,000	942,863	-	-	-	1,526,870
Depreciation	-	-	-	-	-	-	-
Net change in fund balances	81,437	(1,529,002)	517,327	(2,756,941)	5,970	(1,921,972)	(5,603,181)
Beginning Fund Balance	26,988	4,875,044	12,021,187	11,433,365	11,935,624	1,988,048	42,280,256
Ending Fund Balance	108,425	3,346,042	12,538,514	8,676,424	11,941,594	66,076	36,677,075



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

	PARISHWIDE SEWERAGE SALES TAX RESERVE	PARISHWIDE SEWERAGE SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX SINKING	FIRE DEPARTMENTS SALES TAX RESERVE	ECONOMIC DEVELOPMENT SALES TAX RESERVE	ECONOMIC DEVELOPMENT SALES TAX SINKING	1992 GENERAL OBLIGATION SINKING	TOTAL
REVENUES								
AD VALOREM	-	-	-	-	-	-	5,353,343	5,353,343
SALES & USES	-	-	-	-	-	-	-	-
LICENSES & PERMITS	-	-	-	-	-	-	-	-
STATE GRANTS	-	-	-	-	-	-	-	-
FEDERAL GRANTS	-	-	-	-	-	-	-	-
LOCAL GRANTS	-	-	-	-	-	-	-	-
SERVICE FEES	-	-	-	-	-	-	-	-
FINES & FORFEITURES	-	-	-	-	-	-	-	-
INTEREST INCOME	5,790	2,986	751	1,828	-	-	24,439	42,716
OTHER REVENUE	-	-	-	-	-	-	11,963	11,963
TOTAL REVENUE	5,790	2,986	751	1,828	-	-	5,389,745	5,401,100
EXPENDITURES								
SALARIES	-	-	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT	-	-	-	-	-	-	562,398	562,398
PUBLIC SAFETY	-	-	-	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-
PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
DEBT SERVICE	-	1,297,656	391,145	-	-	-	6,834,075	8,522,876
RECREATION	-	-	-	-	-	-	-	-
PUBLIC UTILITIES	-	-	-	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	1,297,656	391,145	-	-	-	7,396,473	9,085,274
Other financing sources(uses)								
Capital Contributions	-	-	-	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-	-	20,390,000	-
Payment to Refunded Bond Escrow	-	-	-	-	-	-	(20,184,580)	-
Transfers In	-	1,298,348	451,227	-	-	-	-	1,749,575
Transfers Out	10,000	-	-	-	123	17	-	10,140
Net Transfers	(10,000)	1,298,348	451,227	-	(123)	(17)	205,420	1,739,435
Depreciation	-	-	-	-	-	-	-	-
Net change in fund balances	(4,210)	3,678	60,833	1,828	(123)	(17)	(1,801,308)	(1,944,739)
Beginning Fund Balance	1,429,195	363,781	306,155	456,212	123	17	11,569,813	14,125,296
Ending Fund Balance	1,424,985	367,459	366,988	458,040	-	-	9,768,505	12,180,557



**INDIVIDUAL FUND BUDGETS
BY BUDGET TYPE**



	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Ad Valorem-IMill-Court & Jail	428,267	454,546	414,138	430,700	4.00%
3 Ad Valorem- General Alimony 4.09 mils	1,751,614	1,684,937	1,693,824	1,762,000	4.02%
4 In Lieu Payments	-	11,641	-	11,640	#DIV/0!
5 Chain Store	10,276	8,260	20,500	20,000	-2.44%
6 Cable Television	375,982	325,952	382,200	358,500	-6.20%
7 Fair Grounds	67,867	69,822	72,000	75,100	4.31%
8 Alcoholic Beverages License	5,760	5,789	6,000	6,000	0.00%
9 Occupational License	1,255,073	1,219,237	1,370,000	1,300,000	-5.11%
10 Building Permits	352,308	324,633	288,500	302,600	4.89%
11 State Rev. Sharing	57,647	59,947	60,000	60,000	0.00%
12 State Grant Summer Feed	97,173	79,509	154,250	140,000	-9.24%
13 Severance Tax	32,950	29,240	40,000	32,000	-20.00%
14 Beer Tax	41,363	39,668	45,000	42,000	-6.67%
15 Court Fees (Steno)	10,000	13,945	11,000	12,000	9.09%
16 Juvenile Fees	13,593	12,458	15,000	15,000	0.00%
17 Coroner Fees	12,254	3,282	12,300	3,000	-75.61%
18 Zoning/Subdiv. Fees	14,095	14,696	15,000	15,300	2.00%
19 Interest Income	2,764	4,015	5,400	4,000	-25.93%
20 Rental Income	18,400	17,016	18,500	18,500	0.00%
21 FEMA - Backwater Event	-	2,672	-	-	#DIV/0!
22 Low Impact Development Fed Grant	-	-	-	-	
23 Local Coastal Program Impl Grant	-	-	-	-	
24 Miscellaneous Rev.	105,067	40,291	65,000	50,000	-23.08%
25 Total Revenues	4,652,453	4,421,556	4,688,612	4,658,340	1.30%
26					
27 EXPENDITURES:					
28					
29 LEGISLATIVE					
30 Salaries -Council	73,700	73,889	75,000	75,000	0.00%
31 Salaries -Legislative Assistants	66,900	67,599	68,000	69,907	2.80%
32 Salaries- Council Secretary	80,965	81,016	80,025	82,276	2.81%
33 Salaries -Car Allowance	35,438	35,923	36,000	36,000	0.00%
34 Official Journal	19,160	27,606	20,000	20,000	0.00%
35 Membership Dues	11,368	12,560	12,000	12,000	0.00%
36 Telephone	36,506	18,200	30,000	20,000	-33.33%
37 Computer Expense	-	-	-	12,500	#DIV/0!
38 Equipment Rental	-	5,785	5,000	10,000	100.00%
39 Professional Services	45,087	45,405	70,000	60,000	-14.29%
40 Office Supplies	29,908	17,909	25,000	25,000	0.00%
41 Travel	64,336	31,432	70,000	20,000	-71.43%
42 Miscellaneous	8,234	5,447	10,000	10,000	0.00%
43 Total Legislative	471,603	422,771	501,025	452,684	-9.65%
44					
45 DISTRICT ATTORNEY					
46 Salaries -D.A. & Assis.	219,566	249,980	300,000	300,000	0.00%
47 Salaries -Secretary	225,440	263,333	250,000	250,000	0.00%
48 D.A. Employee Benefits	46,496	51,126	75,400	57,800	-23.34%
49 Unemployment	8,588	2,169	10,500	9,000	-14.29%
50 Total District Attorney	500,543	566,608	635,900	616,800	-3.00%
51					
52 DISTRICT COURT					
53 Salaries -Ct. Reporter	176,477	183,538	184,400	191,965	4.10%
54 Drug Court Program	60,000	70,000	70,000	63,000	-10.00%
55 District Court Security	34,322	50,000	50,000	50,000	0.00%
56 Court Filings	9,225	5,275	6,500	6,500	0.00%
57 Transcripts	32,029	27,304	40,000	35,000	-12.50%
58 Telephone	4,564	5,917	10,000	6,500	-35.00%
59 Juror & Witness Fees	52,016	39,456	54,000	50,000	-7.41%
60 Office Supplies	6,246	5,198	6,000	6,000	0.00%
61 Total District Court	374,880	386,687	420,900	408,965	-2.84%
62					

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
63 CLERK OF COURT					
64 Book Binding	19,821	27,580	40,000	20,000	-50.00%
65 Court Attendance	10,820	3,900	12,000	12,000	0.00%
66 IT Services	-	14,116	14,000	14,000	0.00%
67 Miscellaneous	26,974	27,168	16,110	14,000	-13.10%
68 Capital Outlay	-	-	13,890	-	-100.00%
69 Total Clerk of Court	57,615	72,764	96,000	60,000	-37.50%
70					
71 PROBATION OFFICER					
72 Salaries -Officer	50,806	67,478	100,130	103,135	3.00%
73 Total Probation Officer	50,806	67,478	100,130	103,135	3.00%
74					
75 EXECUTIVE & ADMINISTRATIVE					
76 Salaries -Parish Pres.	143,950	143,398	143,400	147,700	3.00%
77 Salaries -Car Allowance - Par Pres	9,600	9,600	9,600	9,600	0.00%
78 Salaries -Administration	948,510	888,598	967,000	1,032,892	6.81%
79 Salaries - CAO	119,002	101,147	100,255	103,263	3.00%
80 Salaries - CFO	140,422	88,185	96,400	96,820	0.44%
81 Salaries -Car Allowance - Adm	10,800	10,184	10,800	10,800	0.00%
82 Membership Dues	4,244	2,128	7,500	7,500	0.00%
83 Telephone	158,190	188,800	170,000	145,000	-14.71%
84 Equipment Rental	29,186	25,066	36,800	30,000	-18.48%
85 Computer Expense	153,971	89,366	132,000	60,000	-54.55%
86 Office Supplies	54,944	38,984	57,800	50,000	-13.49%
87 Travel/Training	23,263	21,600	27,500	25,000	-9.09%
88 Storage Rental	3,385	4,222	6,420	6,400	-0.31%
89 Advertising and Subscriptions	9,988	12,893	11,000	11,000	0.00%
90 Conferences and Seminars	1,264	4,965	6,000	-	-100.00%
91 Bank Charges	650	3,516	4,000	7,200	80.00%
92 Meeting Expenses	5,039	7,544	8,500	7,500	-11.76%
93 Transition Expenses	-	-	-	15,000	#DIV/0!
94 Miscellaneous	4,057	3,643	4,000	4,000	0.00%
95 Total Executive & Administrative	1,820,465	1,643,840	1,798,975	1,769,674	-1.63%
96					
97 REGISTRAR OF VOTERS					
98 Salaries -Reg. Of Voters	59,168	60,644	58,568	58,568	0.00%
99 Membership Dues	-	550	1,000	1,000	0.00%
100 Postage	1,142	1,000	1,000	1,000	0.00%
101 Telephone	322	643	1,000	1,000	0.00%
102 IT Services	-	-	-	2,750	#DIV/0!
103 Office Supplies	540	14,612	2,000	2,000	0.00%
104 Conferences and Seminars	-	-	2,000	-	-100.00%
105 Travel & Training	713	-	1,000	4,500	350.00%
106 Retirement Contributions	9,414	29,164	9,960	10,200	2.41%
107 Total Registrar of Voters	71,299	106,612	76,528	81,018	5.87%
108	0.1591	0.4809	-	-	
109 ELECTIONS					
110 Machines	36,252	59,614	31,100	93,300	200.00%
111 Total	36,252	59,614	31,100	93,300	200.00%
112					
113 GENERAL ADMINISTRATION					
114 RSVP Dues	20,000	20,000	20,000	20,000	0.00%
115 Engineering	33,912	34,020	34,000	34,020	0.06%
116 Auditing	24,224	19,823	27,800	28,600	2.88%
117 Legal Fees	27,274	37,771	30,000	30,000	0.00%
118 Security	27,570	34,463	37,800	-	-100.00%
119 Contract Agreements	64,604	45,264	20,000	20,000	0.00%
120 Training	235	390	10,000	-	-100.00%
121 Employee Related Fees	39,515	31,641	30,000	33,000	10.00%
122 Pensions Ad Valorem Tax	-	-	-	86,200	#DIV/0!
123 Misc Property Tax Fees	-	-	-	64,900	#DIV/0!
124 Professional Service	49,786	58,935	50,000	50,000	0.00%
125 Litigation Settlement	55,594	-	10,000	10,000	0.00%
126 Ineligible CDBG Expenses	-	20,759	-	-	#DIV/0!
127 Total General Administration	342,714	303,067	269,600	376,720	39.73%

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
128					
129 CIVIL SERVICE					
130 Salaries -Civil Service	79,275	80,010	79,890	82,253	2.96%
131 Membership Dues	250	250	300	250	-16.67%
132 Computer Expense	-	-	-	1,000	#DIV/0!
133 Office Supplies	1,017	568	500	400	-20.00%
134 Total Civil Service	80,542	80,828	80,690	83,903	3.98%
135					
136 PLANNING & ZONING					
137 Salaries -Plan. & Zoning	489,914	499,380	496,275	504,993	1.76%
138 Salary - Director	73,382	78,587	81,113	73,000	-10.00%
139 Salaries -Car Allowance	4,400	4,800	4,800	4,800	0.00%
140 Advertising	-	-	1,500	1,500	0.00%
141 Telephone	9,585	13,912	12,000	12,000	0.00%
142 Uniforms	1,814	2,386	2,400	2,400	0.00%
143 Legal Fees	-	-	4,000	4,000	0.00%
144 Recording	-	-	8,000	8,000	0.00%
145 Professional Service	249,228	298,054	300,000	300,000	0.00%
146 Low Impact Development Fed Grant	-	-	-	-	
147 Local Coastal Program Impl Grant	-	-	-	-	
148 Computer Expense	-	-	-	18,500	#DIV/0!
149 Operating Supplies	30,230	25,148	29,000	29,000	0.00%
150 Travel & Training	7,586	9,805	12,000	9,000	-25.00%
151 Maintenance	2,329	3,726	3,000	3,000	0.00%
152 Total Planning & Zoning	868,468	935,798	954,088	970,193	1.69%
153					
154 EMPLOYEE BENEFITS					
155 Social Security/Medicare	94,896	86,424	78,000	72,284	-7.33%
156 Retirement Contributions	396,597	388,015	378,000	401,799	6.30%
157 Life/Health Insurance	1,110,684	1,211,485	1,088,000	1,035,164	-4.86%
158 Workmans Compensation	64,158	57,625	74,500	60,000	-19.46%
159 Total Employee Benefits	1,666,335	1,743,550	1,618,500	1,569,247	-3.04%
160					
161 GENERAL GOVERNMENT					
162 Government Buildings					
163 Utilities	207,578	181,384	231,000	200,000	-13.42%
164 Contr. Maint: Grass Cutting	3,245	6,535	7,500	5,800	-22.67%
165 Building Maintenance	196,634	140,227	210,000	150,000	-28.57%
166 Maintenance -Janitorial	113,678	102,811	98,100	70,000	-28.64%
167 General Insurance	169,532	169,050	206,760	187,000	-9.56%
168 Operating Supplies	22,921	23,251	27,000	20,000	-25.93%
169 Pensions Ad Valorem Tax	88,165	84,085	96,966	-	-100.00%
170 Misc Property Tax Fees	49,947	63,329	48,483	-	-100.00%
171 Capital Outlay	310,392	190,142	100,000	20,000	-80.00%
172 Total Original Government Building	1,183,836	1,018,424	1,025,809	652,800	-36.36%
173					
174 New East Bank Complex					
175 Utilities	-	-	30,000	120,000	300.00%
176 Security	-	-	14,000	130,000	828.57%
177 Contr. Maint: Grass Cutting	-	-	5,000	32,400	548.00%
178 Building Maintenance	-	-	6,000	50,000	733.33%
179 Maintenance -Janitorial	-	-	5,700	120,000	2005.26%
180 Casualty Insurance (w/ contents)	-	-	31,500	-	-100.00%
181 Flood Insurance	-	-	7,500	15,000	100.00%
182 General Liability Insurance	-	-	-	41,000	#DIV/0!
183 Operating Supplies	-	-	-	10,000	#DIV/0!
184 Moving Expense	-	-	25,000	-	-100.00%
185 Total Original Government Building	-	-	124,700	518,400	315.72%
186					
187 Total General Government	1,183,836	1,018,424	1,150,509	1,171,200	1.80%
188					

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
189 DEPT HEALTH & HUMAN SERVICES					
190 Salaries	166,332	128,827	127,865	114,870	-10.16%
191 Salary - Director	79,525	80,279	81,524	83,970	3.00%
192 Salaries -Car Allowance	4,800	4,800	4,800	4,800	0.00%
193 Office Supplies	3,039	3,163	2,700	3,200	18.52%
194 Travel & Training	-	-	500	1,500	200.00%
195 Computer Expense	-	-	-	11,000	#DIV/0!
196 Telephone	-	-	1,700	2,000	17.65%
197 Summer Food Program	112,361	114,415	156,050	140,000	-10.29%
198 Miscellaneous	2,688	2,019	600	2,200	266.67%
199 Total Health & Human Services	368,745	333,503	375,739	363,540	-3.25%
200					
201 HUMAN RESOURCES					
202 Salaries	185,376	181,902	182,370	181,913	-0.25%
203 Salary - Director	44,467	75,106	81,577	84,025	3.00%
204 Salaries -Car Allowance	1,569	3,445	3,600	3,600	0.00%
205 Office Supplies	7,500	9,206	7,500	7,500	0.00%
206 Computer Expense	-	-	-	7,000	#DIV/0!
207 Equipment Rental	-	-	-	5,000	#DIV/0!
208 ADA Coordinator	-	-	18,000	18,000	0.00%
209 Travel & Training	135	433	4,000	1,800	-55.00%
210 Telephone	-	-	1,120	1,700	51.79%
211 Miscellaneous	3,067	4,883	5,000	5,000	0.00%
212 Total Human Resources	298,761	274,976	303,167	315,538	4.08%
213					
214 COMMUNICATION					
215 Salaries	44,392	45,688	73,035	102,203	39.94%
216 Salary - Director	84,760	71,366	71,933	74,090	3.00%
217 Salaries -Car Allowance	4,758	4,800	4,800	4,800	0.00%
218 Office Supplies	2,386	1,457	2,600	2,600	0.00%
219 Travel & Training	2,014	2,883	3,500	2,000	-42.86%
220 Hurricane Brochures	-	-	7,000	7,500	7.14%
221 Computer Expense	-	-	-	4,000	#DIV/0!
222 Miscellaneous	400	1,645	2,000	2,000	0.00%
223 Advertising	4,550	7,878	8,000	8,000	0.00%
224 Total Communication	143,259	135,717	172,868	207,194	19.86%
225					
226 PURCHASING DEPARTMENT					
227 Salaries	281,092	242,984	144,360	167,817	16.25%
228 Salary - Director	51,713	76,504	76,120	78,404	3.00%
229 Salaries -Car Allowance	2,655	3,600	3,600	3,600	0.00%
230 Office Supplies	13,561	13,138	8,500	8,500	0.00%
231 Travel & Training	1,170	2,439	3,500	2,500	-28.57%
232 Computer Expense	-	-	-	7,000	#DIV/0!
233 Telephone	-	-	1,700	3,000	76.47%
234 Miscellaneous	3,253	3,642	2,800	3,300	17.86%
235 Total Purchasing Department	353,444	342,307	240,580	274,120	13.94%
236					
237 PUBLIC SAFETY - SHERIFF					
238 Feeding Prisoners	305,559	363,474	350,000	400,000	14.29%
239 Medical Prisoners	46,640	131,084	90,000	25,000	-72.22%
240 Transporting	47,448	28,685	55,000	50,000	-9.09%
241 Court Attendance	10,550	7,350	14,000	10,000	-28.57%
242 Commissions - O.L.	189,359	183,545	245,000	234,000	-4.49%
243 Total Sheriff	599,555	714,137	754,000	719,000	-4.64%
244					
245 CORONER					
246 Salaries -Coroner	39,600	39,600	39,600	39,600	0.00%
247 Certification & P.C.	47,775	49,425	57,000	60,000	5.26%
248 Pronouncement	67,675	75,575	75,600	80,000	5.82%
249 Transport Remains	24,600	28,350	26,300	29,000	10.27%
250 Autopsy	52,933	45,400	53,500	50,000	-6.54%
251 Evaluations	2,000	2,800	4,800	5,000	4.17%
252 Insurance	18,270	18,270	20,200	20,600	1.98%
253 Office Supplies	13,318	14,165	14,400	14,700	2.08%
254 Total Coroner	266,171	273,585	291,400	298,900	2.57%
255					

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
256 J.P. & CONSTABLES					
257 Salaries -J.P.'S	36,306	38,900	37,800	37,800	0.00%
258 Salaries -Constables	38,900	37,900	37,800	37,800	0.00%
259 Office Supplies	-	1,955	3,000	2,000	-33.33%
260 Travel	7,867	9,048	9,500	9,500	0.00%
261 Total JPs & Constables	83,073	87,803	88,100	87,100	-1.14%
262					
263 Other Expenditures					
264 2009 Revenue Bonds- Wvfd	52,163	45,000	54,125	52,125	-3.70%
265 Cert Of Indebt 2004	64,353	59,000	65,392	68,183	4.27%
266 Cert Of Indebt 2006-Utilities	661,835	624,000	666,648	-	-100.00%
267 Cert Of Indebt 2007A-Wvfd	24,509	24,000	-	-	#DIV/0!
268 Cert Of Indebt 2007-Gvfd	90,202	85,000	-	-	#DIV/0!
269 Total Other Expenditures	893,062	837,000	786,165	120,308	-84.70%
270					
271 TOTAL EXPENDITURES	10,531,427	10,407,071	10,745,964	10,142,539	-5.62%
272					
273 Excess (Deficiency) of Revenues	(5,878,974)	(5,985,514)	(6,057,352)	(5,484,199)	-9.46%
274					
275 Other Financial Sources Received					
276 Administrative Fees					
277 ADM. FEES- Ambulance	12,891	15,165	23,300	22,467	-3.57%
278 ADM. FEES- Animal Shelter	-	4,688	5,620	4,690	-16.55%
279 ADM. FEES- Community Center	55,138	56,923	56,362	69,928	24.07%
280 ADM FEES - 911	-	-	9,621	9,734	1.18%
281 ADM. FEES- Economic Development	203,542	198,588	199,830	198,373	-0.73%
282 ADM FEES - Fire	-	-	9,621	10,965	13.97%
283 ADM. FEES- Health Unit	51,174	52,920	56,515	59,488	5.26%
284 ADM. FEES- Juvenile Detention	40,337	39,560	46,745	45,780	-2.06%
285 ADM. FEES- Mosquito Abatement	12,891	15,165	23,300	-	-100.00%
286 ADM FEES - Public Safety	-	-	9,621	-	-100.00%
287 ADM. FEES- Public Works	570,825	557,334	615,101	622,564	1.21%
288 ADM. FEES- Recreation	164,655	160,843	161,425	168,170	4.18%
289 ADM. FEES- Street Lighting	242,095	229,205	228,506	240,710	5.34%
290 ADM FEES - Solid Waste	-	16,740	26,125	28,979	10.93%
291 ADM. FEES- Water Distribution	498,767	489,464	555,240	558,947	0.67%
292 ADM. FEES- Wastewater	453,055	441,930	515,120	518,857	0.73%
293 Total Administrative Fees	2,305,370	2,278,525	2,542,052	2,559,654	0.69%
294					
295 DA Salary Reimbursement					
296 DA Salary Reimb - Fire Depts	10,125	10,125	10,125	10,600	4.69%
297 DA Salary Reimb - Juvenile Detention	431,029	-	-	-	#DIV/0!
298 DA Salary Reimb - Pub Safety	3,375	3,375	3,375	3,500	3.70%
299 DA Salary Reimb - Pub Works	16,875	16,875	16,875	17,700	4.89%
300 DA Salary Reimb - Wastewater	16,875	16,875	16,875	17,700	4.89%
301 DA Salary Reimb - Water	16,875	16,875	16,875	17,700	4.89%
302 DA Salary Reimb - 911	3,375	3,375	3,375	3,375	0.00%
303 Total DA Salary Reimbursements	498,529	67,500	67,500	70,575	4.56%
304					
305 Finance System Fees					
306 Transfer In - Econ Devel-Finance System	20,564	5,415	-	-	#DIV/0!
307 Transfer In - Public Works- Finance System	33,049	8,703	22,500	-	-100.00%
308 Transfer In - Wastewater Finance System	44,065	11,604	22,500	-	-100.00%
309 Transfer In - Water Finance System	44,065	11,604	22,500	-	-100.00%
310 Transfer In - Recreation - Finance System	22,033	5,802	-	-	#DIV/0!
311 Transfer In - Street Lights - Finance System	18,361	4,835	12,500	-	-100.00%
312 Transfer In - Pub Safety - Finance System	8,813	-	-	-	#DIV/0!
313 Total Finance System Fees	190,950	50,284	80,000	-	-100.00%
314					

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
315 Operating Transfers In (Out)					
316 Transfer In- Economic Development	2,555,594	2,550,000	2,500,000	2,100,000	-16.00%
317 Transfer In- Juvenile Detention Fund	-	104,329	138,750	139,760	0.73%
318 Transfer In - Community Center (Events)	-	-	-	25,000	#DIV/0!
319 Transfer In- Criminal Court Fund	277,754	47,983	-	-	#DIV/0!
320 Transfer In- Fire (LIDAR)	-	18,703	-	-	#DIV/0!
321 Transfer In - Health Unit (Coroner)	-	-	-	-	
322 Transfer In- 911 Comm. (LIDAR)	-	18,703	-	-	#DIV/0!
323 Transfer In- Public Works (LIDAR)	-	9,352	-	-	#DIV/0!
324 Transfer In- Water RevBond-2006,2006A	330,918	332,169	333,324	-	-100.00%
325 Transfer In- Wastewater RevBond-2006,2006	330,918	332,169	333,324	-	-100.00%
326 Transfer In-WVFD 2009 Rev. Bonds	52,163	50,700	54,125	52,125	-3.70%
327 Transfer In- WVFD Coi-2007A	24,509	24,510	-	-	#DIV/0!
328 Transfer In- GVFD Coi-2007	90,202	86,734	-	-	#DIV/0!
329 Transfer In - Hurricane ISAAC	12,451	13,403	-	-	#DIV/0!
330 Transfer Out- 2015 Bond (Furniture)	-	-	(150,000)	-	-100.00%
331 Transfer Out- 2015 Bond (Generator)	-	-	(115,000)	-	-100.00%
332 Transfer Out- DHHS	(117,000)	(117,000)	(115,000)	(106,500)	-7.39%
333 Total Operating Transfers In (Out)	3,557,509	3,471,756	2,979,523	2,210,385	-25.81%
334					
335 Net Other Financial Sources & Transfers	6,552,358	5,868,065	5,669,075	4,840,614	-14.61%
336					
337 Excess Revenue/(Expense)	673,384	(117,450)	(388,277)	(643,585)	65.75%
338					
339 Beginning Fund Balance	2,203,527	2,876,911	2,759,461	2,371,184	-14.07%
340					
341 Ending Fund Balance	2,876,911	2,759,461	2,371,184	1,727,599	-27.14%

St. John the Baptist Parish

**Special Revenue
Airport Authority Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Interest Income	383	327	325	-	-100.00%
3 Total Revenues	383	327	325	-	-100.00%
4					
5 EXPENDITURES					
6 Ground Maintenance	-	-	-	-	#DIV/0!
7 General & Administrative	-	-	-	-	#DIV/0!
8 South Louisiana Port Commission		50,154	-		#DIV/0!
9 Total Expenditures	-	50,154	-	-	#DIV/0!
10					
11 Excess (Deficiency) of Revenues	383	(49,827)	325	-	-100.00%
12					
13 Operating Transfers In (Out)					#DIV/0!
14					
15 Transfer In - Hurricane Isaac	-	28,841	-	-	#DIV/0!
16 Transfer Out - ECD	-	-	(50,819)	-	
17					
18 Total Operating Transfers In (Out)	-	28,841	(50,819)	-	-100.00%
19					
20					
21					
22 Excess Revenue/(Expense)	383	(20,985)	(50,494)	-	-100.00%
23					
24 Beginning Fund Balance	71,096	71,479	50,494	0	-100.00%
25					
26 Ending Fund Balance	71,479	50,494	0	0	#DIV/0!

St. John the Baptist Parish

**Special Revenue
Ambulance Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Ambulance Collections	397,473	400,707	406,000	401,200	-1.18%
3 Other Revenues	1,409	495	1,000	1,500	50.00%
4 Interest Income	277	1,283	225	1,000	344.44%
5 Total Revenues	399,158	402,485	407,225	403,700	-0.87%
6					
7 EXPENDITURES					
8 Contractual Service	349,645	357,551	369,190	379,325	2.75%
9					
10 Total Expenditures	349,645	357,551	369,190	379,325	2.75%
11					
12 Excess (Deficiency) of Revenues	49,513	44,934	38,035	24,375	-35.91%
13					
14 Operating Transfers In (Out)					
15 Transfer Out-Gen.Fund (Admin)	(12,891)	(15,165)	(23,300)	(22,467)	-3.57%
16					
17 Total Operating Transfers In (Out)	(12,891)	(15,165)	(23,300)	(22,467)	-3.57%
18					
19 Excess Revenue/(Expense)	36,622	29,769	14,735	1,908	-87.05%
20					
21 Beginning Fund Balance	216,383	253,005	282,774	297,509	5.21%
22					
23 Ending Fund Balance	253,005	282,774	297,509	299,417	0.64%

St. John the Baptist Parish

Special Revenue Animal Shelter Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Ad Valorem Taxes	320,836	314,874	310,603	323,000	3.99%
3 In Lieu Payments	-	1,715	-	1,700	#DIV/0!
4 Interest Income	731	970	1,000	925	-7.50%
5 Other Revenue	-	1,327	-	-	#DIV/0!
6 Shelter Fees	43,751	46,606	45,900	47,050	2.51%
7 User Fees	53,596	53,940	55,120	54,000	-2.03%
8 Total Revenues	418,914	419,433	412,623	426,675	3.41%
9					
10 EXPENDITURES					
11 Salaries	144,048	157,521	171,800	195,894	14.02%
12 Medicare	3,311	4,533	4,227	3,108	-26.47%
13 Retirement	15,654	14,949	19,000	22,031	15.95%
14 H,D,L Insurance	30,067	58,350	51,000	54,242	6.36%
15 Workmans Compensation	2,704	2,905	3,545	3,774	6.46%
16 Operating Supplies	38,786	49,447	60,000	58,500	-2.50%
17 Utilities	14,539	13,315	19,000	14,000	-26.32%
18 Telephone	5,297	4,945	5,500	4,500	-18.18%
19 Uniforms	2,748	1,742	3,150	3,150	0.00%
20 Maint./Bldg. & Grounds	14,133	22,478	57,200	20,000	-65.03%
21 Cont. Maint: Grass Cutting	1,800	4,320	6,100	7,200	18.03%
22 Veterinary	62,165	56,387	40,000	40,000	0.00%
23 Capital Outlay	8,000	36,611	8,008	-	-100.00%
24 Professional Services	36,917	15,674	22,500	10,000	-55.56%
25 Professional Services - Emergency Services	-	-	-	5,000	#DIV/0!
26 Computer Expense	-	-	-	1,000	#DIV/0!
27 Audit & Accounting	-	-	-	1,500	#DIV/0!
28 Pensions-Ad Valorem Tax	12,990	12,389	14,288	12,690	-11.18%
29 Misc Property Tax Fees	7,360	9,331	7,144	9,560	33.82%
30 Fuel Expense	410	1,872	2,500	2,000	-20.00%
31 Travel/Training Expense	-	-	-	1,500	#DIV/0!
32 Spay/Neuter Program	-	-	-	-	#DIV/0!
33 Total Expenditures	400,930	466,771	494,962	469,650	-5.11%
34					
35 Excess (Deficiency) of Revenues	17,984	(47,338)	(82,339)	(42,975)	-47.81%
36					
37 Operating Transfers In (Out)					
38 Transfer Out-Gen.Fund (Admin)	-	(4,688)	(5,620)	(4,690)	-16.55%
39 Transfer Out - Public Safety (Admin)	-	(10,186)	(4,195)	(4,555)	8.59%
40 Transfer In- Public Works	15,000	15,000	57,200	55,000	-3.85%
41					
42 Total Operating Transfers In (Out)	15,000	126	47,385	45,755	-3.44%
43					
44 Excess Revenue/(Expense)	32,984	(47,212)	(34,954)	2,780	-107.95%
45					
46 Beginning Fund Balance	281,813	314,797	267,585	232,631	-13.06%
47					
48 Ending Fund Balance	314,797	267,585	232,631	235,412	1.20%

St. John the Baptist Parish

**Special Revenue
ARC Maintenance Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Ad Valorem Tax	414,948	407,386	401,714	417,800	4.00%
3 In Lieu Payments	-	2,218	-	2,200	#DIV/0!
4 Interest Income	2,068	2,616	2,440	2,480	1.64%
5 Total Revenues	417,016	412,221	404,154	422,480	4.53%
6					
7 EXPENDITURES					
8 Salaries	89,132	84,354	75,000	85,000	13.33%
9 Workers Comp	10,893	9,763	10,000	9,830	-1.70%
10 Payroll Taxes	29,758	30,018	25,000	30,250	21.00%
11 Employee Insurance	53,128	52,685	52,000	53,090	2.10%
12 Vehicle/Build. Liability Ins.	65,562	16,835	62,500	63,000	0.80%
13 Vehicle Maintenance	60,718	77,321	53,000	60,000	13.21%
14 Utilities	21,731	21,533	20,000	21,400	7.00%
15 Telephone	6,433	4,027	4,500	4,500	0.00%
16 Office Supplies	12,213	8,960	10,000	10,000	0.00%
17 Professional Services	13,479	18,823	15,000	15,000	0.00%
18 Operating Supplies	9,119	11,231	11,500	11,000	-4.35%
19 Building & Ground Maint	40,647	26,204	35,000	30,000	-14.29%
20 Bank Charges	361	186	100	100	0.00%
21 Clients Training Supplies	2,486	2,230	2,600	2,500	-3.85%
22 Pensions-Ad Valorem Tax	16,801	16,024	18,479	16,420	-11.14%
23 Misc Property Tax Fees	9,581	12,069	9,239	12,370	33.88%
24 Capital Outlay	-	-	-	150,000	#DIV/0!
25 Total Expenditures	442,043	392,263	403,918	574,460	42.22%
26					
27 Excess Revenue/(Expense)	(25,027)	19,958	236	(151,980)	-64570.97%
28					
29 Beginning Fund Balance	618,731	593,704	613,662	613,898	0.04%
30					
31 Ending Fund Balance	593,704	613,662	613,898	461,918	-24.76%

St. John the Baptist Parish

**Special Revenue
911 Communications District Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Interest Income	3,969	5,478	4,750	5,450	14.74%
3 Landline Telephone Companies	138,537	200,507	154,100	200,500	30.11%
4 Wireless Telephone Companies	353,601	540,824	460,000	540,000	17.39%
5 Misc. Income	550	10,836	2,000	2,000	0.00%
6 Total Revenues	858,016	757,646	620,850	747,950	20.47%
7					
8 EXPENDITURES					
9 Insurance	38,049	40,054	42,086	45,660	8.49%
10 Utilities	31,973	12,482	12,000	12,000	0.00%
11 Professional Fees	-	9,149	35,970	10,000	-72.20%
12 Audit & Accounting	-	-	-	5,000	#DIV/0!
13 Supplies	9,848	8,538	8,000	8,000	0.00%
14 Maintenance	9,746	5,115	12,000	6,000	-50.00%
15 Travel/Training	-	3,185	6,600	8,000	21.21%
16 Contract Services (total)	150,047	-	-	-	#DIV/0!
17 Service Agreement Maintenance	-	42,637	135,589	100,500	-25.88%
18 Software Upgrade	-	-	-	60,000	#DIV/0!
19 Telephone	-	114,552	110,000	115,000	4.55%
20 Tower Rental	-	43,479	50,000	45,000	-10.00%
21 Service Agreement	103,153	-	-	-	#DIV/0!
22 Equip. Furn. & Fixtures - Motorola	361,359	-	-	-	#DIV/0!
23 Interest Expense	21,499	8,769	4,461	-	-100.00%
24 Lease Payment	599,422	120,403	124,711	-	-100.00%
25 Capital Outlay	55,963	17,418	29,500	187,500	535.59%
26 Total Expenditures	1,393,244	425,783	570,917	602,660	5.56%
27					
28 Excess (Deficiency) of Revenues	(535,228)	331,862	49,933	145,290	190.97%
29					
30 Operating Transfers In (Out)					
31 Transfer Out-General Fund -DA Salary	(3,375)	(3,375)	(3,375)	(3,375)	0.00%
32 Transfer Out - General Fund - Adm Fees	-	-	(9,621)	(9,734)	1.18%
33 Transfer Out-General Fund -(LIDAR)	-	(18,703)	-	-	#DIV/0!
34 Transfer Out-Public Safety (Adm Fees)	-	(70,423)	(22,544)	(23,415)	3.86%
35 Transfer Out-Fire Services (Safe Room)	-	-	(158,917)	(158,917)	0.00%
36 Total Operating Transfers In (Out)	(3,375)	(92,501)	(194,457)	(195,441)	0.51%
37					
38 Excess Revenue/(Expense)	(538,603)	239,361	(144,524)	(50,151)	-65.30%
39					
40 Beginning Fund Balance	1,520,672	982,069	1,221,430	1,076,906	-11.83%
41					
42 Ending Fund Balance	982,069	1,221,430	1,076,906	1,026,755	-4.66%

St. John the Baptist Parish

**Special Revenue
Community Center Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 State Approp. Hotel/Motel tax	317,762	329,036	317,762	317,762	0.00%
3 Rental fees	211,405	64,916	165,000	75,000	-54.55%
4 Other Revenues	-	1,300	-	-	#DIV/0!
5 Interest Income	2,612	3,763	2,800	3,200	14.29%
6 Total Revenues	<u>531,779</u>	<u>399,015</u>	<u>485,562</u>	<u>395,962</u>	<u>-18.45%</u>
7					
8 EXPENDITURES					
9 General Insurance	10,650	34,000	34,000	35,720	5.06%
10 Operating Supplies	1,097	1,979	9,000	9,000	0.00%
11 Building Maintenance	67,852	51,839	85,000	50,000	-41.18%
12 Contr. Maint: Grass Cutting	-	4,800	4,800	5,030	4.79%
13 Professional Fees	28,802	7,500	15,000	7,500	-50.00%
14 Audit & Accounting	-	-	-	2,600	#DIV/0!
15 Janitorial Services	-	-	-	15,000	#DIV/0!
16 Rental Fees	-	-	5,000	1,000	-80.00%
17 Furn.Fixtures&Equipment	-	35,000	-	5,000	#DIV/0!
18 Utilities	101,132	101,597	110,000	110,000	0.00%
19 Marketing	8,933	-	10,000	10,000	0.00%
20 Miscellaneous	5,882	(224)	2,000	2,000	0.00%
21 Total Expenditures	<u>224,348</u>	<u>236,490</u>	<u>274,800</u>	<u>252,850</u>	<u>-7.99%</u>
22					
23 Excess (Deficiency) of Revenues	<u>307,430</u>	<u>162,525</u>	<u>210,762</u>	<u>143,112</u>	<u>-32.10%</u>
24					
25 Operating Transfers In (Out)					
26 Transfer Out-General Fund (Admin)	(55,138)	(56,923)	(56,362)	(69,928)	24.07%
27 Transfer Out-General Fund (Events)	-	-	-	(25,000)	#DIV/0!
28 Total Operating Transfers In (Out)	<u>(55,138)</u>	<u>(56,923)</u>	<u>(56,362)</u>	<u>(94,928)</u>	<u>68.43%</u>
29					
30 Excess Revenue/(Expense)	252,292	105,602	154,400	48,184	-68.79%
31					
32 Beginning Fund Balance	<u>500,691</u>	<u>752,983</u>	<u>858,585</u>	<u>1,012,985</u>	<u>17.98%</u>
33					
34 Ending Fund Balance	<u>752,983</u>	<u>858,585</u>	<u>1,012,985</u>	<u>1,061,169</u>	<u>4.76%</u>

St. John the Baptist Parish

Special Revenue Criminal Court Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Fines, Forfeitures, Etc.	1,887,500	1,644,852	2,015,850	2,015,000	-0.04%
3 Other Revenue	-	175	152	-	-100.00%
4 Court Cost Act 582	72,990	57,157	78,620	80,000	1.76%
5 Interest Income	459	1,268	600	600	0.00%
6 Total Revenues	1,960,948	1,703,452	2,095,222	2,095,600	0.02%
7					
8 EXPENDITURES					
9 DA Staff Salaries	413,905	402,799	450,000	450,000	0.00%
10 Court Reporter Salaries	72,000	72,200	72,000	72,000	0.00%
11 Law Clerk Salaries	116,424	116,859	118,000	118,000	0.00%
12 Interpreters	-	-	1,400	1,400	0.00%
13 Unemployment, Retire, Etc.	50,929	41,826	54,400	45,420	-16.51%
14 Social Security/Medicare	8,941	8,966	8,290	9,660	16.53%
15 Workman's Comp	339	319	580	320	-44.83%
16 Health Insurance	236,048	258,071	248,160	260,568	5.00%
17 General Liability	19,772	20,276	24,000	24,000	0.00%
18 Court Testimony	21,521	14,724	30,000	25,000	-16.67%
19 Office Supplies & Equipment	15,373	22,182	15,000	15,000	0.00%
20 Operating Expense	230,952	207,013	230,000	220,000	-4.35%
21 Ded.Fines-Judicial Sec.Salary	245,762	245,597	238,700	237,927	-0.32%
22 Ded.Fines-JuvenileOfficersSal.	133,972	135,187	148,180	146,100	-1.40%
23 Ded. Fines-Commission	444,115	376,800	475,750	475,750	0.00%
24 Capital Litigation Expenses	56,707	39,756	80,000	80,000	0.00%
25 Telephone	41,913	37,851	45,000	35,000	-22.22%
26 Trial Expense	21,176	24,814	22,620	23,380	3.36%
27 Total Expenditures	2,129,848	2,025,240	2,262,080	2,239,525	-1.00%
28					
29 Excess (Deficiency) of Revenues	(168,900)	(321,788)	(166,858)	(143,925)	-13.74%
30					
31 Operating Transfers In (Out)					
32					
33 Transfer In - Juvenile Detention	721,586	140,000	144,715	146,099	0.96%
34 Transfer Out-Gen.Fund	(277,754)	(47,983)	-	-	#DIV/0!
35					
36 Total Operating Transfers In (Out)	443,832	92,017	144,715	146,099	0.96%
37					
38					
39 Excess Revenue/(Expense)	274,931	(229,771)	(22,143)	2,174	-109.82%
40	-				
41 Beginning Fund Balance	2,823	277,754	47,983	25,840	-46.15%
42					
43 Ending Fund Balance	277,754	47,983	25,840	28,014	8.41%

St. John the Baptist Parish

**Special Revenue
Department of Health and
Human Services Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 General Fund					
3 OTHER CLIENT ASSISTANCE PROGRAMS					
4 (Paid with Outside Revenue Sources)					
5 Volunteer Income Tax Assistance (VITA)	1,050	1,050	1,050	1,050	0.00%
6 Entergy Vita Grant	1,500	4,000	2,000	1,500	-25.00%
7 Atmos Share the Warmth	56	81	-	-	#DIV/0!
8 United Way Emerg Serv Food Program	10,639	10,000	10,000	9,877	-1.23%
9 United Way Grass Cutting Grant	-	-	4,000	-	-100.00%
10 Total Other Client Assist Programs	13,245	15,131	17,050	12,427	-27.11%
11					
12 OTHER GENERAL FUND RESOURCES					
13 Donations	-	-	-	-	
14 Interest	1,137	1,738	1,200	1,200	0.00%
15 Total Other General Fund Revenues	1,137	1,738	1,200	1,200	0.00%
16					
17 CSBG Block Grant					
18 Reg CSBG Funds (Adm. Assistance)	72,764	106,909	115,000	115,000	0.00%
19 Reg CSBG Funds (Direct CSBG Act)	600	-	5,000	22,099	341.98%
20 Total CSBG Block Grant	73,364	106,909	120,000	137,099	14.25%
21					
22 Assistance Programs (LIHEAP)					
23 Reg Energy Assistance	-	293	5,673	-	-100.00%
24 Administrative Assistance	24,797	26,760	22,000	27,539	25.18%
25 Interest	143	143	150	150	0.00%
26 Total Assistance Programs	24,939	27,196	27,823	27,689	-0.48%
27					
28 TOTAL REVENUES	112,686	150,974	166,073	178,415	7.43%
29					
30 EXPENDITURES					
31 General Fund					
32					
33 OTHER CLIENT ASSISTANCE PROGRAMS					
34 (Paid with Outside Revenue Sources)					
35 VITA Other Costs	1,500	1,804	2,000	2,550	27.50%
36 United Way Emerg Serv Food Program	10,229	-	10,000	9,877	-1.23%
37 United Way Grass Cutting Grant	-	-	4,000	3,500	-12.50%
38 Total Other Client Assist Programs	11,729	1,804	16,000	15,927	-0.46%
39					
40 CLIENT EMERGENCY ASSISTANCE PROGRAM					
41 Client Food Vouchers	7,647	6,748	6,500	6,500	0.00%
42 Client Food Vouchers - United Way	-	10,410	-	-	#DIV/0!
43 Client Other Education	835	1,245	3,000	2,500	-16.67%
44 Client Utility Payments	13,155	14,447	15,000	15,000	0.00%
45 Client Disaster Sheltering & Residential	12,707	5,693	12,000	12,000	0.00%
46 Client Transportation Vouchers	200	400	1,000	1,000	0.00%
47 Client Fire Victim Housing	-	-	2,100	1,200	-42.86%
48 Client Fire Victim Clothing	1,052	-	2,500	1,200	-52.00%
49 Client Medication	3,815	586	6,500	4,000	-38.46%
50 Client Starter Program	-	3,855	3,855	-	-100.00%
51 Total Client Emcy Assist Programs	39,411	43,384	52,455	43,400	-17.26%
52					
53 COMMODITIES					
54 Commodities (Food for Workers)	2,029	1,343	2,200	2,400	9.09%
55 Commodities Labor Costs	1,465	950	1,470	1,470	0.00%
56 Commodities Supplies	1,123	585	850	850	0.00%
57 Commodities Other Costs	4,648	3,278	4,500	4,500	0.00%
58 Commodities Mileage	133	104	210	210	0.00%
59 Total Commodities	9,398	6,259	9,230	9,430	2.17%
60					

St. John the Baptist Parish

Special Revenue
Department of Health and
Human Services Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
61 COMMUNITY INVOLVEMENT PROGRAMS					
62 Client Education Fairs	3,756	3,277	3,900	4,000	2.56%
63 Training, Development and Linkages Programs	622	-	7,100	5,000	-29.58%
64 Total Community Involvement	4,378	3,277	11,000	9,000	-18.18%
65					
66 HOMER COMMUNITY CENTER					
67 HCC Refreshments & Food Supplies	-	-	600	600	0.00%
68 HCC Supplies	2,655	4,016	3,200	4,400	37.50%
69 HCC Furniture	-	159	-	-	#DIV/0!
70 HCC Janitorial	375	411	500	500	0.00%
71 HCC Programs	-	-	1,500	1,500	0.00%
72 Total Homer Community Center	3,030	4,586	5,800	7,000	20.69%
73					
74 GENERAL ADMINISTRATION					
75 Operating Supplies	7,886	8,598	10,500	10,750	2.38%
76 Dues, Subscriptions & Ads	1,000	2,006	2,100	2,200	4.76%
77 Conferences	5,008	7,949	8,800	8,800	0.00%
78 Travel	782	1,559	1,500	1,700	13.33%
79 Mileage	382	356	600	500	-16.67%
80 Office Utilities	5,516	5,110	6,000	6,000	0.00%
81 Maintenance/Janitorial	2,206	464	2,600	2,600	0.00%
82 Telephone	1,357	1,402	1,480	1,560	5.41%
83 Miscellaneous	1,525	983	1,000	1,100	10.00%
84 Total General Administration	26,416	28,427	35,080	35,210	0.37%
85					
86 Total General Fund Expenses	94,363	87,738	129,565	119,967	-7.41%
87					
88 CSBG Block Grant Fund					
89 Adm. Assistance Reimb.	72,764	106,909	115,000	115,000	0.00%
90 Direct Program Activities	600	-	5,000	22,099	341.98%
91 Total CSBG Block Grant Fund	73,364	106,909	120,000	137,099	14.25%
92					
93 Assistance Programs (LiHEAP) Fund					
94 Client Energy Payments	-	250	-	-	#DIV/0!
95 Adm. Assistance Reimb	24,797	26,760	22,000	27,539	25.18%
96 Office Supplies	-	10,038	15,673	-	-100.00%
97 Total Assistance Programs Fund	24,797	37,048	37,673	27,539	-26.90%
98					
99					
100 TOTAL EXPENDITURES	192,524	231,695	287,238	284,605	-0.92%
101					
102 Excess (Deficiency) of Revenues	(79,838)	(80,721)	(121,165)	(106,190)	-12.36%
103					
104 Operating Transfers In (Out)					
105					
106 Trans In - General Fund	117,000	117,000	115,000	106,500	-7.39%
107 Total Operating Transfers In (Out)	117,000	117,000	115,000	106,500	-7.39%
108					
109 Excess Revenue/(Expense)	37,162	36,279	(6,165)	310	-105.03%
110					
111 Beginning Fund Balance	228,884	266,046	302,325	296,160	-2.04%
112 Ending Fund Balance	266,046	302,325	296,160	296,470	0.10%

St. John the Baptist Parish

**Special Revenue
Economic Development Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Interest Income	7,715	10,064	8,090	9,000	11.25%
3 Sales Tax	3,637,247	3,714,005	3,650,000	3,650,000	0.00%
4 GRANT Revenues	220	-	-	-	#DIV/0!
5 WB BP Taste Grant	43,000	16,100	-	-	#DIV/0!
6 Southern Rail Commission Grant	-	-	75,000	-	-100.00%
7 Historic Structures Survey Phase 2 Grant	-	-	20,000	-	-100.00%
8 Festival Income	214,134	189,998	220,000	200,000	-9.09%
9 Other income	55	860	228	-	-100.00%
10 Westbank Comm Center	14,100	750	-	-	#DIV/0!
11 Farmer's Market	725	-	500	-	-100.00%
12 Business Development-Fast Trac	25,800	22,500	30,000	20,000	-33.33%
13 Pageant Revenues	6,406	5,799	7,000	7,000	0.00%
14 Total Revenues	3,949,402	3,960,077	4,010,818	3,886,000	-3.11%
15					
16 EXPENDITURES					
17 Salaries	73,551	95,267	80,504	93,790	16.50%
18 Salary - Director	80,136	77,693	77,693	80,024	3.00%
19 Salaries-Car Allowance	4,103	4,800	4,800	4,800	0.00%
20 Medicare	3,811	2,881	3,200	3,247	1.47%
21 Retirement	15,340	20,911	18,262	18,641	2.07%
22 H,D,L Insurance	31,674	35,780	42,135	39,710	-5.75%
23 Workers Compensation	449	480	430	441	2.48%
24 EDC Special Projects	772	552	-	5,000	#DIV/0!
25 Utilities	5,213	4,791	6,200	4,200	-32.26%
26 Telephone	-	-	-	2,000	#DIV/0!
27 Janitorial Services	-	-	-	5,000	#DIV/0!
28 Computer Expense	-	-	-	7,000	#DIV/0!
29 Rent	14,053	12,987	16,510	15,000	-9.15%
30 Furniture,Fixtures,Equipment	5,442	11,050	-	-	#DIV/0!
31 Office/Operating Supplies	31,232	27,247	30,000	30,000	0.00%
32 Equipment Rental	-	-	-	5,000	#DIV/0!
33 Advertising,Printing, Brochures	8,571	44,790	60,000	60,000	0.00%
34 Professional Fees	167,238	150,127	70,000	54,800	-21.71%
35 Audit & Accounting	-	-	-	5,200	#DIV/0!
36 Miscellaneous	232	1,191	2,000	2,000	0.00%
37 Dues & Commissions	58,552	71,646	80,000	80,000	0.00%
38 Events	154,472	123,443	175,000	150,000	-14.29%
39 Education Training/Travel	24,619	19,212	20,000	15,000	-25.00%
40 Pageant Expense	15,235	21,884	15,000	20,000	33.33%
41 St. John Theatre	21,556	11,508	20,000	20,000	0.00%
42 Festival Expenses	338,706	323,273	260,000	300,000	15.38%
43 County Agent (subtotal)	46,813	40,101	39,500	40,000	1.27%
44 Veterans Service	5,610	7,788	8,500	6,000	-29.41%
45 River Parishes Transit Authority	125,000	125,066	125,000	125,000	0.00%
46 Contr. Maint: Grass Cutting	1,500	4,000	6,300	1,440	-77.14%
47 Business Development	110,874	195,261	200,000	195,000	-2.50%
48 Westbank Comm Center Maintenance	26,883	5,368	-	-	#DIV/0!
49 Southern Rail Commission Feasibility Study	-	-	150,000	-	-100.00%
50 Historic Structures Survey Phase 2 Grant	-	-	43,885	-	-100.00%
51 Reserve Interchange	-	-	43,586	43,586	0.00%
52 BP Taste of St John Grant	675	-	-	-	#DIV/0!
53 Beautification	15,908	24,030	30,000	42,000	40.00%
54 Total Expenditures	1,393,607	1,463,128	1,628,505	1,473,878	-9.50%
55					
56 Excess(Deficiency) of Revnues	2,555,795	2,496,949	2,382,313	2,412,122	1.25%
57					

St. John the Baptist Parish

**Special Revenue
Economic Development Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
58 Operating Transfers In (Out)					
59					
60 Transfer In - EDC Reserve Fd.	123	-	-	-	#DIV/0!
61 Transfer In - EDC Sinking Fd	17	-	-	-	#DIV/0!
62 Transfer In - Airport	-	-	50,819	-	-100.00%
63 Transfer Out - General Fund	(2,555,594)	(2,550,000)	(2,500,000)	(2,100,000)	-16.00%
64 Transfer Out - Gen Fund (Adm.Fees)	(203,542)	(198,588)	(199,830)	(198,373)	-0.73%
65 Transfer Out- Gen Fund -Finance System	(20,564)	(5,415)	-	-	#DIV/0!
66 Transfer Out - Mosquito Fund	(50,000)	(20,000)	(30,000)	-	-100.00%
67 Transfer Out - Public Safety	(50,000)	(40,000)	(30,000)	(25,000)	-16.67%
68 Transfer Out -2009 Bond Issue - EB Complex	(300,000)	-	-	-	#DIV/0!
69					
70 Total Operating Transfers In (Out)	<u>(3,179,560)</u>	<u>(2,814,003)</u>	<u>(2,709,011)</u>	<u>(2,323,373)</u>	<u>-14.24%</u>
71					
72 Excess Revenue/(Expense)	(623,765)	(317,054)	(326,698)	88,748	-127.17%
73					
74 Beginning Fund Balance	<u>2,287,531</u>	<u>1,663,766</u>	<u>1,346,712</u>	<u>1,020,014</u>	<u>-24.26%</u>
75					
76 Ending Fund Balance	<u><u>1,663,766</u></u>	<u><u>1,346,712</u></u>	<u><u>1,020,014</u></u>	<u><u>1,108,762</u></u>	<u><u>8.70%</u></u>

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 Sales Tax	4,849,668	4,952,011	4,850,000	4,850,000	0.00%
3 2% Fire Insurance Rebate	169,267	184,167	166,248	170,000	2.26%
4 Proceeds from Capital Lease	-	430,454	-	-	#DIV/0!
5 HMGP Grant - Safe Room	-	-	1,046,420	1,085,767	3.76%
6 Interest Income	21,549	24,494	22,000	20,000	-9.09%
7 Sheriff's Office (Sub Station)	-	-	970,000	1,047,500	7.99%
8 Other Income	234,600	224,858	220,000	220,000	0.00%
9 Total Revenues	5,275,084	5,815,984	7,274,668	7,393,267	1.63%
10					
11 Expenditures					
12					
13 SALARIES AND BENEFITS					
14 Salaries - Firefighters	2,084,605	2,220,279	2,100,000	2,229,800	6.18%
15 Salaries - Dispatchers	136,396	147,477	150,000	150,000	0.00%
16 Medicare	34,501	35,980	43,980	35,000	-20.42%
17 Retirement	514,096	516,783	500,000	520,000	4.00%
18 Health,Dental,Life Insurance	454,222	509,946	520,620	546,000	4.87%
19 Workman's Compensation	249,823	236,767	275,000	270,000	-1.82%
20 Total Salaries & Benefits	3,473,643	3,667,233	3,589,600	3,750,800	4.49%
21					
22 OTHER OVERHEAD					
23 Administrative Fees (PMI)	70,093	73,839	70,000	75,000	7.14%
24 Fire Prevention	6,320	1,725	10,000	12,000	20.00%
25 Utilities	113,777	126,839	125,200	120,000	-4.15%
26 Professional Fees	26,549	29,522	155,000	12,000	-92.26%
27 Audit & Accounting	-	-	-	9,000	#DIV/0!
28 Office Supplies	17,480	22,928	25,000	20,000	-20.00%
29 Computer Expense	-	-	-	9,000	#DIV/0!
30 Uniforms	20,306	26,104	35,000	25,000	-28.57%
31 Personal Reimbursement	27,110	37,140	40,000	40,000	0.00%
32 Training & Travel	33,889	47,113	50,000	50,000	0.00%
33 Insurance Policies	264,312	271,473	285,000	290,000	1.75%
34 Vehicle Maintenance	168,440	124,631	150,000	130,000	-13.33%
35 Maint - Building & Grounds	106,828	77,328	80,000	30,000	-62.50%
36 Fuel	56,596	65,172	100,000	75,000	-25.00%
37 Supplies - Equipment, Operating	163,248	214,437	165,000	130,000	-21.21%
38 Capital Outlay - Equipment	593,575	603,404	150,000	245,000	63.33%
39 Capital Outlay - Safe Room (Exterior)					
40 Construction	-	-	1,299,137	1,220,000	-6.09%
41 Engineering	-	-	77,894	29,500	-62.13%
42 Capital Outlay - Safe Room (Interior)					
43 Construction	-	-	180,000	98,910	-45.05%
44 Engineering	-	-	20,218	5,500	-72.80%
45 Capital Outlay - Building -WB Substation					
46 Construction	-	-	1,800,000	2,045,000	13.61%
47 Engineering	61,656	-	-	55,000	#DIV/0!
48 Capital Outlay - Edgard Renovations	-	-	-	80,000	#DIV/0!
49 Lease Payments	60,837	4,800	-	-	#DIV/0!
50 Loan Payments	-	-	86,091	86,091	0.00%
51 Total Overhead Expenditures	1,793,243	1,726,455	4,903,540	4,892,001	-0.24%
52					
53 Total Expenditures	5,266,886	5,393,687	8,493,140	8,642,801	1.76%
54					
55 Excess(Deficiency) of Revenues	8,198	422,296	(1,218,472)	(1,249,534)	2.55%
56					

St. John the Baptist Parish Council

**Special Revenue
Fire Departments Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
57 Operating Transfers In (Out)					
58 Transfer In-Hurricane Isaac	1,095	-	-	-	#DIV/0!
59 Transfer In - 911 Communications (Safe Room)	-	-	158,917	158,917	0.00%
60 Transfer In - 2015 Bond (Safe Room)	-	-	150,000	100,000	-33.33%
61 Transfer In - 2009 Bond (Safe Room)	-	-	200,000	130,000	-35.00%
62 Transfer In - Utilities	-	-	-	79,800	#DIV/0!
63 Transfer Out - Sales Tax Bond 2015	-	(28,592)	-	-	#DIV/0!
64 Transfer Out-Public Safety (Acct II Salary)	(157,614)	(49,824)	(49,545)	(50,064)	1.05%
65 Transfer Out-Sinking fund 2015	(251,776)	(255,172)	(256,635)	(252,659)	-1.55%
66 Transfer Out-Sinking fund (G)	(56,778)	(55,002)	(55,156)	(56,430)	2.31%
67 Transfer Out-Sinking fund (R)	(142,673)	(137,770)	(139,305)	(137,825)	-1.06%
68 Transfer Out-Pub Wks (Vehicle Foreman)	(83,149)	(82,616)	(87,102)	(88,129)	1.18%
69 Transfer Out-General Fund (DA Salary)	(10,125)	(10,125)	(10,125)	(10,600)	4.69%
70 Transfer Out-General Fund (LIDAR)	-	(18,703)	-	-	#DIV/0!
71 Transfer Out - General Fund (Adm Fees)	-	-	(9,621)	(10,965)	13.97%
72 Transfer Out GF-2007 COI (G)	(90,202)	(86,734)	-	-	#DIV/0!
73 Transfer Out-General Fund Rev 2009 (W)	(52,163)	(50,700)	(54,125)	(52,125)	-3.70%
74 Transfer Out-General Fund COI 2007A (W)	(24,509)	(24,510)	-	-	#DIV/0!
75 Transfer Out-2009Bond (Safe Room)	-	-	-	-	#DIV/0!
76 Total Operating Transfers In (Out)	(867,894)	(799,748)	(152,697)	(190,080)	24.48%
77					
78 Excess Revenue/(Expense)	(859,696)	(377,452)	(1,371,169)	(1,439,613)	4.99%
79					
80 Beginning Fund Balance	6,399,394	5,539,698	5,162,246	3,791,078	-26.56%
81					
82 Ending Fund Balance	5,539,698	5,162,246	3,791,078	2,351,464	-37.97%

	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES			
2 GOMESA Revenues	559,531	560,000	0%
3 Interest Income	2,000	2,000	0%
4 Total Revenues	<u>561,531</u>	<u>562,000</u>	<u>0%</u>
5			
6 EXPENDITURES			
7 Total Expenditures	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
8			
9 Excess (Deficiency) of Revenues	<u>561,531</u>	<u>562,000</u>	<u>0%</u>
10			
11 Operating Transfers In (Out)			
12 Transfer In- Public Works	20,385	-	-100%
13			
14 Total Operating Transfers In (Out)	<u>20,385</u>	<u>-</u>	<u>-100.00%</u>
15			
16 Excess Revenue/(Expense)	581,916	562,000	-3.42%
17			
18			
19 Beginning Fund Balance	<u>-</u>	<u>581,916</u>	<u>#DIV/0!</u>
20			
21			
22 Ending Fund Balance	<u><u>581,916</u></u>	<u><u>1,143,916</u></u>	<u><u>97%</u></u>

Note: Fund began in 2018.

St. John the Baptist Parish

Special Revenue Health Unit Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Ad Valorem Tax	410,670	403,327	397,572	413,475	4.00%
3 In Lieu Payments	-	2,195	-	2,200	#DIV/0!
4 State Revenue Sharing	14,914	15,641	16,000	16,000	0.00%
5 Other Revenues	-	78	83	100	20.48%
6 Interest Income	4,071	5,750	4,000	5,000	25.00%
7 Total Revenues	429,655	426,992	417,655	436,775	4.58%
8					
9 EXPENDITURES					
10 State Health Services - DHH	87,500	70,000	70,000	70,000	0.00%
11 Maintenance	5,934	3,710	30,000	10,000	-66.67%
12 Equip Rentals/Rent	9,680	11,985	12,000	15,000	25.00%
13 Utilities	22,268	23,811	30,000	25,000	-16.67%
14 Salaries	62,125	64,452	63,500	65,386	2.97%
15 Medicare	1,423	929	920	948	3.05%
16 Retirement	5,982	7,961	7,300	7,519	3.01%
17 H, D, & L Insurance	17,419	15,577	18,505	17,277	-6.63%
18 Workers Compensation	158	175	165	170	3.03%
19 Travel	-	55	350	300	-14.29%
20 Office Supplies & Uniforms	9,302	1,565	7,000	4,000	-42.86%
21 Janitorial Services	-	-	-	14,000	#DIV/0!
22 Contr. Maint: Grass Cutting	-	-	-	1,080	#DIV/0!
23 Capital Outlay	-	-	10,000	-	-100.00%
24 Pensions-Ad Valorem Tax	16,628	15,859	18,288	16,250	-11.15%
25 Misc Property Tax Fees	9,420	11,944	9,144	12,200	33.42%
26 Professional Services	33,137	20,000	32,500	14,000	-60.00%
27 Computer Expense	-	-	-	2,000	#DIV/0!
28 Audit & Accounting	-	-	2,500	2,600	#DIV/0!
29 Total Expenditures	280,978	248,023	312,172	277,731	-11.03%
30					
31 Excess (Deficiency) of Revenues	148,676	178,969	105,483	159,044	50.78%
32					
33 Transfer Out-Mosquito	-	-	-	-	#DIV/0!
34 Transfer Out-GF (Coroner)	-	-	-	-	#DIV/0!
35 Transfer Out-GF (Admin)	(51,174)	(52,920)	(56,515)	(59,488)	5.26%
36 Total Operating Transfers In (Out)	(51,174)	(52,920)	(56,515)	(59,488)	5.26%
37					
38 Excess Revenue/(Expense)	97,502	126,049	48,968	99,556	103.31%
39					
40 Beginning Fund Balance	1,144,599	1,242,101	1,368,150	1,417,117	3.58%
41					
42 Ending Fund Balance	1,242,101	1,368,150	1,417,117	1,516,673	7.03%

St. John the Baptist Parish Council

**Special Revenue
IKE/GUSTAVE CDBG
Federal Grant Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 Housing	2,250	-	-	-	#DIV/0!
3 Canals	34,935	-	-	-	#DIV/0!
4 Generators	1,010,657	61,748	-	-	#DIV/0!
5 Peavine Boat Launch	256,158	51,480	-	-	#DIV/0!
6 Inflow/Infiltration	1,500	-	-	-	#DIV/0!
7 Foxwood Levee	371,746	106,770	-	-	#DIV/0!
8 Total Revenues	1,677,246	219,998	-	-	#DIV/0!
9					
10 Expenditures					
11 Consulting, Specs & Plans	22,566	-	-	-	#DIV/0!
12 Generators - Grant Management	70,477	50,019	-	-	#DIV/0!
13 Generators - Construction	680,073	26,480	-	-	#DIV/0!
14 Foxwood - Grant Management	1,515	0	-	-	#DIV/0!
15 Foxwood - Construction	320,162	-	-	-	#DIV/0!
16 Foxwood - Miscellaneous	-	18,449	-	-	#DIV/0!
17 I & I Manhole	1,500	-	-	-	#DIV/0!
18 Foxwood - Phase II					#DIV/0!
19 Peavine - Grant Management	6,211	4,009	-	-	#DIV/0!
20 Peavine - Consulting	23,637	284	-	-	#DIV/0!
21 Peavine - Construction	250,568	22,130	-	-	#DIV/0!
22					#DIV/0!
23 Total Expenditures	1,376,708	121,371	-	-	#DIV/0!
24					
25 Excess (Deficiency) of Revenues	300,537	98,627	-	-	#DIV/0!
26					
27 Operating Transfers In (Out)					
28 Transfer Out - 2009 Bond (Foxwood)	-	(105,932)	-	-	#DIV/0!
29 Total Operating Transfers In (Out)	-	(105,932)	-	-	#DIV/0!
30 Excess Revenue/(Expense)	300,537	(7,305)	-	-	#DIV/0!
31					
32 Beginning Fund Balance	(548,958)	(248,421)	(255,726)	(255,726)	0.00%
33					
34 Ending Fund Balance	(248,421)	(255,726)	(255,726)	(255,726)	0.00%

St. John the Baptist Parish Council

**Special Revenue
Hurricane Isaac
Federal Grant Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 FEMA PW 34 Debris Removal Cat A	-	92,047	-	-	#DIV/0!
3 FEMA PW 601 Fire Stations	1,095	-	-	-	#DIV/0!
4 FEMA PW 811 Airport	-	28,841	-	-	#DIV/0!
5 FEMA PW 650/1578 Cat F Lift Stations	93,758	1,089,871	-	-	#DIV/0!
6 FEMA PW 1608 Donated Resources	-	13,403	-	-	#DIV/0!
7 Total Revenues	134,199	1,224,163	-	-	#DIV/0!
8					
9 Expenditures					
10 Miscellaneous	-	-	-	-	#DIV/0!
11 Total Expenditures	-	-	-	-	#DIV/0!
12					
Excess (Deficiency) of Revenues Over					
13 Expenditures	134,199	1,224,163	-	-	#DIV/0!
14					
15 Other Financing Sources (Uses)					
16					
17 Trans Out - General Fund	(12,451)	(13,403)	-	-	#DIV/0!
18 Trans Out - Wastewater	(54,874)	(45,279)	-	-	#DIV/0!
19 Trans Out - Airport	-	(28,841)	-	-	#DIV/0!
20 Trans Out - Public Works	(5,902)	(125,997)	-	-	#DIV/0!
21 Trans Out - 2010 Bond Issue	(942,883)	(120,356)	-	-	#DIV/0!
22 Trans Out - Fire Depts	(1,095)	-	-	-	#DIV/0!
23 Storm Clean-Up ARC	(26,896)	-	-	-	#DIV/0!
24 Total Other Financing Sources(Uses)	(1,044,101)	(333,876)	-	-	#DIV/0!
25					
26 Excess Revenue/(Expense)	(909,901)	890,287	-	-	#DIV/0!
27					
28 Beginning Fund Balance	(428,504)	(1,338,405)	(448,118)	(448,118)	0.00%
29					
30 Ending Fund Balance	(1,338,405)	(448,118)	(448,118)	(448,118)	0.00%

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 CDBG Administration	19,536	12,133	-	-	#DIV/0!
3 CDBG Homeowners Rehabilitation	3,167,390	7,860,659	2,325,103	2,622,710	12.80%
4 CDBG Homebuyer Assistance	151,308	-	-	-	#DIV/0!
5 CDBG Demolition and Clearance	4,550	9,356	283,107	-	-100.00%
6 CDBG Small Rental Rehabilitation	232,021	325,955	270,140	256,217	-5.15%
7 CDBG Elevation	358,470	945,160	1,140,698	504,472	-55.78%
8 CDBG Small Business Grant	1,022,182	379,357	-	-	#DIV/0!
9 TOTAL REVENUES	4,955,457	9,532,620	4,019,048	3,383,399	-15.82%
10					
11 ADMINISTRATION					#DIV/0!
12 Administrative Fees	-	912	-	-	#DIV/0!
13 Administrative Salary	14,025	12,133	-	-	#DIV/0!
14 Total - Administration	14,025	13,045	-	-	#DIV/0!
15 HOMEOWNER REHABILITATION					
16 Intake Services	-	-	-	20,000	#DIV/0!
17 Consulting Service	296,680	261,860	83,416	-	-100.00%
18 Salaries Flood Plain Manager	6,989	-	-	-	#DIV/0!
19 Title-Legal Services	11,531	-	31,450	2,000	-93.64%
20 Notary Services	1,975	1,440	1,800	2,000	11.11%
21 Clerk of Court Services	-	12,669	5,583	-	-100.00%
22 Construction	1,988,440	8,095,445	1,812,572	2,532,867	39.74%
23 Inspection Service	150,225	123,775	340,903	47,075	-86.19%
24 Salaries - Adm Assistant	28,538	10,119	49,379	18,768	-61.99%
25 Total - Homewoner Rehabilitation	2,484,378	8,505,308	2,325,103	2,622,710	12.80%
26 HOMEBUYER ASSISTANCE					
27 Consulting Service	42,731	28,488	-	-	#DIV/0!
28 Total - Homewoner Assistance	42,731	28,488	-	-	#DIV/0!
29 DEMOLITION AND CLEARANCE					
30 Consulting Service	18,202	51,713	88,255	-	-100.00%
31 Construction	-	-	180,552	-	-100.00%
32 Inspection Service	-	8,250	14,300	-	-100.00%
33 Total - Demolition and Clearance	18,202	59,963	283,107	-	-100.00%
34 SMALL RENTAL REHABILITATION					
35 Intake Services	-	-	-	-	#DIV/0!
36 Consulting Service	158,942	140,176	33,340	14,895	-55.32%
37 Title-Legal Services	-	-	-	200	#DIV/0!
38 Construction	-	227,277	227,900	239,612	5.14%
39 Inspection Service	2,525	3,850	8,900	1,510	-83.03%
40 Total - Small Rental & Rehabilitation	161,467	371,303	270,140	256,217	-5.15%
41 ELEVATION					
42 Intake Services	134,727	-	-	-	#DIV/0!
43 Consulting Service	132,925	105,982	24,249	18,323	-24.44%
44 Title-Legal Services	-	-	2,636	200	-92.41%
45 Construction	-	1,037,495	989,397	481,200	-51.36%
46 Inspection Service	9,900	6,375	124,416	4,749	-96.18%
47 Salaries Flood Plain Manager	10,560	-	-	-	#DIV/0!
48 Total - Elevation	288,112	1,149,852	1,140,698	504,472	-55.78%
49 SMALL BUSINESS GRANT&LOANS					
50 Small Business Loans	873,471	265,898	-	-	#DIV/0!
51 Intake Services	-	79,805	-	-	#DIV/0!
52 Consulting Service	-	2,205	-	-	#DIV/0!
53 Total - Small Business Grant & Loans	873,471	347,908	-	-	#DIV/0!
54					
55 TOTAL EXPENDITURES	3,915,207	10,475,866	4,019,048	3,383,399	-15.82%
56					
57 Excess (Deficiency) of Revenues	1,040,250	(943,246)	-	-	#DIV/0!
58					
59					
60 Excess Revenue/Expense	1,040,250	(943,246)	-	-	#DIV/0!
61					
62 Beginning Fund Balance	(1,443,688)	(403,438)	(1,346,684)	(1,346,684)	0.00%
63					
64 Ending Fund Balance	(403,438)	(1,346,684)	(1,346,684)	(1,346,684)	0.00%

St. John the Baptist Parish

Special Revenue Juvenile Detention Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Ad Valorem taxes	419,225	411,626	414,138	430,700	4.00%
3 In Lieu Payments	-	2,287	-	2,300	#DIV/0!
4 Interest Income	5,769	2,839	6,160	3,000	-51.30%
5 Total Revenues	424,994	416,753	420,298	436,000	3.74%
6					
7 EXPENDITURES					
8 Juvenile Housing	43,779	58,424	85,000	75,000	-11.76%
9 Furnitures,Fixtures & Equipment	-	-	63,000	-	-100.00%
10 Maintenance	6,372	12,513	12,000	12,000	0.00%
11 Contr. Maint: Grass Cutting	4,110	1,400	1,440	1,620	12.50%
12 Pensions-Ad Valorem Tax	17,321	16,520	19,050	16,900	-11.29%
13 Misc Property Tax Fees	9,813	12,441	9,525	12,700	33.33%
14 Utilities	3,097	3,532	6,120	4,000	-34.64%
15 Miscellaneous	3,757	5,045	5,100	2,000	-60.78%
16 Professional Fees	29,806	16,474	21,000	5,400	-74.29%
17 Audit & Accounting	-	-	-	5,200	#DIV/0!
18 Operating Supplies	16,709	15,101	10,000	9,000	-10.00%
19 Janitorial Services	-	-	-	7,400	#DIV/0!
20 Computer Expense	-	-	-	4,000	#DIV/0!
21 Telephone	-	-	-	1,800	#DIV/0!
22 Fuel/Vehicle Exp	-	-	10,000	5,000	-50.00%
23 Training, Travel	-	-	3,500	3,500	0.00%
24 Overhead Expenses	-	42,000	-	-	#DIV/0!
25 Total Expenditures	134,764	183,450	245,736	165,520	-32.64%
26					
27 Excess (Deficiency) of Revenues	290,229	233,303	174,562	270,480	54.95%
28					
29 Operating Transfers In (Out)					
30 Transfer Out-GF (Admin)	(40,337)	(39,560)	(46,745)	(45,780)	-2.06%
31 Transfer Out-GF (Prob Ofc Salary)	(431,029)	(104,329)	(138,750)	(139,760)	0.73%
32 Transfer Out- Criminal Court (Prob Ofc Sal)	(721,586)	(140,000)	(144,715)	(146,099)	0.96%
33 Total Operating Transfers In (Out)	(1,192,952)	(283,889)	(330,210)	(331,640)	0.43%
34					
35 Excess Revenue/(Expense)	(902,723)	(50,587)	(155,648)	(61,160)	-60.71%
36					
37 Beginning Fund Balance	1,487,213	584,490	533,904	378,256	-29.15%
38					
39 Ending Fund Balance	584,490	533,904	378,256	317,096	-16.17%

	Budget 2019	Percentage Change (2019-2018)
1 REVENUES		
2 LASAFE Grant	6,046,000	N/A
3 DOTD Road Swap Credits	511,505	
4 Total Revenues	6,557,505	
5		
6 EXPENDITURES		
7 Streetscape Project	6,557,505	
8		
9		
10 Total Expenditures	6,557,505	
11		
12 Excess (Deficiency) of Revenues	-	
13		
14 Operating Transfers In (Out)		
15 Transfer In- Public Works	-	
16		
17 Total Operating Transfers In (Out)	-	
18		
19 Excess Revenue/(Expense)	-	
20		
21		
22 Beginning Fund Balance	-	
23		
24		
25 Ending Fund Balance	-	

Note: Fund begins in 2019.

St. John the Baptist Parish

Special Revenue Levee Protection Fund

	Actual 2017	Revised Budget 2018	Adopted Budget 2019	Percentage Change (2019-2018)
1 REVENUES				
2 Ad Valorem taxes	2,880,310	2,867,389	2,982,100	4.00%
3 In Lieu Payments	16,009	-	16,000	#DIV/0!
4 Interest Income	2	-	-	#DIV/0!
5 Total Revenues	2,896,321	2,867,389	2,998,100	4.56%
6				
7 EXPENDITURES				
8 Pensions-Ad Valorem Tax	115,638	131,900	117,197	-11.15%
9 Misc Property Tax Fees	87,095	66,237	88,270	33.26%
10 Professional Fees	-	-	-	#DIV/0!
11				
12 Total Expenditures	202,733	198,137	205,467	3.70%
13				
14 Excess (Deficiency) of Revenues	2,693,588	2,669,252	2,792,633	4.62%
15				
16 Operating Transfers In (Out)				
17 Transfer Out-	-	-	-	#DIV/0!
18				
19 Total Operating Transfers In (Out)	-	-	-	#DIV/0!
20				
21 Excess Revenue/(Expense)	2,693,588	2,669,252	2,792,633	4.62%
22				
23				
24 Beginning Fund Balance	-	2,693,588	5,362,840	99.10%
25				
26				
27 Ending Fund Balance	2,693,588	5,362,840	8,155,474	52.07%

Note: Fund began in 2017.



St. John the Baptist Parish

**Special Revenue
Public Safety Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Special Grant - Entergy	168,750	135,000	147,500	160,000	8.47%
3 SHSP Grant	18,972	-	4,136	-	-100.00%
4 EMPG	28,603	28,603	30,000	30,000	0.00%
5 Interest Income	2,561	3,067	2,630	2,900	10.27%
6 Other Revenues	1,510	1,739	2,000	2,000	0.00%
7 GOHSEP Elevation Grant	-	-	2,200,000	2,200,000	0.00%
8 Cities Readiness Initiative	18,754	15,678	18,754	19,000	1.31%
9 Total Revenues	239,149	184,087	2,405,020	2,413,900	0.37%
10					
11 EXPENDITURES					
12 Salaries-Civil Defense	139,826	111,983	112,308	172,647	53.73%
13 Salary - Director	88,356	84,101	-	-	#DIV/0!
14 Medicare/SS-Civil Defense	5,005	4,785	2,228	2,813	26.27%
15 Retirement-Civil Defense	22,469	20,397	14,640	19,279	31.69%
16 Hospitalization-Civil Defense	61,644	67,584	67,434	81,747	21.23%
17 Workman's Comp-Civil Defense	549	522	344	449	30.49%
18 Insurance	8,320	7,832	8,100	9,200	13.58%
19 Utilities	16,471	17,565	25,000	22,000	-12.00%
20 Equipment Maintenance & Repair	9,461	6,621	7,000	7,000	0.00%
21 Professional Fees	33,458	22,824	41,000	14,550	-64.51%
22 Audit & Accounting	-	-	-	2,600	#DIV/0!
23 Janitorial Services	-	-	-	6,950	#DIV/0!
24 Computer Expense	-	-	-	6,000	#DIV/0!
25 Operating Supplies	4,833	9,741	11,000	10,500	-4.55%
26 Fuel	919	2,039	1,000	2,200	120.00%
27 Equip, Furn, & Fixtures	34,367	-	-	-	#DIV/0!
28 Building/Ground Maintenance	1,189	310	4,800	7,000	45.83%
29 Hurricane Brochures	-	-	7,000	7,500	7.14%
30 Training/Travel	18,615	14,873	18,500	8,000	-56.76%
31 Construction - GOHSEP Elevation	-	-	2,200,000	2,200,000	0.00%
32 Civil Defense Programs	5,168	5,168	5,300	5,348	0.91%
33 Salary-Fire Department	50,449	51,200	48,714	-	-100.00%
34 Retirement-Fire Dept.	6,431	6,264	5,602	-	-100.00%
35 Medicare-Fire Department	724	735	706	-	-100.00%
36 Hospitalization-Fire Department	18,511	18,253	15,625	-	-100.00%
37 Workman's Comp-Fire Department	141	137	127	-	-100.00%
38 Total Expenditures	526,907	452,932	2,596,428	2,585,783	-0.41%
39					
40 Excess (Deficiency) of Revenues	(287,757)	(268,845)	(191,408)	(171,883)	-10.20%
41					
42 Operating Transfers In (Out)					
43 Transfer Out-General Fund - Reim DA Sal	(3,375)	(3,375)	(3,375)	(3,500)	3.70%
44 Transfer Out - General Fund Finance System	(8,813)	(2,321)	-	-	#DIV/0!
45 Transfer Out - General Fund Adm Fees	-	-	(9,621)	-	-100.00%
46 Transfer In - Public Works	19,220	14,403	8,389	9,111	8.60%
47 Transfer In - Water	19,220	14,403	8,389	9,111	8.60%
48 Transfer In - Wastewater	19,220	14,403	8,389	9,111	8.60%
49 Transfer In - Animal Shelter	-	10,186	4,195	4,555	8.59%
50 Transfer In-Street Lights	19,220	20,372	8,389	9,111	8.60%
51 Transfer In- Fire Dept (Admin Fees)	157,614	49,824	49,545	50,064	1.05%
52 Transfer In - 911 (Adm Fees)	-	70,423	22,544	23,415	3.86%
53 Transfer In - Economic Development	50,000	40,000	30,000	25,000	-16.67%
54					
55 Total Operating Transfers In (Out)	272,306	228,318	126,844	135,977	7.20%
56					
57 Excess Revenue/(Expense)	(15,451)	(40,528)	(64,564)	(35,907)	-44.39%
58					
59 Beginning Fund Balance	676,924	661,473	620,945	556,381	-10.40%
60					
61 Ending Fund Balance	661,473	620,945	556,381	520,475	-6.45%

St. John the Baptist Parish

Special Revenue Public Works Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Sales Tax Revenue	3,637,247	3,714,005	3,650,000	3,650,000	0.00%
3 Parish Transportation	513,374	497,881	538,100	500,000	-7.08%
4 GOMESA-ST. Revenue Share	754	2,398	-	-	#DIV/0!
5 DOTD Grant - EB Multi Trail	-	9,717	-	-	#DIV/0!
6 DOTD Grant - Safe Route (ESJE)	-	-	298,960	-	-100.00%
7 DOTD Grant - Safe Route (LPE)	-	-	317,580	-	-100.00%
8 DOTD Grant - Safe Routes to Public Places	-	-	-	616,540	#DIV/0!
9 DOTD Road Swap Credit	-	-	63,400	-	-100.00%
10 HMGP Reserve Drainage -Phase II	-	-	3,165,012	3,119,648	-1.43%
11 FEMA - HURRICANE IKE	-	26,550	-	-	#DIV/0!
12 FEMA - HURRICANE KATRINA	8,490	-	-	-	#DIV/0!
13 FEMA - HURRICANE GUSTAV	1,132	-	-	-	#DIV/0!
14 FEMA - Backwater Event	-	26,772	-	-	#DIV/0!
15 Grant CIAP - Pleasure Bend Shoreline - Phs II	141,848	660,697	-	-	#DIV/0!
16 Zoning Demolition/Grass Cutting	39,442	111,838	160,000	115,000	-28.13%
17 Culvert / Permit Fees	1,300	815	1,500	1,500	0.00%
18 DOPS Settlement Fees	60,480	57,420	63,500	63,500	0.00%
19 Expressway Commission	50,000	50,000	50,000	50,000	0.00%
20 Interest Income	3,728	4,015	4,000	4,000	0.00%
21 Rent Royalty	594	910	600	1,000	66.67%
22 Miscellaneous Income	107,248	116,439	197,850	118,000	-40.36%
23 Total Revenues	4,565,636	5,279,458	8,510,502	8,239,188	-3.19%
24					
25 EXPENDITURES					
26 Salaries	2,768,598	2,447,227	2,619,136	2,626,951	0.30%
27 Salary - Director	92,273	94,978	8,236	-	-100.00%
28 Medicare	55,711	46,931	46,370	45,127	-2.68%
29 Retirement	351,002	304,693	312,000	302,099	-3.17%
30 H,D,L Insurance	930,640	973,922	1,115,000	1,057,997	-5.11%
31 Workmans Compensation	233,402	197,676	200,000	200,000	0.00%
32 Utilities-Entergy & Water	41,205	51,608	65,000	50,000	-23.08%
33 Telephone	50,122	34,771	52,000	50,000	-3.85%
34 Equipment Rental	86,899	75,392	130,000	120,000	-7.69%
35 Zoning Violations	128,835	131,234	105,000	105,000	0.00%
36 Maint./Bldg. & Grounds	322,205	220,521	350,000	250,000	-28.57%
37 Maint./Equipment & Vehicles & Parts	253,088	329,919	350,000	340,000	-2.86%
38 Street Maintenance	145,461	81,171	170,000	170,000	0.00%
39 Capital Outlay - STREETS	749,678	671,773	863,400	800,000	-7.34%
40 Concrete Contract	200,163	215,741	200,000	400,000	100.00%
41 Striping	16,539	211	30,000	20,000	-33.33%
42 Grass Cutting Contract	167,085	175,800	185,000	191,000	3.24%
43 Uniform Expense	26,911	28,863	32,000	32,000	0.00%
44 Professional Services	169,719	195,724	197,391	109,000	-44.78%
45 Engineering Services	91,325	51,800	60,000	50,000	-16.67%
46 Audit & Accounting	-	-	-	24,700	#DIV/0!
47 Janitorial Services	-	-	-	33,000	#DIV/0!
48 Computer Expense	-	-	-	18,000	#DIV/0!
49 Claim/Litigation Settlements	-	59,869	50,000	50,000	0.00%
50 Insurance (general)	283,787	235,228	276,000	250,000	-9.42%
51 Office Supplies	31,776	29,000	29,000	32,000	10.34%
52 Miscellaneous expense	3,566	20,421	5,000	5,000	0.00%

St. John the Baptist Parish

Special Revenue Public Works Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
53 Fuel / Oil	262,960	207,962	270,000	270,000	0.00%
54 Street Signs	12,151	22,394	20,000	20,000	0.00%
55 Culverts	45,236	17,938	45,800	45,000	-1.75%
56 Travel & Training	1,098	526	4,000	3,000	-25.00%
57 Capital Outlay	400,180	150,316	350,000	300,000	-14.29%
58 Capital Outlay -Pleasure Bend Shoreline - Phs II	-	660,697	-	-	#DIV/0!
59 Drainage Projects	250,241	274,444	343,000	213,000	-37.90%
60 Canal Spraying	-	-	-	112,000	#DIV/0!
61 Community Service Program	-	-	-	5,000	#DIV/0!
62 Code Enforcement - Salaries	90,400	97,762	91,970	91,970	0.00%
63 T.S. Gordon	-	-	24,000	-	-100.00%
64 Grant expenditures					
65 CIAP - Wes Lac Des Alleman	141,848	-	-	-	#DIV/0!
66 DOTD Grant - Safe Route (ESJE)	-	-	298,960	-	-100.00%
67 DOTD Grant - Safe Route (LPE)	-	-	317,580	-	-100.00%
68 DOTD Grant - Safe Routes to Public Places	-	-	-	616,540	#DIV/0!
69 HMGP Reserve Drainage -Phase II	-	-	3,165,012	3,119,648	-1.43%
70 Grant DOTD - EB Multi Trail	-	-	-	-	
71 Total Expenditures	8,555,654	8,118,766	12,380,855	12,128,031	-2.04%
72					
73 Excess (Deficiency) of Revenues	(3,998,509)	(2,839,308)	(3,870,353)	(3,888,843)	0.48%
74					
75 Operating Transfers In (Out)					
76					
77 Transfer In-STD	2,775,000	3,800,000	4,300,000	4,000,000	-6.98%
78 Transfer In- WasteWater (Mechanic's Salary)	138,580	144,011	144,035	148,123	2.84%
79 Transfer In- Water (Mechanic's Salary)	138,580	144,011	144,035	148,123	2.84%
80 Transfer In- Street Lights (Dir/Asst Dir Salary)	55,290	57,500	57,095	21,250	-62.78%
81 Transfer In-Fire Services (Vehicle Foreman Salary)	83,149	82,616	87,102	88,129	1.18%
82 Transfer In-Hurricane Isaac	5,902	125,996	-	-	#DIV/0!
83 Transfer In-Recreation-(Boat Launch)	-	62,886	-	-	#DIV/0!
84 Transfer Out-General Fund (Administrative Fee)	(570,825)	(557,334)	(615,101)	(622,564)	1.21%
85 Transfer Out-General Fund-DA Sal reim	(16,875)	(16,875)	(16,875)	(17,700)	4.89%
86 Transfer Out - General Fund-Finance System	(33,049)	(8,703)	(22,500)	-	-100.00%
87 Transfer Out - General Fund-(LIDAR)	-	(9,352)	-	-	#DIV/0!
88 Transfer Out - Animal Shelter	(15,000)	(15,000)	(57,200)	(55,000)	-3.85%
89 Transfer Out - Public Safety (Admin)	(19,220)	(14,403)	(8,389)	(9,111)	8.60%
90 Transfer Out - Street Lights (Electrician)	-	-	(19,370)	-	-100.00%
91 Transfer Out - Water (Xerox Exp on WB)	(27,040)	(11,287)	-	-	#DIV/0!
92 Transfer Out - 2009 Bd Issue (Foxwood)	-	-	(37,000)	-	-100.00%
93 Transfer Out-2015 Bond (New Generator)	-	-	(50,000)	-	-100.00%
94 Trans Out - 2009Bnd - EBGC	-	(400,000)	-	-	#DIV/0!
95 Trans Out - GOMESA Fund	-	-	(20,385)	-	-100.00%
96 Total Operating Transfers In (Out)	2,514,492	3,384,066	3,885,447	3,701,249	-4.74%
97					
98 Excess Revenue/(Expense)	(1,475,527)	544,758	15,094	(187,594)	-1342.84%
99					
100 Beginning Fund Balance	2,833,266	1,357,739	1,902,497	1,917,591	0.79%
101					
102 Ending Fund Balance	1,357,739	1,902,497	1,917,591	1,729,997	-9.78%

St. John the Baptist Parish

Special Revenue Recreation Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Video Poker	596,621	619,339	650,000	644,110	-0.91%
3 Ad Valorem Tax	963,602	945,411	931,810	969,000	3.99%
4 In Lieu Payments		5,146	-	5,150	#DIV/0!
5 Concessions	14,901	6,912	15,000	3,000	-80.00%
6 Gym Admission fees	9,368	1,672	10,000	3,000	-70.00%
7 Football Fees	8,660	8,940	9,000	9,270	3.00%
8 Soccer Fees	1,070	-	1,100	1,100	0.00%
9 Baseball Fees	3,083	4,643	4,000	4,080	2.00%
10 Basketball Fees	6,130	3,495	6,500	3,500	-46.15%
11 Basketball League Entry fees	-	800	-	800	#DIV/0!
12 Pool Fees	2,309	2,247	2,400	2,450	2.08%
13 Summer Camp Fees	32,616	25,320	36,500	30,000	-17.81%
14 Interest Income	5,154	4,751	6,000	5,000	-16.67%
15 Park/Gym Rental	10,587	3,000	13,000	12,000	-7.69%
16 Miscellaneous	7,186	14,196	11,200	11,500	2.68%
17 Summer Camp Grant	2,000	2,000	-	-	#DIV/0!
18 DOTD Road Swap Credit	-	-	236,600	626,400	164.75%
19 DOTD Grant	-	-	-	1,852,500	#DIV/0!
20 FHWA Recreational Trails-Lucy Levee Trail	-	-	245,427	-	-100.00%
21 Total Revenues	1,698,287	1,647,872	2,178,537	4,182,860	92.00%
22					
23 EXPENDITURES					
24 Salaries	423,112	358,686	339,760	299,345	-11.90%
25 Salary - Director	75,966	76,842	77,977	80,315	3.00%
26 Salaries - Car Allowance	2,400	4,800	4,800	4,800	0.00%
27 Summer Rec Salaries	74,654	56,195	64,240	60,000	-6.60%
28 Employee Benefits					
29 Retirement Contributions	56,253	51,580	47,500	43,164	-9.13%
30 Fica	8,626	4,687	8,895	5,081	-42.88%
31 Life/Health Ins.	143,772	149,855	132,000	131,398	-0.46%
32 Workmen's Comp./Unempl.	17,434	14,069	10,000	8,340	-16.60%
33 Medicare	6,597	5,635	5,600	6,375	13.84%
34 General Insurance	60,471	64,812	65,100	65,000	-0.15%
35 Claim/Litigation Settlement	-	-	-	5,000	#DIV/0!
36 Advertising	2,970	249	5,000	2,000	-60.00%
37 Utilities	97,023	99,384	112,500	115,200	2.40%
38 Telephone	11,441	11,755	10,000	10,000	0.00%
39 Rentals	608	-	-	1,000	#DIV/0!
40 Furniture,Fixtures,Equip.	72,927	14,770	10,000	10,000	0.00%
41 Park & Equipment Maint.	111,761	83,854	117,760	115,000	-2.34%
42 Contr. Maint: Grass Cutting	159,697	181,451	205,100	243,000	18.48%
43 Pool Maintenance	20,152	25,088	25,000	25,000	0.00%
44 Audit & Accounting	-	-	-	5,200	#DIV/0!
45 Janitorial Services	-	-	-	26,000	#DIV/0!
46 Computer Expense	-	-	-	8,500	#DIV/0!
47 Operating Supplies	40,073	24,173	25,000	30,000	20.00%

St. John the Baptist Parish

Special Revenue Recreation Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
48 Food, Drink & Concession Supplies	6,761	4,388	7,900	8,300	5.06%
49 CEA Aquatics Program	-	3,923	-	-	#DIV/0!
50 Pensions - Ad Valorem Tax	38,972	37,170	42,863	38,100	-11.11%
51 Misc Prop Tax Fees	22,079	27,994	21,432	28,700	33.91%
52 CIP Garyville Trail Ph II	40,609	11,190	-	-	#DIV/0!
53 CIP Miss Trail Ph III	46,336	67,876	-	-	#DIV/0!
54 CIP Miss Trail Ph IV	34,437	22,299	146,000	-	-100.00%
55 Construction	-	-	-	2,315,600	#DIV/0!
56 Engineering	-	-	-	163,300	#DIV/0!
57 CIP Lucy/Edgard Trail	-	20,973	-	-	#DIV/0!
58 CIP Lucy Levee Trail	-	38,370	-	-	#DIV/0!
59 Construction	-	-	310,134	-	-100.00%
60 Engineering	-	-	54,610	-	-100.00%
61 CIP Westbank Splash Park	-	-	110,000	-	-100.00%
62 Summer Camp	40,152	34,560	48,200	46,500	-3.53%
63 Professional Fees	67,618	77,449	75,000	40,500	-46.00%
64 Sports Programs					
65 Baseball	42,773	27,276	25,000	25,000	0.00%
66 Basketball	58,373	35,051	37,000	25,000	-32.43%
67 Cheerleading	4,233	-	5,000	5,000	0.00%
68 Football	72,755	29,380	38,000	30,000	-21.05%
69 Soccer	5,231	80	500	4,500	800.00%
70 Special Needs	-	-	3,000	3,000	0.00%
71 Senior Program	169	784	500	2,500	400.00%
72 Total Expenditures	1,866,434	1,666,648	2,191,371	4,035,719	84.16%
73					
74 Excess (Deficiency) of Revenues	(168,147)	(18,776)	(12,834)	147,141	-1246.50%
75					
76 Operating Transfers In (Out)					
77 Transfer OUT-General Fund -Admin.	(164,655)	(160,843)	(161,425)	(168,170)	4.18%
78 Transfer OUT-Public Works (Boat Launch)	-	(62,886)	-	-	#DIV/0!
79 Transfer OUT-2014 Bond Fund MS River Ph III	-	(9,601)	-	-	#DIV/0!
80 Transfer Out - General Fund Finance System	(22,033)	(5,802)	-	-	#DIV/0!
81 Total Operating Transfers In (Out)	(186,688)	(239,132)	(161,425)	(168,170)	4.18%
82					
83 Excess Revenue/(Expense)	(354,835)	(257,908)	(174,259)	(21,029)	-87.93%
84					
85 Beginning Fund Balance	1,783,557	1,428,722	1,170,814	996,555	-14.88%
86					
87 Ending Fund Balance	1,428,722	1,170,814	996,555	975,527	-2.11%

	Budget 2019	Percentage Change (2019-2018)
1 REVENUES		
2 RESTORE Revenues	219,000	N/A
3	-	
4 Total Revenues	219,000	
5		
6 EXPENDITURES		
7		
8 Total Expenditures	-	
9		
10 Excess (Deficiency) of Revenues	219,000	
11		
12 Operating Transfers In (Out)		
13		
14 Total Operating Transfers In (Out)	-	
15		
16 Excess Revenue/(Expense)	219,000	
17		
18		
19 Beginning Fund Balance	-	
20		
21		
22 Ending Fund Balance	219,000	

Note: Fund begins in 2019.

St. John the Baptist Parish

Special Revenue Sales Tax District Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Sales Tax	9,171,541	9,230,462	9,150,000	9,150,000	0.00%
3 Interest Income	22,670	37,503	21,000	22,000	4.76%
4 Total Revenues	9,194,211	9,267,965	9,171,000	9,172,000	0.01%
5					
6 EXPENDITURES					
7 Professional Fees	775	-	1,500	1,500	0.00%
8 Total Expenditures	775	-	1,500	1,500	0.00%
9					
10 Excess (Deficiency) of Revenues	9,193,436	9,267,965	9,169,500	9,170,500	0.01%
11					
12 Operating Transfers In (Out)					
13 Trans Out - Pub. Imp. Bonds-STD	(1,298,348)	(1,311,140)	(1,319,756)	(1,328,073)	0.63%
14 Transfer OUT - Water Distribution	(1,700,000)	(1,700,000)	(1,700,000)	(1,350,000)	-20.59%
15 Transfer OUT- Waste Water Fund	(2,300,000)	(2,300,000)	(2,300,000)	(1,850,000)	-19.57%
16 Transfer OUT- Public Works	(2,775,000)	(3,800,000)	(4,300,000)	(4,000,000)	-6.98%
17 Transfer OUT- PWS Const.	(275,000)	(50,000)	(625,000)	(625,000)	0.00%
18 Transfer OUT- PWS Sinking	-	-	-	-	#DIV/0!
19 Total Operating Transfers In (Out)	(8,348,348)	(9,161,140)	(10,244,756)	(9,153,073)	-10.66%
20					
21 Excess Revenue/(Expense)	845,088	106,826	(1,075,256)	17,427	-101.62%
22					
23 Beginning Fund Balance	7,710,698	8,555,786	8,662,612	7,587,356	-12.41%
24					
25 Ending Fund Balance	8,555,786	8,662,612	7,587,356	7,604,783	0.23%

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Ad Valorem Tax	423,503	415,786	409,997	426,400	4.00%
3 In Lieu Payments	-	2,264	-	2,200	#DIV/0!
4 Interest Income	218	138	300	180	-40.00%
5 Total Revenues	423,721	418,188	410,297	428,780	4.50%
6					
7 EXPENDITURES					
8 Council of Aging	420,000	400,000	370,000	390,000	5.41%
9 Flood Insurance	3,013	-	3,555	5,600	57.52%
10 Maintenance	-	5,091	4,745	-	-100.00%
11 Pensions-Ad Valorem Tax	17,148	16,355	18,860	16,800	-10.92%
12 Misc Property Tax Fees	9,715	12,318	9,430	12,600	33.62%
13 Total Expenditures	449,876	433,763	406,590	425,000	4.53%
14					
15 Excess (Deficiency) of Revenues	(26,155)	(15,575)	3,707	3,780	1.96%
16					
17 Beginning Fund Balance	434,146	407,991	381,620	396,123	3.80%
18					
19 Ending Fund Balance	407,991	392,416	396,123	399,903	0.95%

St. John the Baptist Parish

**Special Revenue
Street Lights Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
REVENUES					
1 Ad Valorem Tax	1,622,590	1,592,996	1,536,958	1,598,500	4.00%
2 In lieu Payments	-	8,759	-	8,800	#DIV/0!
3 Interest Income	9,634	12,630	10,000	10,000	0.00%
4 State Revenue Sharing	5,751	33,015	5,000	20,000	300.00%
5 FEMA Gustav	135	17,750	-	-	#DIV/0!
6 Other Revenue	0	1,704	1,688	1,700	0.71%
7 Total Revenues	1,638,110	1,666,855	1,553,646	1,639,000	5.49%
8					
EXPENDITURES					
10 Salaries	117,552	123,064	167,320	129,394	-22.67%
11 Medicare/SS	4,202	4,291	4,276	3,108	-27.31%
12 Retirement	10,232	10,266	19,240	10,039	-47.82%
13 H,D,L Insurance	19,984	18,048	55,052	33,174	-39.74%
14 Workers Compensation	3,472	3,554	5,800	4,046	-30.23%
15 Electricity - Street Lights	699,842	762,914	765,000	680,000	-11.11%
16 Maintenance	177,326	282,897	300,000	300,000	0.00%
17 Pensions Ad Valorem Tax	65,634	62,615	70,700	62,800	-11.17%
18 Miscellaneous	28,854	16,831	19,150	5,000	-73.89%
19 Misc. Property Tax Fees	37,583	47,653	35,504	47,300	33.22%
20 Professional Services	33,472	38,067	40,000	24,000	-40.00%
21 Audit & Accounting	-	-	-	5,200	#DIV/0!
22 Janitorial Services	-	-	-	9,300	#DIV/0!
23 Computer Expense	-	-	-	1,500	#DIV/0!
24 Capital Outlay	-	95,399	184,000	-	-100.00%
25 Capital Improvement - Lighting Projects	-	-	75,000	-	-100.00%
26 Total Expenditures	1,198,154	1,465,598	1,741,042	1,314,862	-24.48%
27					
28 Excess (Deficiency) of Revenues	439,956	201,257	(187,396)	324,138	-272.97%
29					
30 Operating Transfers In (Out)					
31					
32 Transfer Out-Gen Fund (Admin Fees)	(242,095)	(229,205)	(228,506)	(240,710)	5.34%
33 Transfer Out-Gen Fund (Finance Sys)	(18,361)	(4,835)	(12,500)	-	-100.00%
34 Transfer Out - Public Safety (Admin Fees)	(19,220)	(20,372)	(8,389)	(9,111)	8.60%
35 Transfer Out - Public Works (Dir/Asst Dir Sal)	(55,290)	(57,500)	(57,095)	(21,250)	-62.78%
36 Transfer Out-2009 Bond - EBGC	-	-	(300,000)	-	-100.00%
37 Transfer In - Public Works (Electrician)	-	-	19,370	-	-100.00%
38 Total Operating Transfers In (Out)	(334,966)	(311,912)	(587,120)	(271,071)	-53.83%
39					
40 Excess Revenue/(Expense)	104,990	(110,655)	(774,516)	53,067	-106.85%
41					
42 Beginning Fund Balance	3,254,198	3,359,188	3,248,533	2,474,017	-23.84%
43					
44 Ending Fund Balance	3,359,188	3,248,533	2,474,017	2,527,084	2.14%

St. John the Baptist Parish

**Enterprise
Mosquito Abatement Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Fee Revenue	539,240	543,012	540,000	541,900	0.35%
3 In Lieu Payments	-	1,098	-	1,100	#DIV/0!
4 Interest Income	638	516	300	100	-66.67%
5 Ad Valorem Taxes	205,335	201,593	198,786	206,750	4.01%
6 Total Revenues	745,213	746,219	739,086	749,850	1.46%
7					
8 EXPENDITURES					
9 Contractual Service	791,413	795,351	795,500	795,500	0.00%
10 Pensions-Ad Valorem Tax	8,314	7,930	9,144	8,100	-11.42%
11 Misc Property Tax Fees	4,710	5,972	4,572	6,100	33.42%
12 Total Expenditures	804,437	809,253	809,216	809,700	0.06%
13					
14 Excess (Deficiency) of Revenues	(59,224)	(63,034)	(70,130)	(59,850)	-14.66%
15					
16 Operating Transfers In (Out)					
17 Transfer In-Health Unit	-	-	-	-	
18 Transfer In-Economic Develop.	50,000	20,000	30,000	-	-100.00%
19 Transfer Out-GF (Administration)	(12,891)	(15,165)	(23,300)	-	-100.00%
20 Total Operating Transfers In (Out)	37,109	4,835	6,700	-	-100.00%
21					
22 Excess Revenue/(Expense)	(22,115)	(58,199)	(63,430)	(59,850)	-5.64%
23					
24 Beginning Fund Balance	474,223	452,108	393,909	330,479	-16.10%
25					
26 Ending Fund Balance	452,108	393,909	330,479	270,629	-18.11%

St. John the Baptist Parish

Enterprise Solid Waste Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Garbage Collection Charges	3,894,700	3,942,319	3,934,700	3,939,700	0.13%
3 Interest Income	3,166	3,015	3,000	3,100	3.33%
4 Bio-Mass Waste Revenue	312	-	-	-	#DIV/0!
5					
6 Total Revenues	3,898,178	3,945,333	3,937,700	3,942,800	0.13%
7					
8 EXPENDITURES					
9 Contractual Service	3,446,162	3,529,978	3,481,400	3,678,650	5.67%
10 Commission Fees	23,010	23,238	23,200	23,200	0.00%
11 Professional Fees	13,500	3,500	13,800	10,500	-23.91%
12 Audit & Accounting	-	-	-	3,600	#DIV/0!
13 Bio-Mass Waste Contract	168,000	168,000	168,000	168,000	0.00%
14 Total Expenditures	3,650,672	3,724,716	3,686,400	3,883,950	5.36%
15					
16 Excess (Deficiency) of Revenues	247,506	220,618	251,300	58,850	-76.58%
17					
18 Other Financing Uses					
19 Transfer Out - General Fund (Admin)	-	(16,740)	(26,125)	(28,979)	10.93%
20 Total Other Financing Sources (Uses)	-	(16,740)	(26,125)	(28,979)	10.93%
21					
22 Excess Revenue/(Expense)	247,506	203,878	225,175	29,871	-86.73%
23					
24 Beginning Fund Balance	2,729,542	2,977,048	3,180,926	3,406,101	7.08%
25					
26 Ending Fund Balance	2,977,048	3,180,926	3,406,101	3,435,971	0.88%

St. John the Baptist Parish

**Enterprise
Wastewater Operating Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Sewer Charges	5,233,510	5,195,036	5,127,200	5,281,000	3.00%
3 Sewer Permits	153,563	151,831	155,000	159,700	3.03%
4 Interest Income	1,501	2,747	1,500	2,500	66.67%
5 Misc. Income	93,625	98,550	100,000	108,000	8.00%
6 Fema-Katrina	11,736	221,349	-	-	#DIV/0!
7 Fema-Gustav	30,364	13,988	-	-	#DIV/0!
8 Non-Domestic Sewer Charges	970,131	1,058,283	1,150,000	1,230,500	7.00%
9 FEMA - Backwater Event	-	675	-	-	#DIV/0!
10 NCE Revenue (Pension)	53,797	352	-	-	#DIV/0!
11 Total Revenues	6,548,227	6,742,810	6,533,700	6,781,700	3.80%
12					
13 EXPENDITURES					
14 River Road Plant					
15 Chemicals	88,401	111,476	123,860	137,000	10.61%
16 Utilities	508,782	505,629	559,100	525,900	-5.94%
17 Mechanical Maintenance	56,192	71,665	95,000	95,000	0.00%
18 Electrical Maintenance	22,344	10,940	40,000	40,000	0.00%
19 Supplies	25,612	25,362	26,300	26,300	0.00%
20 Sludge Removal	47,812	50,372	60,000	50,000	-16.67%
21 Permits	13,892	12,297	15,500	14,000	-9.68%
22 Total River Road Plant	763,035	787,742	919,760	888,200	-3.43%
23					
24 Woodland Plant					
25 Chemicals	32,434	25,948	38,000	30,000	-21.05%
26 Utilities	131,114	147,119	150,000	150,000	0.00%
27 Mechanical Maintenance	4,054	14,991	22,000	22,000	0.00%
28 Electrical Maintenance	27,568	17,800	40,000	40,000	0.00%
29 Supplies	25,250	21,148	29,300	26,000	-11.26%
30 Sludge Removal	27,686	9,504	30,000	25,000	-16.67%
31 Permits	6,307	8,154	9,500	9,500	0.00%
32 Total Woodland Plant	254,413	244,664	318,800	302,500	-5.11%
33					
34 Belle Point Plant					
35 Chemicals	1,298	2,479	2,800	2,950	5.36%
36 Utilities	16,250	18,465	24,000	19,000	-20.83%
37 Mechanical Maintenance	112	1,416	15,000	15,000	0.00%
38 Electrical Maintenance	755	586	1,900	2,000	5.26%
39 Supplies	4,262	4,870	6,600	5,000	-24.24%
40 Sludge Removal	-	-	1,200	1,200	0.00%
41 Permits	964	1,045	1,300	1,100	-15.38%
42 Total Belle Point Plant	23,641	28,861	52,800	46,250	-12.41%
43					
44 Garyville Plant					
45 Chemicals	3,594	4,813	7,000	10,250	46.43%
46 Utilities	29,133	33,246	33,500	33,500	0.00%
47 Mechanical Maintenance	5,350	2,882	9,000	25,000	177.78%
48 Electrical Maintenance	749	2,515	6,000	6,000	0.00%
49 Supplies	9,427	8,956	17,100	16,000	-6.43%
50 Sludge Removal	3,539	8,260	7,500	7,500	0.00%
51 Permits	5,596	6,141	7,340	7,500	2.18%
52 Total Garyville Plant	57,389	66,814	87,440	105,750	20.94%
53					

St. John the Baptist Parish

Enterprise
Wastewater Operating Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
54 Edgard Tigerville Plant					
55 Chemicals	1,897	2,625	4,000	4,000	0.00%
56 Utilities	41,928	41,925	44,700	42,000	-6.04%
57 Mechanical Maintenance	27,438	5,418	27,500	27,500	0.00%
58 Electrical Maintenance	2,829	-	5,000	5,000	0.00%
59 Supplies	4,506	4,317	5,100	5,100	0.00%
60 Sludge Removal	-	306	-	1,000	#DIV/0!
61 Permits	964	1,045	1,500	1,500	0.00%
62 Total Tigerville Plant	79,562	55,635	87,800	86,100	-1.94%
63					
64 Edgard Central Plant					
65 Chemicals	1,697	4,417	4,200	5,000	19.05%
66 Utilities	10,407	22,433	23,000	23,000	0.00%
67 Mechanical Maintenance	3,091	5,653	6,000	7,000	16.67%
68 Electrical Maintenance	-	1,377	1,000	1,700	70.00%
69 Supplies	4,412	5,364	5,000	5,500	10.00%
70 Sludge Removal	-	-	1,000	1,000	0.00%
71 Permits	414	456	1,200	600	-50.00%
72 Total Central Plant	20,022	39,699	41,400	43,800	5.80%
73					
74 Reserve Oxidation Pond					
75 Chemicals	-	-	-	54,000	#DIV/0!
76 Utilities	-	-	-	126,000	#DIV/0!
77 Mechanical Maintenance	-	-	-	5,000	#DIV/0!
78 Electrical Maintenance	-	-	-	5,000	#DIV/0!
79 Supplies	-	-	-	5,000	#DIV/0!
80 Permits	45	8,453	8,500	8,500	0.00%
81 Total Reserve Oxidation Pond	45	8,453	8,500	203,500	2294.12%
82					
83 Collection System					
84 Excavation & Plumbing	27,797	94,365	150,000	150,000	0.00%
85 Utilities	362,148	382,497	410,000	410,000	0.00%
86 Mechanical Maintenance	561,608	454,413	575,000	575,000	0.00%
87 Electrical Maintenance	87,484	53,537	96,000	96,000	0.00%
88 Supplies	21,694	15,528	31,500	31,500	0.00%
89 Miscellaneous	-	1,761	2,000	2,000	0.00%
90 Permits	-	-	3,000	550	-81.67%
91 Rentals	47,172	103,820	80,000	100,000	25.00%
92 Total Collection System	1,107,903	1,105,919	1,347,500	1,365,050	1.30%
93					
94 Wallace Plant					
95 Chemicals	1,098	1,857	2,700	5,000	85.19%
96 Utilities	7,685	(1,130)	13,800	15,000	8.70%
97 Mechanical Maintenance	634	2,091	5,000	2,400	-52.00%
98 Electrical Maintenance	25	506	1,000	4,000	300.00%
99 Supplies	5,317	5,226	6,300	6,300	0.00%
100 Sludge Removal	-	797	1,800	1,000	-44.44%
101 Permits	414	456	1,100	500	-54.55%
102 Total Wallace Plant	15,173	9,803	31,700	34,200	7.89%
103					

St. John the Baptist Parish

**Enterprise
Wastewater Operating Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
104 General & Administrative					
105 Salary - Director	95,208	96,892	95,481	98,345	3.00%
106 Salaries - Plant	751,404	735,886	722,690	756,540	4.68%
107 Salaries - Collections	761,021	769,570	748,275	782,842	4.62%
108 Salaries - Admin & Clerical	338,677	317,190	311,200	319,936	2.81%
109 Car Allowance	2,800	4,800	4,800	4,800	0.00%
110 Employee Benefits					
111 Life/Health Insurance	763,646	721,007	750,000	679,806	-9.36%
112 Workman's Compensation	198,478	195,879	191,600	199,800	4.28%
113 Retirement Contributions	235,103	235,468	204,500	210,382	2.88%
114 Medicare	27,269	26,930	25,775	28,400	10.18%
115 Social Security	7,951	1,467	7,400	7,000	-5.41%
116 GASB 68 & 71 Pension Exp	113,220	131,664	-	172,000	#DIV/0!
117 Office Supplies	12,046	7,080	30,000	12,000	-60.00%
118 Audit Services	17,000	17,000	24,000	24,700	2.92%
119 Training	5,183	7,590	15,000	15,000	0.00%
120 Bad Debt	-	-	76,900	-	-100.00%
121 Litigation Settlement	-	33,725	20,000	20,000	0.00%
122 Telephone	41,134	11,770	12,200	12,000	-1.64%
123 Utilities Commission	36,950	37,164	39,900	39,900	0.00%
124 Uniforms	15,881	15,233	18,000	18,000	0.00%
125 Professional Services	529,732	534,815	547,100	520,200	-4.92%
126 Janitorial Services	-	-	-	15,900	#DIV/0!
127 Computer Expense	-	-	-	11,000	#DIV/0!
128 Engineering	-	-	-	34,020	#DIV/0!
129 Contr. Maint: Grass Cutting	23,210	31,320	32,300	36,720	13.68%
130 Postage	-	-	6,000	8,000	33.33%
131 Miscellaneous	38,137	55,140	20,000	10,000	-50.00%
132 Liability & Casualty Insurance	207,306	157,922	220,000	160,000	-27.27%
133 Vehicle Expense					
134 Gas & Oil	15,092	57,567	45,500	45,500	0.00%
135 Maintenance	74,558	77,654	90,000	90,000	0.00%
136 Total General & Administrative	4,311,004	4,280,732	4,258,621	4,332,791	1.74%
137					
138 Storm Related					
139 Severe Weather Event (Tornado)	24,005	-	-	-	#DIV/0!
140 Total Storm Related	24,005	-	-	-	#DIV/0!
141					
142 Total Expenditures	6,656,146	6,628,323	7,154,321	7,408,141	3.55%
143					
144 Excess (Deficiency) of Revenues	(107,919)	114,486	(620,621)	(626,441)	0.94%
145					
146 Depreciation	2,847,193	2,977,395	3,000,000	3,100,000	3.33%
147					
148 Excess Revenue/(Expense)	(2,955,112)	(2,862,909)	(3,620,621)	(3,726,441)	2.92%
149					

St. John the Baptist Parish

**Enterprise
Wastewater Operating Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
150 Operating Transfers In (Out)					
151 Capital contributions	5,438,366	24,611	-	-	#DIV/0!
152 Transfer Out-2010 GO Bond (WB WW Tank)	-	-	(68,745)	(68,745)	0.00%
153 Transfer Out-Gen.Fund (Rev Bond - 2006)	(330,918)	(332,169)	(333,324)	-	-100.00%
154 Transfer Out-Gen.Fund DA reimb	(16,875)	(16,875)	(16,875)	(17,700)	4.89%
155 Transfer Out-Gen.Fund (Admin)	(453,055)	(441,930)	(515,120)	(518,857)	0.73%
156 Transfer Out-Gen Fund Finance System	(44,065)	(11,604)	(22,500)	-	-100.00%
157 Transfer Out - Water (Billing Clerks Salary)	(174,972)	(175,368)	(174,900)	(176,506)	0.92%
158 Transfer Out - Public Works (Mechanic's Sal)	(138,580)	(144,011)	(144,035)	(148,123)	2.84%
159 Transfer Out - Public Safety (Admin Fees)	(19,220)	(14,403)	(8,389)	(9,111)	8.60%
160 Transfer IN - Sales Tax District	2,300,000	2,300,000	2,300,000	1,850,000	-19.57%
161 Transfer IN - Water (Dir & Billing Clerk Sal reim)	197,645	191,400	190,041	173,808	-8.54%
162 Transfer IN - Hurricane Isaac	54,874	45,279	-	-	#DIV/0!
163 Transfer IN - PWS Res. Fund	10,000	10,000	10,000	10,000	0.00%
164 Total Operating Transfers In (Out)	6,823,200	1,434,930	1,216,153	1,094,766	-9.98%
165					
166 Excess Revenue/(Expense)	3,868,088	(1,427,979)	(2,404,468)	(2,631,675)	9.45%
167					
168 Beginning Net Assets	67,373,309	71,241,352	69,813,373	67,408,905	-3.44%
169					
170 Ending Net Assets	71,241,397	69,813,373	67,408,905	64,777,230	-3.90%

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 REVENUES					
2 Water Sales	7,275,401	7,121,287	7,300,200	7,350,000	0.68%
3 Discounts Forfeited	218,174	281,572	194,300	257,300	32.42%
4 Tapping Fees	78,057	76,050	75,000	76,000	1.33%
5 Reconnect Charges	57,000	3,500	60,000	5,000	-91.67%
6 Commissions on Billings -Sewer Collections	36,949	37,164	38,500	39,600	2.86%
7 Commissions on Billings -Refuse Collections	23,010	23,237	23,600	23,600	0.00%
8 Interest Income	8,898	14,985	18,400	16,000	-13.04%
9 LA. LGAP Grant funds	112,141	118,995	-	-	#DIV/0!
10 NSF Charges	5,400	5,925	5,500	5,700	3.64%
11 Rental Fees	81,028	74,253	80,000	82,000	2.50%
12 Tech Fees - FR Perm Clr	31,490	31,663	32,000	32,000	0.00%
13 Forgive-LDHH WAT Loan	164,597	5,275	-	-	#DIV/0!
14 NCE Revenue (Pension)	49,159	302	-	-	#DIV/0!
15 FEMA - Backwater Event	-	4,832	-	-	#DIV/0!
16 Miscellaneous Income	87,479	122,401	87,000	100,000	14.94%
17 TOTAL REVENUES	8,228,783	7,921,441	7,914,500	7,987,200	0.92%
19 EXPENDITURES					
20 Water Purchase					
21 From St. Charles Parish	24,624	4,751	25,000	20,000	-20.00%
22 From St. James Parish	150,634	149,112	150,000	20,000	-86.67%
23 Total Water Purchase	175,259	153,863	175,000	40,000	-77.14%
25 Purification Expense					
26 Purification Supplies	437,501	423,403	557,500	575,000	3.14%
27 Salaries - Operators	655,421	619,645	748,000	748,502	0.07%
28 Plants-Entergy Purchase	477,310	547,865	490,000	620,000	26.53%
29 Water Seminar Fees	1,511	1,665	10,000	5,000	-50.00%
30 LDHH Interest Loan	54,909	59,466	75,000	75,000	0.00%
31 Water Analysis	232,209	203,909	220,000	252,000	14.55%
32 Plant Maintenance	148,042	181,107	200,000	230,000	15.00%
33 Parts	168,769	134,289	125,000	151,000	20.80%
34 Total Purification Expense	2,187,078	2,171,350	2,425,500	2,656,502	9.52%
36 Transmission & Distribution					
37 Salaries - Servicemen	758,807	741,416	811,000	888,552	9.56%
38 Use of Inventory Items	-	-	20,000	-	-100.00%
39 Water Serv. Maintenance	140,389	177,593	207,300	162,800	-21.47%
40 Fire Hydrant Maintenance	2,862	27,755	30,000	40,000	33.33%
41 Total Transmission & Distribution	902,057	946,764	1,068,300	1,091,352	2.16%
43 Billing & Collections					
44 Cash Over/Short	1,403	685	2,000	2,000	0.00%
45 Provision for Uncollectable	209,840	1,774,675	150,000	150,000	0.00%
46 Salaries - Billing	444,551	388,125	482,000	420,225	-12.82%
47 Total Billing & Collections	655,794	2,163,485	634,000	572,225	-9.74%
49 General & Administrative					
50 LDHH Administrative Fees	9,307	10,079	10,000	11,000	10.00%
51 Insurance	372,157	231,483	301,900	275,000	-8.91%
52 Claim/Litigation Settlement	-	4,890	20,000	20,000	0.00%
53 Ineligible CDBG Expenses	-	4,054	-	-	#DIV/0!
54 Telephone	60,345	64,673	69,000	69,000	0.00%
55 Postage	102,154	101,282	107,200	107,000	-0.19%
56 Utilities - Gas & Water	3,415	3,154	6,000	5,000	-16.67%
57 Rentals	15,644	28,603	25,000	30,000	20.00%
58 Office Maintenance	1,846	1,594	10,800	5,800	-46.30%
59 Office Supplies	63,357	49,147	80,000	70,000	-12.50%
60 Vehicle Maintenance	23,908	44,252	60,000	60,000	0.00%
61 Mileage	3,372	2,476	5,300	2,500	-52.83%

St. John the Baptist Parish

Enterprise
Water Distribution System Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
62 Fuel	12,916	44,139	48,000	40,000	-16.67%
63 T&WE Maintenance	4,833	6,322	11,300	6,300	-44.25%
64 T&WE Supplies	46,538	51,060	56,200	50,000	-11.03%
65 Cont. Maint: Grass Cutting	29,310	40,140	42,200	43,000	1.90%
66 Professional Services	275,940	277,880	375,000	336,500	-10.27%
67 Professional Services - Utility Meter Reading	-	-	-	280,200	#DIV/0!
68 Audit & Accounting	-	17,000	24,000	24,700	2.92%
69 Janitorial Services	-	-	-	16,500	#DIV/0!
70 Computer Expense	-	-	-	22,000	#DIV/0!
71 Engineering	-	-	-	34,020	#DIV/0!
72 Computer System Agreement	16,487	14,415	20,000	14,500	-27.50%
73 Programming Changes	1,500	1,500	2,100	-	-100.00%
74 Bank Service Charges	91,099	110,582	102,000	110,000	7.84%
75 Use of Inventory Items	186,468	10,000	10,000	-	-100.00%
76 Miscellaneous	77,801	82,014	30,000	10,000	-66.67%
77 Uniforms	18,248	20,012	20,800	22,300	7.21%
78 Employee Benefits					
79 GASB 68 & 71 Pension Expense	103,459	113,052	-	115,200	#DIV/0!
80 Workman's Compensation	198,478	199,496	-	200,000	#DIV/0!
81 Life/Health Insurance	769,911	779,421	833,000	815,175	-2.14%
82 Retirement Contributions	215,283	202,182	234,000	236,587	1.11%
83 Medicare	26,014	24,987	30,500	29,830	-2.20%
84 Social Security	11,039	8,417	8,000	9,900	23.75%
85 Total General & Administrative	2,740,829	2,548,307	2,542,300	3,072,012	20.84%
86					
87 Storm Related					
88 Hurricane Nate 10-6-17	-	250	-	-	#DIV/0!
89 Total Storm Related	8,119	250	-	-	#DIV/0!
90					
91 Total Expenditures	6,669,136	7,984,019	6,845,100	7,432,091	8.58%
92					
93 Excess (Deficiency) of Revenues	1,559,647	(62,577)	1,069,400	555,109	-48.09%
94					
95 Depreciation Expense	2,538,228	2,652,344	2,670,000	2,700,000	1.12%
96					
97 Excess Revenue/(Expense)	(978,581)	(2,714,921)	(1,600,600)	(2,144,891)	34.01%
98					
99 NON-OPERATING REVENUES (EXPENSES)					
100 2012 Water Revenue Bonds Interest	(103,765)	(98,598)	(93,033)	(86,823)	-6.68%
101 NET NON-OPERATING INCOME(EXPENSES)	(103,765)	(98,598)	(93,033)	(86,823)	-6.68%
102					
103 Operating Transfers In (Out)					
104 Capital Contributions	22,000	-	-	-	#DIV/0!
105 Transfer IN - Sales Tax District	1,700,000	1,700,000	1,700,000	1,350,000	-20.59%
106 Transfer IN - Waste Water (Billing Clerks Sal)	174,972	175,368	174,900	176,506	0.92%
107 Transfer IN - Public Works (Xerox Exp on WB)	27,040	11,287	-	-	#DIV/0!
108 Transfer Out - Fire Services	-	-	-	(79,800)	#DIV/0!
109 Transfer Out - General Fund (RevBond2006&A)	(330,918)	(332,169)	(333,324)	-	-100.00%
110 Transfer Out - General fund (Administration)	(498,767)	(489,464)	(555,240)	(558,947)	0.67%
111 Transfer Out - General fund - (DA Sal Reim)	(16,875)	(16,875)	(16,875)	(17,700)	4.89%
112 Transfer Out- General Fund - (Finance System)	(44,065)	(11,604)	(22,500)	-	-100.00%
113 Transfer Out - Public Works (Mechanic's Sal)	(138,580)	(144,011)	(144,035)	(148,123)	2.84%
114 Transfer Out - Public Safety (Admin Fees)	(19,220)	(14,403)	(8,389)	(9,111)	8.60%
115 Transfer Out -WasteWater (Dir & Billing Clk Sal)	(197,645)	(191,400)	(190,041)	(173,808)	-8.54%
116 Total Operating Transfers In (Out)	677,942	686,729	604,496	539,018	-10.83%
117					
118					
119 Excess Revenue/(Expense)	(404,404)	(2,126,790)	(1,089,137)	(1,692,696)	55.42%
120					
121 Beginning Net Assets	51,866,520	51,462,116	50,421,120	49,141,983	-2.54%
122 Prior period adjustment		1,085,794			
123 Ending Net Assets	51,462,116	50,421,120	49,331,983	47,449,287	-3.82%

St. John the Baptist Parish

**Capital Projects
Parish-Wide (PW)
Sewer Construction Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 DEQ Loan Proceeds	8,987	-	200,000	200,000	0.00%
3 Misc Revenue - Port	24,871	-	-	-	#DIV/0!
4 Interest Income	337	262	300	320	6.67%
5 Total Revenues	34,195	262	200,300	200,320	0.01%
6					
7 Expenditures					
8 Misc Sewer Projects	111,300	24,611	250,000	250,000	0.00%
9 Infiltration Repairs	-	-	100,000	100,000	0.00%
10 Telemetry	56,593	-	200,000	200,000	0.00%
11 DEQ loan-Interest	4,199	4,013	4,500	4,500	0.00%
12 DEQ loan-Admin.Fees	4,666	4,459	5,000	5,000	0.00%
13 DEQ loan-Principal	51,000	52,000	64,000	64,000	0.00%
14 DEQ - WB Coll System Rehab	-	-	200,000	200,000	0.00%
15 Total Expenditures	227,758	85,083	823,500	823,500	0.00%
16					
17 Excess (Deficiency) of Revenues	(193,563)	(84,821)	(623,200)	(623,180)	0.00%
18					
19 Operating Transfers In (Out)					
20 Trans In - Sales Tax District	275,000	50,000	625,000	625,000	0.00%
21					
22 Total Transfers	275,000	50,000	625,000	625,000	0.00%
23					
24 Excess (Deficiency)	81,437	(34,821)	1,800	1,820	1.11%
25					
26 Beginning Fund Balance	26,988	108,425	73,604	75,404	2.45%
27					
28 Ending Fund Balance	108,425	73,604	75,404	77,224	-31.76%

St. John the Baptist Parish

Capital Projects
2009 General Obligation Bond Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 Eastbank Complex Special Reim	-	438,894	-	-	#DIV/0!
3 Interest Income	18,389	10,052	3,000	10,000	233.33%
4 Total Revenues	18,389	448,946	3,000	10,000	233.33%
5					
6 Expenditures					
7 Foxwood					
8 Engineering	22,135	-	-	-	#VALUE!
9 Airline Hwy Improvements- Engineer	9,190	4,367	4,367	-	-100.00%
10 Foxwood - PHASE II					
11 Construction	-	-	150,708	-	-100.00%
12 East Bank Complex (A)					
13 Engineer	282,786	71,544	211,547	-	-100.00%
14 Construction	1,022,036	4,830,838	4,248,671	-	-100.00%
15 Miscellaneous-Testing/Inspections	24,199	21,610	-	-	#DIV/0!
16 West Bank Senior Center					
17 Engineer	22,964	10,862	-	-	#DIV/0!
18 Construction	202,877	446,754	-	-	#DIV/0!
19 Animal Shelter Expansion					
20 Engineer	13,800	2,300	-	-	#DIV/0!
21 Construction	85,660	53,135	-	-	#DIV/0!
22 HMGP Saferoom					
23 Miscellaneous	28,550	-	-	-	#DIV/0!
24					
25 Total Expenditures	1,886,739	5,441,409	4,610,926	-	-100.00%
26					
27 Excess (Deficiency) of Revenues	(1,868,350)	(4,992,463)	(4,607,926)	10,000	-100.22%
28					
29 Operating Transfers In (Out)					
30					
31 East Bank Government Complex Buiding (A)					
32 Transfer In - EBGC - Public Works	-	400,000	-	-	#DIV/0!
33 Transfer In - EBGC - Street Lighting	-	-	300,000	-	-100.00%
34 Transfer In - EBGC - Economic Development	300,000	-	-	-	#DIV/0!
35 Transfer In - EBGC - 2010 General Obligation Bond	-	-	225,000	-	-100.00%
36 Transfer In - EBGC - 2015 General Obligation Bond	-	1,200,000	4,250,000	-	-100.00%
37					
38 Safe Room					
39 Transfer Out S. Rm - Fire Service			(200,000)	(130,000)	-35.00%
40					
41 Foxwood - Phase II					
42 Transfer in - Gustav/IKE CDGB	-	105,932	-	-	#DIV/0!
43 Transfer in - Public Works	-	-	37,000	-	-100.00%
44					
45 Parish Wide Drainage					
46 Trans Out - 2014 GO Bond (Haydel Canal)	-	-	(300,000)	(300,000)	0.00%
47 Trans Out - 2014 GO Bond (Reserve Drainage III)	-	-	(57,654)	-	-100.00%
48					
49 Total Transfers	300,000	1,705,932	4,254,346	(430,000)	-110.11%
50					
51 Excess (Deficiency)	(1,568,350)	(3,286,530)	(353,580)	(420,000)	18.78%
52					
53 Beginning Fund Balance	4,875,044	3,346,041	59,511	(294,069)	-594.14%
54					
55 Ending Fund Balance	3,306,694	59,511	(294,069)	(714,069)	142.82%

St. John the Baptist Parish

Capital Projects
2010 Sewer Construction Bonds Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 EPA Grant -Oxidation Pond	37,074	515,575	-	-	#DIV/0!
3 LPRP Grant - Main Lift Station	-	40,691	-	-	#DIV/0!
4 FEMA WWC Generators	-	-	300,936	300,936	0.00%
5 Lake Pontchartrain Basin Foundation Grant	-	-	21,300	-	-100.00%
6 Interest Income	46,725	59,023	20,000	20,000	0.00%
7 Total Revenues	83,799	615,289	342,236	320,936	-6.22%
8					
9 Expenditures					
10					
11 Lift Stations Rehab					
12 Engineering	165,500	-	-	-	#DIV/0!
13 Phase I	81,182	-	-	-	#DIV/0!
14 Phase II	160,387	-	-	-	#DIV/0!
15 Oxidation Pond					
16 Engineering	18,990	121,132	180,468	80,468	-55.41%
17 Construction	-	2,632,072	5,600,000	1,215,000	-78.30%
18 Ecological Study	53,535	31,936	-	-	#DIV/0!
19 WW Clarifier Upgrade	28,936	-	-	-	#DIV/0!
20 Laplace Main Lift					
21 Engineering	-	61,806	36,960	50,000	35.28%
22 Construction	-	-	1,000,000	950,000	-5.00%
23 WB Tank Rehab					
24 Engineering	-	-	128,745	113,361	-11.95%
25 Construction	-	-	1,141,744	1,141,744	0.00%
26 WWC Permanent Generator					
27 Engineering	-	-	75,373	51,650	-31.47%
28 Construction	-	-	325,875	325,875	0.00%
29 Garyville Plant Tank Rehabilitation					
30 Engineering	-	-	100,000	100,000	0.00%
31 Construction	-	-	1,000,000	1,000,000	0.00%
32 Effluent Pump Station Controls					
33 Engineering	-	-	43,590	9,210	-78.87%
34 Construction	-	-	300,000	300,000	0.00%
35 Bond Costs	825	-	-	-	#DIV/0!
36 Total Expenditures	509,354	2,846,946	9,932,755	5,337,308	-46.27%
37					
38 Excess (Deficiency) of Revenues	(425,556)	(2,231,657)	(9,590,519)	(5,016,372)	-47.69%
39					
40 Operating Transfers In (Out)					
41 Transfer In-Waste Water (WB WW Tank)	-	-	68,745	68,745	0.00%
42 2009 General Obligation Bond (EBGC)	-	-	(225,000)	-	-100.00%
43 Hurrican Isaac Federal Grant	942,883	120,356	-	-	#DIV/0!
44 Total Transfers	942,883	120,356	(156,255)	68,745	-144.00%
45					
46 Excess (Deficiency)	517,327	(2,111,301)	(9,746,774)	(4,947,627)	-49.24%
47					
48 Beginning Fund Balance	12,021,187	12,538,514	10,427,213	680,439	-93.47%
49					
50 Ending Fund Balance	12,538,514	10,427,213	680,439	(4,267,188)	-727.12%

St. John the Baptist Parish

**Capital Projects
2014 General Obligation Bonds Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 HMGP - Electrical Components - Ruddock	48,695	-	1,635,862	1,735,400	6.08%
3 HMGP - Bar Screen Cleaners	37,500	-	3,147,722	3,327,285	5.70%
4 HMGP - Airport Pump Station	6,000	-	342,901	366,000	6.74%
5 HMGP - River Forest Canal	18,187	-	391,292	409,045	4.54%
6 HMGP - LaPlace Heights	55,117	-	1,040,086	1,078,499	3.69%
7 HMGP - Belle Pointe Drainage	47,940	-	1,070,502	1,097,879	2.56%
8 HMGP - Marigold Drainage	42,956	-	789,771	826,082	4.60%
9 Miss Trail III - DOTD	694,379	118,321	-	-	#DIV/0!
10 Garyville Trail Grant	87,596	321,970	-	-	#DIV/0!
11 Interest Income	5,521	38,126	8,000	25,000	212.50%
12 Total Revenues	<u>1,043,891</u>	<u>478,417</u>	<u>8,426,136</u>	<u>8,865,189</u>	<u>5.21%</u>
13					
14 Expenditures					
15 Vicknair Canal					
16 Construction	-	-	4,085,000	4,085,000	0.00%
17 Engineering	59,598	135,263	54,526	36,118	-33.76%
18 Sidewalk Repairs - Westbank	168,300	-	-	-	#DIV/0!
19 HMPG Projects					
20 HMGP Electrical Components - Ruddock					
21 Construction	-	-	2,095,013	2,095,013	0.00%
22 Engineering	-	-	86,136	86,136	0.00%
23 HMGP Bar Screen Cleaners					
24 Construction	-	-	4,025,899	4,025,899	0.00%
25 Engineering	-	-	171,063	171,063	0.00%
26 HMGP Airport Pump Station					
27 Construction	-	-	404,515	404,515	0.00%
28 Engineering	-	-	52,686	52,686	0.00%
29 HMGP River Forest Canal					
30 Construction	-	-	445,969	445,969	0.00%
31 Engineering	-	-	75,753	75,753	0.00%
32 HMGP Laplace Heights					
33 Construction	-	-	1,299,880	1,299,880	0.00%
34 Engineering	54,266	511	86,901	86,901	0.00%
35 HMGP Belle Pointe Drainage					
36 Construction	-	-	1,301,828	1,301,828	0.00%
37 Engineering	69,953	11,443	125,508	123,058	-1.95%
38 HMGP Marigold Drainage					
39 Construction	-	-	1,003,898	1,003,898	0.00%
40 Engineering	93,586	12,103	49,130	49,130	0.00%

St. John the Baptist Parish

Capital Projects
2014 General Obligation Bonds Fund

	Actual 2016	Actual 2017	Budget 2018	Budget 2019	Change (2019-2018)
41 Woodland Bridge					
42 Construction	-	-	185,610	-	-100.00%
43 Engineering	-	-	25,884	-	-100.00%
44 Miscellaneous Expenses	-	-	42,182	-	-100.00%
45 Fairway Bridge					
46 Construction	529,848	25,811	-	-	#DIV/0!
47 Engineering	43,834	11,326	-	-	#DIV/0!
48 Miss Trail III	896,622	522,990	-	-	#DIV/0!
49 Garyville Trail PH II	270,195	156,903	-	-	#DIV/0!
50 Haydel Canal					
51 Construction	-	-	800,000	800,000	0.00%
52 Engineering	-	-	-	-	#DIV/0!
53 Reserve Drainage III					
54 Construction	1,006,185	1,617,450	-	-	#DIV/0!
55 Engineering	95,827	79,415	20,000	-	-100.00%
56 Total Expenditures	3,800,832	2,573,216	16,437,381	16,142,847	-1.79%
57					
58 Excess (Deficiency) of Revenues	(2,756,942)	(2,094,799)	(8,011,245)	(7,277,658)	-9.16%
59					
60 Operating Transfers In (Out)					
61 Transfers In - Elec Comp 2015 Go Bond	-	-	300,000	300,000	0.00%
62 Transfers In - 2009 GO Bond (Haydel Canal)	-	-	300,000	300,000	0.00%
63 Transfers In - 2009 GO Bond (Reserve Drainage III)	-	-	57,654	-	-100.00%
64 Total Transfers	-	9,601	657,654	600,000	-8.77%
65					
66 Excess (Deficiency)	(2,756,942)	(2,085,198)	(7,353,591)	(6,677,658)	-9.19%
67					
68 Beginning Fund Balance	11,432,967	8,676,424	6,591,226	(762,365)	-111.57%
69					
70 Ending Fund Balance	8,676,025	6,591,226	(762,365)	(7,440,023)	875.91%

St. John the Baptist Parish

**Capital Projects
2015 General Obligation Bonds Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Perce Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 CWEF Reimbursement - Pleasure Bend	-	-	122,074	-	-100.00%
3 CDBG Reimb Edgard Clarifier	-	-	450,000	-	-100.00%
4 LGAP Grant (Generator)	-	-	103,000	-	-100.00%
5 Interest Income	5,969	61,015	25,000	25,000	0.00%
6 Total Revenues	5,969	61,015	700,074	25,000	-96.43%
7					
8 Expenditures					
9					
10 Parishwide Drainage	-	-	1,500,000	1,500,000	0.00%
11					
12 Pleasure Bend Water Facility					
13 Construction	-	-	773,000	-	-100.00%
14 Engineering	-	18,055	70,943	-	-100.00%
15					
16 Lions/Laplace RO Pilot					
17 Engineering (Study)	-	13,200	200,000	173,400	-13.30%
18					
19 Edgard Clarifier Rehab					
20 Construction	-	-	459,690	-	-100.00%
21 Engineering	-	33,059	31,328	-	-100.00%
22					
23 Eastbank Complex					
24 Capital Outlay - Building	-	-	275,000	-	-100.00%
25 Operating Supplies	-	-	290,000	-	-100.00%
26 Total Expenditures	-	64,313	3,599,961	1,673,400	-53.52%
27					
28 Excess (Deficiency) of Revenues	5,969	(3,298)	(2,899,887)	(1,648,400)	-43.16%
29					
30 Operating Transfers In (Out)					
31 Transfer out - 2014 GO Bond HMGP Elec Comp -Rud	-	-	(300,000)	(300,000)	0.00%
32 Transfer out - 2009 G. O. Bond (EBC)	-	(1,200,000)	(4,250,000)	-	-100.00%
33 Transfer out - Fire Services (Safe Room)	-	-	(150,000)	(100,000)	-33.33%
34 Transfer in - General Fund (C/O - Equipment)	-	-	150,000	-	-100.00%
35 Transfer in - General Fund (C/O - Building)	-	-	115,000	-	-100.00%
36 Transfer in - Public Works	-	-	50,000	-	-100.00%
37 Total Transfers	-	(1,200,000)	(4,385,000)	(400,000)	-90.88%
38					
39 Excess (Deficiency)	5,969	(1,203,298)	(7,284,887)	(2,048,400)	-71.88%
40					
41 Beginning Fund Balance	11,935,624	11,941,593	(3,570,890)	3,453,408	-196.71%
42					
43 Ending Fund Balance	11,941,593	10,738,295	(10,855,777)	1,405,008	-112.94%

St. John the Baptist Parish

**Debt Service
Parish-Wide Sewerage
Sales Tax Reserve Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 Interest	5,790	7,343	7,000	9,000	28.57%
3 Total Revenues	5,790	7,343	7,000	9,000	28.57%
4					
5 Expenditures					
6 Debt Service	-	-	-	-	#DIV/0!
7 Total Expenditures	-	-	-	-	#DIV/0!
8					
9 Excess (Deficiency) of Revenues	5,790	7,343	7,000	9,000	28.57%
10					
11 Operating Transfers In (Out)	(10,000)	(10,000)	(10,000)	(10,000)	0.00%
12					
13 Total Transfers	(10,000)	(10,000)	(10,000)	(10,000)	0.00%
14					
15 Excess (Deficiency)	(4,210)	(2,657)	(3,000)	(1,000)	-66.67%
16					
17 Beginning Fund Balance	1,429,195	1,424,985	1,422,328	1,419,328	-0.21%
18					
19 Ending Fund Balance	1,424,985	1,422,328	1,419,328	1,418,328	-0.07%

St. John the Baptist Parish

**Debt Service
Parish-Wide Sewerage
Sales Tax Sinking Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 Interest	2,986	4,105	3,600	5,000	38.89%
3 Total Revenues	2,986	4,105	3,600	5,000	38.89%
4					
5 Expenditures					
6 Debt Service	1,297,656	1,310,756	-	-	#DIV/0!
7 Total Expenditures	1,297,656	1,310,756	-	-	#DIV/0!
8					
9 Excess (Deficiency) of Revenues	(1,294,670)	(1,306,651)	3,600	5,000	38.89%
10					
11 Operating Transfers In (Out)	1,298,348	1,311,140	1,319,756	1,328,073	0.63%
12					
13 Total Transfers	1,298,348	1,311,140	1,319,756	1,328,073	0.63%
14					
15 Excess (Deficiency)	3,678	4,489	1,323,356	1,333,073	0.73%
16					
17 Beginning Fund Balance	363,781	367,459	371,948	1,695,304	355.79%
18					
19 Ending Fund Balance	367,459	371,948	1,695,304	3,028,377	78.63%

St. John the Baptist Parish

**Debt Service
Fire Departments
Sales Tax Reserve Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 Interest	1,828	2,363	2,500	2,500	0.00%
3 Total Revenues	1,828	2,363	2,500	2,500	0.00%
4					
5 Expenditures					
6 Debt Service	-	-	-	-	#DIV/0!
7 Total Expenditures	-	-	-	-	#DIV/0!
8					
9 Excess (Deficiency) of Revenues	1,828	2,363	2,500	2,500	0.00%
10					
11 Operating Transfers In (Out)	-	-	-	-	#DIV/0!
12					
13 Total Transfers	-	-	-	-	#DIV/0!
14					
15 Excess (Deficiency)	1,828	2,363	2,500	2,500	0.00%
16					
17 Beginning Fund Balance	456,212	458,040	460,403	462,903	0.54%
18					
19 Ending Fund Balance	458,040	460,403	462,903	465,403	0.54%

St. John the Baptist Parish

**Debt Service
Fire Departments
Sales Tax Sinking Fund**

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 Interest	751	1,088	2,000	1,000	-50.00%
3 Total Revenues	751	1,088	2,000	1,000	-50.00%
4					
5 Expenditures					
6 Debt Service	391,145	440,373	-	-	#DIV/0!
7 Total Expenditures	391,145	440,373	-	-	#DIV/0!
8					
9 Excess (Deficiency) of Revenues	(390,394)	(439,285)	2,000	1,000	-50.00%
10					
11 Operating Transfers In (Out)	451,227	447,943	451,096	446,914	-0.93%
12					
13 Total Transfers	451,227	447,943	451,096	446,914	-0.93%
14					
15 Excess (Deficiency)	60,833	8,658	453,096	447,914	-1.14%
16					
17 Beginning Fund Balance	306,155	366,988	375,646	828,742	120.62%
18					
19 Ending Fund Balance	366,988	375,646	828,742	1,276,656	54.05%

St. John the Baptist Parish

Debt Service
1992 General Obligation Bonds
Sinking Fund

	Actual 2016	Actual 2017	Revised Budget 2018	Budget 2019	Percentage Change (2019-2018)
1 Revenues					
2 Ad Valorem	5,353,343	5,280,869	5,533,920	5,755,277	4.00%
3 Interest	24,439	22,430	23,000	20,000	
4 Other	11,963	-	-	-	
5 Total Revenues	<u>5,389,745</u>	<u>5,303,299</u>	<u>5,556,920</u>	<u>5,775,277</u>	<u>3.93%</u>
6					
7 Expenditures					
8 General Government	562,398	368,744	-	-	#DIV/0!
9 Debt Service	6,834,075	6,563,188	5,164,553	6,024,118	16.64%
10					
11 Total Expenditures	<u>7,396,473</u>	<u>6,931,932</u>	<u>5,164,553</u>	<u>6,024,118</u>	<u>16.64%</u>
12					
13 Excess (Deficiency) of Revenues	(2,006,728)	(1,628,633)	392,367	(248,841)	-163.42%
14					
15 Operating Transfers In (Out)					
16 Issuance of Refunding Bonds	20,390,000	-	-	-	#DIV/0!
17 Paymet to Refunded Bond Escrow	(20,184,580)	-	-	-	
18					
19 Total Transfers	<u>205,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
20					
21 Excess (Deficiency)	<u>(1,801,308)</u>	<u>(1,628,633)</u>	<u>392,367</u>	<u>(248,841)</u>	<u>-163.42%</u>
22					
23 Beginning Fund Balance	<u>11,569,813</u>	<u>9,768,505</u>	<u>8,139,872</u>	<u>8,532,239</u>	<u>4.82%</u>
24					
25 Ending Fund Balance	<u>9,768,505</u>	<u>8,139,872</u>	<u>8,532,239</u>	<u>8,283,398</u>	<u>-2.92%</u>

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.
Asset:	Resources owned or held by the Parish which have monetary value.
Balanced Budget:	The Parish's budget is considered balanced when recurring revenue sources meet operating expenditures.
Benchmark:	A comparison of the service provided with parishes providing a like service, a national standard, or an accepted best practice. Used as one element of performance measures.
Benchmarking:	The comparison of actual performance achieved against an accepted best practice.
Bond:	Written promise to pay a specified sum of money, called the face value of principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
Bonded Debt:	The portion of indebtedness represented by outstanding bonds.
Budget:	Plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed revenue estimates of financing them. Upon approval by Council, the budget appropriation ordinance is the legal basis for expenditures in the budget year.
Budget Message:	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. It should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.
Budgeting for Outcomes:	A system driven by goals and performance, to provide information that compares budgeting, planning and outputs/results.

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

Callable Bonds:	A bond issue in which the issuer, under specified conditions, may redeem all or part of the bond before maturity.
Capital Assets:	Long-lived tangible assets including land and land improvements, buildings, equipment with a unit cost of \$5,000 or more and a useful life of at least two years, and infrastructure assets (streets, roads, runways, bridges, canals, and sewer and drainage systems).
Capital Expenditures:	Expenditures for the acquisition of capital assets.
CAPITAL OUTLAY / ASSETS:	Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.
Capital Project:	Projects involving the purchase or construction of capital assets. Often a capital project encompasses the purchase of land and the construction of a building or facility, or major street construction or reconstruction. Design, engineering or architectural fees are often a part of a capital project.
Capital Projects Funds:	<p>A fund created to account for financial resources and the payment of the acquisition or construction of capital assets such as public facilities, streets, etc.</p> <p>Accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). Funds of this type are generally not included in the Annual Operating Budget because of various timing and legal requirements of the bond issues that usually support capital projects. These budgets are submitted to the Council separately and are adopted on a project-length basis. Currently there is one fund included in the budget.</p>
Component Unit	A legally separate organization for which the elected officials of the primary government are financially accountable. The component unit should be presented Discretely in the primary government's financials. However, if the component unit is so intertwined with the primary government, it will be presented Blended with the primary government's financials.
Construction In Progress (CIP):	The cost of construction work undertaken but not yet completed. Upon completion, capitalized costs are transferred to a fixed asset classification.
Consumer Price Index (CPI):	A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e.: economic inflation).

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

Contractual Services:	Expenses that are usually incurred by entering into a formal agreement or contract with another party.
Debt Service:	Payment of principal and interest related to long-term debt. Outlays in the form of debt principal payments, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods. There are five debt service funds in the Parish (see page 39 for list or 222 for details on each).
Defeased Bond:	A defeased bond is one where the proceeds from a bond are put into an irrevocable trust to provide for all future debt service payments of the bond.
Deficit:	An excess of expenditures of a fund over its revenue during the year.
Depreciation:	Expiration in the service life of a capital asset attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.
Designated Fund Balance:	That portion of a fund balance that has been set aside for a specific purpose by the Parish Council.
Employee Benefits:	Expenditures relating to benefits given to employees such as health insurance and pension plans.
Encumbrance:	A commitment of funds against an appropriation, it may be in the form of a purchase order or a contract; until such time as the goods or service are received, the commitment is referred to as an encumbrance.
Enterprise Funds:	Funds established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. There are four Enterprise funds in the Parish (see page 39 for list or 180 for details on each).
Expenditures:	Monies spent for goods or services received.
Fiscal Year:	A 12-month period to which the annual operating budget applies. The Parish’s fiscal year is January 1 through December 31.
Fixed Asset:	See Capital Outlay / Assets.
Full-Time Employee (FTE):	The hourly equivalent of a full-time employee, whose total hours equal at least 30 hours a week.

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

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 56 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 38 for list or 75 for details on each).
General Obligation Bond:	Bonds which the full faith and credit of the issuing government are pledged for payment.
GAAP:	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GASB:	Governmental Accounting Standards Board.
Grants:	Contributions or gifts of cash or other assets from another government or agency to be used or expended for a specified purpose or activity.
Infrastructure:	The physical assets of the Parish, such as: streets, drainage, buildings and parks.
Interfund Transfers:	The movement of monies between funds of the same governmental entity.
Intergovernmental Revenue:	Revenue from other governments (i.e., County, State, Federal) in the form of grants, entitlements or shared revenues.
Millage:	The percentage of value that is used in calculating taxes. A mill is 1/10 th of a penny or \$1.00 of tax for each \$1,000 of assessed valuation.
Mill Levy:	Rate applied to Assessed Valuation of property to determine property taxes.

**ST. JOHN THE BAPTIST PARISH
GLOSSARY**

Modified Accrual Basis of Accounting:	An accounting method used to recognize revenues in the accounting period in which they become available (collectible) and measurable (known), and to recognize expenditures in the accounting period when the liability is incurred regardless of when the receipt or payment of cash takes place.
Net Assets:	Net assets represent the difference between assets and liabilities.
Obligations:	Amounts which the Parish is legally required to pay. This includes not only actual liabilities, but encumbrances not yet paid.
Operating Expenditures:	These are comprised of the daily operating costs.
Ordinance:	A formal legislative enactment by the Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the Parish.
Par:	The amount of principal that must be paid at maturity. The par value is also referred to as the "face amount" of a security.
Refunding Bonds:	Bonds issued to replace bonds that are already outstanding. These exchanges are generally done to decrease interest expense.
Revenues:	Increases in net current assets from sources other than expenditure refunds and residual equity transfers. Types of revenues include taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous revenues. General long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues.
Special Revenue Funds:	Accounts for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes or required for sound financial administration. There are twenty-five independent funds that are determined to be special revenue funds (see page 38 for list or 104 for details on each).
State Revenue Sharing:	A system of reimbursement for the State of Louisiana.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
TBD:	To Be Determined, as in the item is uncertain right now but will be determined sometime in the future.

**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.



INDEX OF CHARTS, TABLES & GRAPHS



ST. JOHN THE BAPTIST PARISH INDEX OF CHARTS, TABLES & GRAPHS

PARISH PROFILE

Map of St. John the Baptist Parish Towns	13
Parish Location in Louisiana (map)	13
Historical Population (Historical Line Chart)	17
Population by Age Group (Bar Chart)	18
Population by Percentage (Pie Chart)	18
Educational Attainment	19
Ethnic Diversity (Pie Chart)	19
Annual # of Building Permits (historical)	20
Annual # of Occupational Licenses (historical)	21
Business Training Center by the Numbers	23
Business Recruitment by the Numbers	24
Resident Assistance by the Numbers	27
Historic Places in St. John the Baptist Parish	29
Garyville Historic District (map)	29
African American Heritage Trail Locations in St. John the Baptist Parish	30
Fishing in St. John Parish (map)	30
Special Events by the Numbers	31
Organizational Chart	36
Fund Organizational Chart	37
Number of Full Time Employees (by Fund Type) (historical)	41
Number of Full Time Employees (FTE) by Department (historical)	42
Current Year Change in Employees	43

PARISH ACCOUNTING

Debt	
Total Amounts Owed (Historical Line Chart)	49
Outstanding Principle Debt by Type (Historical Table)	50
Outstanding Interest Debt by Type (Historical Table)	51
Legal Debt Margins (Historical Table)	52
Assessed Value of Property vs Parish's Legal Debt Margin (Historical Bar Graph)	52
Capital	
Depreciable Life Chart	53
Capital Assets as of December 31, 2017	54
2017 Capital Assets (pie chart)	54
Fund Balance	
Fund Balance Components	56
Historical Fund Balance Classification	57
Projected Fund Balance	57
Historical Changes in Fund Balances of Governmental Funds	58-59

OVERVIEW OF THE BUDGET PROCESS

Budget Calendar	63
-----------------	----

**ST. JOHN THE BAPTIST PARISH
INDEX OF CHARTS, TABLES & GRAPHS**

CURRENT YEAR’S FINANCIAL OVERVIEW

2019 Revenue Sources (Pie Chart and Table)	64
Current Millage Rates	64
2019 Expenditures (Pie Chart and Table)	65

OVERALL BUDGET SUMMARY AND HISTORICAL HIGHLIGHTS

Historical Percentage of Revenue	66
Historical Dollars of Revenue	66
Historical Primary Revenue Sources	68
Historical Primary Revenues Collections	69
Tax Levy Collections (Historical Line Chart)	70
Historical Total Assessments and Taxable Assessed Property Values	71
Historical Percentage of Expenditures	72
Historical Dollars of Expenditures	73
Historical Annual Expenditures	74

FUND SUMMARIES – HISTORICAL TABLES, GRAPHS, ORGANIZATION CHARTS, ETC.

(listed alphabetically within fund type)

❖ **General Fund**

General Fund - Overall	75
General Fund - Departmental	77
Legislative Department	78
District Attorney	80
District Court Department	82
Clerk of Court Department	83
Probation Officer Department	83
Executive and Administration Department	84
Registrar of Voters Department	87
Civil Service Department	88
Planning & Zoning Department	88
Historical Violations and Lien Values	91
Health & Human Services Department	91
Number of Children Feed in the Summer Food Services Program	92
Human Resources Department	92
Purchasing & Procurement Department	93
Historical Accomplishments	94
Public Safety – Sheriff Department	95
Sheriff’s Office Total Arrests (line graph)	95
Coroner Department	96
Justices of the Peace Department	96
Communications / Public Relations Department	97
Historical Accomplishments	98
General Fund – Non-Departmental	98
General Fund – Historical Expenditures: Departmental & Non-Departmental (TABLES AND stacking line chart)	100-103

**ST. JOHN THE BAPTIST PARISH
INDEX OF CHARTS, TABLES & GRAPHS**

❖ Special Revenue Funds	
Airport Authority Fund	104
Ambulance Fund	106
Emergency vs Scheduled Ambulance Services	107
Animal Shelter Fund	109
Number of Animals That Were Adopted	110
ARC Maintenance Fund	112
Historical Number of People Served	113
Communications District Fund	115
Historical Number of Phone Calls for Emergency Notifications	115
Communications District's Total Call Volume	116
Community Center Fund	118
St. John Center Soundstage Floorplan	118
Criminal Court Fund	122
Department of Health & Human Services Fund	125
Historical Assistance Provided	128
Economic Development Fund	130
Fire Departments Fund	134
Number of Fire Prevention Measures Provided	141
Fire Departments Accomplishments	141
GOMESA Fund	144
Health Unit Fund	145
Health Unit Performance Measures for 2018	145
Hurricane Funds	147
Total Hurricane Monies (bar chart)	148
Gustave/Ike- CDBG Grant	148
Isaac	149
Isaac Recovery - CDBG Grant	149
Juvenile Detention Fund	150
Historical Accomplishments	151
LA SAFE Fund	153
Levee Protection Fund	154
Planned Levee (map)	155
Public Safety Fund	156
Public Works Fund	160
Number of Potholes Fixed	162
Number of Work Orders Completed	162
Recreation Fund	165
St. John Parish Parks (map)	165
Park Amenities	166-167
Recreation Programs Offered	168
Number of Enrolled Youth in Recreation Programs	169
RESTORE Fund	172
Sales Tax District Fund	173
Senior Citizens Fund	175
Street Lighting Fund	178

**ST. JOHN THE BAPTIST PARISH
INDEX OF CHARTS, TABLES & GRAPHS**

❖ Enterprise Funds	
Mosquito Abatement Fund	180
Solid Waste Fund	182
St. John Parish Recycling Centers (map)	182
Public Utilities Overall	148
Wastewater Operating Fund	185
Average Daily Sewage Treatment	186
Current Year Accomplishments: Collection & Treatment	187
Wastewater Treatment Process	189
Water Distribution Systems Fund	190
Current Year Accomplishments	191
Average Daily Consumption	192
❖ Capital Project Funds	
Parish-Wide (PW) Sewer Construction Fund	197
2009 General Obligation (G.O.) Bond Fund	198
2010 Sewer Construction Bond	199
2014 General Obligation (G.O.) Bond Fund	200
2015 General Obligation (G.O.) Bond Fund	202
Construction in Progress	
Historical Balance in Construction in Progress	203
Construction in Progress by Major Function (Table and Pie Chart)	204
Construction in Progress Tables:	
Buildings	205
Parks & Recreation	207
St. John Bike Path	208
Roads & Bridges	210
Water	212
Wastewater	215-216
Other	219
❖ Debt Service Funds	
Parish-Wide Sewer Sales Tax Reserve Fund	222
Parish-Wide Sewer Sales Tax Sinking Fund	223
Fire Departments Sales Tax Reserve Fund	224
Fire Departments Sales Tax Sinking Fund	225
General Obligation Bonds Sinking Fund	226
SUMMARIZED DATA	
Overall Parish Total Revenue & Total Expenditure (Line Charts)	229
General Fund Total Revenue & Total Expenditure (Line Charts)	231
Special Revenue Fund Total Revenue & Total Expenditure (Line Charts)	233
Enterprise Fund Total Revenue & Total Expenditure (Line Charts)	235
Capital Project Fund Total Revenue & Total Expenditure (Line Charts)	237
Debt Service Fund Total Revenue & Total Expenditure (Line Charts)	239



End of Document.

